Kane County, Illinois

Report on Federal Awards

November 30, 2024

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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, Illinois

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, Illinois (the County), as of and for the year ended November 30, 2024, 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 28, 2025. 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 28, 2025

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, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kane County, Illinois'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, 2024. 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, 2024.

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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 28, 2025, 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
August 20, 2025

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Agriculture					
Child Nutrition Cluster:					
School Breakfast Program:					
2024 School Breakfast Program	10.553	IL State Board of Education	31045005P00	$ 36,144	$ -
Total School Breakfast Program:				36,144	-
National School Lunch Program:					
2024 National School Lunch Program	10.555	IL State Board of Education	31045005P00	57,595	-
2024 National School Snack Program	10.555	IL State Board of Education	31045005P00	15,437	-
Total National School Lunch Program:				73,032	-
Total Child Nutrition Cluster:				109,176	-
Farm to School Grant Program:					
USDA Farm to School Grant Program	10.575	Direct	CN-F2S-IMP-18-IL-1	103,851	-
Total Farm to School Grant Program:				103,851	-
Total U.S. Department of Agriculture:				$ 213,027	$ -
U.S. Department of Housing and Urban Development					
CDBG - Entitlement/Special Purpose Grants Cluster:					
Community Development Block Grants - Entitlement Grants:					
2022 Community Development Block Grant	14.218	Direct	B-22-UC-17-0008	$ 170,811	$ 153,403
2023 Community Development Block Grant	14.218	Direct	B-23-UC-17-0008	915,659	765,278
2024 Community Development Block Grant	14.218	Direct	B-24-UC-17-0008	269,679	20,000
COVID-19 Community Development Block Grants CARES Act (CDBG-CV)	14.218	Direct	B-20-UW-17-008	117,600	-
Total Community Development Block Grants - Entitlement Grants:				1,473,749	938,681
Total CDBG - Entitlement/Special Purpose Grants Cluster:				1,473,749	938,681
HOME Investment Partnership Program:					
2020 HOME Investment Partnership Program	14.239	Direct	M-20-DC-17-0220	159,224	-
2021 HOME Investment Partnership Program	14.239	Direct	M-21-DC-17-0220	491,215	-
2022 HOME Investment Partnership Program	14.239	Direct	M-22-DC-17-0220	600,656	-
2023 HOME Investment Partnership Program	14.239	Direct	M-23-DC-17-0220	51,600	-
2024 HOME Investment Partnership Program	14.239	Direct	M-24-DC-17-0220	98,636	-
COVID-19 2021 HOME Investment Partnership Program - ARP (HOME-ARP)	14.239	Direct	M-21-DP-17-0220	392,932	-
Total HOME Investment Partnership Program:				1,794,263	-
National Homeless Data Analysis Project (NHDAP):					
Homeless Management Information System 2022	14.261	Direct	IL0335L5T172215	115,586	-
Homeless Management Information System 2023	14.261	Direct	IL0335L5T172316	52,033	-
Total National Homeless Data Analysis Project (NHDAP):				167,619	-
Continuum of Care Program :					
Continuum of Care Program	14.267	Direct	IL1844L5T172200	93,332	-
Total Continuum of Care Program:				93,332	-
Total U.S Department of Housing and Urban Development:				$ 3,528,963	$ 938,681

See notes to schedule of expenditures of federal awards

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Justice					
Juvenile Justice and Delinquency Prevention:					
Juvenile Justice Council Implementation - SAO	16.540	IL Department of Human Services	FCSCR04829	$ 35,144	$ -
Total Juvenile Justice and Delinquency Prevention:				35,144	-
Crime Victim Assistance:					
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	221203	65,852	-
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	222203	51,579	-
Total Crime Victim Assistance:				117,431	-
Treatment Court Discretionary Grant Program:					
Kane County Drug Court Treatment & Recovery Support Services	16.585	Bureau of Justice Assistance	2020-DC-BX-0050	97,921	-
Total Treatment Court Discretionary Grant Program:				97,921	-
Residential Substance Abuse Treatment for State Prisoners:					
RSAT Grant	16.593	Bureau of Justice Assistance	922015	140,000	
Total Residential Substance Abuse Treatment for State Prisoners Program:				140,000	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	15PBJA-24-GG-05054-JAGX	35,069	-
Kane County Drug Court Treatment & Recovery Support Services	16.738	IL Criminal Justice Information Authority	421022	127,431	-
Total Edward Byrne Memorial Justice Assistance Grant Program:				162,500	-
Comprehensive Opiod, Stimulant, and Other Substances Use Program:					
COSSAP Grant	16.838	Direct	15PBJA-21-GG-04564-COAP	335,857	-
Total Comprehensive Opiod, Stimulant, and Other Substances Use Program:				335,857	-
Total U.S. Department of Justice:				$ 888,853	$ -
U.S. Department of Labor					
Trade Adjustment Assistance:					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	22-661005	$ 56,611	$ -
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	23-661005	8,724	-
Total Trade Adjustment Assistance:				65,335	-
WIOA Cluster:					
WIOA Adult Program:					
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	23-681005	1,780,650	68,524
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	24-681005	339,588	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	23-681005	1,067,313	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	24-681005	58,700	-
Total WIOA Adult Program				3,246,251	68,524

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Labor (cont'd)					
WIOA Youth Activities:					
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	23-681005	$ 1,165,628	$ 1,211,665
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	24-681005	391,903	377,882
Total WIOA Youth Activities				1,557,531	1,589,547
WIOA Dislocated Worker Formula Grants:					
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	23-681005	1,397,714	67,702
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	24-681005	63,759	-
Total WIOA Dislocated Worker Formula Grants:				1,461,473	67,702
Total WIOA Cluster:				6,265,255	1,725,773
Total U.S. Department of Labor:				$ 6,330,590	$ 1,725,773
U.S. Department of Transportation					
Highway Planning and Construction:					
Highway Planning and Construction	20.205	IL Department of Transportation	Various	$ 421,670	$ -
Highway Planning and Construction	20.205	Chicago Metropolitan Agency for Planning	Various	24,412	-
Total Highway Planning and Construction:				446,082	-
Transit Services Programs Cluster:					
Enhanced Mobility of Seniors and Individuals with Disabilities Program					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	Regional Transportation Authority	Various	634,400	-
Regional Planning Liaison	20.513	Ride In Kane		1,056,600	-
Total Enhanced Mobility of Seniors and Individuals with Disabilities Program:				1,691,000	-
Job Access and Reverse Commute Program					
Job Access and Reverse Commute Program	20.516	Regional Transportation Authority	Various	456,442	-
Total Job Access and Reverse Commute Program:				456,442	-
Total Transit Services Programs Cluster:				2,147,442	-
Highway Safety Cluster:					
State and Community Highway Safety					
State and Community Highway Safety	20.600	IL Department of Transportation	HS-25-0191	18,597	-
Total State and Community Highway Safety:				18,597	-
Total Highway Safety Cluster:				18,597	-
Total U.S. Department of Transportation:				$ 2,612,121	$ -

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2024

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Treasury					
Equitable Sharing:					
Equitable Sharing Program	21.016	Direct	N/A	$ 152,608	$ -
Total Equitable Sharing:				152,608	-
Emergency Rental Assistance Fund:					
COVID-19 Emergency Rental Assistance 2	21.023	Direct	ERA2-0137	777,482	-
Total Emergency Rental Assistance Fund:				777,482	-
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19 American Rescue Plan Act	21.027	Direct	N/A	10,070,824	-
COVID-19 ARPA - ARP Recoupment of Lost Revenue	21.027	Direct	N/A	2,203,253	-
COVID-19 Greater IL Violence Prevention Council	21.027	IL Department of Human Services	FCSCX06827	64,049	-
COVID-19 Greater IL Violence Prevention Council	21.027	IL Department of Human Services	FCSCX06827	24,324	-
Total Coronavirus State and Local Fiscal Recovery Funds:				12,362,450	-
Total U.S. Department of Treasury:				$ 13,292,540	$ -
U.S. Environmental Protection Agency					
Performance Partnership Grants:					
Performance Partnership Grants - Potable Water Supply	66.605	IL Department of Public Health	48080045L	$ 11,025	$ -
Total Performance Partnership Grants:				11,025	-
Total U.S. Environmental Protection Agency:				$ 11,025	$ -
U.S. Department of Health and Human Services					
Medical Reserve Corps Small Grant Program:					
Medical Reserve Corps	93.008	National Association of County and City Health Officials	MRC 23-0077	$ 5,000	$ -
Total Medical Reserve Corps Small Grant Program:				5,000	-
Public Health Emergency Preparedness:					
Bioterrorism Preparedness	93.069	IL Department of Public Health	47180044L	232,223	-
Bioterrorism Preparedness	93.069	IL Department of Public Health	57180044L	54,441	-
Cities Readiness Initiative	93.069	IL Department of Public Health	47580011L	52,705	-
Total Public Health Emergency Preparedness:				339,369	-
Substance Abuse and Mental Health Services Projects of Regional and National Significance:					
Drug Rehabilitation Court	93.243	Substance Abuse & Mental Health Services Administration	1H79G000857	34,278	-
Total Substance Abuse and Mental Health Services Projects of Regional and National Significance:				34,278	-
Immunization Cooperative Agreements:					
Strengthening Illinois Public Health Administration	93.268	IL Department of Public Health	48080446L	350,000	-
Total Immunization Cooperative Agreements:				350,000	-
Centers for Disease Control and Prevention Investigations and Technical Assistance:					
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	2580045J	17,797	-
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	95080045H-VSC	48,404	-
Total Centers for Disease Control and Prevention Investigations and Technical Assistance:				66,201	-

See notes to schedule of expenditures of federal awards

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (cont'd)					
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC):					
Respiratory Surveillance & Response Grant	93.323	IL Department of Public Health	8181045	$ 250,000	$ -
Total Epidemiology and Laboratory Capacity for Infectious Disease (ELC):				250,000	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:					
COVID-19 Crisis Grant	93.354	IL Department of Public Health	27680044J	169,179	-
COVID-19 Vaccination Grant	93.354	IL Department of Public Health	38180845K	1,234	-
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:				170,413	-
Affordable Care Act (ACA) Material, Infant and Early Childhood Home Visiting Program:					
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.870	IL Department of Human Services	FCSCV04101	67,607	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.870	IL Department of Human Services	FCSBV04101	39,292	-
Total Affordable Care Act (ACA) Material, Infant and Early Childhood Home Visiting Program:				106,899	-
Child Support Services:					
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-007-3	45,821	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-007-3	19,614	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2023-55-013-K	455,798	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2023-55-013-K	310,100	-
Total Child Support Services:				831,333	-
Child Care and Development Fund Cluster:					
Child Care and Development Block Grant:					
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSCS04772	83,153	-
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSBS04772	61,583	-
Total Child Care and Development Block Grant:				144,736	-
Total Child Care and Development Cluster:				144,736	-
Social Services Block Grant:					
Title XX Block Grant	93.667	IL Department of Human Services	FCSBU06042	88,439	-
Title XX Block Grant	93.667	IL Department of Human Services	FCSCU06042	59,589	-
Total Social Services Block Grant:				148,028	-
Opioid State Targeted Response Program:					
State Targeted Response to the Opioid SOR Grants (SY 24)	93.788	IL Department of Human Services	43CCZ03565	445,926	-
Total Opioid State Targeted Response Program:				445,926	-
Total U.S. Department of Health and Human Services:				$ 2,892,183	$ -

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2024

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Homeland Security					
Hazard Mitigation Grant Program HMGP:					
Hazard Mitigation Grant Program	97.039	IL Emergency Management Agency	HMGP 4489.39-P	$ 63,500	$ -
Total Hazard Mitigation Grant Program:				63,500	-
Emergency Management Performance Grants:					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	23EMAKANE	82,299	-
Total Emergency Management Performance Grants:				82,299	-
Total U.S. Department of Homeland Security:				$ 145,799	$ -
Total Expenditures of Federal Awards:				$ 29,915,101	$ 2,664,454

See notes to schedule of expenditures of federal awards

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Kane County under programs of the federal government for the year ended November 30, 2024. 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.

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. 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.

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)?	____ yes	X no
Auditee qualified as low-risk auditee?	____ yes	X no
Dollar threshold used to distinguish between type A and type B programs:	$897,453	

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
14.218	CDBG – Entitlement/Special Purpose Grants Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Section II - Financial Statement Findings

- None

Section III - Federal Awards Findings and Questioned Costs

- None