

## **Kane County, Illinois**

Report on Federal Awards

November 30, 2021

# Kane County, Illinois

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November 30, 2021

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**Independent Auditors' 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***

To the County Board Chair 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, 2021, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements, and have issued our report thereon dated July 27, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 financial statements of the Forest Preserve District of Kane County were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Forest Preserve District of Kane County.

**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) to determine the 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 may exist that have not been identified.

## **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 determination of financial statement amounts. 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
July 27, 2022

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

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

**Report on Compliance for Each Major Federal Program**

We have audited Kane County's compliance with the types of compliance requirements described 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, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Kane County's basic financial statements include the operations of the Forest Preserve District of Kane County, which expended \$1,356,306 in federal awards which is not included in Kane County's schedule of expenditures of federal awards during the year ended November 30, 2021. Our audit, described below, did not include the operations of the Forest Preserve District of Kane County because the component unit engaged other auditors to perform an audit in accordance with the Uniform Guidance.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of 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, 2021.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of This Report**

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 Kane County, Illinois as of and for the year ended November 30, 2021, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements. We issued our report thereon dated July 27, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the 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 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  
August 30, 2022

**Kane County, Illinois**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Agriculture</b>					
<i>Child Nutrition Cluster:</i>					
<i>School Breakfast Program:</i>					
2021 School Breakfast Program	10.553	IL State Board of Education	31045005P00	\$ 27,335	\$ -
<i>Total School Breakfast Program:</i>				<u>27,335</u>	<u>-</u>
<i>National School Lunch Program:</i>					
2021 National School Lunch Program	10.555	IL State Board of Education	31045005P00	43,944	-
2021 National School Snack Program	10.555	IL State Board of Education	31045005P00	10,994	-
2021 Food Commodities Distribution	10.555	IL Department of Public Health	31045005P00A7	3,687	-
<i>Total National School Lunch Program:</i>				<u>58,625</u>	<u>-</u>
<i>Total Child Nutrition Cluster:</i>					
				<u>85,960</u>	<u>-</u>
<i>Farm to School Grant Program:</i>					
USDA Farm to School Grant Program	10.575	Direct	CN-F2S-IMP-18-IL-1	12,992	-
<i>Total Farm to School Grant Program:</i>				<u>12,992</u>	<u>-</u>
<b>Total U.S. Department of Agriculture:</b>				<u>\$ 98,952</u>	<u>\$ -</u>
<b>U.S. Department of Housing and Urban Development</b>					
<i>Community Development Block Grant/Entitlement Grants Cluster:</i>					
2018 Community Development Block Grant*	14.218	Direct	B-18-UC-17-0008	\$ 219,396	\$ 5,486
2019 Community Development Block Grant*	14.218	Direct	B-19-UC-17-0008	714,277	576,466
2020 Community Development Block Grant*	14.218	Direct	B-20-UC-17-0008	699,541	195,279
2021 Community Development Block Grant*	14.218	Direct	B-21-UC-17-0008	79,424	7,599
Neighborhood Stabilization Program*	14.218	Direct	B-08-UN-17-0003	52	-
<i>Total Community Development Block Grant/Entitlement Grants:</i>				<u>1,712,690</u>	<u>784,830</u>
<i>Total CDBG - Entitlement Grants Cluster:</i>					
				<u>1,712,690</u>	<u>784,830</u>
<i>Emergency Solutions Grant Program:</i>					
Emergency Solutions Grant Program	14.231	IL Department of Human Services	FCSZH05721	112,723	-
Emergency Solutions Grant Program	14.231	IL Department of Human Services	FCSAH05721	143,256	-
<i>Total Emergency Solutions Grant Program:</i>				<u>255,979</u>	<u>-</u>
<i>HOME Investment Partnership Program:</i>					
2017 HOME Investment Partnership Program	14.239	Direct	M-17-DC-17-0220	31,211	-
2018 HOME Investment Partnership Program	14.239	Direct	M-18-DC-17-0220	67,511	-
2020 HOME Investment Partnership Program	14.239	Direct	M-20-DC-17-0220	481,549	-
2021 HOME Investment Partnership Program	14.239	Direct	M-21-DC-17-0220	58,051	-
COVID-19 - 2021 HOME Investment Partnership Program (HOME-ARP)	14.239	Direct	M-21-DP-17-0220	625	-
<i>Total HOME Investment Partnership Program:</i>				<u>638,947</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, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Housing and Urban Development (cont'd)</b>					
<i>Homeless Management Information Systems Technical Assistance:</i>					
Homeless Management Information System 2018	14.261	Direct	IL0335L5T171811	\$ 82,388	\$ -
Homeless Management Information System 2019	14.261	Direct	IL0335L5T171912	28,800	-
<i>Total Homeless Management Information Systems Technical Assistance:</i>				<u>111,188</u>	<u>-</u>
<i>Continuum of Care Program :</i>					
Continuum of Care Program	14.267	Direct	IL1660L5T171800	75,761	-
<i>Total Continuum of Care Program:</i>				<u>75,761</u>	<u>-</u>
<b>Total U.S Department of Housing and Urban Development:</b>				<u>\$ 2,794,565</u>	<u>\$ 784,830</u>
<b>U.S. Department of Justice</b>					
<i>Juvenile Justice and Delinquency Prevention:</i>					
Juvenile Justice Council Implementation - SAO	16.540	IL Department of Human Services	FCSZR04829	\$ 36,121	\$ -
<i>Total Juvenile Justice and Delinquency Prevention:</i>				<u>36,121</u>	<u>-</u>
<i>Crime Victim Assistance:</i>					
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	218003	146,528	-
<i>Total Crime Victim Assistance:</i>				<u>146,528</u>	<u>-</u>
<i>Drug Court Discretionary Grant Program:</i>					
Kane County Drug Court Treatment & Recovery Support Services	16.585	Bureau of Justice Assistance	2020-DC-BX-0050	166,667	-
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.585	Bureau of Justice Assistance	2020-VD-BX-1432	58,008	-
<i>Total Drug Court Discretionary Grant Program:</i>				<u>224,675</u>	<u>-</u>
<i>Edward Byrne Memorial Justice Assistance Grant Program:</i>					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	2018-DJ-BX-0522	16,485	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	2018-DJ-BX-0522	1,350	-
Multi-Jurisdictional Drug Prosecution (10/1/2020 - 9/30/2021)	16.738	IL Criminal Justice Information Authority	418122	112,028	-
<i>Total Edward Byrne Memorial Justice Assistance Grant Program:</i>				<u>129,863</u>	<u>-</u>
<i>Equitable Sharing Program:</i>					
Equitable Sharing Program	16.922	Direct	IL045013A	14,733	-
<i>Total Equitable Sharing Program:</i>				<u>14,733</u>	<u>-</u>
<b>Total U.S. Department of Justice:</b>				<u>\$ 551,920</u>	<u>\$ -</u>

**Kane County, Illinois**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Labor</b>					
<i>Trade Adjustment Assistance:</i>					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	19-661005	\$ 403,518	\$ 19,558
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	20-661005	54,978	4,677
<i>Total Trade Adjustment Assistance:</i>				<u>458,496</u>	<u>24,235</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	19-681005	141,663	376
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	20-681005	1,540,758	309,475
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	19-681005	22,040	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	20-681005	201,725	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	21-681005	12,550	-
<i>Total WIOA Adult Program</i>				<u>1,918,736</u>	<u>309,851</u>
<i>WIOA Youth Activities:</i>					
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	19-681005	72,718	33,390
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	20-681005	1,925,225	1,821,505
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	21-681005	145,848	145,724
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	19-681005	25,431	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	20-681005	222,593	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	21-681005	14,223	-
<i>Total WIOA Youth Activities</i>				<u>2,406,038</u>	<u>2,000,619</u>

See notes to schedule of expenditures of federal awards

**Kane County, Illinois**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Labor (cont'd)</b>					
<i>WIOA Dislocated Worker Formula Grants:</i>					
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	18-681005	\$ 156,840	\$ -
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	19-681005	153,462	(15,405)
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	20-681005	2,096,277	288,824
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	19-681005	37,298	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	20-681005	271,285	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	21-681005	15,060	-
<i>Total WIOA Dislocated Worker Formula Grants:</i>				<u>2,730,222</u>	<u>273,419</u>
<i>Total WIOA Cluster:</i>				<u>7,054,996</u>	<u>2,583,889</u>
<b>Total U.S. Department of Labor:</b>				<u><u>\$ 7,513,492</u></u>	<u><u>\$ 2,608,124</u></u>
<b>U.S. Department of Transportation</b>					
<i>Highway Planning and Construction Cluster:</i>					
<i>Highway Planning and Construction:</i>					
Highway Planning and Construction	20.205	IL Department of Transportation	Various	\$ 1,342,436	\$ -
<i>Total Highway Planning and Construction:</i>				<u>1,342,436</u>	<u>-</u>
<i>Total Highway Planning and Construction Cluster:</i>				<u>1,342,436</u>	<u>-</u>
<i>Transit Services Programs Cluster:</i>					
<i>Job Access and Reverse Commute Program</i>					
Job Access and Reverse Commute Program	20.516	Association for Individual Development	Various	2,954	-
<i>Total Job Access and Reverse Commute Program:</i>				<u>2,954</u>	<u>-</u>
<i>Total Transit Services Programs Cluster:</i>				<u>2,954</u>	<u>-</u>

**Kane County, Illinois**

Schedule of Expenditures of Federal Awards  
Year Ended November 30, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Transportation</b>					
<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	\$ 22,260	\$ -
<i>Total State and Community Highway Safety:</i>				<u>22,260</u>	<u>-</u>
<i>Total Highway Safety Cluster:</i>				<u>22,260</u>	<u>-</u>
<b>Total U.S. Department of Transportation:</b>				<u>\$ 1,367,650</u>	<u>\$ -</u>
<b>U.S. Department of Treasury</b>					
<i>Equitable Sharing:</i>					
Equitable Sharing Program	21.016	Direct	N/A	\$ 138,746	\$ -
<i>Total Equitable Sharing:</i>				<u>138,746</u>	<u>-</u>
<i>Coronavirus Relief Fund:</i>					
COVID-19 - CARES Act Fund*	21.019	Direct	SLT0201	5,826,884	-
COVID-19 - Contact Tracing*	21.019	IL Department of Public Health	05180144H	497,907	-
COVID-19 - CARES Act Homeless Prevention Program*	21.019	IL Department of Human Services	FCSZH05533	102,531	-
<i>Total Coronavirus Relief Fund:</i>				<u>6,427,322</u>	<u>-</u>
<i>Emergency Rental Assistance Fund:</i>					
COVID-19 - Emergency Rental Assistance*	21.023	Direct	ERA-2101123202	14,515,742	14,490,603
<i>Total Emergency Rental Assistance Fund:</i>				<u>14,515,742</u>	<u>14,490,603</u>
<i>Coronavirus State and Local Fiscal Recovery Funds:</i>					
COVID-19 - American Rescue Plan Act*	21.027	Direct	N/A	11,417,948	-
COVID-19 - Mass Vaccination Fund*	21.027	Direct	N/A	1,199,564	-
COVID-19 - ARPA Recoupment of Lost Revenue*	21.027	Direct	N/A	3,566,515	-
COVID-19 - ARPA COVID Testing*	21.027	Direct	N/A	77,500	-
<i>Total Coronavirus State and Local Fiscal Recovery Funds:</i>				<u>16,261,527</u>	<u>-</u>
<b>Total U.S. Department of Treasury:</b>				<u>\$ 37,343,337</u>	<u>\$ 14,490,603</u>
<b>U.S. Environmental Protection Agency</b>					
<i>Performance Partnership Grants:</i>					
Performance Partnership Grants - Potable Water Supply	66.605	IL Department of Public Health	05080045H-SDW	\$ 7,063	\$ -
<i>Total Performance Partnership Grants:</i>				<u>7,063</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency:</b>				<u>\$ 7,063</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, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Health and Human Services</b>					
<i>Medical Reserve Corps Small Grant Program:</i>					
Medical Reserve Corps	93.008	National Association of County and City Health Officials (NACCHO)	N/A	\$ 10,000	\$ -
<i>Total Medical Reserve Corps Small Grant Program:</i>				<u>10,000</u>	<u>-</u>
<i>Public Health Emergency Preparedness:</i>					
Cities Readiness Initiative	93.069	IL Department of Public Health	07180043I	248,913	-
Cities Readiness Initiative	93.069	IL Department of Public Health	07580011I	75,959	-
<i>Total Public Health Emergency Preparedness:</i>				<u>324,872</u>	<u>-</u>
<i>Immunization Cooperative Agreements:</i>					
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	05080045H-VFCC	23,213	-
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95180044G	90,371	-
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95180042G	77,670	-
COVID-19 - Mass Vaccination Grant Program (ARP)	93.268	IL Department of Public Health	15080644I	1,290,000	-
<i>Total Immunization Cooperative Agreements:</i>				<u>1,481,254</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	95080045H-VSC	64,015	-
<i>Total Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>				<u>64,015</u>	<u>-</u>
<i>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</i>					
COVID-19 - Contact Tracing*	93.323	IL Department of Public Health	05180144H	3,281,617	-
<i>Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):</i>				<u>3,281,617</u>	<u>-</u>
<i>Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>					
LHD OD Surveillance & Response (SY 21)	93.354	IL Department of Public Health	95080302G	48,708	-
<i>Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>				<u>48,708</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	FCSYV04101	36,739	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSZV04101	43,602	-
<i>Total Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:</i>				<u>80,341</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, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Health and Human Services (cont'd)</b>					
<i>Child Support Enforcement:</i>					
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2020-55-007-KD	\$ 11,739	\$ -
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2021-55-007-BIGA	4,851	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2021-55-013-K	397,824	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-013-K	275,794	-
<i>Total Child Support Enforcement:</i>				<u>690,208</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	FCSAS04772	36,015	-
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSZS04772	41,278	-
<i>Total Child Care and Development Block Grant:</i>				<u>77,293</u>	<u>-</u>
<i>Total Child Care and Development Fund Cluster:</i>				<u>77,293</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	552	-
<i>Total State Court Improvement Program:</i>				<u>552</u>	<u>-</u>
<i>Social Services Block Grant:</i>					
Title XX Block Grant	93.667	IL Department of Human Services	FCSAU06042	21,453	-
Title XX Block Grant	93.667	IL Department of Human Services	FCSZU05063	25,802	-
<i>Total Social Services Block Grant:</i>				<u>47,255</u>	<u>-</u>
<i>Opioid State Targeted Response:</i>					
State Targeted Response to the Opioid SOR Grants (SY21)	93.788	IL Department of Human Services	43CZZ03565	524,963	-
State Targeted Response to the Opioid SOR Grants (SY22)	93.788	IL Department of Human Services	ZSA007JO7	66,693	-
<i>Total Opioid State Targeted Response:</i>				<u>591,656</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services:</b>				<u>\$ 6,697,771</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, 2021

Federal Grantor / Program/Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Homeland Security</b>					
<i>Emergency Management Performance Grants:</i>					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	20EMAKANE	\$ 104,814	\$ -
<i>Total Emergency Management Performance Grants:</i>				<u>104,814</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security:</b>				<u>\$ 104,814</u>	<u>\$ -</u>
<b>Total Expenditures of Federal Awards:</b>				<u>\$ 56,479,564</u>	<u>\$ 17,883,557</u>

\* Denotes a major program

# Kane County, Illinois

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## Notes to Schedule of Expenditures of Federal Awards Year Ended November 30, 2021

### 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, 2021. 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.

### 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, 2021

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## 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 deficiencies identified that are not considered to be material weakness(es)?        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:           \$1,694,387          

### Assistance Listing Numbers

### Name of Federal Program or Cluster

14.218	Community Development Block Grant/Entitlement Grants Cluster
21.019	Coronavirus Relief Fund
21.023	Emergency Rental Assistance Fund
21.027	Coronavirus State and Local Fiscal Recovery Funds
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

## **Kane County, Illinois**

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Schedule of Findings and Questioned Costs  
Year Ended November 30, 2021

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

None.

### **Section III - Federal and Awards Findings and Questioned Costs**

None.