



## **CITY OF AURORA, ILLINOIS**

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### **ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT - CONSOLIDATED YEAR END FINANCIAL REPORT**

**For the Year Ended December 31, 2024**

The background of the lower half of the page is an abstract composition of overlapping, semi-transparent geometric shapes, primarily triangles and polygons, in shades of gray and teal. This creates a complex, layered visual effect. In the bottom right corner, there is a solid orange rectangular box containing the text 'SIKICH.COM' in white, bold, sans-serif font.

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**CITY OF AURORA, ILLINOIS**  
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## **INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION**

The Honorable Mayor  
Members of the City Council  
City of Aurora, Illinois

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Aurora, Illinois (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 26, 2025, which expressed unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Consolidated Year End Financial Report is presented for purposes of additional analysis, as required by the Illinois Grant Accountability and Transparency Act, and are 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Sikich CPA LLC*

Naperville, Illinois  
June 26, 2025

**CITY OF AURORA, ILLINOIS**

**ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
CONSOLIDATED YEAR END FINANCIAL REPORT**

For the Year Ended December 31, 2024

<b>CSFA Number</b>	<b>Program Name</b>	<b>State</b>	<b>Federal</b>	<b>Match</b>	<b>Total</b>
420-00-0505	Grants Management Program	\$ 244,739	\$ -	\$ -	\$ 244,739
420-00-1758	Site Improvements	200,000	-	-	200,000
420-00-1960	Site Improvements	-	-	-	-
420-00-2560	Rebuild Downtown & Main Streets Capital Grant	-	-	-	-
420-00-2725	Provision of Services to the Public from Named Line GRF and/or FIF Source	250,000	-	-	250,000
420-27-2645	Tourism Attractions & Festivals Grant Program	-	125,779	-	125,779
422-11-0970	Open Space Land Acquisiton & Development	-	-	-	-
493-60-1652	NG9-1-1 Expenses Grant Program	41,096	-	-	41,096
493-80-2595	State Police Revocation Enforcement	8,004	-	-	8,004
494-10-0343	State and Community Highway Safety/National Priority Safety Program	-	8,412	-	8,412
494-60-2421	COVID-19 Airport Relief Program	-	-	-	-
532-30-3312	Public Water Supply Energy Efficiency Grant Program	-	-	-	-
546-00-2940	American Rescue Plan Act SFY23	-	14,011	-	14,011
569-00-3150	ILETSB - Officer Recruitment and Retention Grant Program	-	-	-	-
588-40-0450	Emergency Management Performance Grants	-	67,076	-	67,076
	All other federal expenditures	-	13,879,548	-	13,879,548
<b>TOTALS</b>		<b>\$ 743,839</b>	<b>\$ 14,094,826</b>	<b>\$ -</b>	<b>\$ 14,838,665</b>

(See independent auditor's report on supplementary information.)