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Kane County, Illinois

Report on Federal Awards

November 30, 2025

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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*

<u>Independent Auditors' Report</u>

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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated May 22, 2026. 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
May 22, 2026

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, 2025. 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, 2025.

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, 2025, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our report thereon dated May 22, 2026, 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 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
May 22, 2026

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 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:					
2025 School Breakfast Program	10.553	IL State Board of Education	31045005P00	$ 23,446	$ -
Total School Breakfast Program:				23,446	-
National School Lunch Program:					
2024 National School Lunch Program	10.555	IL State Board of Education	31045005P00	36,775	-
2024 National School Snack Program	10.555	IL State Board of Education	31045005P00	9,784	-
Illinois Free Meal Program	10.555	IL State Board of Education	31045005P00	646	-
Total National School Lunch Program:				47,205	-
Total Child Nutrition Cluster:				70,651	-
Farm to School Grant Program:					
USDA Farm to School Grant Program	10.575	Direct	CN-F2S-IMP-18-IL-1	195,334	-
Total Farm to School Grant Program:				195,334	-
Composting and Food Waste Reduction Cooperative Agreement Program:					
Composting and Food Waste Reduction Program	10.935	Direct	N/A	67,136	-
Total Composting and Food Waste Reduction Cooperative Agreement Program:				67,136	-
Total U.S. Department of Agriculture:				$ 333,121	$ -
U.S. Department of Housing and Urban Development					
Community Development Block Grant Entitlement/Special Purpose Grants Cluster:					
Community Development Block Grants - Entitlement Grants:					
2023 Community Development Block Grant	14.218	Direct	B-23-UC-17-0008	$ 653,485	$ 153,402
2024 Community Development Block Grant	14.218	Direct	B-24-UC-17-0008	201,088	765,278
2025 Community Development Block Grant	14.218	Direct	B-25-UC-17-0008	33,533	20,000
Total Community Development Block Grants - Entitlement Grants:				888,106	938,680
Total Community Development Block Grant Entitlement/Special Purpose Grants Cluster:				888,106	938,680
HOME Investment Partnership Program:					
2021 HOME Investment Partnership Program	14.239	Direct	M-21-DC-17-0220	110,214	-
2022 HOME Investment Partnership Program	14.239	Direct	M-22-DC-17-0220	313,801	-
2023 HOME Investment Partnership Program	14.239	Direct	M-23-DC-17-0220	629,062	-
2024 HOME Investment Partnership Program	14.239	Direct	M-24-DC-17-0220	352,782	-
2025 HOME Investment Partnership Program	14.239	Direct	M-25-DC-17-0220	252,805	-
COVID-19 2021 HOME Investment Partnership Program - ARP (HOME-ARP)	14.239	Direct	M-21-DP-17-0220	573,684	-
Total HOME Investment Partnership Program:				2,232,348	-
National Homeless Data Analysis Project (NHDAP):					
Homeless Management Information System 2023	14.261	Direct	IL0335L5T172316	26,248	-
Total National Homeless Data Analysis Project (NHDAP):				26,248	-
Continuum of Care Program :					
Continuum of Care Program	14.267	Direct	IL1844L5T172200	78,081	-
Total Continuum of Care Program:				78,081	-
Total U.S Department of Housing and Urban Development:				$ 3,224,783	$ 938,680

See notes to schedule of expenditures of federal awards

Kane County, Illinois

Schedule of Expenditures of Federal Awards
Year Ended November 30, 2025

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	$ 4,964	$ -
Juvenile Justice Council Implementation - SAO	16.540	IL Department of Human Services	FCSCR04829	13,231	-
DVTF Grant	16.540	IL Criminal Justice Information Authority	15PJDP-24-GK-04109-DTVF	48,178	-
Total Juvenile Justice and Delinquency Prevention:				66,373	-
Crime Victim Assistance:					
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	222203	98,331	-
Total Crime Victim Assistance:				98,331	-
Residential Substance Abuse Treatment for State Prisoners:					
RSAT Grant	16.593	ICJIA through BJA	922015	190,000	-
Total Residential Substance Abuse Treatment for State Prisoners Program:				190,000	-
State Criminal Alien Assistance Program:					
State Criminal Alien Assistance Program	16.606	Direct	15PBJA-24-RR-05704-SCAA	135,218	-
Total State Criminal Alien Assistance Program:				135,218	-
Edward Byrne Memorial Justice Assistance Grant Program:					
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	15PBJA-21-GG-00271-JAGX	72,721	-
Kane County Drug Court Treatment & Recovery Support Services	16.738	IL Criminal Justice Information Authority	421022	31,858	-
Total Edward Byrne Memorial Justice Assistance Grant Program:				104,579	-
Strengthening the Medical Examiner - Coroner System Program:					
DOJ Morgue Tech Grant	16.742	Direct	15PBJA-23-GG-00814-SLFO	4,000	-
Total Strengthening the Medical Examiner - Coroner System Program				4,000	-
Forensic Science Center Program Grant:					
Forensics Lab	16.753	Direct	5PBJA-24-GG-00471-BRND	151,765	-
Total Forensic Science Center Program Grant:				151,765	-
Comprehensive Opioid, Stimulant, and Other Substances Use Program:					
24 JAG - Guns and Gangs	16.838	Direct	421103	150,000	-
25 JAG - Guns and Gangs	16.838	Direct	422103	31,008	-
Total Comprehensive Opioid, Stimulant, and Other Substances Use Program:				181,008	-
Equitable Sharing Program	16.922	Direct	IL045013A	8,275	-
Total U.S. Department of Justice:				$ 939,549	$ -

Federal Grantor / Program / Cluster Title	Assistance Listing Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Subrecipients
U.S. Department of Labor					
Trade Adjustment Assistance:					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	24-661005	$ 40,329	$ -
Total Trade Adjustment Assistance:				40,329	-
WIOA Cluster:					
WIOA Adult Program:					
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	23-681005	169,727	2,913
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	24-681005	2,076,231	69,209
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	23-681005	7,088	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	24-681005	304,804	-
Workforce Investment Act Title I-B Incentive	17.258	IL Department of Commerce & Economic Opportunity	25-681005	22,583	-
Total WIOA Adult Program				2,580,433	72,122
WIOA Youth Activities:					
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	23-681005	75,997	43,769
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	24-681005	1,587,336	1,475,034
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	25-681005	163,010	153,850
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	23-681005	5,634	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	24-681005	252,764	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	25-681005	21,214	-
Total WIOA Youth Activities				2,105,955	1,672,653
WIOA Dislocated Worker Formula Grants:					
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	23-681005	241,094	3,588
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	24-681005	1,393,852	81,550
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	23-681005	5,452	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	24-681005	185,856	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	25-681005	24,636	-
Total WIOA Dislocated Worker Formula Grants:				1,850,890	85,138
Total WIOA Cluster:				6,537,278	1,829,913
Total U.S. Department of Labor:				$ 6,577,607	$ 1,829,913
U.S. Department of Transportation					
Highway Planning and Construction:					
Highway Planning and Construction	20.205	IL Department of Transportation	Various	$ 317,079	$ -
Highway Planning and Construction	20.205	Chicago Metropolitan Agency for Planning	Various	115,805	-
Total Highway Planning and Construction:				432,884	-
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	38,562	-
Regional Planning Liaison	20.513	Ride In Kane		1,126,082	-
Total Enhanced Mobility of Seniors and Individuals with Disabilities Program:				1,164,644	-
Total Transit Services Programs Cluster:				1,164,644	-

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 Transportation (cont'd)					
Highway Safety Cluster:					
State and Community Highway Safety					
State and Community Highway Safety	20.600	IL Department of Transportation	HS-25-0191	$ 37,793	$ -
Total State and Community Highway Safety:				37,793	-
Total Highway Safety Cluster:				37,793	-
Total U.S. Department of Transportation:				$ 1,635,321	$ -
U.S. Department of Treasury					
Equitable Sharing:					
Equitable Sharing Program	21.016	Direct	N/A	$ 118,875	$ -
Total Equitable Sharing:				118,875	-
Emergency Rental Assistance Fund:					
COVID-19 Emergency Rental Assistance 2	21.023	Direct	ERA2-0137	6,011,496	-
Total Emergency Rental Assistance Fund:				6,011,496	-
Coronavirus State and Local Fiscal Recovery Funds:					
COVID-19 American Rescue Plan Act	21.027	Direct	N/A	24,322,302	-
COVID-19 MRC RISE Grant	21.027	IL Department of Public Health	N/A	10,000	-
COVID-19 Greater IL Violence Prevention Council	21.027	IL Department of Human Services	FCSCX06827	10,050	-
COVID-19 Greater IL Violence Prevention Council	21.027	IL Department of Human Services	FCSCX06827	13,242	-
COVID-19 RPSA Community Conveners	21.027	IL Department of Human Services	FCSEX0967	52,815	-
Total Coronavirus State and Local Fiscal Recovery Funds:				24,408,409	-
Total U.S. Department of Treasury:				$ 30,538,780	$ -
U.S. Environmental Protection Agency					
Performance Partnership Grants:					
Performance Partnership Grants - Potable Water Supply	66.605	IL Department of Public Health	58080045M-SDW	$ 10,313	$ -
Total Performance Partnership Grants:				10,313	-
Total U.S. Environmental Protection Agency:				$ 10,313	$ -
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	$ (820)	$ -
Total Medical Reserve Corps Small Grant Program:				(820)	-
Public Health Emergency Preparedness:					
Bioterrorism Preparedness	93.069	IL Department of Public Health	57180044L	181,188	-
Bioterrorism Preparedness	93.069	IL Department of Public Health	67180044N	50,010	-
Cities Readiness Initiative	93.069	IL Department of Public Health	57580013M	83,537	-
Cities Readiness Initiative	93.069	IL Department of Public Health	67580013N	20,486	-
Total Public Health Emergency Preparedness:				335,221	-
Centers for Disease Control and Prevention Investigations and Technical Assistance:					
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	FCSDV04101	17,950	-
Total Centers for Disease Control and Prevention Investigations and Technical Assistance:				17,950	-

See notes to schedule of expenditures of federal awards

Kane County, Illinois
Schedule of Expenditures of Federal Awards
Year Ended November 30, 2025

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	$ 2,044	$ -
Total Epidemiology and Laboratory Capacity for Infectious Disease (ELC):				2,044	-
Child Support Services:					
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2022-55-007-3	31,438	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2025-55-013-K	416,211	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2026-55-013-K	271,117	-
Total Child Support Services:				718,766	-
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	100,734	-
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	DECEN04772	77,584	-
Total Child Care and Development Block Grant:				178,318	-
Total Child Care and Development Fund Cluster:				178,318	-
State Court Improvement Program:					
State Court Improvement Program: Child Protection Data Courts Project	93.586	Administrative Office of Illinois Courts	N/A	2,703	-
Total State Court Improvement Program:				2,703	-
Social Services Block Grant:					
Title XX Block Grant	93.667	IL Department of Human Services	FCSCU06042	55,093	-
Total Social Services Block Grant:				55,093	-
Opioid State Targeted Response Program:					
State Targeted Response to the Opioid SOR Grants (SY 25)	93.788	IL Department of Human Services	43CEZ03565	390,470	-
State Targeted Response to the Opioid SOR Grants (SY 26)	93.788	IL Department of Human Services	43CDZ03565	371,634	-
Total Opioid State Targeted Response Program:				762,104	-
Maternal, Infant and Early Childhood Home Visiting Program:					
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.870	IL Department of Human Services	FCSDV04101	68,815	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.870	IL Department of Human Services	DECEV04101	38,946	-
Total Maternal, Infant and Early Childhood Home Visiting Program:				107,761	-
Total U.S. Department of Health and Human Services:				$ 2,179,140	$ -
U.S. Department of Homeland Security					
Emergency Management Performance Grants:					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	24EMAKANE	$ 85,422	$ -
Total Emergency Management Performance Grants:				85,422	-
Total U.S. Department of Homeland Security:				$ 85,422	$ -
Total Expenditures of Federal Awards:				$ 45,524,036	$ 2,768,593

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, 2025. 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 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:	$1,365,721	

Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
17.258, 17.259, 17.278	WIOA - 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