

Kane County, Illinois

Report on Federal Awards

November 30, 2023

Kane County, Illinois

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**Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
With *Government Auditing Standards***

Independent Auditors' Report

To the County Board Chair and Members of the County Board of
Kane County

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 (the County), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 29, 2024. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Kane County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly US, LLP

Oak Brook, Illinois
July 29, 2024

**Report on Compliance
for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Independent Auditors' Report

To the County Board Chair and Members of the County Board of
Kane County

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kane County's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended November 30, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 the County as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 29, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the basic financial statements. Our report includes a reference to other auditors who audited the financial statements of the Forest Preserve District of Kane County, as described in our report on the County's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
September 12, 2024

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2023

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Agriculture					
<i>Child Nutrition Cluster:</i>					
<i>School Breakfast Program:</i>					
2022 School Breakfast Program	10.553	IL State Board of Education	31045005P00	\$ 32,764	\$ -
<i>Total School Breakfast Program:</i>				<u>32,764</u>	<u>-</u>
<i>National School Lunch Program:</i>					
2022 National School Lunch Program	10.555	IL State Board of Education	31045005P00	53,377	-
2022 National School Snack Program	10.555	IL State Board of Education	31045005P00	13,613	-
<i>Total National School Lunch Program:</i>				<u>66,990</u>	<u>-</u>
<i>Total Child Nutrition Cluster:</i>				<u>99,754</u>	<u>-</u>
Total U.S. Department of Agriculture:				<u>\$ 99,754</u>	<u>\$ -</u>
U.S. Department of Housing and Urban Development					
<i>Community Development Block Grants - Entitlement Grants Cluster:</i>					
<i>Community Development Block Grants/Entitlement Grants:</i>					
2020 Community Development Block Grant	14.218	Direct	B-20-UC-17-0008	\$ 612,047	\$ 367,071
2021 Community Development Block Grant	14.218	Direct	B-21-UC-17-0008	1,092,369	53,380
2022 Community Development Block Grant	14.218	Direct	B-22-UC-17-0008	1,148,652	793,066
2023 Community Development Block Grant	14.218	Direct	B-23-UC-17-0008	260,494	26,646
COVID-19 - Community Development Block Grants CARES Act (CDBG-CV)	14.218	Direct	B-20-UW-17-0008	711,814	-
<i>Total Community Development Block Grants/Entitlement Grants:</i>				<u>3,825,376</u>	<u>1,240,163</u>
<i>Total Community Development Block Grants - Entitlement Grants Cluster:</i>				<u>3,825,376</u>	<u>1,240,163</u>
<i>Emergency Solutions Grant Program:</i>					
Emergency Solutions Grant Program	14.231	IL Department of Human Services	FCSBH05721	180,055	-
<i>Total Emergency Solutions Grant Program:</i>				<u>180,055</u>	<u>-</u>
<i>HOME Investment Partnerships Program:</i>					
2019 HOME Investment Partnership Program	14.239	Direct	M-19-DC-17-0220	445,568	-
2020 HOME Investment Partnership Program	14.239	Direct	M-20-DC-17-0220	682,737	110,845
2021 HOME Investment Partnership Program	14.239	Direct	M-21-DC-17-0220	342,185	-
2022 HOME Investment Partnership Program	14.239	Direct	M-22-DC-17-0220	42,878	-
2022 HOME Investment Partnership Program	14.239	Direct	M-23-DC-17-0220	129,906	-
COVID-19 - 2021 HOME Investment Partnership Program - ARP (HOME-ARP)	14.239	Direct	M-21-DP-17-0220	175,086	-
<i>Total HOME Investment Partnerships Program:</i>				<u>1,818,360</u>	<u>110,845</u>
<i>National Homeless Data Analysis Project (NHDAP):</i>					
Homeless Management Information System 2021	14.261	Direct	IL0335L5T172114	116,990	-
Homeless Management Information System 2022	14.261	Direct	IL0335L5T172215	41,553	-
<i>Total National Homeless Data Analysis Project (NHDAP):</i>				<u>158,543</u>	<u>-</u>
<i>Continuum of Care Program:</i>					
Continuum of Care Program	14.267	Direct	IL1660L5T171800	89,467	-
<i>Total Continuum of Care Program:</i>				<u>89,467</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development:				<u>\$ 6,071,801</u>	<u>\$ 1,351,008</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2023

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Justice					
<i>Juvenile Justice and Delinquency Prevention:</i>					
Juvenile Justice Council Implementation - SAO	16.540	IL Department of Human Services	FCSAR04829	\$ 11,379	\$ -
Juvenile Justice Council Implementation - SAO	16.540	IL Department of Human Services	FCSBR04829	8,259	-
<i>Total Juvenile Justice and Delinquency Prevention:</i>				<u>19,638</u>	<u>-</u>
<i>Crime Victim Assistance:</i>					
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	221203	52,771	-
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	221003-01	97,276	-
<i>Total Crime Victim Assistance:</i>				<u>150,047</u>	<u>-</u>
<i>Treatment Court Discretionary Grant Program:</i>					
Kane County Drug Court Treatment & Recovery Support Services	16.585	Bureau of Justice Assistance	2020-DC-BX-0050	190,710	-
<i>Total Treatment Court Discretionary Grant Program:</i>				<u>190,710</u>	<u>-</u>
<i>State Criminal Alien Assistance Program:</i>					
State Criminal Alien Assistance Program	16.606	Direct	N/A	43,523	-
<i>Total State Criminal Alien Assistance Program:</i>				<u>43,523</u>	<u>-</u>
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i>					
Kane County Drug Court Treatment & Recovery Support Services	16.738	IL Criminal Justice Information Authority	420022	127,431	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	2018-DJ-BX-0522	16,401	-
<i>Total Edward Byrne Memorial Justice Assistance Grant Program:</i>				<u>143,832</u>	<u>-</u>
<i>Comprehensive Opioid, Stimulant, and Other Substances Use Program:</i>					
COSSAP Grant	16.838	Direct	15PBJA-21-GG-04564-COAP	289,158	-
<i>Total Comprehensive Opioid, Stimulant, and Other Substances Use Program:</i>				<u>289,158</u>	<u>-</u>
<i>Equitable Sharing Program:</i>					
Equitable Sharing Program	16.922	Direct	IL045013A	31,329	-
<i>Total Equitable Sharing Program:</i>				<u>31,329</u>	<u>-</u>
Total U.S. Department of Justice:				<u>\$ 868,237</u>	<u>\$ -</u>
U.S. Department of Labor					
<i>Trade Adjustment Assistance:</i>					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	21-661005	\$ 90,152	\$ 12,679
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	22-661005	34,283	-
<i>Total Trade Adjustment Assistance:</i>				<u>124,435</u>	<u>12,679</u>
<i>WIOA Cluster:</i>					
<i>WIOA Adult Program:</i>					
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	21-681005	338,821	(5,274)
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	22-681005	1,933,066	139,938
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	23-681005	229,469	90,370
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	21-681005	1,494	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	22-681005	193,461	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	23-681005	25,452	-
<i>Total WIOA Adult Program:</i>				<u>2,721,763</u>	<u>225,034</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2023

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Labor (cont'd)					
<i>WIOA Youth Activities:</i>					
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	22-681005	\$ 1,155,995	\$ 1,178,012
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	23-681005	404,592	543,836
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	21-681005	1,297	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	22-681005	165,824	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	23-681005	20,231	-
<i>Total WIOA Youth Activities:</i>				<u>1,747,939</u>	<u>1,721,848</u>
<i>WIOA Dislocated Worker Formula Grants:</i>					
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	21-681005	318,730	(83)
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	22-681005	1,421,891	183,209
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	23-681005	56,889	54,355
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	21-681005	1,140	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	22-681005	193,461	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	23-681005	19,578	-
<i>Total WIOA Dislocated Worker Formula Grants:</i>				<u>2,011,689</u>	<u>237,481</u>
<i>Total WIOA Cluster:</i>				<u>6,481,391</u>	<u>2,184,363</u>
Total U.S. Department of Labor:				<u>\$ 6,605,826</u>	<u>\$ 2,197,042</u>
U.S. Department of Transportation					
<i>Highway Planning and Construction Cluster:</i>					
<i>Highway Planning and Construction:</i>					
Highway Planning and Construction	20.205	IL Department of Transportation	Various	\$ 240,794	\$ -
Highway Planning and Construction	20.205	Chicago Metropolitan Agency for Planning	Various	321,542	-
<i>Total Highway Planning and Construction:</i>				<u>562,336</u>	<u>-</u>
<i>Total Highway Planning and Construction Cluster:</i>				<u>562,336</u>	<u>-</u>
<i>Transit Services Programs Cluster:</i>					
<i>Enhanced Mobility of Seniors and Individuals with Disabilities:</i>					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Regional Transportation Authority	Various	992,651	-
<i>Total Enhanced Mobility of Seniors and Individuals with Disabilities:</i>				<u>992,651</u>	<u>-</u>
<i>Job Access and Reverse Commute Program:</i>					
Job Access and Reverse Commute Program	20.516	Regional Transportation Authority	Various	247,767	-
<i>Total Job Access and Reverse Commute Program:</i>				<u>247,767</u>	<u>-</u>
<i>Total Transit Services Programs Cluster:</i>				<u>1,240,418</u>	<u>-</u>
<i>Highway Safety Cluster:</i>					
<i>State and Community Highway Safety:</i>					
State and Community Highway Safety	20.600	IL Department of Transportation	N/A	9,322	-
<i>Total State and Community Highway Safety:</i>				<u>9,322</u>	<u>-</u>
<i>Total Highway Safety Cluster:</i>				<u>9,322</u>	<u>-</u>
Total U.S. Department of Transportation:				<u>\$ 1,812,076</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
 Year Ended November 30, 2023

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Treasury					
<i>Equitable Sharing:</i>					
Equitable Sharing Program	21.016	Direct	N/A	\$ 267,047	\$ -
<i>Total Equitable Sharing:</i>				<u>267,047</u>	<u>-</u>
<i>Emergency Rental Assistance Program:</i>					
COVID-19 - Emergency Rental Assistance 2	21.023	Direct	ERA2-0137	2,706,020	2,353,234
<i>Total Emergency Rental Assistance Program:</i>				<u>2,706,020</u>	<u>2,353,234</u>
<i>Coronavirus State and Local Fiscal Recovery Funds:</i>					
COVID-19 - American Rescue Plan Act	21.027	Direct	N/A	4,362,149	-
COVID-19 - APRA - Contact Tracing	21.027	Direct	N/A	1,789,784	-
COVID-19 - ARPA - ARP Recoupment of Lost Revenue	21.027	Direct	N/A	2,992,697	-
<i>Total Coronavirus State and Local Fiscal Recovery Funds:</i>				<u>9,144,630</u>	<u>-</u>
Total U.S. Department of Treasury:				<u>\$ 12,117,697</u>	<u>\$ 2,353,234</u>
U.S. Environmental Protection Agency					
<i>Performance Partnership Grants:</i>					
Performance Partnership Grants - Potable Water Supply	66.605	IL Department of Public Health	25080045J	\$ 8,275	\$ -
<i>Total Performance Partnership Grants:</i>				<u>8,275</u>	<u>-</u>
Total U.S. Environmental Protection Agency:				<u>\$ 8,275</u>	<u>\$ -</u>
U.S. Department of Health and Human Services					
<i>Medical Reserve Corps Small Grant Program:</i>					
Medical Reserve Corps	93.008	National Association of County and City Health Officials	N/A	\$ 10,000	\$ -
MRC RISE	93.008	IL Department of Public Health	N/A	22,500	-
<i>Total Medical Reserve Corps Small Grant Program:</i>				<u>32,500</u>	<u>-</u>
<i>Public Health Emergency Preparedness:</i>					
Bioterrorism Preparedness	93.069	IL Department of Public Health	37180043K	121,162	-
Bioterrorism Preparedness	93.069	IL Department of Public Health	37580011K	26,318	-
Cities Readiness Initiative	93.069	IL Department of Public Health	47580011L	4,994	-
<i>Total Public Health Emergency Preparedness:</i>				<u>152,474</u>	<u>-</u>
<i>Immunization Cooperative Agreements:</i>					
COVID-19 - Mass Vaccination Grant Program	93.268	IL Department of Public Health	15080644I	67,783	-
<i>Total Immunization Cooperative Agreements:</i>				<u>67,783</u>	<u>-</u>
<i>Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>					
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	2580045J	53,146	-
<i>Total Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>				<u>53,146</u>	<u>-</u>
<i>Teenage Pregnancy Prevention Program:</i>					
TPP	93.297	IL Department of Human Services	FCSCX06827	8,539	-
<i>Total Teenage Pregnancy Prevention Program:</i>				<u>8,539</u>	<u>-</u>
<i>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</i>					
COVID-19 - Response Grant	93.323	IL Department of Public Health	28180544J	401,136	-
<i>Total Epidemiology and Laboratory Capacity for Infectious Disease (ELC):</i>				<u>401,136</u>	<u>-</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2023

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
U.S. Department of Health and Human Services (cont'd)					
<i>Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>					
LHD OD Surveillance & Response (SY 23)	93.354	IL Department of Public Health	32180070K	\$ 24,398	\$ -
COVID-19 - Vaccination Grant	93.354	IL Department of Public Health	38180845K	<u>481,968</u>	<u>-</u>
<i>Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>				<u>506,366</u>	<u>-</u>
<i>Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:</i>					
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSCV04101	31,045	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSBV04101	<u>75,171</u>	<u>-</u>
<i>Total Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:</i>				<u>106,216</u>	<u>-</u>
<i>Child Support Services:</i>					
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-007-3	58,762	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-007-3	20,076	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2023-55-013-K	439,088	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2023-55-013-K	<u>256,272</u>	<u>-</u>
<i>Total Child Support Services:</i>				<u>774,198</u>	<u>-</u>
<i>Child Care and Development Fund Cluster:</i>					
<i>Child Care and Development Block Grant:</i>					
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSCS04772	46,060	-
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSBS04772	<u>31,239</u>	<u>-</u>
<i>Total Child Care and Development Block Grant:</i>				<u>77,299</u>	<u>-</u>
<i>Total Child Care and Development Cluster:</i>				<u>77,299</u>	<u>-</u>
<i>State Court Improvement Program:</i>					
State Court Improvement Program: Child Protection Data Courts Project	93.586	Administrative Office of Illinois Courts	N/A	2,744	-
<i>Total State Court Improvement Program:</i>				<u>2,744</u>	<u>-</u>
<i>Social Services Block Grant:</i>					
Title XX Block Grant	93.667	IL Department of Human Services	FCSBU06042	30,032	-
Title XX Block Grant	93.667	IL Department of Human Services	FCSCU06042	<u>20,890</u>	<u>-</u>
<i>Total Social Services Block Grant:</i>				<u>50,922</u>	<u>-</u>
<i>Opioid STR:</i>					
State Targeted Response to the Opioid SOR Grants (SY 22)	93.788	IL Department of Human Services	43CBZ03565	340,070	-
State Targeted Response to the Opioid SOR Grants (SY 23)	93.788	IL Department of Human Services	43CCZ03565	<u>112,667</u>	<u>-</u>
<i>Total Opioid STR:</i>				<u>452,737</u>	<u>-</u>
Total U.S. Department of Health and Human Services:				<u>\$ 2,686,060</u>	<u>\$ -</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2023

<u>Federal Grantor / Program/Cluster Title</u>	<u>Assistance Listing Number</u>	<u>Pass-through Agency</u>	<u>Grant Number</u>	<u>Federal Expenditures</u>	<u>Payments to Sub-Recipients</u>
U.S. Department of Homeland Security					
<i>Emergency Management Performance Grants:</i>					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	22EMAKANE	\$ 98,832	\$ -
<i>Total Emergency Management Performance Grants:</i>				<u>98,832</u>	<u>-</u>
Total U.S. Department of Homeland Security:				<u>\$ 98,832</u>	<u>\$ -</u>
Total expenditures of federal awards:				<u>\$ 30,368,558</u>	<u>\$ 5,901,284</u>

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Notes to Schedule of Expenditures of Federal Awards
November 30, 2023

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Kane County, Illinois under programs of the federal government for the year ended November 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

The reporting entity for Kane County is based upon criteria established by the Governmental Accounting Standards Board. Kane County is the primary government according to GASB criteria, while the Forest Preserve District of Kane County (Forest Preserve) is a component unit. Federal awards received directly by the Forest Preserve are not included in this report since the Forest Preserve has been audited by other auditors for their grants and those amounts are reported in a separate report.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. Indirect Cost Rate

Kane County has elected to use the 10% de minimis indirect cost rate.

Kane County, Illinois

Schedule of Findings and Questioned Costs
Year Ended November 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness (es) identified? _____ yes

X no

Significant deficiency (ies) identified? _____ yes

X none reported

Noncompliance material to financial statements noted? _____ yes

X no

Federal Awards

Internal control over major programs:

Material weakness (es) identified? _____ yes

X no

Significant deficiency (ies) identified? _____ yes

X none reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance? _____ yes

X no

Auditee qualified as low-risk auditee? X yes

_____ no

Dollar threshold used to distinguish between type A and type B programs: _____

\$911,057

Identification of major federal programs:

Assistance Listing Numbers

Name of Federal Program or Cluster

14.239

HOME Investment Partnership Program

20.513, 20.516

Transit Services Program Cluster

21.023

Emergency Rental Assistance Program

21.027

Coronavirus State and Local Fiscal Recovery Funds

Kane County, Illinois

Schedule of Findings and Questioned Costs
Year Ended November 30, 2023

Section II - Financial Statement Findings Required to be Reported in Accordance with *Government Auditing Standards*

None

Section III - Federal Awards Findings and Questioned Costs

None