

Independent Auditors' Report on Supplementary Information

To the Board Chairman and Members of the County Board of
Kane County, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, as of and for the year ended November 30, 2025, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements. We issued our report thereon dated May 22, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. Our report includes a reference to the other auditors who audited the financial statements of the Forest Preserve District of Kane County, the discretely presented component unit, as described in our report on Kane County's financial statements.

The Consolidated Year-End Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Consolidated Year-End Financial Report is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
May 22, 2026

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	CSFA #	Program Name	State	Federal	Match	Total
View	420-00-1758	Site Improvements	0.00	0.00		0.00
View	420-00-1771	Construction and/or Renovation to Buildings, Additions, or Structures	0.00	0.00		0.00
View	420-00-1960	Site Improvements	0.00	0.00		0.00
View	420-00-2725	Provision of services to the public from named line GRF &/or FIF source	936,379.00	0.00		936,379.00
View	420-27-2645	Tourism Attractions & Festivals Grant Program	0.00	0.00		0.00
View	420-27-2777	RISE Local and Regional Planning Grant Program	0.00	0.00		0.00
View	420-30-0074	Trade Adjustment Assistance Program - Formula	0.00	40,329.13		40,329.13
View	420-30-0076	WIOA Formula Grants	0.00	6,537,276.01		6,537,276.01
View	420-30-3299	State Local Workforce Area Grants - Direct Appropriations	0.00	0.00		0.00
View	444-26-1755	Illinois State Opioid Response (SOR) Grant	0.00	762,103.83		762,103.83
View	444-26-2486	Federal Discretionary Grants for Substance Use Disorders	0.00	0.00		0.00
Totals:			2,261,622.76	45,524,029.60	0.00	47,785,652.36

View	444-80-0661	MIECHV Home Visiting Program	0.00	107,760.72		107,760.72
View	444-80-0960	Office of Adolescent Health - Tier 1B: Teen Pregnancy Prevention Program	0.00	76,107.07		76,107.07
View	444-80-1218	Title XX DFI Family Support	0.00	55,093.43		55,093.43
View	444-80-1251	All Our Kids Early Childhood Networks	0.00	178,318.45		178,318.45
View	444-80-1270	Juvenile Justice Councils and Juvenile Justice Youth Serving Programs	0.00	18,194.13		18,194.13
View	444-80-2535	Family Case Management/High Risk Infant Follow-up	0.00	0.00		0.00
View	444-80-3023	Greater Illinois Violence Prevention Council Coordinator (GI-VPCC)	0.00	0.00		0.00
View	444-80-3484	RPSA Community Convener	0.00	0.00		0.00
View	444-84-2889	IDHS Home Visiting	0.00	0.00		0.00
View	444-84-2902	All Our Kids Early Childhood Networks	0.00	0.00		0.00
View	478-00-0245	Child Support Enforcement	0.00	718,764.65		718,764.65
View	482-00-0263	Public Health Emergency Preparedness	0.00	231,198.09	0.00	231,198.09
View	482-00-0265	Cities Readiness Initiative	0.00	104,023.00		104,023.00
View	482-00-0901	Local Health Protection Grant & LHPG Opioid Overdose Prevention & LHPG TB Prevention	373,455.34	0.00		373,455.34
View	482-00-0902	Tanning Program	1,200.00	0.00		1,200.00
View	482-00-0904	Vector Surveillance and Control Grants	0.00	17,950.01		17,950.01
Totals:			2,261,622.76	45,524,029.60	0.00	47,785,652.36

		& Tick Surveillance				
View	482-00-0911	Illinois Tobacco-Free Communities	190,029.71	0.00		190,029.71
View	482-00-1034	Safe Drinking Water	0.00	10,312.50		10,312.50
View	482-00-1583	Lead Poisoning Prevention and Response	167,515.10	0.00		167,515.10
View	482-00-1734	Comprehensive Health Protection Grant	0.00	0.00		0.00
View	482-00-3127	Strengthening Illinois Public Health Administration	0.00	0.00		0.00
View	482-00-3365	Firearm Safe Storage Strategies	27,549.61	0.00		27,549.61
View	482-00-3371	LHD Respiratory Surveillance and Outbreak Response grant	0.00	2,043.60		2,043.60
View	494-00-1437	State Planning Funds	0.00	251,005.63		251,005.63
View	494-00-1439	Statewide Planning and Research Funds - Scenic Byways Program	0.00	181,878.09		181,878.09
View	494-10-0343	State and Community Highway Safety/National Priority Safety Program	0.00	37,792.72		37,792.72
View	546-00-1430	Residential Substance Abuse Treatment Act (RSAT)	0.00	190,000.00		190,000.00
View	546-00-1705	Community Partnership for Deflection and Substance Use Disorder Treatment	125,150.00	0.00		125,150.00
View	546-00-1745	Victims of Crime Act (VOCA)	0.00	98,330.69	0.00	98,330.69
View	546-00-2094	Edward Byrne Memorial Justice	0.00	285,586.81		285,586.81
Totals:			2,261,622.76	45,524,029.60	0.00	47,785,652.36

		Assistance Grant Program (JAG)				
View	546-00-2940	American Rescue Plan Act SFY23	0.00	0.00		0.00
View	569-00-3498	FY 25 ILETSB - Officer Recruitment and Retention Grant	175,000.00	0.00		175,000.00
View	586-13-0542	Truants' Alternative/Optional Ed	0.00	0.00		0.00
View	586-13-1084	ROE/ISC Operations: ROE-ISC Services	0.00	0.00		0.00
View	586-18-0406	School Breakfast Program	0.00	23,445.98		23,445.98
View	586-18-0407	National School Lunch Program	0.00	47,204.90		47,204.90
View	586-18-0509	Regional Safe Schools: Regional Safe Schools Grant Application	0.00	0.00		0.00
View	586-18-0520	Early Childhood Block Grant: Prevention Initiative 0-3	265,344.00	0.00		265,344.00
View	586-41-2917	Career and Technical Ed Improvement (CTEI): Regional Work Experience Career Exploration Program	0.00	0.00		0.00
View	586-43-3167	State Programs: Computer Science Equity Grant Program	0.00	0.00		0.00
View	586-43-3543	State Programs: District Literacy Plan Implementation	0.00	0.00		0.00
View	588-40-0449	Hazard Mitigation Grant Program	0.00	0.00		0.00
View	588-40-0450	Emergency Management Performance Grants	0.00	85,421.70		85,421.70
Totals:			2,261,622.76	45,524,029.60	0.00	47,785,652.36

Edit		All other federal expenditures		35,463,888.46		35,463,888.46
Totals:			2,261,622.76	45,524,029.60	0.00	47,785,652.36

Please note the following:

- The CYEFR is pre-populated with programs based on existing State-issued awards in the CSFA. These programs cannot be removed. If no spending occurred in a program, leave the amounts at zero.
- If a program is missing, please click the "Add a Program" button and select the State agency and State program from the dropdown list provided.
- Any items in red must be fixed before the CYEFR can be marked complete.
- When finished updating the CYEFR, click the "Mark Complete" button and continue to the next step.