



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

August 31, 2026

Members of the County Board
Shelby County
Shelbyville, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Shelby County (the County), Illinois, as of and for the fiscal year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 31, 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. 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.

Lauterbach & Amen, LLP

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SHELBY COUNTY, ILLINOIS**Consolidated Year-End Financial Report
For the Fiscal Year Ended November 30, 2024**

CSFA #	Program Name	State	Federal	Other	Total
444-80-0668	Special Supplemental Nutrition Program for Women, Infants, and Children	\$ —	108,926	—	108,926
444-80-0670	WIC Breastfeeding and Peer Counseling	—	13,163	—	13,163
444-80-2535	Social Services Block Grant	87,099	17,262	—	104,361
478-00-0245	Child Support Enforcement	1,113	—	—	1,113
482-00-0901	Local Health Protection Grant	87,218	—	—	87,218
482-00-0902	Tanning	150	—	—	150
482-00-0903	Body Art Establishment Inspection	375	—	—	375
482-00-0904	Vector Surveillance and Control Grants and Tick Surveillance	13,246	—	—	13,246
482-00-0905	Ground Water Permit	675	—	—	675
482-00-0919	Pre-School Vision and Hearing	1,925	—	—	1,925
482-00-1034	Safe Drinking Water	50	200	—	250
482-00-1583	Lead Poisoning Prevention and Response	12,251	—	—	12,251
482-00-3127	Collaboration with Academia to Strengthen Public Health Workforce Capacity	—	92,534	—	92,534
482-00-3371	Epidemiology and Laboratory Capacity for Infectious Diseases	—	24,218	—	24,218
588-20-0442	Radon	—	3,256	—	3,256
494-80-0338	Section 5311 Operating Assistance to Provide Public Transportation	—	501,421	—	501,421
494-60-0327	Airport	—	11,956	—	11,956
	Other Grant Programs and Activities	—	1,254,399	—	1,254,399
	Totals	204,102	2,027,335	—	2,231,437