

## **KANE COUNTY, ILLINOIS**

REPORT ON FEDERAL AWARDS

For the Year Ended November 30, 2020

# KANE COUNTY, ILLINOIS

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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  
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, 2020, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements, and have issued our report thereon dated May 20, 2021. 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  
May 20, 2021

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

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

**Report on Compliance for the 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 the County's major federal program for the year ended November 30, 2020. The County's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***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 program.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on the 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 its major federal program for the year ended November 30, 2020.

**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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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, 2020, and the related notes to the financial statements, which collectively comprise Kane County's basic financial statements. We issued our report thereon dated May 20, 2021, 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  
June 14, 2021

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA 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>					
2020 School Breakfast Program	10.553	IL State Board of Education	31045005P00	\$ 26,263	\$ -
<i>Total School Breakfast Program:</i>				<u>26,263</u>	<u>-</u>
<i>National School Lunch Program:</i>					
2020 National School Lunch Program	10.555	IL State Board of Education	31045005P00	42,268	-
2020 National School Snack Program	10.555	IL State Board of Education	31045005P00	5,367	-
2020 Food Commodities Distribution	10.555	IL Department of Public Health	31045005P00A7	3,934	-
<i>Total National School Lunch Program:</i>				<u>51,569</u>	<u>-</u>
<i>Total Child Nutrition Cluster:</i>					
				<u>77,832</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	23,746	-
<i>Total Farm to School Grant Program:</i>				<u>23,746</u>	<u>-</u>
<i>Agricultural Conservation Easement Program:</i>					
Farm and Ranch Lands Protection Program Agreement	10.931	Direct	54-5A12 15-001K8T	150,000	-
<i>Total Agricultural Conservation Easement Program:</i>				<u>150,000</u>	<u>-</u>
<b>Total U.S. Department of Agriculture:</b>				<u>\$ 251,578</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Housing and Urban Development</b>					
<i>Community Development Block Grant/Entitlement Grants Cluster:</i>					
2017 Community Development Block Grant	14.218	Direct	B-17-UC-17-0008	\$ 300,136	\$ 13,291
2018 Community Development Block Grant	14.218	Direct	B-18-UC-17-0008	1,100,595	134,694
2019 Community Development Block Grant	14.218	Direct	B-19-UC-17-0008	319,228	51,093
2020 Community Development Block Grant	14.218	Direct	B-20-UC-17-0008	349,349	117,548
<i>Total Community Development Block Grant/Entitlement Grants:</i>				<u>2,069,308</u>	<u>316,626</u>
<i>Total CDBG - Entitlement Grants Cluster:</i>				<u>2,069,308</u>	<u>316,626</u>
<i>Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:</i>					
Neighborhood Stabilization Program	14.228	Illinois Housing Development Authority	NSP III PID#75022	5,601	-
<i>Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii:</i>				<u>5,601</u>	<u>-</u>
<i>HOME Investment Partnership Program:</i>					
2015 HOME Investment Partnership Program	14.239	Direct	M-15-DC-17-0220	291,351	-
2016 HOME Investment Partnership Program	14.239	Direct	M-16-DC-17-0220	486,852	-
2017 HOME Investment Partnership Program	14.239	Direct	M-17-DC-17-0220	513,054	-
2018 HOME Investment Partnership Program	14.239	Direct	M-18-DC-17-0220	244,017	-
2019 HOME Investment Partnership Program	14.239	Direct	M-19-DC-17-0220	319,277	-
2020 HOME Investment Partnership Program	14.239	Direct	M-20-DC-17-0220	231,575	-
<i>Total HOME Investment Partnership Program:</i>				<u>2,086,126</u>	<u>-</u>
<i>Homeless Management Information Systems Technical Assistance:</i>					
Homeless Management Information System 2018	14.261	Direct	IL0335L5T171811	71,187	-
Homeless Management Information System 2019	14.261	Direct	IL0335L5T171912	115,650	-
<i>Total Homeless Management Information Systems Technical Assistance:</i>				<u>186,837</u>	<u>-</u>
<i>Continuum of Care Program :</i>					
Continuum of Care Program	14.267	Direct	IL1660L5T171800	63,974	-
<i>Total Continuum of Care Program:</i>				<u>63,974</u>	<u>-</u>
<b>Total U.S Department of Housing and Urban Development:</b>				<u>\$ 4,411,846</u>	<u>\$ 316,626</u>



KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Justice</b>					
<i>Juvenile Justice and Delinquency Prevention:</i>					
Juvenile Justice Council Implementation - Court Services	16.540	IL Department of Human Services	FCSWRO4829	\$ 943	\$ -
<i>Total Juvenile Justice and Delinquency Prevention:</i>				<u>943</u>	<u>-</u>
<i>Crime Victim Assistance:</i>					
Violent Crime Victim Assistance	16.575	IL Criminal Justice Information Authority	82002	2,431	-
VOCA Child Advocacy Center Services	16.575	IL Criminal Justice Information Authority	2016-VA-GX-0027	8,196	-
<i>Total Crime Victim Assistance:</i>				<u>10,627</u>	<u>-</u>
<i>Drug Court Discretionary Grant Program:</i>					
Kane County Drug Court Treatment & Recovery Support Services	16.585	Bureau of Justice Assistance	2017-DC-BX-0077	24,631	-
<i>Total Drug Court Discretionary Grant Program:</i>				<u>24,631</u>	<u>-</u>
<i>State Criminal Alien Assistance Program:</i>					
State Criminal Alien Assistance Program	16.606	Direct		202,448	-
<i>Total State Criminal Alien Assistance Program:</i>				<u>202,448</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	2017-DJ-BX-0258	14,061	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	IL Criminal Justice Information Authority	2017-DJ-BX-0259	6,342	-
<i>Total Edward Byrne Memorial Justice Assistance Grant Program:</i>				<u>20,403</u>	<u>-</u>
<b>Total U.S. Department of Justice:</b>				<u>\$ 259,052</u>	<u>\$ -</u>
<b>U.S. Department of Labor</b>					
<i>Trade Adjustment Assistance:</i>					
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	18-661005	\$ 450,502	\$ -
Trade Adjustment Assistance	17.245	IL Department of Commerce & Economic Opportunity	19-661005	97,141	-
<i>Total Trade Adjustment Assistance:</i>				<u>547,643</u>	<u>-</u>

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Labor (cont'd)</b>					
<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	18-681005	\$ 208,055	\$ 8,564
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	19-681005	1,206,965	237,112
Workforce Investment Act Title I-B Grants Adult	17.258	IL Department of Commerce & Economic Opportunity	20-681005	5,235	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	19-681005	138,977	-
Workforce Investment Act Title I-B Grants Administration	17.258	IL Department of Commerce & Economic Opportunity	20-681005	12,809	-
Workforce Investment Act Title I-B Incentive	17.258	IL Department of Commerce & Economic Opportunity	19-681005	9,804	-
<i>Total WIOA Adult Program</i>				<u>1,581,845</u>	<u>245,676</u>
<i>WIOA Youth Activities:</i>					
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	18-681005	149,922	120,513
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	19-681005	1,462,672	1,370,834
Workforce Investment Act Title I-B Grants Youth	17.259	IL Department of Commerce & Economic Opportunity	20-681005	170,275	170,127
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	19-681005	160,358	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	20-681005	14,134	-
Workforce Investment Act Title I-B Grants Administration	17.259	IL Department of Commerce & Economic Opportunity	19-681005	11,312	-
<i>Total WIOA Youth Activities</i>				<u>1,968,673</u>	<u>1,661,474</u>

**KANE COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA 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	\$ 12,188	\$ (26,609)
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	19-681005	2,064,907	176,602
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	20-681005	4,828	-
Workforce Investment Act Title I-B Grants Dislocated	17.278	IL Department of Commerce & Economic Opportunity	19-651005	116,870	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	19-681005	235,192	-
Workforce Investment Act Title I-B Grants Administration	17.278	IL Department of Commerce & Economic Opportunity	20-681005	17,226	-
Workforce Investment Act Title I-B Incentive	17.278	IL Department of Commerce & Economic Opportunity	19-681005	16,592	-
<i>Total WIOA Dislocated Worker Formula Grants:</i>				<u>2,467,803</u>	<u>149,993</u>
<i>Total WIOA Cluster:</i>				<u>6,018,321</u>	<u>2,057,143</u>
<b>Total U.S. Department of Labor:</b>				<u>\$ 6,565,964</u>	<u>\$ 2,057,143</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	\$ 2,491,331	\$ -
<i>Total Highway Planning and Construction:</i>				<u>2,491,331</u>	<u>-</u>
<i>Total Highway Planning and Construction Cluster:</i>				<u>2,491,331</u>	<u>-</u>
<i>Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research:</i>					
Regional Planning Liaison	20.505	Chicago Metropolitan Agency for Planning	C-16-0010	161,003	-
<i>Total Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research:</i>				<u>161,003</u>	<u>-</u>

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA Number	Pass-Through Agency	Grant Number	Federal Expenditures	Payments to Sub-Recipients
<b>U.S. Department of Transportation (cont'd)</b>					
<i>Transit Services Programs Cluster:</i>					
Job Access and Reverse Commute Program					
Job Access and Reverse Commute Program	20.516	Association for Individual Development	Various	\$ 4,566	\$ -
<i>Total Job Access and Reverse Commute Program:</i>				<u>4,566</u>	<u>-</u>
<i>Total Transit Services Programs Cluster:</i>				<u>4,566</u>	<u>-</u>
<b>Total U.S. Department of Transportation:</b>				<u>\$ 2,656,900</u>	<u>\$ -</u>
<b>U.S. Department of Treasury</b>					
<i>Coronavirus Relief Fund:</i>					
COVID-19 - CARES Act Fund*	21.019	Direct	SLT0201	\$ 87,128,860	\$ 35,067,975
COVID-19 - CARES Act Fund COVID - 19 Response*	21.019	IL State Board of Elections	N/A	761,052	-
COVID-19 - CARES Act Fund COVID - 19 Response Postage*	21.019	IL State Board of Elections	N/A	166,913	-
COVID-19 Contact Tracing*	21.019	IL Department of Public Health	05180144H	1,954,989	-
COVID-19 - CARES Act Homeless Prevention Program*	21.019	IL Department of Human Services	FCSZH05533	42,469	-
<i>Total Coronavirus Relief Fund:</i>				<u>90,054,283</u>	<u>35,067,975</u>
<i>Equitable Sharing:</i>					
Equitable Sharing Program	21.016	Direct	N/A	34,215	-
<i>Total Equitable Sharing:</i>				<u>34,215</u>	<u>-</u>
<b>Total U.S. Department of Treasury:</b>				<u>\$ 90,088,498</u>	<u>\$ 35,067,975</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	85380145F	\$ 12,025	\$ -
<i>Total Performance Partnership Grants:</i>				<u>12,025</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency:</b>				<u>\$ 12,025</u>	<u>\$ -</u>
<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	\$ 7,500	\$ -
<i>Total Medical Reserve Corps Small Grant Program:</i>				<u>7,500</u>	<u>-</u>

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA 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>Public Health Emergency Preparedness:</i>					
Cities Readiness Initiative	93.069	IL Department of Public Health	07180043I	\$ 249,745	\$ -
Cities Readiness Initiative	93.069	IL Department of Public Health	07580011I	63,782	-
<i>Total Public Health Emergency Preparedness:</i>				313,527	-
<i>Immunization Cooperative Agreements:</i>					
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	05080045H-VFCC	6,761	-
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95180044G	952	-
Immunization Cooperative Agreements - Vaccines for Children	93.268	IL Department of Public Health	95180042G	115,000	-
<i>Total Immunization Cooperative Agreements:</i>				122,713	-
<i>Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>					
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	95080045G-VSC	60,787	-
Vector Surveillance & Control Grant	93.283	IL Department of Human Services	95080045G-VSC	39,254	-
<i>Total Centers for Disease Control and Prevention Investigations and Technical Assistance:</i>				100,041	-
<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	79,756	-
COVID-19 Crisis Grant	93.354	IL Department of Public Health	07680044H	226,858	-
<i>Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response:</i>				306,614	-
<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	35,650	-
Maternal Infant Early Childhood Home Visitation (MIECHV)	93.505	IL Department of Human Services	FCSZV04101	23,821	-
<i>Total Affordable Care Act (ACA) Maternal, Infant and Early Childhood Home Visiting Program:</i>				59,471	-
<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	14,637	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2021-55-007-BIGA	5,271	-
Title IV-D- Child Support Enforcement Program	93.563	IL Department of Healthcare and Family Services	2017-55-013-K1C	49,477	-
<i>Total Child Support Enforcement:</i>				69,385	-

KANE COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended November 30, 2020

Federal Grantor / Program/Cluster Title	CFDA 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 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	FCSYS04772	\$ 12,693	\$ -
Early Childhood Network Grant (AOK)	93.575	IL Department of Human Services	FCSZS04772	74,762	-
<i>Total Child Care and Development Block Grant:</i>				<u>87,455</u>	<u>-</u>
<i>Total Child Care and Development Fund Cluster:</i>				<u>87,455</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	1,361	-
<i>Total State Court Improvement Program:</i>				<u>1,361</u>	<u>-</u>
<i>Social Services Block Grant:</i>					
Title XX Block Grant	93.667	IL Department of Human Services	FCSYU05063	25,905	-
Title XX Block Grant	93.667	IL Department of Human Services	FCSZU05063	18,924	-
<i>Total Social Services Block Grant:</i>				<u>44,829</u>	<u>-</u>
<i>Opioid State Targeted Response:</i>					
State Targeted Response to the Opioid SOR Grants (SY20)	93.788	IL Dept of Human Services	43CZ03565	241,419	-
State Targeted Response to the Opioid SOR Grants (SY21)	93.788	IL Dept of Human Services	ZSA007JO7	54,673	-
<i>Total Opioid State Targeted Response:</i>				<u>296,092</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services:</b>				<u>\$ 1,408,988</u>	<u>\$ -</u>
<b>U.S. Department of Homeland Security</b>					
<i>Emergency Management Performance Grants:</i>					
Emergency Management Performance Grants	97.042	IL Emergency Management Agency	19EMAKANE	\$ 114,169	\$ -
<i>Total Emergency Management Performance Grants:</i>				<u>114,169</u>	<u>-</u>
<b>Total U.S. Department of Homeland Security:</b>				<u>\$ 114,169</u>	<u>\$ -</u>
<b>Total Expenditures of Federal Awards:</b>				<u>\$ 105,769,020</u>	<u>\$ 37,441,744</u>

\* Denotes a major program

# KANE COUNTY, ILLINOIS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS As of and for the Year Ended November 30, 2020

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### **NOTE 1 – BASIS OF PRESENTATION**

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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, 2020. 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 (the 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.

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### **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Expenditures reported on the schedule are reported on the 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.

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### **NOTE 3 – INDIRECT COST RATE**

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

# KANE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2020

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### SECTION I – SUMMARY OF AUDITORS' RESULTS

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#### *FINANCIAL STATEMENTS*

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

Internal control over financial reporting:

- > Material weakness (es) identified?             Yes        X   no
- > Significant deficiency (ies) identified?             yes        X   none reported

Noncompliance material to financial statements noted?             yes        X   no

#### *FEDERAL AWARDS*

Internal control over major programs:

- > Material weakness (es) identified?             yes        X   no
- > Significant deficiency (ies) identified?             yes        X   none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance?             yes        X   no

Auditee qualified as low-risk auditee?        X   yes             no

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund

Dollar threshold used to distinguish between type A and type B programs:                \$3,000,000



# KANE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2020

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### **SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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None.

# KANE COUNTY, ILLINOIS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended November 30, 2020

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### **SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

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None.

# **KANE COUNTY, ILLINOIS**

## **SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS For the Year Ended November 30, 2020**

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### **SECTION IV – SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

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None.