

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2008

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Richard M. Daley, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2008. This financial statement is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2008 in conformity with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
September 15, 2009

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through the Illinois Department of Human Services)					
Women, Infants and Children Program 2006	10.557	711G7087900	\$ 240	\$ -	\$ -
Women, Infants and Children Program 2007	10.557	811G8087900	2,690,643	-	357,508
Women, Infants and Children Program 2008	10.557	711G7087570	2,382,826	-	279,849
All Our Kids Early Childhood Network 2006	10.557	711G7087570	367	-	-
All Our Kids Early Childhood Network 2007	10.557	811G8087570	63,064	7,007	-
All Our Kids Early Childhood Network 2008	10.557	K11G9087570	38,187	4,243	-
Healthy Child Care Illinois - 2007	10.557	811G8087420	17,190	-	-
Healthy Child Care Illinois - 2008	10.557	K11G9087420	12,880	-	-
			<u>5,205,398</u>	<u>11,250</u>	<u>637,357</u>
Child Nutrition Cluster					
Summer Food Services Program for Children (passed through the Illinois Department of Public Health)					
Summer Food Program IDPH 2008	10.559	95280366	104	-	-
(passed through the Illinois State Board of Education)					
Summer Food Program ISBE 2008	10.559	14016298P00	2,334,265	-	2,173,944
			<u>2,334,369</u>	<u>-</u>	<u>2,173,944</u>
Total Child Nutrition Cluster			<u>2,334,369</u>	<u>-</u>	<u>2,173,944</u>
Total Food and Nutrition Service			<u>7,539,768</u>	<u>11,250</u>	<u>2,811,301</u>
B. Forest Service					
Cooperative Forestry Assistance (passed through the Illinois Department of Natural Resources)					
Green Streets Program USDA Grant 2007	10.664	07DG11420004	216,745	-	-
			<u>216,745</u>	<u>-</u>	<u>-</u>
Urban and Community Forestry Program					
2008 Green Street Program USDA Grant	10.676	08DG11420004-269	79,500	-	-
			<u>79,500</u>	<u>-</u>	<u>-</u>
Total Forest Service			<u>296,245</u>	<u>-</u>	<u>-</u>
Total Department of Agriculture			<u>7,836,013</u>	<u>11,250</u>	<u>2,811,301</u>
II. Department of Commerce					
A. Economic Development Administration					
Investments for Public Works and Economic Development Cluster Grant for Public Works and Economic Development Facilities EDA-West Pullman Business Park					
Total Public Works and Economic Development Cluster	11.300	060105005	60,860	60,860	13,366
			<u>60,860</u>	<u>60,860</u>	<u>13,366</u>
Total Economic Development Administration			<u>60,860</u>	<u>60,860</u>	<u>13,366</u>
Total Department of Commerce			<u>60,860</u>	<u>60,860</u>	<u>13,366</u>

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
III. Department of Housing and Urban Development					
A. Office of Housing, Office of Multi-Family Housing					
Multi-Family Assisted Housing Reform and Affordability Act					
Mark to Market	14.197	OMHARNO1040	\$ 37,271	\$ -	\$ -
			37,271	-	-
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration	14.199	UFG06FW00001	2,848,574	-	-
			2,848,574	-	-
Total Office of Housing, Office of Multi-Family Housing			2,885,845	-	-
B. Community Planning and Development					
CDBG -- Entitlement and (HUD - Administered) Small Cities Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR30	14.218	B04MC170006	16,729	-	(7,147)
Community Development Block Grant - YR31	14.218	B05MC170006	991,649	-	(4,804)
Community Development Block Grant - YR32	14.218	B06MC170006	5,087,901	-	(7,644)
Community Development Block Grant - YR33	14.218	B07MC170006	9,038,353	-	294,648
Community Development Block Grant - YR34	14.218	B08MC170006	82,004,172	-	25,430,935
			97,138,804	-	25,705,989
Total CDBG -- Entitlement and (HUD - Administered) Small Cities Cluster			97,138,804	-	25,705,989
Emergency Shelter Grants Program					
Emergency Shelter 2004	14.231	S-04-MC-17-0006	(219)	-	(219)
Emergency Shelter 2007	14.231	S-07-MC-17-0006	215,691	215,691	4,562
Emergency Shelter 2008	14.231	S-08-MC-17-0006	3,135,647	3,135,647	2,440,521
			3,351,119	3,351,338	2,444,863
Supportive Housing Program					
Supportive Housing Program	14.235	IL01B210002	(201)	-	(706)
Supportive Housing Program	14.235	IL01B510001	1,205,788	-	-
Supportive Housing Program	14.235	IL01B510077	(706)	-	-
Supportive Housing Program	14.235	IL01B610009	71,431	-	(201)
Supportive Housing Program	14.235	IL01B610021	381,893	-	27,007
Supportive Housing Program	14.235	IL01B610100	222,713	-	-
SHP/CLHTF - Chronic Homeless Initiative	14.235	IL01B710003	296,047	-	-
			2,176,963	-	26,099
Shelter Plus Care					
Shelter Plus Care	14.238	IL01C010153	19,056	-	9,107
Shelter Plus Care	14.238	IL01C010155	8,952	-	9,868
Shelter Plus Care	14.238	IL01C010155	144,940	-	19,056
Shelter Plus Care	14.238	IL01C110007	2,219	-	8,952
Shelter Plus Care	14.238	IL01C110007	298,432	-	2,219
Shelter Plus Care	14.238	IL01C110050	141,065	-	-
Shelter Plus Care	14.238	IL01C110050	131,299	-	243,288
Shelter Plus Care	14.238	IL01C110051	99,009	-	72,677
Shelter Plus Care	14.238	IL01C110051	77,865	-	421,240
Shelter Plus Care	14.238	IL01C210001	134,403	-	112,548
Shelter Plus Care	14.238	IL01C210023	9,107	-	56,284
Shelter Plus Care	14.238	IL01C210023	49,761	-	200,510
Shelter Plus Care	14.238	IL01C210025	9,868	-	113,504
Shelter Plus Care	14.238	IL01C210025	55,094	-	53,601
Shelter Plus Care	14.238	IL01C210050	42,176	-	237,332
Shelter Plus Care	14.238	IL01C210050	23,625	-	8,412
Shelter Plus Care	14.238	IL01C310001	156,097	-	62,142
Shelter Plus Care	14.238	IL01C310001	95,584	-	27,331
Shelter Plus Care	14.238	IL01C610002	66,743	-	153,284
Shelter Plus Care	14.238	IL01C610002	110,287	-	43,018
Shelter Plus Care	14.238	IL01C610005	78,904	-	53,613
Shelter Plus Care	14.238	IL01C610005	239,019	-	150,602
Shelter Plus Care	14.238	IL01C610007	80,450	-	221,818
Shelter Plus Care	14.238	IL01C610138	243,288	-	55,094

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL01C610139	\$ 136,160	\$ -	\$ 49,761
Shelter Plus Care	14.238	IL01C610140	121,176	-	134,403
Shelter Plus Care	14.238	IL01C610141	136,813	-	-
Shelter Plus Care	14.238	IL01C610143	72,677	-	40,551
Shelter Plus Care	14.238	IL01C610144	421,240	-	61,036
Shelter Plus Care	14.238	IL01C610145	112,548	-	99,009
Shelter Plus Care	14.238	IL01C610146	56,284	-	-
Shelter Plus Care	14.238	IL01C610147	200,510	-	-
Shelter Plus Care	14.238	IL01C610148	113,504	-	66,743
Shelter Plus Care	14.238	IL01C610149	53,601	-	78,904
Shelter Plus Care	14.238	IL01C610150	237,332	-	141,065
Shelter Plus Care	14.238	IL01C610151	8,412	-	156,097
Shelter Plus Care	14.238	IL01C610152	62,142	-	286,530
Shelter Plus Care	14.238	IL01C610153	27,331	-	36,665
Shelter Plus Care	14.238	IL01C610154	153,284	-	42,176
Shelter Plus Care	14.238	IL01C610155	43,018	-	-
Shelter Plus Care	14.238	IL01C610156	40,551	-	144,940
Shelter Plus Care	14.238	IL01C610157	61,036	-	298,432
Shelter Plus Care	14.238	IL01C610158	53,613	-	2,499
Shelter Plus Care	14.238	IL01C610159	150,602	-	18,768
Shelter Plus Care	14.238	IL01C610160	221,818	-	-
Shelter Plus Care	14.238	IL01C710116	2,499	-	-
Shelter Plus Care	14.238	IL01C710123	18,768	-	-
Shelter Plus Care	14.238	IL01C710124	269,967	-	41,544
Shelter Plus Care	14.238	IL01C710125	166,737	-	71,190
Shelter Plus Care	14.238	IL01C710126	186,846	-	173,271
Shelter Plus Care	14.238	IL01C710127	41,544	-	68,331
Shelter Plus Care	14.238	IL01C710128	71,190	-	18,997
Shelter Plus Care	14.238	IL01C710131	173,271	-	94,053
Shelter Plus Care	14.238	IL01C710132	68,331	-	180,080
Shelter Plus Care	14.238	IL01C710133	18,997	-	242,763
Shelter Plus Care	14.238	IL01C710134	94,053	-	369,113
Shelter Plus Care	14.238	IL01C710135	180,080	-	5,960
Shelter Plus Care	14.238	IL01C710136	242,763	-	13,500
Shelter Plus Care	14.238	IL01C710137	22,028	-	20,438
Shelter Plus Care	14.238	IL01C710138	369,113	-	382,652
Shelter Plus Care	14.238	IL01C710139	5,960	-	30,360
Shelter Plus Care	14.238	IL01C710140	13,500	-	179,585
Shelter Plus Care	14.238	IL01C710141	20,438	-	31,035
Shelter Plus Care	14.238	IL01C710142	382,652	-	359,490
Shelter Plus Care	14.238	IL01C710143	30,360	-	229,823
Shelter Plus Care	14.238	IL01C710145	179,585	-	115,559
Shelter Plus Care	14.238	IL01C710146	31,035	-	125,898
Shelter Plus Care	14.238	IL01C710147	359,490	-	19,342
Shelter Plus Care	14.238	IL01C710148	229,823	-	22,028
Shelter Plus Care	14.238	IL01C710149	115,559	-	110,287
Shelter Plus Care	14.238	IL01C710150	125,898	-	239,019
Shelter Plus Care	14.238	IL01C710151	19,342	-	131,299
Shelter Plus Care	14.238	IL01C910001	286,530	-	77,865
Shelter Plus Care	14.238	IL01C910002	36,665	-	80,450
Shelter Plus Care	14.238	IL01C910002	217,907	-	95,584
Shelter Plus Care	14.238	IL01XC31060	155	-	23,625
Shelter Plus Care	14.238	IL01XC31060	302,009	-	217,907
			9,083,989	-	7,764,125
HOME Investment Partnerships Program					
HOME02	14.239	M02MC170201	29,955	-	-
HOME04	14.239	M04MC170201	398,295	-	-
HOME03	14.239	M03MC170201	733,437	-	-
HOME97	14.239	M97MC170201	128	-	-
HOME01	14.239	M01MC170006	16,260	-	-
HOME05	14.239	M05MC170201	586,866	-	-
HOME99	14.239	M99MC170201	220,714	-	-
HOME06	14.239	M06MC170201	16,025,364	5,059,272	-
HOME07	14.239	M07MC170201	16,352,008	-	-
HOME08	14.239	M08MC170201	3,617,988	-	-
			37,981,016	5,059,272	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Housing Opportunities for Persons with AIDS					
HOPWA 05	14.241	ILH05F001	\$ -	\$ -	\$ 14,170
HOPWA 06	14.241	ILH06F001	377,665	-	384,996
HOPWA 07	14.241	ILH07F001	625,862	-	628,220
HOPWA 08	14.241	ILH08F001	4,751,527	-	4,463,340
HOPWA SPNS	14.241	ILH060032	459,959	-	448,032
			<u>6,215,013</u>	<u>-</u>	<u>5,938,757</u>
Community Development Block Grants/ Brownfields Economic Development Initiative					
Calumet redevelopment Initiative - EDI Special Projects	14.246	B-03-SP-IL-0790	62,244	-	-
Domes Restoration Project - EDI	14.246	B-04-SP-IL-0239	271,749	-	-
			<u>333,994</u>	<u>-</u>	<u>-</u>
Community Development Block Grants—Section 108 Loan Guarantees					
HUD Section 108 Loan Program - West Pullman	14.248	B96MC170006A	1,813	-	-
			<u>1,813</u>	<u>-</u>	<u>-</u>
Total Community Planning and Development			<u>156,282,711</u>	<u>8,410,610</u>	<u>41,879,833</u>
C. Public and Indian Housing					
Public and Indian Housing (passed through the Chicago Housing Authority)					
Service Connector 2004	14.850	0688	(3,130)	-	(3,130)
Service Connector 2006	14.850	0688	(3,247)	-	-
Service Connector 2007	14.850	0688	60,419	-	112,920
Service Connector 2008	14.850	0688	1,411,479	-	1,411,479
Family Works Program 2008	14.850		9,762,102	-	8,243,782
			<u>11,227,622</u>	<u>-</u>	<u>9,765,050</u>
Resident Opportunity and Supportive Services - Service Coordinators (passed through the Chicago Housing Authority)					
Resident Service Coordination Pg - Aging/CHA	14.870	0634-3	12,218	-	-
			<u>12,218</u>	<u>-</u>	<u>-</u>
Section 8 Housing Choice Vouchers (passed through the Chicago Housing Authority)					
Substance Abuse Assessment/CHA	14.871	A3	178,460	-	178,460
CHA - Summer Nutrition & Youth Development	14.871	8056	254,084	-	254,084
			<u>432,544</u>	<u>-</u>	<u>432,544</u>
Public Housing Capital Fund					
Violence Prevention & Intervention	14.872		10,016	-	-
			<u>10,016</u>	<u>-</u>	<u>-</u>
Total Public and Indian Housing			<u>11,682,399</u>	<u>-</u>	<u>10,197,594</u>
D. Office of Healthy Homes and Lead Hazard Control					
Lead-Based Paint Hazard Control in Privately-Owned Housing					
Chicago Lead Safe Home Initiative	14.900	ILLHB0136-05	252,236	-	114,425
Lead Control HUD 2007	14.900	ILLHB0347-07	968,598	-	561,642
			<u>1,220,834</u>	<u>-</u>	<u>676,067</u>
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration	14.905	ILLHD0140-05	536,656	-	368,056
			<u>536,656</u>	<u>-</u>	<u>368,056</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>1,757,490</u>	<u>-</u>	<u>1,044,123</u>
Total Department of Housing and Urban Development			<u>172,608,445</u>	<u>8,410,610</u>	<u>53,121,551</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
IV. Department of the Interior					
A. Fish and Wildlife Service					
Fish and Wildlife Management Assistance					
Chicago Wilderness Region Birding Trail	15.608	FWS0412	\$ 1,370	\$ -	\$ -
Northpark Village Wetlands Restoration	15.608	20070085004	33,243	-	-
			<u>34,613</u>	-	-
Coastal Wetlands Planning, Protections and Restoration Act					
IGA-Hegewisch Marsh Restoration Project-Lake Calumet	15.614		183,063	-	-
Hegewisch Marsh National Coastline Wetlands Project	15.614		73,416	-	-
			<u>256,480</u>	-	-
Total Fish and Wildlife Service			<u>291,092</u>	-	-
Total Department of the Interior			<u>291,092</u>	-	-
V. Department of Justice					
A. Office on Violence Against Women					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supplement	16.527	2007CWAX0002	149,712	-	134,506
Safe Haven Supplement	16.527	2003CWBXK004	385	-	-
			<u>150,097</u>	-	<u>134,506</u>
Enhanced Training and Services to End Violence and Abuse of Women Later in Life					
Training Grant to Stop Abuse & Sexual Assault of Older Individuals	16.528	2006-WAX-K007	49,358	-	10,000
			<u>49,358</u>	-	<u>10,000</u>
Violence Against Women Formula Grants (passed through the Illinois Criminal Justice Information Authority)					
Domestic Violence Law Enforcement Yr. 10	16.588	603007	120,315	-	-
Domestic Violence Law Enforcement Yr. 11	16.588	604007	66,710	-	-
Domestic Violence Brochures	16.588	603107	28,615	-	-
			<u>215,640</u>	-	-
Total Office on Violence Against Women			<u>415,094</u>	-	<u>144,506</u>
B. Office of Juvenile Justice and Delinquency Prevention - Office of Justice Programs					
Juvenile Accountability Incentive Block Grants (passed through Illinois Criminal Justice Information Authority)					
Juvenile Accountability Incentive Block Grants	16.523	603026	-	25,225	-
Juvenile Intervention & Support Center	16.523	605026	40,279	7,037	47,316
Juvenile Intervention & Support Center	16.523	604026	1,125	-	-
Juvenile Intervention & Support Center	16.523	605026	141,312	-	-
Juvenile Intervention & Support Center II	16.523	606026	4,272	-	-
			<u>186,988</u>	<u>32,262</u>	<u>47,316</u>
Juvenile Mentoring Program					
Mentoring Initiative for System Involved Youth	16.726	2006JUFXX012	177,867	-	122,830
			<u>177,867</u>	-	<u>122,830</u>
Enforcing Under Age Drinking Laws Program (passed through Illinois Department of Human Services)					
Stop Alcohol to Minors Grant YR-VIII	16.727	11G8480000	30,873	-	-
Stop Alcohol to Minors Grant YR-IX	16.727	K11GK480565	15,046	-	-
			<u>45,919</u>	-	-
Total Office of Juvenile Justice and Delinquency Prevention - Office of Justice Programs			<u>410,773</u>	<u>32,262</u>	<u>170,146</u>
C. Bureau of Justice Assistance - Office of Justice Assistance					
Edward Byrne Memorial Formula Grant Program (passed through the Illinois Criminal Justice Information Authority)					
CPD Paper/Electronic Records Conversion Program	16.579	404774	104,845	-	-
			<u>104,845</u>	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Community Prosecution and Project Safe Neighborhoods (passed through the Illinois Criminal Justice Information Authority)					
Project Safe Neighborhoods Program	16.609	106052	\$ 307,735	\$ -	\$ -
Project Safe Neighborhoods Program	16.609	107652	48,938	-	-
			<u>356,672</u>	-	-
Gang Resistance Education & Training					
Gang Resistance Education & Training	16.737	2004JVFX0169	75,669	-	-
Gang Resistance Education & Training	16.737	2007JVFX0166	64,965	-	-
			<u>140,634</u>	-	-
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant	16.738	2005DJBX1256	59,877	-	26,759
Edward Byrne Memorial Justice Assistance Grant	16.738	2006DJBX0689	92,315	-	-
Edward Byrne Memorial Justice Assistance Grant 2007	16.738		1,304,382	-	-
			<u>1,456,573</u>	-	<u>26,759</u>
Total Bureau of Justice Assistance - Office of Justice Programs			<u>2,058,724</u>	-	<u>26,759</u>
D. Office of Justice Programs - Office of Victims of Crime					
Services for Trafficking Victims					
Human Trafficking Task Force & Victim Services Program					
Services for Trafficking Victims	16.320	2005-VT-BX-1161	118,402	-	-
			<u>118,402</u>	-	-
Crime Victim Assistance (passed through the Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence 2007	16.575	206289	16,646	4,504	-
Child Visitation Program Interagency Agreement	16.575	205389	49,089	-	49,089
Services to Victims of Domestic Violence 2008	16.575	206389	94,996	28,708	-
Service to Victims of Domestic Violence	16.575	208289	81,546	-	-
Domestic Violence Helpline Program	16.575	207115	569,708	-	-
Service to Victims of Domestic Violence	16.575	205489	112,501	-	-
Domestic Violence Helpline Program	16.575	605115	140,958	-	-
			<u>1,065,443</u>	<u>33,212</u>	<u>49,089</u>
Crime Victim Assistance/Discretionary Grants					
Public Awareness of Elder Abuse In Underserved Communities	16.582	2006VFGX-K017	22,090	-	19,638
			<u>22,090</u>	-	<u>19,638</u>
Total Office of Victims of Crime - Office of Justice Programs			<u>1,205,935</u>	<u>33,212</u>	<u>68,727</u>
E. Office of Justice Programs - National Institute of Justice					
National Institute of Justice Research, Evaluation and Development					
Project Grants					
Evolution of Gang Hot Spots Policing In Chicago	16.560	2006-IJ-CX-0023	72,796	-	-
Solving Cold Cases with DNA	16.560	2007-DN-BX-K025	21,585	-	-
			<u>94,381</u>	-	-
Total Office of Justice Programs - National Institute of Justice			<u>94,381</u>	-	-
F. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
Creating A Culture of Integrity	16.710	2002-HS-WX-0010	(1,762)	-	-
COPS 2007 Technology Program	16.710	2007-CK-WX-0034	1,646,305	-	-
			<u>1,644,543</u>	-	-
Total Office of Community Oriented Policing Services			<u>1,644,543</u>	-	-
Total Department of Justice			<u>5,829,451</u>	<u>65,474</u>	<u>410,137</u>

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
VI. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program					
(passed through the Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program (Title V) 2008	17.235	V-12-08	\$ 387,345	\$ -	\$ 203,443
Senior Community Service Employment Program (Title V) 2009	17.235	V-12-09	350,672	-	137,413
Total Senior Community Service Employment Program			738,017	-	340,856
WIA Cluster					
WIA Adult Program					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Workforce Investment Act	17.258	0468109	(1,805)	-	(1,805)
WIA Adult Training	17.258	0568109	(29)	-	(29)
WIA Adult Training	17.258	06681009	1,046,840	-	(59,882)
WIA Adult Training	17.258	07681009	6,509,929	-	3,690,946
WIA Adult Training	17.258	0268109	(3,681)	-	-
WIA Adult Training	17.258	0368109	(125)	-	(125)
Critical Skills Shortage Initiative in Healthcare	17.258	Subgrant #218	10,330	-	10,330
WIA PY'07 Incentive Grant	17.258	06-672009	95,021	-	-
WIA PY'08 Adult	17.258	08-681009	4,626,406	-	3,065,936
			12,282,887	-	6,705,372
WIA Youth Activities					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Youth Training	17.259	0468109	72,537	-	72,537
WIA Youth Training	17.259	0568109	(132)	-	(132)
WIA Youth Training	17.259	0268109	(1,925)	-	-
High Speed Internet	17.259	07630209	83,291	-	83,291
WIA Youth Training	17.259	06681009	731,675	-	(9,357)
WIA Youth Training	17.259	07681009	6,282,884	-	4,646,189
WIA Youth Grant Statewide Activities Incentives	17.259	06672009	224,078	-	-
WIA Youth Training	17.259	08681009	4,810,989	-	3,931,975
WIA High Speed Internet	17.259	07630209	8,846	-	8,846
WIA Youth Grant Statewide Activities Incentives	17.259	07632009	231,066	-	-
			12,443,330	-	8,733,349
WIA Dislocated Workers					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Workforce Investment Act	17.260	0468109	(2,522)	-	(2,522)
WIA Dislocated Workers	17.260	06681009	1,428,029	-	-
WIA Dislocated Workers	17.260	07681009	3,842,104	-	2,663,455
WIA Dislocated Workers - IDCEO	17.260	0368109	(5,791)	-	(5,791)
WIA State Reserve	17.260	0365109	(711)	-	(711)
WIA State Reserve	17.260	04651009	(2,057)	-	(2,057)
WIA Discretionary	17.260	06673009	405,859	-	386,143
WIA Dislocated Workers PY'08	17.260	08681009	2,957,412	-	2,202,294
			8,622,324	-	5,240,812
WIA Pilots, Demonstrations and Research Projects					
Preparing Ex-Offenders Via Beneficiary Choice	17.261	YF165020760A	541,968	-	477,208
			541,968	-	477,208
Total WIA Cluster			33,890,509	-	21,156,741
Total Department of Labor			34,628,526	-	21,497,597

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
VII. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
(passed through the Illinois Department of Transportation)					
Federal Airport Midway Field Development 2006	20.106		\$ 6,777,269	\$ -	\$ -
Federal Airport O'Hare Field Development 2006	20.106		40,642,009	-	-
			<u>47,419,278</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			47,419,278	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
(passed through the Illinois Department of Transportation)					
CMAQ Safe Routes	20.205	Various	10,543	3,149	-
I-Go Car Sharing Program	20.205	Various	385,000	115,000	-
Pedway Signage Phase I and II	20.205	Various	5,059	1,511	-
Pedway Signage	20.205	Various	131,329	39,228	-
Vert Cl Imp @ 2200 W. 43rd Street	20.205	Various	218,911	65,389	-
Jackson Street Viaduct	20.205	Various	(11,088)	(3,312)	-
2006 Bridge & Viaduct Painting Citywide	20.205	Various	410,191	122,525	-
75th Street Viaduct Imp. Over I-94	20.205	Various	410,455	122,603	-
33rd St. Viaduct	20.205	Various	370,563	110,688	-
Halsted Street Bridge over North Branch	20.205	Various	214,104	63,953	-
Taylor Street over SB of Chicago River	20.205	Various	11,930	3,564	-
CSAC Advance Traffic Mgmt System 63rd Street to I-55	20.205	Various	281,531	84,094	-
Chicago Avenue(650 W to 850 W) & Halsted St (725 N to 850 N)	20.205	Various	162,160	48,438	-
Bridge & Viaduct Painting - Contract A	20.205	Various	306	91	-
Bridge & Viaduct Painting - Contract B	20.205	Various	560	167	-
Bridge & Viaduct Painting - Contract C	20.205	Various	367	110	-
North Avenue Bridge Over Chgo River Phase III	20.205	Various	2,750,360	821,536	-
Grand Avenue Improv (Narragansett to Central	20.205	Various	47,081	14,063	-
Grand Avenue Improv: Central Avenue to Lamont Ave	20.205	Various	1,043,713	311,759	-
63rd Street/Morgan-Wallace & Halsted	20.205	Various	165,055	49,302	-
Expressway Overpass Construction Engineering	20.205	Various	139,369	41,630	-
Halsted Street: 59th St to 63rd Parkway	20.205	Various	284,699	85,040	-
Bike Rack Install @ Various Loc	20.205	Various	2	1	-
Commuter Bicycle Parking and Promotion	20.205	Various	71,151	21,253	-
Valley Line Bicycle Path	20.205	Various	83,919	25,067	-
Bike to Transit Phase I & II	20.205	Various	2,392	715	-
Commuter Bicycle Parking - Various Locations	20.205	Various	24,372	7,280	-
Bikeways Signage Series V - Phase III Construction	20.205	Various	4,408	1,317	-
Bike to Transit Connections	20.205	Various	606,553	181,178	-
Valley Line Bicycle Path	20.205	Various	302,021	90,214	-
71st St over I-94 Dan Ryan Expressway	20.205	Various	845,120	252,438	-
Installation of Bicycle Lane Pavement Marking and Signs	20.205	Various	2,115	632	-
Installation of Bicycle Race @ Various Locations	20.205	Various	88,005	26,287	-
Solidarity Drive Pedestrian Underpass & Traffic Circle Museum Campus	20.205	Various	5,102,946	1,524,257	-
Lake Front/Navy Pier Flyover	20.205	Various	64,407	19,238	-
Millennium Park Access Study	20.205	Various	59,410	17,746	-
Streets for Cycling	20.205	Various	153,987	45,996	-
35th St Bicycle & Pedestrian Bridge Over South LSD	20.205	Various	94,951	28,362	-
43rd Street Pedestrian Bridge Ph 1	20.205	Various	170,774	51,010	-
41st Street Bicycle and Pedestrian Bridge	20.205	Various	203,294	60,724	-
LSD Viaduct Over Lawrence Avenue & Wilson	20.205	Various	157,630	47,084	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	126,264	37,715	-
Madison Street Viaduct Over Union Station	20.205	Various	94,976	28,370	-
S. LSD Burnham Park	20.205	Various	674	201	-
Canal St. Viaduct @ 16th Street	20.205	Various	1,260,279	376,447	-
Lake St. Union Avenue to Canal Street	20.205	Various	126,582	37,810	-
Pulaski Road Traffic Signal - 87th St. to I-55	20.205	Various	341,541	102,019	-
Ashland Avenue Traffic Interconnect PR - 95th	20.205	Various	261,140	78,003	-
91st St Viaduct Over Dan Ryan Expressway	20.205	Various	156,598	46,776	-
Lake Street: Western to Damen	20.205	Various	3,237,775	967,128	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	22,030	6,580	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Highway Planning and Construction (cont.)					
Burley Avenue: 106th to 126th Place	20.205	Various	\$ 162,444	\$ 48,522	\$ -
Traffic Control Signals At Various Locations	20.205	Various	2,497	746	-
95th St From Western Avenue to Ewing Avenue	20.205	Various	16,330	4,878	-
Cicero Ave/Peterson Avenue to Lexington Avenue Traffic Control	20.206	Various	11,879	3,548	-
87th St Eastern Avenue To Dan Ryan Exp. Way	20.205	Various	7,316	2,185	-
Traffic Control Signals @ Various Locations	20.205	Various	3,557	1,062	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	6,648	1,986	-
CDOT Railroad Atlas Phase II	20.205	Various	8,940	2,671	-
CDOT (CBD) Truck Trip Survey	20.205	Various	939	281	-
Preliminary Planning 2005	20.205	Various	7	2	-
Airport Express Market Analysis	20.205	Various	1,089	325	-
Rail Action Plan - Phase III	20.205	Various	26,391	7,883	-
Pedestrian Plan	20.205	Various	41,724	12,463	-
Pedestrian Safety Plan	20.205	Various	34,650	10,350	-
Chicago City Wide Average Daily Traffic	20.205	Various	342,611	102,338	-
Preliminary Planning 2005	20.205	Various	1,459	436	-
O'Hare Midway Express Guideway & Terminal LP	20.205	Various	156,574	46,769	-
Create (2007 Transportation Planning Grant)	20.205	Various	45,991	13,738	-
TIP Development (2007 Transportation Planning Grant)	20.205	Various	24,510	7,321	-
Chicago Railroad economic Opportunities	20.205	Various	115,646	34,544	-
Create Area Pedestrian Count	20.205	Various	30,041	8,973	-
West Loop Transportation Center - Phase 2	20.205	Various	13,594	4,061	-
Preliminary Planning	20.205	Various	61,603	18,401	-
Central Area bus Rapid Transit - East/West Transit Corridor	20.205	Various	11,732	3,504	-
Preliminary Planning	20.205	Various	12,443	3,717	-
Preliminary Planning	20.205	Various	125,207	37,400	-
Development and Monitoring	20.205	Various	79,864	23,856	-
Chicago Avenue Improvement - Grand to Milwaukee	20.205	Various	36,306	10,845	-
LSD 79th St. to Harbor Avenue	20.205	Various	420,917	125,729	-
2005/2006 Structural Bridge Inspection	20.205	Various	1,232,312	368,093	-
Grand Avenue: Fullerton - Narragansett	20.205	Various	14,630	4,370	-
STP-2007 Traffic Signal Modernization	20.205	Various	1,911,534	570,978	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	412,569	123,235	-
Milwaukee Avenue Improvements - Montrose Avenue to Gale Street	20.205	Various	1,590,725	475,152	-
Laramie Avenue Viaduct At Polk St	20.205	Various	356,125	106,375	-
Milwaukee Avenue: Lawrence to Erie	20.205	Various	256,718	76,682	-
63rd St: Western to Wallace	20.205	Various	7,889	2,357	-
City Wide Traffic Studies	20.205	Various	175,953	52,557	-
P.E. Traffic Signal Mod/GRPIII	20.205	Various	33,447	9,991	-
Lake St. from Canal to Western Avenue	20.205	Various	158,084	47,220	-
Chicago Ave: Laramie/Kennedy Exp.	20.205	Various	5,238	1,565	-
Traffic Control Signals At Various Locations	20.205	Various	195,359	58,354	-
Create Program - Program P-5 Archer & Western	20.205	Various	622,092	185,820	-
Bike Rack Purchase/Installation Phase V	20.205	Various	9,488	2,834	-
Consult PH I - Design	20.205	Various	737,852	220,397	-
Division Street: Cleveland to Orleans	20.205	Various	8,354	2,495	-
Nearwest Traffic Signal Interconnection	20.205	Various	4,288	1,281	-
Racine Avenue: 35th to 39th St/37th St: Morgan St. to Racine Avenue	20.205	Various	2,456,089	733,637	-
STP 2006 Traffic Signal Modernization Construction	20.205	Various	258,317	77,160	-
122nd St: Stony Island Avenue to Torrence	20.205	Various	12,375	3,697	-
Central Avenue Viaduct over Soo Line RR & Grand	20.205	Various	72,093	21,534	-
56th St. to 67th Street	20.205	Various	183,892	54,929	-
Burham Park, Gateway Landscaping (31st St to Oak)	20.205	Various	10,870	3,247	-
Burham Park, Gateway Landscaping (23rd St to)	20.205	Various	20,906	6,245	-
Sleepy Hollow - HPP-II/WPA-New Str Construction	20.205	Various	4	1	-
Midway Airport ITS Project HAR & Enhanced Traveler Information	20.205	Various	68,759	20,539	-
Montrose Harbor Bridges and Underpass	20.205	Various	29,425	8,789	-
Ashland Avenue Viaduct over Pershing Road	20.205	Various	135,616	40,508	-
Vertical Clearance IMP. Cermak Rd @ Kenton	20.205	Various	106,147	31,706	-
63rd St. Western Avenue/Ashland Avenue	20.205	Various	264,913	79,130	-
Wells Street Bridge over Main Branch of Chicago River	20.205	Various	19,861	5,933	-
Western Avenue Viaduct over Belmont Avenue	20.205	Various	102,199	30,527	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	Various	239,088	71,416	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	7,895,516	2,358,401	-
CMAQ - Alternative Fueling Station	20.205	Various	906,683	37,778	-
Wacker Dr: LSD to Congress Parkway	20.205	Various	127	38	-
47th St Pedestrian Bridge Over North Bound LSD	20.205	Various	55,682	16,632	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Highway Planning and Construction (cont.)					
2007 Bridge & Viaduct Painting	20.205	Various	\$ 389,050	\$ 116,210	\$ -
2007 Bridge & Viaduct Painting Contract B	20.205	Various	394,316	117,783	-
35th Over I-90/94	20.205	Various	2,450	732	-
59th St. over I-90/94	20.205	Various	675,853	201,878	-
Western Avenue Signal Interconnect Congress	20.205	Various	133,663	39,925	-
Monroe & Washington over I-90/94	20.205	Various	348,217	104,013	-
Michigan Avenue Viaduct over Bishop Ford Exp.	20.205	Various	613,643	183,296	-
Torrence Avenue Bridge Rehab	20.205	Various	231,582	69,174	-
Wacker Drive Riverwalk - Wabash Plaza	20.205	Various	163,798	48,927	-
INTRMODL FTGHT ACES STUDY PHS II	20.205	Various	457	137	-
Total Highway Planning and Construction Cluster			46,024,674	13,514,581	-
Total Federal Highway Administration			46,024,674	13,514,581	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit - Capital Investment Grants					
Clark/Division Subway Station	20.500	Various	396,779	44,087	-
Grand/State Station Rehab	20.500	Various	21,201,279	2,355,698	-
Conrail Bikeway -PHS III	20.500	Various	505,889	56,210	-
DRBRN/JCKSN-STA-PL.TFRM/MEZZ	20.500	Various	3,575,533	397,281	-
Jackson Platform & Trans Tun	20.500	Various	3,569	397	-
Mid-City Transitway PHSNG STDY	20.500	Various	13,327	1,481	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	650	72	-
Southwest Transit Ext Row	20.500	Various	9,567	1,063	-
La Salle/Congress Intermodal Transfer	20.500	Various	259,535	28,837	-
State St. Subway Lake/Ran Mezz/PI	20.500	Various	121,861	13,540	-
Total Federal Transit Cluster			26,087,988	2,898,665	-
Federal Transit - Metropolitan Planning Grants (passed through the Illinois Department of Transportation)					
Senior Alternative Transportation	20.505		(47,222)	-	-
			(47,222)	-	-
Total Federal Transit Administration			26,040,766	2,898,665	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through the Illinois Department of Transportation)					
Mayor Daley's Bicycling Ambassador Program	20.600	Various	812	-	-
Mayor Daley's Bicycling Ambassador Program	20.600	Various	362,815	-	-
Chicago Pedestrian Safety Project	20.600	Various	2,616	-	-
Protector's Grant - Year 10	20.600	0P51051097	122,567	-	-
Local Alcohol Program	20.600	AL6-1051-117	(471)	-	-
Roadside Safety Check Grant - Year 15	20.600	AL61051074	(5,061)	-	-
Local Alcohol Program	20.600	AL7-1051-169	(58)	-	-
Protector's Grant - Year 12	20.600	OP71051171	640	-	-
Local Alcohol Program	20.600	AL81051177	164,410	-	-
Protector's Grant Year 13	20.600	0P81051176	17,122	-	-
Holiday Mobilization Grant FY'08	20.600	AL91051540	123,927	-	-
			789,320	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Alcohol Impaired Driving Countermeasures Incentive Grants I (passed through Illinois Department of Transportation)					
Roadside Safety Checks YR 16	20.601	AL7-1051-170	\$ 2,886	\$ -	-
Roadside Safety Checks YR 17	20.601	AL8-1051-175	146,081	-	-
Local Alcohol Program/DUI Strike FY08	20.601	AL9-1051-142	42,152	-	-
			<u>191,119</u>	-	-
Occupant Protection Incentive Grants (passed through Illinois Department of Transportation)					
Local Alcohol Program	20.602	AL8-1051-177	156,624	-	-
Holiday Mobilization Grant	20.602	OP81051458	266,564	-	-
			<u>423,188</u>	-	-
Total Highway Safety Cluster			<u>1,403,626</u>	-	-
Total National Highway Traffic Safety Administration			<u>1,403,626</u>	-	-
E. Pipeline and Hazardous Materials Safety Administration					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness Planning Grant (HEMP)	20.703		40,000	-	-
Total Pipeline and Hazardous Materials Safety Administration Inter-Agency Hazardous Materials Public Sector Training and Planning Grants			<u>40,000</u>	-	-
Total Department of Transportation			<u>120,928,344</u>	<u>16,413,246</u>	-
VIII. Institute of Museum and Library Services					
A. Office of Library Services					
Grants to States Program					
Delivery Ramp Up	45.310	LSTA08010710	4,900	-	-
			<u>4,900</u>	-	-
Total Institute of Museum and Library Services			<u>4,900</u>	-	-
IX. Environmental Protection Agency					
A. Office of Air and Radiation					
Air Pollution Control Program Support (passed through the Illinois Environmental Protection Agency)					
Air Pollution Control Grant 03-04	66.001		1,461	-	-
Air Pollution Control Grant 04-05	66.001		1,250	-	-
Air Pollution Control Grant 05-06	66.001		3,139	-	-
Air Pollution Control Grant 06-07	66.001		(7,720)	-	-
Air Pollution Control Grant 07-08	66.001		317,682	317,681	-
Air Pollution Control Grant 08-09	66.001		119,896	119,895	-
			<u>435,708</u>	<u>437,576</u>	-
Survey, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act					
Chicago Refuse Truck Retrofit Project	66.034	XA-965419-01-0	4,389	-	-
Chicago Fleet Idling Reduction Grant	66.034	XA-00E47701	12,960	-	-
			<u>17,349</u>	-	-
Total Office of Air and Radiation			<u>453,058</u>	<u>437,576</u>	-

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
B. Office of Water					
Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements Section 104(B)(3) of the Clean Water Act					
Great Cities - Implementing Stormwater BMPs	66.436	X7-00E01601-0	\$ 49,012	\$ -	\$ -
			49,012	-	-
Non-Point Source Implementation Grants					
North Park Village Rain Garden	66.460		32,369	-	-
Calumet Region Green Infrastructure NPS Demonstration Project	66.460	3190307	97	-	-
			32,465	-	-
Great Lakes Program					
Unwanted Household electronics and Medicines	66.469	GL00E640010	80	-	-
			80	-	-
Total Office of Water			81,557	-	-
C. Office of Prevention, Pesticides and Toxic Substances					
Source Reduction Assistance					
Green Schools Challenge - Chicago Conservation Clubs	66.717	X9-00E193010	53,640	-	-
			53,640	-	-
Total Office of Prevention, Pesticides and Toxic Substances			53,640	-	-
D. Office of Solid Waste and Emergency Response - Office of Solid Waste					
Solid Waste Management Assistance Grants					
Multi-Unit Recycling Project	66.808	X1-00E314010	40,000	-	-
			40,000	-	-
Brownfields Pilots Cooperative Agreements					
Brownfields Superfund Redevelopment	66.811	SR975493010	18,100	-	-
			18,100	-	-
Total Office of Solid Waste and Emergency Response - Office of Solid Waste			58,100	-	-
E. Office of Solid Waste and Emergency Response - Office of Brownfields and Land Revitalization					
Brownfields Assessment and Cleanup Cooperative Agreements (Brownfields Assessment) Petroleum Substances Assessment					
	66.818	BF003017010	55,688	-	-
			55,688	-	-
Total Office of Solid Waste and Emergency Response - Office of Brownfields and Land Revitalization			55,688	-	-
Total Environmental Protection Agency			702,044	437,576	-
X. Department of Health and Human Services					
A. Office of Minority Health					
Bilingual/Bicultural Service Demonstration Grants					
Bilingual Bicultural Demonstration	93.105	BBCMP051000-03	142,065	-	42,581
			142,065	-	42,581
Total Office of Minority Health			142,065	-	42,581

See accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
B. Office of Population Affairs					
Family Planning - Services (passed through the Illinois Department of Human Services)					
Family Planning Services 2007	93.217	811G7087350	\$ 320,098	\$ 45,014	\$ -
Family Planning Services 2008	93.217	K11G9087350	237,819	33,443	-
			557,917	78,457	-
Total Office of Population Affairs			557,917	78,457	-
C. Administration on Aging					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2006	93.044		693,795	173,345	(2,022)
Senior Citizen Nutrition and Social Services Program 2007	93.044		3,143,433	2,909,906	2,781,318
Senior Citizen Nutrition and Social Services Program 2008	93.044		864,969	1,381,199	584,440
			4,702,197	4,464,450	3,363,736
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2006	93.045		434,382	-	(1,266)
Senior Citizen Nutrition and Social Services Program 2007	93.045		5,289,103	-	4,676,879
Senior Citizen Nutrition and Social Services Program 2008	93.045		1,417,497	-	1,196,126
			7,140,982	-	5,871,739
Nutrition Services Incentive Program (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2006	93.053		1,000	-	(3)
Senior Citizen Nutrition and Social Services Program 2007	93.053		1,455,404	-	1,287,745
Senior Citizen Nutrition and Social Services Program 2008	93.053		1,090,601	-	920,556
			2,547,005	-	2,208,298
Total Aging Cluster			14,390,184	4,464,450	11,443,773
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through the Illinois Department on Aging)					
Senior Citizen Program 2006	93.041		10,072	-	(29)
Senior Citizen Program 2007	93.041		31,529	-	25,131
Senior Citizen Program 2008	93.041		2,828	-	2,386
			44,429	-	27,488
Special Programs for the Aging - Title VII, Chapter 2 - Long- term Care Ombudsman Services for Older Individuals (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition Program 2006	93.042		6,364	-	(19)
Senior Citizen Nutrition Program 2007	93.042		63,533	-	50,643
Senior Citizen Nutrition Program 2008	93.042		-	-	-
			69,897	-	50,624
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition Program 2006	93.043		-	-	-
Senior Citizen Nutrition Program 2007	93.043		245,134	-	195,400
Senior Citizen Nutrition Program 2008	93.043		48,585	-	40,997
			293,719	-	236,397
National Family Caregiver Support, Title III, Part E (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition Program 2006	93.052		32,321	-	(95)
Senior Citizen Nutrition Program 2007	93.052		1,134,100	-	823,972
Senior Citizen Nutrition Program 2008	93.052		354,978	-	299,540
			1,521,399	-	1,123,417

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Special Programs for the Aging - Title II and Title IV					
Discretionary Projects and Programs					
<i>(passed through the Illinois Department of Public Health)</i>					
Chronic Disease Self Management Program 2007	93.048	8328801	\$ 48,886	\$ -	\$ 34,000
Chronic Disease Self Management Program 2008	93.048	93288003	4,101	-	-
<i>(passed through the Area Agency on Aging of Suburban Cook County)</i>					
Senior Medicare Patrol Program 2007	93.048	FY2008SMP	18,483	-	-
Senior Medicare Patrol Program 2008	93.048	FY2009SMP	8,521	-	-
			<u>79,991</u>	<u>-</u>	<u>34,000</u>
Total Administration on Aging			16,399,620	4,464,450	12,915,699
D. Administration for Children and Families					
Healthy Marriage Promotion and Responsible Fatherhood Grants					
<i>Promoting Responsible Fatherhood</i>					
Promoting Responsible Fatherhood	93.086	90FR0009/01	882	-	-
Promoting Responsible Fatherhood	93.086	90FR0009/02	427,687	-	123,939
			<u>428,569</u>	<u>-</u>	<u>123,939</u>
Temporary Assistance for Needy Families					
<i>(passed through the Illinois Department of Human Services)</i>					
Healthy Families of Illinois 2007	93.558	811G8087400	91,374	43,000	94,129
Healthy Families of Illinois 2008	93.558	K1198087400	72,176	33,965	59,890
Prevention of Domestic Violence 2006	93.558	711G7087000	2,386	19,300	-
			<u>165,936</u>	<u>96,265</u>	<u>154,018</u>
Refugee and Entrant Assistance-State Administered Programs					
<i>(passed through the Illinois Department of Public Health)</i>					
Refugee Program	93.566	80180010	280,420	-	-
Refugee Program	93.566	90180025	198,794	-	-
			<u>479,214</u>	<u>-</u>	<u>-</u>
Community Services Block Grant					
<i>(passed through the Illinois Department of Commerce and Economic Opportunity)</i>					
C.S.B.G. 2007	93.569	0723136	(15,589)	1,850	(13,470)
C.S.B.G. 2008	93.569	0823136	11,632,515	561,035	1,612,991
			<u>11,616,926</u>	<u>562,885</u>	<u>1,599,521</u>
CCDF Cluster					
Child Care and Development Block Grant					
<i>(passed through Illinois Department of Human Services)</i>					
Healthy Child of Illinois 2007	93.575	811G8087420	104,702	-	-
Healthy Child of Illinois 2008	93.575	K11G9087420	78,452	-	-
			<u>183,154</u>	<u>-</u>	<u>-</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
<i>(passed through the Illinois Department of Human Services)</i>					
Child Care 2006	93.596	81X5104CON	-	-	(5,824)
Child Care 2007	93.596	81X7552000	-	-	(18,126)
Child Care 2008	93.596	81X8552000	18,126,649	5,959,984	19,577,060
Child Care 2009	93.596	81XK65200	8,744,512	10,367,264	16,785,087
			<u>26,871,161</u>	<u>16,327,248</u>	<u>36,338,197</u>
Total CCDF Cluster			27,054,315	16,327,248	36,338,197

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Head Start					
Early Headstart 2006	93.600	05CH010142	\$ -	\$ 115,992	\$ 115,992
Early Headstart 2007	93.600	05CH010143	(6,736)	10,928	(9,911)
Early Headstart 2008	93.600	05CH010144	2,700,322	494,527	2,575,503
Early Headstart 2009	93.600	05CH010145	280,619	132	258,278
Headstart 2005	93.600	05CH010141	(40)	-	-
Headstart 2006	93.600	05CH010142	7,850	-	(4,887)
Headstart 2007	93.600	05CH010143	6,276	-	3,178,339
Headstart 2008	93.600	05CH010144	105,168,306	-	89,401,441
Headstart 2009	93.600	05CH010145	6,098,468	-	5,255,962
			<u>114,255,065</u>	<u>621,579</u>	<u>100,770,717</u>
Social Services Block Grant (passed through the Illinois Department of Human Services)					
MCH 2007	93.667	811G8087280	325,065	-	-
MCH 2008	93.667	K11G9087280	287,934	-	-
Donated Funds Initiative	93.667	81X8025000	359,124	-	317,268
Donated Funds Initiative	93.667	81X09025000	278,305	-	259,208
Donated Funds Initiative	93.667	81X8025000	518,449	-	423,197
Donated Funds Initiative	93.667	81X9025000	483,058	-	438,794
Empowerment Zone	93.667	93-585	1,763,813	-	-
Prevention Domestic Violence	93.667	811G8087671	8,473	160,984	-
Prevention Domestic Violence	93.667	K11G9087671	1,638	31,116	-
Family Planning Services 2007	93.667	811G8087350	135,041	-	-
Family Planning Services 2008	93.667	K11G9087350	100,330	-	-
			<u>4,261,231</u>	<u>192,100</u>	<u>1,438,467</u>
Total Administration for Children and Families			<u>158,261,256</u>	<u>17,800,077</u>	<u>140,424,859</u>
E. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medical Assistance Program (Medicaid; Title XIX) (passed through the Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778	40C70G1111	683,679	-	-
Chicago Family Case Management - Medicaid	93.778	40C70G1111	1,219,166	-	-
			<u>1,902,844</u>	<u>-</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>1,902,844</u>	<u>-</u>	<u>-</u>
F. Centers for Disease Control and Prevention (CDC)					
Public Health Emergency Preparedness (PHEP)					
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP617008-08	11,013,878	-	1,394,935
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP617008-09	2,507,126	-	-
			<u>13,521,004</u>	<u>-</u>	<u>1,394,935</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	CCU500444-26	(114)	-	-
TB Elimination and Laboratory	93.116	CCU500444-27	1,945,381	-	172,021
			<u>1,945,267</u>	<u>-</u>	<u>172,021</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Childhood Lead Poisoning Prevention Program	93.197	5H64EH000167-02	646,370	-	157,171
Childhood Lead Poisoning Prevention Program	93.197	5H64EH000167-03	462,674	-	30,363
			<u>1,109,044</u>	<u>-</u>	<u>187,534</u>
Immunization Grants					
Immunization and Vaccines for Children	93.268	H23CCH522565-03	4,132	-	(159)
Immunization and Vaccines for Children	93.268	H23CCH522565-05	553	-	-
Immunization and Vaccines for Children	93.268	H23CCH522565-06	5,133,077	-	732,144
			<u>5,137,762</u>	<u>-</u>	<u>731,986</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Heart Disease and Stroke	93.283	83285013	\$ 8,976	\$ -	\$ -
Breast and Cervical Cancer	93.283	66180076	(19,693)	-	-
Breast and Cervical Cancer	93.283	76180008	300	-	-
Breast and Cervical Cancer	93.283	86180079	461,096	-	-
Breast and Cervical Cancer	93.283	96180077	372,617	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-01	10,683	-	-
Adult Viral Hepatitis	93.283	U50/PS000906-01	64,620	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-02	456,621	-	-
Reach Us Action Community	93.283	IU58DP000968-01	330,966	-	73,618
Reach Us Action Community	93.283	5U58DP000968-02	56,129	-	-
Public Health Preparedness and Response for Bioterrorism	93.283	U90/CCU517008-07	377,374	-	-
			<u>2,119,689</u>	-	<u>73,618</u>
HIV Prevention Activities - Health Department Based					
HIV Prevention Project	93.940	CCU523481-02	(96,543)	-	-
HIV Prevention Project	93.940	CCU523481-03	173,957	-	-
HIV Prevention Project	93.940	CCU523481-04	13,908	-	-
Multisite Opt-Out Rapid HIV Testing	93.940	1U62PS000769-01	1,676,672	-	1,438,714
HIV Prevention Project	93.940	5U62PS523481-05	4,828,583	-	681,391
HIV Behavioral Surveillance	93.940	1U62PS000976-01	403,420	-	112,468
Multisite Opt-Out Rapid HIV Testing	93.940	1U62PS000769-02	342,934	-	342,378
			<u>7,342,931</u>	-	<u>2,574,951</u>
HIV Demonstration, Research, Public and Professional Education Projects					
AIDS Surveillance and Seroprevalence Project	93.941	1U62PS001042-01	939,248	-	27,399
			<u>939,248</u>	-	<u>27,399</u>
Human Immunodeficiency Virus (HIV) / Acquired immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS Surveillance	93.944	CCU52358402	861	-	17,629
HIV/AIDS Surveillance/ Seroprevalence Project	93.944	U62CCU523584-03	32,984	-	-
Morbidity/Risk Behavior Surveillance	93.944	U62CCU524458-04	442,076	-	71,999
Monitoring Atypical HIV Strains using Bloodspots	93.944	5UA1PS000058-04	60,046	-	-
AIDS Surveillance Perinatal Prevention	93.944	5U62PS000273-03	131,640	-	58,319
Monitoring Atypical HIV Strains using Bloodspots	93.944	5UA1PS000058-05	19,531	-	-
			<u>687,139</u>	-	<u>147,947</u>
Prevention Health Services - Sexually Transmitted Diseases					
Control Grants					
Comprehensive STD Prevention System	93.977	CCH504338-16	44,273	-	-
Comprehensive STD Prevention System	93.977	CCH504338-17	2,370,557	-	289,783
			<u>2,414,830</u>	-	<u>289,783</u>
Total Centers for Disease Control and Prevention			<u>35,216,913</u>	-	<u>5,600,173</u>
G. Office of the Secretary					
National Bioterrorism Hospital Preparedness Program					
Bioterrorism Hospital Preparedness Program	93.889	U3RHS07591-01	1,006,236	-	190,908
Bioterrorism Hospital Preparedness Program	93.889	U3REP070004-01	2,034,888	-	1,716,693
Bioterrorism Hospital Preparedness Program	93.889	U3REP08009-01	143,514	-	26,505
			<u>3,184,638</u>	-	<u>1,934,107</u>
H. Health Resources and Service Administration					
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project	93.914	5H89HA00008-17	7,925,099	-	6,560,876
Minority AIDS Initiative	93.914	5H3MHA08490-01	1,637,537	-	1,594,926
HIV Emergency Relief Project	93.914	5H89HA00008-18	16,842,404	-	14,329,670
Minority AIDS Initiative	93.914	5H3MHA08490-02	449,641	-	409,683
HIV Emergency Relief Project	93.914	5H89HA00008-11	(2,247)	-	-
			<u>26,852,434</u>	-	<u>22,895,155</u>

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-15	\$ 27,677	\$ -	\$ -
Ryan White Part C Out Patient EIS	93.918	5H76HA00114-16	413,854	-	-
			<u>441,531</u>	-	-
Healthy Start Initiative					
Healthy Start	93.926	5H49MC00103-07	442,992	-	-
Healthy Start	93.926	5H49MC00103-08	432,656	-	-
			<u>875,647</u>	-	-
Maternal and Child Health Services Block Grant to the States (passed through the Illinois Department of Human Services)					
Maternal and Child Health 2006	93.994	711G7087280	119,996	-	62,166
Maternal and Child Health 2007	93.994	811G8087280	2,383,809	-	172,025
Maternal and Child Health 2008 (passed through Illinois Department of Public Health)	93.994	K11G9087280	2,111,519	-	-
Dental Sealant	93.994	83480137	14,326	-	-
Healthy Child Care	93.994	811G8087420	34,380	-	-
Healthy Child Care	93.994	K11G9087420	25,760	-	-
			<u>4,689,790</u>	-	<u>234,191</u>
Total Health Resources and Services Administration			36,044,040	-	25,063,452
I. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
HIV Strategic Prevention Project	93.243	5U79SP13343-03	206,201	-	178,642
HIV Strategic Prevention Project	93.243	5U79SP13343-04	38,138	-	38,138
Crisis Intervention Team Project	93.243	40C6002087	4,650	-	-
			<u>248,989</u>	-	<u>216,780</u>
Block Grants for Community Mental Health Services (passed through Illinois Department of Human Services)					
Mental Health	93.958	40CK001111	52,000	-	-
			<u>52,000</u>	-	-
Block Grants for Prevention and Treatment of Substance Abuse (passed through the Illinois Department of Alcoholism and Substance Abuse)					
IDASA	93.959	40C8001111C	617,689	-	617,689
IDASA	93.959	40C8001111C	351,199	-	351,199
SAAPPHI 2007	93.959	11G8097000	83,321	-	-
SAAPPHI 2008	93.959	11G9097000	74,310	-	-
			<u>1,126,520</u>	-	<u>968,888</u>
Total Substance Abuse and Mental Health Services Administration			1,427,509	-	1,185,669
J. National Institutes of Health					
Microbiology and Infectious Diseases Research					
STD Research Indiana University Program	93.856	NIHROIA14964	43,117	-	-
			<u>43,117</u>	-	-
Total National Institutes of Health			43,117	-	-
Total Department of Health and Human Services			249,995,281	22,342,984	185,232,434

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2008 Federal Expenditures	2008 Non-Federal Expenditures	2008 Subrecipient Expenditures
XI. Corporation for National and Community Service					
A. National Senior Service Corps					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program					
Foster Grandparent Program 2007	94.011	06SFNIL003	\$ 363,092	\$ -	\$ -
Foster Grandparent Program 2008	94.011	065FNIL03	268,864	-	-
			<u>631,956</u>	-	-
Senior Companion Program					
Senior Companion Program	94.016	06SCNIL001	153,067	-	-
Senior Companion Program - Year 3	94.016	06SCNIL001	155,817	-	-
			<u>308,884</u>	-	-
Total Foster Grandparent/ Senior Companion Cluster			<u>940,840</u>	-	-
Total Corporation for National and Community Service			<u>940,840</u>	-	-
XII. Social Security Administration					
A. Office of Employment Support Programs					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentives Planning & Assistance Program	96.008	14W50030502	62,708	-	-
Work Incentives Planning & Assistance Program	96.008		171,657	-	-
			<u>234,364</u>	-	-
Total Social Security Administration			<u>234,364</u>	-	-
XIII. Department of Homeland Security					
Urban Areas Security Initiative (passed through the Illinois Emergency Management Authority)					
UASI Part 3 Grant	97.008		(40,352)	-	-
2007 Urban Areas Security Initiative and Communications (CPD)	97.008		8,777,441	-	-
			<u>8,737,089</u>	-	-
Law Enforcement Officer Reimbursement Agreement Prog.					
Enforcement Officers)					
LEO - O'Hare 2008	97.090		2,176,555	-	-
LEO - Midway 2008	97.090		607,105	-	-
			<u>2,783,660</u>	-	-
Emergency Management Performance Grant					
Emergency Management Agency Grant 2008	97.042		469,014	-	-
			<u>469,014</u>	-	-
Citizen's Corps					
FY06 Citizen's Corp Program (CCP)	97.053		4,851	-	-
			<u>4,851</u>	-	-
Port Security Grant Program					
Port Security Grant FY'06	97.056		3,748,386	281,738	2,903,173
			<u>3,748,386</u>	<u>281,738</u>	<u>2,903,173</u>
Homeland Security Cluster					
Homeland Security Grant Program					
2005 Urban Areas Security Initiative and Communications	97.067		1,305,235	-	-
2006 Urban Areas Security Initiative and Communications	97.067		9,374,243	-	-
			<u>10,679,478</u>	-	-
Total Homeland Security Cluster			<u>10,679,478</u>	-	-
Metropolitan Medical Response System					
Metropolitan Medical Response System FY 2001	97.071		67,387	-	-
Metropolitan Medical Response System FY 2006	97.071		55,804	-	-
Metropolitan Medical Response System FY 2007	97.071		26,378	-	-
			<u>149,569</u>	-	-

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2008

NOTE 1 – REPORTING ENTITY

The City of Chicago (the "City") is a governmental entity established by laws of the State of Illinois and has the powers of a body corporate, as defined in the statutes. All significant operations of the City are included in the scope of the Office of Management and Budget ("OMB") Circular A-133 audit (the "Single Audit"). The U.S. Department of Housing and Urban Development ("HUD") has been designated as the City's cognizant agency for the Single Audit. The reporting entity for the City is based upon criteria established by the Governmental Accounting Standards Board.

Programs Subject to Single Audit – A Schedule of Expenditures of Federal Awards ("SEFA") is presented for each federal program and a summary of expenditures by federal agency is as follows:

U.S. Department of Agriculture	\$ 7,836,013
U.S. Department of Commerce	60,860
U.S. Department of Housing and Urban Development	172,608,445
U.S. Department of the Interior	291,092
U.S. Department of Justice	5,829,451
U.S. Department of Labor	34,628,526
U.S. Department of Transportation	120,928,344
U.S. Institute of Museum and Library Services	4,900
U.S. Environmental Protection Agency	702,044
U.S. Department of Health and Human Services	249,995,281
U.S. Corporation for National and Community Services	940,840
U.S. Social Security Administration	234,364
U.S. Department of Homeland Security	33,722,391
Rounding	(1)
Total Expenditures of Federal Awards	<u>\$ 627,782,550</u>

Passenger Facility Charges collected and expended, as prescribed by Sections 9110 and 9111 of the Aviation Safety and Capacity Expansion Act of 1990 issued by the Federal Aviation Administration of the United States Department of Transportation, are not included in this Single Audit report and are audited separately.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The 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.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2008

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

BASIS OF ACCOUNTING (cont.)

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are discussed in Note 3. The schedule of expenditures of federal awards includes a column titled Non-Federal Expenditures. Amounts reported in this column include the City's required match for federal programs.

The City has a cost allocation plan for allocation of common and indirect costs related to grant programs. The amounts allocated to 2008 grant programs are based primarily on 2007 budgeted amounts. Variances between actual costs and budgeted amounts are adjusted on a prospective basis. A copy of the cost allocation plan is kept on file at the City. Individual City departments' indirect cost rates for 2008 have been prepared on a consistent basis, certified by responsible City officials, and retained in City files for use in charging federal and other programs in accordance with OMB Circular A-87.

NOTE 3 – NONCASH AWARDS

Certain federal financial assistance programs do not involve cash awards to the City. These programs include providing the City with loan guarantees, vaccines, personnel, travel, and vouchers. Such noncash awards applicable to the year ended December 31, 2008, are as follows:

U.S. Department of Housing and Urban Development—Loan Guarantees;

CFDA No. 14.221: Balance of loans is: \$10,204,788. Section 119 of the Housing and Community Development Act of 1974 established the Urban Development Action Grant Program (UDAG). This program was created to assist cities and urban counties experiencing severe economic stress. Grants were made to local governments who used the funds to make loans to private developers for commercial, residential, or industrial projects in order to stimulate economic development necessary for local economic recovery. The federal program no longer exists; however, revenue from repayment of the UDAG loans can currently be used to fund CDBG-eligible activities, including economic development loans. At December 31, 2008, the outstanding balance of the loans made by the City totals \$10,204,788.

U.S. Department of Housing and Urban Development—Section 108 Loans;

CFDA No. 14.248: Balance of loans for which the federal government is at risk: \$17,720,000.

U.S. Department of Health and Human Services;

CFDA No. 93.116: Personnel valued at \$172,966.

CFDA No. 93.268: Vaccines valued at \$40,609,618; and personnel valued at \$324,582.

CFDA No. 93.977: Personnel valued at \$1,558,747.

U.S. Department of Agriculture;

CFDA No. 10.557: The Illinois Department of Public Health provides vouchers to WIC program participants for the purchase of nutritional commodities: Fiscal year 2008 vouchers totaled \$12,437,811.

The City of Chicago had no noncash federally-funded insurance in effect during 2008.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2008

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

The former Chicago Department of Human Services (“CDHS”), now the Chicago Department of Family and Support Services (CDFSS), was awarded a Child Care Quality Enhancement grant (CFDA No. 93.575) for 1998 and 1999 by the U.S. Department of HHS through the Illinois Department of Human Services. The full amount of the grant was paid in advance. The funding was in turn advanced to various delegate agencies serving the program.

Historically, the expenditures for the program have been recorded at the end of the program period. The City would record the costs against the grant and concurrently reduced the advance due from the agency. The process was supported by documented evidence for the related costs. Prior to 2006, this action was not performed for both FY 1998 and FY 1999. The City compiled information in 2006 and 2007 to process a portion of the grant expenditures as reflected in the City’s Schedule of Expenditures and Federal Awards (“SEFA”) under CFDA No. 93.575. The expenditures that remain to be recorded are \$395,917 and \$119,298 for FY 1998 and 1999, respectively. The City expects to process the remaining expenditures in 2009.

The Chicago Police Department was the recipient of two USDHS grants, the first received in 2005 and the second in 2006. Both grant awards were passed through the Illinois Department of Human Services. These funds were for the Crisis Intervention Team Projects I and II.

The City began receiving funds in 2006 for grant I. However, the City was unaware that there was a federal source to these funds and as a result did not record 2006 expenditures on the City’s 2006 SEFA. There were no funds expended in 2005. The amounts expended on grant I in 2006 and 2007 were \$19,610 and \$1,073, respectively. These amounts should have been reported on the 2006 and 2007 SEFA under CFDA No. 93.243. The balance of expenditures for grant I was expended in 2008 and is reflected in the SEFA under CFDA No. 93.243 in the amount of \$4,650.

As with grant I, the City was unaware that grant II also had a federal source and as a result 2006 expenditures totaling \$8,938 were recorded as non federal and were not included in the 2006 or 2007 SEFA. Grant II 2007 expenditures totaling \$14,446 were reported in the 2007 SEFA under CFDA No. 93.243. The unexpended balance of grant II funding in the amount of \$105.73 was refunded to the grantor on April 3, 2009.

The Chicago Department of Public Health received funds in 2006 related to the Healthy Families of Illinois grant program funded through the Illinois Department of Human Services, a portion of which were pass through funds from the U.S. Department of Health and Human Services. The corresponding 2006 federal expenditures totaling \$184,791 which should have been reported under CFDA No. 93.558 were inadvertently recorded as non federal and excluded from the 2006 SEFA and were also not included in the 2007 Single Audit, Note 4- Prior Period Federal Expenditures. The 2007 and 2008 federal expenditure portions of the Healthy Families of Illinois grants were included on the 2007 and 2008 SEFA under CFDA No. 93.558.

The Chicago Department of Public Health received funds in 2006 related to the Illinois Division of Alcohol and Substance Abuse (IDASA) grant program, funded through the Illinois Department of Human Services, a portion of which were pass through funding from the U.S. Department of Health and Human Services. The corresponding 2006 federal expenditures totaling \$755,531 were inadvertently recorded as \$207,164 and reported under CFDA No. 93.959 on the 2006 SEFA, with the balance of \$548,367 recorded as non federal and excluded from the 2006 SEFA. The 2006 omission was also not referenced in the 2007 Single Audit Footnote 4. The 2007 and 2008 expenditures were properly reported on the 2007 and 2008 SEFA under CFDA No. 93.959.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2008

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES (cont.)

The Chicago Department of Public Health was the recipient of various federal pass through grant funded programs during the years of 2006 and 2007, from the Illinois Department of Human Services. Expenditures for certain of these programs were recorded as non federal and should have been recorded as federal expenditures or were allocable to multiple CFDA programs. The recognition of the appropriate classification of expenditure was attributable to allocation over (under) estimates and subsequent confirmations of federal funds received from the pass through agency.

Federal expenditures not reported in prior year schedules of expenditures of federal awards include the following: Healthy Families program expenditures (CFDA 93.558) for \$113,480 in 2006, Refugee program expenditures (CFDA 93.566) for \$122,681 in 2006 and \$137,206 in 2007, and Maternal and Child Health program expenditures (CFDA 93.667) for \$291,699 in 2007.

Subrecipient expenditures in the 2008 schedule of expenditures of federal awards (SEFA) include certain 2007 subrecipient expenditure amounts not previously reported in 2007. This omission is the result of expenditures from 2007 paid in 2008 being adjusted in the City's general ledger to reflect appropriate program costs in 2007. However, the corresponding subrecipient costs were not transferred from 2008 to 2007 and are included in the 2008 SEFA.

The Chicago Department of Aviation was the recipient of a Homeland Security/TSA Cooperative Agreement entitled TSA National Explosives Detection Canine Team (NEDCTP) (CFDA 97.072) for the period of January 24, 2002 through March 31, 2008. Expenditures for the entire project period totaled \$3,672,411 and have not been previously reported in prior year schedules of expenditures of federal awards.

Continuation funding for this program was received from TSA through a similar Cooperative Agreement for the period April 1, 2008 through March 31, 2013 and expenditures are reflected in 2008 under CFDA 97.072 for this agreement in the amount of \$853,500.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Richard M. Daley, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Compliance

We have audited the compliance of the City of Chicago, Illinois with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2008. The City of Chicago's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the City of Chicago's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 City of Chicago'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. Our audit does not provide a legal determination of the City of Chicago's compliance with those requirements.

In our opinion, the City of Chicago complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2008-4 through 2008-16.

To the Honorable Richard M. Daley, Mayor,
and the Members of the City Council
City of Chicago

Internal Control Over Compliance

The management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of Chicago's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 City of Chicago's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2008-4, 2008-5, 2008-8, and 2008-11 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 2008-11 to be a material weakness.

The City of Chicago's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the City of Chicago's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the mayor, members of the city council, management of the City, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
September 15, 2009

CITY OF CHICAGO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2008**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS (Information obtained from separate report audited by other auditors)

Type of auditors’ report issued: *unqualified*

Internal control over financial reporting:

- > Material weakness(es) identified? X yes no
- > Significant deficiencies identified that are
not considered to be material weaknesses? yes X none reported

Noncompliance material to basic financial statements noted?

 yes X no

FEDERAL AWARDS

Internal control over major programs:

- > Material weakness(es) identified? X yes no
- > Significant deficiencies identified that are
not considered to be material
weakness(es)? X yes none reported

Type of auditor’s report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

 X yes no

Auditee qualified as low-risk auditee?

 yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.559	Summer Food Service Program for Children
14.218	Community Development Block Grants/Entitlement Grants
17.258	WIA Cluster – WIA Adult Program
17.259	WIA Cluster – WIA Youth Activities
17.260	WIA Cluster – WIA Dislocated Workers
17.261	WIA Pilots, Demonstrations, and Research Projects
20.205	Highway Planning and Construction

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

***Finding 2008-04 U.S. Department of Agriculture
Summer Food Service Program for Children 10.559
Chicago Department of Family and Support Services***

Repeat of prior year finding 2007-11.

Criteria: Federal regulations [45 CFR 92.40(a)] stipulate that grantees are responsible for managing the day-to-day operations of grant and sub-grant supported activities to assure compliance with applicable federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity.

Condition: In 2006 and 2007, a finding was reported noting that the City's monitoring of summer food program sites was not meeting the standards as required by the City and granting agency. Monitoring requirements of the City include providing training to the personnel at the summer food program site prior to opening and completing a monitoring site visit within the first four weeks after opening. One of the monitoring requirements is that the City provide training to the personnel at the summer food program site prior to opening. For the 2008 audit, we tested a sample of 25 summer food program sites and noted that the City had no documentation available supporting the training requirement for seven of those sites, first on-site visit for three of the sites was not conducted within the first week of operations, and the monitoring visit for nine of the sites was not completed within the four-week timeframe.

Effect: Failure to adequately monitor program sites and train personnel at those sites increases the likelihood of noncompliance with program requirements.

Questioned Costs: None.

Recommendation: The City should complete the required training and monitoring of the summer food program sites and maintain appropriate supporting documentation.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-05 U.S. Department of Health and Human Services
Community Service Block Grant 93.569
Chicago Department of Family and Support Services***

Criteria: The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) and state that the pass-through entity (City) shall monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means.

Condition: The Chicago Department of Family and Support Services has a policy in place for monitoring subrecipients of the Community Service Block Grant program. During our audit, we tested the City's monitoring activities and noted that program monitoring was not performed for one of the subrecipients in our sample.

Effect: Failure to adequately monitor program subrecipients increases the likelihood of noncompliance with program requirements.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

***Finding 2008-05 U.S. Department of Health and Human Services
Community Service Block Grant 93.569
Chicago Department of Family and Support Services (cont.)***

Questioned Costs: None

Recommendation: The City should perform appropriate monitoring of subrecipients and timely follow up on any findings noted during program monitoring.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-06 U.S. Department of Health and Human Services
Immunization Grants 93.268
Chicago Department of Public Health***

Criteria: The City receives immunization vaccines under the Immunization Grants program which are passed through to various providers throughout the City of Chicago. According to the program requirements, the vaccinations given to providers remain the responsibility of the City, and these vaccines are reported as non-cash expenditures on the Schedule of Expenditures of Federal Awards. It is, therefore, the duty of the City of Chicago to ensure that these vaccinations are being administered properly.

Condition: The City conducts annual site visits to approximately one third of its Immunization Grant providers each year. It is the City's policy to view 30 charts at each location to determine that program participants were eligible to receive vaccinations. In a sample of 25 provider site visits, we found that one visit did not include a review of any participant charts, and in thirteen cases the City viewed less than 30 charts. In addition, occasionally the City would select the charts to view based on those that were readily available rather than obtaining a complete population from which to select the sample.

Effect: Failure to adequately monitor program providers increases the likelihood of noncompliance with program requirements.

Questioned Costs: None

Recommendation: We recommend that the City review the site visit policy to determine if it contains the appropriate level of monitoring of vaccine administration. The City should then ensure that the site visit policy is followed and training is provided to staff on the types of activities to perform during the site visit, including the number of patient charts to review and how to select them. We also recommend that the City document all of the monitoring activities performed during the site visit.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

***Finding 2008-07 U.S. Department of Homeland Security
Port Security Program 97.056
Chicago Department of Finance – Comptroller’s Office (Special Accounting
Division)***

Criteria: The Port Security Grant agreement requires the submission of Financial Status Reports SF269a. The information in these reports should agree to the information in the City’s accounting records.

Condition: We reviewed the accuracy of the Financial Status Reports SF269a and noted two errors in these reports. In one case, an incorrect formula was used to calculate the total outlays and the recipient share of outlays. In another case, we noted expenditures from the City’s accounting records that were not included in the Financial Status Reports SF269a.

Effect: The formula error resulted in the underreporting of the total outlays by \$241,932. The omitted expenditures were an additional \$9,650.

Questioned Costs: None.

Recommendation: We recommend the City review the internal controls surrounding the review and approval of the Financial Status Reports SF269a to ensure the accuracy of the reports before they are submitted to the Department of Homeland Security.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-08 U.S. Department of Labor
Youth Offender Beneficiary Choice Grant 17.261
Chicago Department of Family and Support Services***

Criteria: The requirements for subrecipient monitoring are contained in 31 USC 7502(f)(2)(B) and state that the pass-through entity (City) shall monitor the subrecipient’s use of Federal awards through site visits, limited scope audits, or other means.

Condition: During 2008, Youth Offender Beneficiary Grant was administered by the Mayor’s Office of Workforce Development (MOWD). It is MOWD’s policy to monitor subrecipients on an “as-needed” basis. The factors that are considered in the selection of the subrecipients to be reviewed include date of past review, results of past review, dollar amount of the subrecipient’s contract, and information that a subrecipient might not be performing in accordance with its contract. The Youth Offender Beneficiary Grant is a fairly new program at the City, and in 2008, it was reviewed by the U.S. Department of Labor, Employment and Training Administration (ETA). The monitoring report issued by ETA on September 3, 2008 identified a number of findings related to the major subrecipient of this program. However, during our review of the Department’s subrecipient monitoring activities, we noted that monitoring procedures had not been performed for any subrecipients of this program during 2008.

Effect: Failure to adequately monitor program subrecipients increases the likelihood of noncompliance with program requirements.

Questioned Costs: None

CITY OF CHICAGO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2008**

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

***Finding 2008-08 U.S. Department of Labor
Youth Offender Beneficiary Choice Grant 17.261
Chicago Department of Family and Support Services (cont.)***

Recommendation: The City should perform appropriate monitoring of subrecipients and timely follow up on any findings noted during program monitoring.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-09 U.S. Department of Homeland Security
Law Enforcement Officer Reimbursement Program 97.090
Chicago Department of Aviation***

Repeat of prior year finding 2007-13.

Criteria: According to the grant agreements with the Transportation Security Administration, the City is required to submit the SF 269 Financial Status Report to the awarding office within 30 days after the conclusion of each federal fiscal year ended September 30.

Condition: The Department of Aviation submitted SF269 Financial Status Report for Midway airport for the federal fiscal year ended September 30, 2008 on May 9, 2009.

Effect: The awarding office did not receive the requested financial information within the prescribed deadlines.

Questioned Costs: None.

Recommendation: We recommend the City review its procedures and controls regarding the preparation of financial reports to ensure they are completed on a timely basis.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-10 U.S. Department of Health and Human Services
Centers for Disease Control and Prevention – Investigations and Technical
Assistance 93.283
Chicago Department of Public Health***

Criteria: Under the Breast and Cervical cancer subprogram, the City receives funding to provide at-risk women with screenings for breast and cervical cancer. As part of the process of admitting and serving the patient, the City must abide by certain programmatic requirements to ensure the proper documentation for the patient is maintained in the patient file.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2008-10 U.S. Department of Health and Human Services Centers for Disease Control and Prevention – Investigations and Technical Assistance 93.283 Chicago Department of Public Health (cont.)

Condition: As part of our review of a sample of 25 patient files, the following conditions were noted:

1. The City is required to provide breast and cervical educational materials to the patients that they serve. In a sample of 25 patient files, it was found that one patient file did not have documentation demonstrating that the patient received the cervical educational materials.
2. The City is required to determine eligibility to receive services under the program annually. In the sample of files, it was found that one file did not contain an eligibility determination for 2008.
3. The program requires that the City send reminders to the enrolled women for their annual appointments. In the sample of files reviewed, it was found that four files had no evidence of the annual reminder.
4. The City is required to receive a signed participation and release form from the patient. This form needs only to be completed once and then should be reviewed and updated each year afterwards. In the sample of files reviewed, a current or reviewed form could not be found for one participant.

Effect: The City did not have all of the documentation required by the program in the patient files. As a result, it is possible that ineligible women could have been served by the program.

Questioned Costs: Not able to be determined.

Recommendation: We are aware that the City transitioned to an electronic records system during 2009 which aims to reduce errors in patient file documentation. However, we also recommend that the City ensure that all staff are aware of the patient file maintenance requirements. We also recommend that the City consider performing internal chart audits to ensure that staff members are adhering to the programmatic documentation requirements.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2008-11 Internal Control over Financial Reporting – Controls over Schedule of Expenditures of Federal Awards (SEFA) Preparation

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The SEFA should include only federal expenditures related to the City's fiscal year ended December 31, 2008.

Condition: During our audit of major programs, we identified costs that were initially reported as expenditures in the SEFA that were not actually federal expenditures. These costs included expenditures that were not reimbursable by the federal grantor, exceeded grant agreements, or represented the nonfederal match component.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2008-11 Internal Control over Financial Reporting – Controls over Schedule of Expenditures of Federal Awards (SEFA) Preparation (cont.)

Effect: The SEFA may not properly reflect federal award expenditures for the City's year ended December 31, 2008.

Questioned Costs: None

Recommendation: The City should review the internal controls over accounting and reporting of expenditures on the SEFA to ensure they are proper federal grant expenditures.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2008-12 U.S. Department of Housing and Urban Development Community Development Block Grant 14.218 Chicago Department of Community Development

Criteria: OMB Circular A-102 requires that program income be used to fund eligible program activities, finance the non-federal share of the program, or offset total program costs.

Condition: The Heat Receiver activity under the CDBG program generated approximately \$270,000 in program income. This program income was not used in accordance with OMB Circular A-102 as described above.

Effect: The City has not appropriately used program income generated by the Heat Receiver activity. Program income should have been used to offset program costs or supplement program activities.

Questioned Costs: None

Recommendation: The City should develop procedures to identify the program income generated by the Heat Receiver activity and controls to ensure that program income is used in accordance with OMB Circular A-102.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2008-13 General Cross-Cut Testing Maintenance of Supporting Documentation for Payment Vouchers

Criteria: OMB Circular A-87 Section 225 Appendix A, General Principles for Determining Allowable Costs, Basic Guidelines states that to be allowable under federal awards, costs must be adequately documented.

Condition: The City was unable to provide the supporting payment voucher for two expenditures selected in our sample.

CITY OF CHICAGO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2008**

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

***Finding 2008-13 General Cross-Cut Testing
Maintenance of Supporting Documentation for Payment Vouchers (cont.)***

Effect: Auditor is unable to verify the payment voucher was appropriate to be charged to federal awards.

Questioned Costs: One payment was charged to CFDA No. 14.231 in the amount of \$775. The second voucher was charged to CFDA No. 93.569 in the amount of \$700.

Recommendation: The City should maintain all supporting payment vouchers.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-14 General Cross-Cut Testing
Maintenance of Supporting Documentation for Contract Files***

Criteria: OMB's Grant Management Common Rules and 29 CFR Subtitle A Section 97.36 Procurement, Procurement Standards, indicates that grantees and sub-grantees will maintain records sufficient to detail the significant history of procurement. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection and the basis for the contract price.

Condition: One contract file selected did not contain all the necessary elements to verify the procurement standards had been met. The missing information included the award checklist for contracts, bid proposal tabulation summary, evaluation committee summary, legal advertisement request form, and specification take out list.

Effect: Lack of documentation limits the City's ability to demonstrate compliance with federal procurement requirements. The contract file selected for testing was originally awarded in 1998.

Questioned Costs: None

Recommendation: The City should maintain procurement documentation, including support for the original bidding process, until after the contract is complete and appropriate record retention policies have expired.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2008-15 General Cross-Cut Testing
Maintenance of Salary Certification Forms***

Criteria: OMB Circular A-87 Section 225, Appendix B, Selected Items of Cost, Section 8 Compensation for Personal Services, subsection h (3) states where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2008

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS (cont.)

Finding 2008-15 General Cross-Cut Testing Maintenance of Salary Certification Forms (cont.)

Condition: Six out of 25 positions selected in our cross-cut test of salaries did not have a Salary Certification Form on file. One form was not available throughout our fieldwork and five forms were prepared after our request.

Effect: The City is not in compliance with federal requirements.

Questioned Costs: None

Recommendation: The City should implement procedures to monitor for the completeness of all salary certification forms.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2008-16 U.S. Department of Justice Edward Byrne Justice Assistance Grant Program 16.738 Chicago Police Department

Repeat of prior year finding 2007-10.

Criteria: The Memorandum of Understanding (MOU) entered into between the City and its subgrantees of the Edward Byrne Justice Assistance Grant Program requires each subgrantee to submit quarterly fiscal reports and an annual performance report to the City to enable the City to report the status of JAG funds to the U.S. Department of Justice.

Condition: In 2007, we selected a sample of subgrantees and reviewed their quarterly fiscal reports submitted to the Chicago Police Department (CPD). We noted that 22 out of 30 quarterly reports tested were not submitted to CPD during the applicable reporting period. The City has not established corrective action in 2008.

Effect: Failure to collect fiscal reports from subgrantees on a timely basis could impact the City's ability to accurately report the status of JAG funds to the U.S. Department of Justice.

Questioned Costs: None

Recommendation: We recommend the CPD work with subgrantees to obtain quarterly fiscal reports on a timely basis.

Views of Responsible Officials: See Summary Schedule of Prior Audit Findings for current status of this finding.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2008**



City of Chicago
Richard M. Daley, Mayor

Department of Finance

Steven J. Lux
 City Comptroller

Linda M. Whitaker
 Deputy Comptroller

Special Accounting Division
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CITY OF CHICAGO

CORRECTIVE ACTION PLAN
 Year Ended December 31, 2008

See the views of responsible officials for findings 2008-1, 2008-2, and 2008-3 in the separate bound report titled "Basic Financial Statements for the Year Ended December 31, 2008, Independent Auditors' Report and Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2008."

FINDING 2008-4

The Department of Family and Support Services' MIS staff along with the Children Services Division has developed the CASPIO web based data management system in order to ensure that all information pertaining to compliance with ISBE regulations are implemented. All training dates and site monitoring information are maintained in this data system. This database is used to schedule and record the outcomes of each visit by type of visit. Reports are generated to determine the dates of each type of monitoring visit. Monitoring staff will be scheduled by the Program Manager on a priority basis to any site without the appropriate monitoring visit.

In addition, sites are trained prior to delivery of meals. DFSS maintains for its records a roster of signatures for all site personnel receiving training along with the copy of the NCR certificate verifying that the site has been trained. This information is being entered into CASPIO and the report will be shared with the vendor. No site will receive meals unless training has been certified by DFSS. All documentation is maintained in the site files and the signature roster will be maintained in a training binder. The Program Manager of the Summer Nutrition program will ensure compliance with these items beginning in FY 2009.

FINDING 2008-5

The Chicago Department of Family and Support Services has established procedures for monitoring its subrecipients. The Director of the Department's Monitoring Unit will ensure that it follows the monitoring protocol for all programs funded through the Community Service Block Grant program for 2009. This will be completed through the development of a schedule of monitoring visits, which will be overseen by the Director of Monitoring.

FINDING 2008-6

The CDPH Immunization Program management will review and revise site visit policy to adjust for practices with small numbers of VFC eligible patients and to set standards for chart selection based on clinic practice population.

The revised policies will be implemented in 2010 and Immunization staff will receive training at the beginning of the calendar year under the direction of the VFC Program Manager.



CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2008

FINDING 2008-7

The City of Chicago Comptroller's Office-Special Accounting Division concurs with the observation of two errors relating to the accuracy of Financial Status Reports SF269a.

The first error was an incorrect formula used in calculating total outlays and the recipient's share of outlays. The second error was the result of unreported expenditures for the reporting period.

To ensure these errors do not occur in the future, staff will be retrained on the proper procedures for accuracy on the reports before they are submitted to the Department of Homeland Security. Additionally, staff will reconcile the reports to the City's official financial system.

To further ensure that errors do not reoccur, staff will submit the Financial Status Report two weeks before the due date, to the supervisor and the director of accounting, so staff and management can review in a timely manner.

FINDING 2008-8

The Department of Family and Support Services began administration of the Youth Offender Beneficiary Grant during 2009. As such, the Director of the Department's Monitoring Unit will incorporate this program in its established monitoring protocol in 2010, which will ensure timely monitoring and follow-up with this program. In addition, as the program is continuing in its transition to the DFSS, the Director of Monitoring and the appropriate program personnel will continue to collaborate with staff from the former Mayor's Office of Workforce Development.

FINDING 2008-9

The Department of Aviation has taken additional measures to assure reporting requirements are met in a timely manner. These additional measures include a notification procedure that will be implemented beginning October 1, 2009 by the Administrator of Grants. Also, more than one individual will be directed in the preparation process to assure that timely reporting requirements are met.

FINDING 2008-10

On August 26, 2009 the Chicago Department of Public Health, under the direction of the Public Health Nurse IV, held a staff meeting with its Illinois Breast and Cervical Cancer Program public health aides, mammography nurses and clinic nurse supervisors to review and discuss IBCCP chart documentation requirements. The public health aides were shown examples of how to correctly assemble patient file forms for preparation and completion by program clients. The mammography nurses and nurse supervisors will monitor documentation processes to insure that the correct file forms are utilized.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2008

FINDING 2008-10 (cont.)

The PHN II or the PHN IV will conduct monthly audits at the five mammography sites utilizing the Illinois Department of Public Health-Office of Women's Health audit tool. After each visit they will provide the findings to the clinic nurse supervisor and/or her designee with the requirement that they submit a corrective action plan in writing within 30 days if there are findings.

The implementation and on-going compliance monitoring of these procedures will ensure that programmatic requirements for proper documentation for patients is maintained in the patient file.

FINDING 2008-11

The City is in the process of implementing procedures that will ensure federal expenditures are properly accounted for and in accordance with OMB Circular A-133. The Department of Finance Management Team-SAD will increase fiscal monitoring and review of its cost reporting efforts. The appropriate Fiscal Managers at the Lead Departments and the Office of Budget and Management will have direct access to reports so they may accurately allocate charges to the proper funding source. Necessary accounting adjustments will be made timely to avoid overstating or understating expenditures to the SEFA.

FINDING 2008-12

The City of Chicago Department of Community Development Finance Division is in the process of reviewing and modifying the current process of recording and tracking Program Income for the Heat Receivership Liens under the CDBG program. The modified procedure will include, but is not limited to, reconciling all receipts to the City's financial system and ensuring all appropriate costs are recorded timely and applied to the accurate accounts.

FINDING 2008-13

The City of Chicago Comptroller's Office-Disbursement Division effective September 18, 2009, under the direction of the Managing Deputy Comptroller, implemented procedures that provided staff with retraining on the process involving vouchers submitted via the AP Import process and flow of paperwork associated with these types of transactions. The process will continually be monitored by management to ensure compliance with federal regulations.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2008

FINDING 2008-14

The City of Chicago Department of Procurement Services' (DPS) contract file selected for testing was originally awarded in 1998. Since that time and in recent years DPS has taken steps to update its Records Retention Policy as well as increase the awareness and oversight of the contract file retention. DPS conducted workshops (May, 2009) with the Law Department regarding current documentation requirements and guidelines to meet local, state and federal ordinances and regulations regarding records retention.

Additionally, DPS will be implementing a contract checklist, effective September 30, 2009, that will accompany all contracts to ensure that all of the required contents for a contract file are present at award of the contract and stay with the file when stored as well as standardize the overall contract process. All staff involved with contract file maintenance will have this checklist to assist them in identifying missing or incomplete contract file components, thereby adding a higher level of consistency to the contents of the contract file inventory as a whole.

The First Deputy Procurement Officer and the Deputy Procurement Officer for Finance and Administration will be responsible for the implementation and continued oversight of this process and unit. DPS will continue to evaluate processes and add safeguards and controls to ensure the completeness and accuracy of this and related processes and ensure compliance with OMB's Grant Management Common Rules and 29CFR Subtitle A Section 97.36.

FINDING 2008-15

The City of Chicago is in the process of enhancing its existing payroll system (CHIPPS) which will ensure that personnel expenditures are allocated to the appropriate grant according to the requirement of A-87. This implementation should begin during the last quarter of 2010. In the interim, the City will continue to require that appropriate City departments submit semi annual salary certification forms to the Department of Finance-Special Accounting Division. Additionally, each department's Financial Manager will be required to increase their monitoring efforts by ensuring timely completion and the accuracy of payroll charges reported for personnel either paid directly from a grant program or where the personnel served as the match to the grant. The City, as part of implementing administrative procedures will ensure that the documentation and fiscal reporting of salaries and wages are in accordance with OMB Circular A-87.

FINDING 2008-16

See City response provided in the Summary Schedule of Prior Audit Findings for Finding 2007-10.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**



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Department of Finance

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**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

**FINDING 2007-1
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
ADEQUACY OF STAFFED AND TRAINED FINANCIAL PERSONNEL**

The Office of the Comptroller is not adequately staffed and/or trained at either the management or staff levels thereby creating competing demands of their time and priorities.

2008 STATUS

The City, like many other state and local governments are faced with the nation's most significant recession in decades while attempting to maintain appropriate levels of staff to manage core functions such as public safety, health, etc. The City will reassess additional requests for staffing as justified by responsibilities and available resources. Managerial staff assignments and organizational structure are being reviewed concerning responsibilities on a yearly basis.

Staff and management will continue to devote time in accommodating the development, testing, training, and implementation of the City's financial systems, and report writing capabilities. Additionally, technical accounting needs will be addressed by utilizing both internal and external training programs for staff and managers.

The City has also implemented and taken proactive steps toward making sure that employees are ready and able to handle the technological and environmental changes that are likely to impact the City.

This finding is repeated in 2008.

**FINDING 2007-2
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION
LAND HELD FOR RESALE**

The City does not currently maintain a single comprehensive inventory listing of land held for resale.



**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

**FINDING 2007-2
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION
LAND HELD FOR RESALE (cont.)**

2008 STATUS

City departments that acquire land held for resale have begun to implement revised policies to ensure account balances are properly stated and classified. These policies include confirming account balances and land inventory (including monitoring) annually, and revising operational procedures to ensure that SAD is notified timely of land inventory changes, purchases, and sales. Additionally, the lead departments, such as Community Development, will be required to monitor the inventory listings for current year acquisition and disposition activity to ensure accurate and timely financial reporting along with providing appropriate supporting documentation as required.

SAD will continue to work with the Office of Budget and Management and the lead departments that utilize grant funds for land resale to ensure accurate and timely financial reporting. In addition, the assets and liabilities net to zero as does the revenue and expense.

This finding is repeated in 2008.

**FINDING 2007-3
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER – SPECIAL ACCOUNTING DIVISION
COLLECTION OF CERTAIN RECEIVABLES**

Certain significant receivable balances, such as due from other governments or due from delegate agencies, appear uncollectible and significantly aged.

2008 STATUS

The City recently implemented the Oracle accounts receivable module and based on that implementation, the SAD has developed and implemented an aged receivable process that requires obtaining a quarterly detailed receivables report for both current and aged receivables for review and analysis. Once the analysis is complete, all aged receivables will be further addressed and reviewed for those that have aged greater than 90 days to determine their means of collection. We will work with the various grantors to address any open receivables that are significantly aged and develop an appropriate allowance for doubtful accounts. Finally, this process will improve the controls over account receivables and ensure the accuracy of our receivable reports and fiscal reporting.

This finding is repeated in 2008.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

**FINDING 2007-4
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
INVENTORY MANAGEMENT**

All departments do not adhere to the City's standardized inventory management policies and procedures, such as utilization of existing systems and/or software, timely performance of physical inventories, reviews for obsolescence, and proper warehouse management techniques.

2008 STATUS

The Finance Department will continue to advise the departments of the proper procedures relating to the processing of inventory transactions, cycle counting, and valuation to ensure the proper safeguarding and valuation of the City inventory.

This finding is not repeated in 2008.

**FINDING 2007-5
BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
CAPITAL ASSET MANAGEMENT**

The City does not maintain formal policies and procedures for capital assets and utilizes decentralized systems and departmental tools to identify, account for, monitor and report capital asset activity. The City does not utilize system functionality to centralize capital asset processes.

2008 STATUS

The City concurs with the observation. Future implementation of the Oracle Fixed Asset module, with proper policies and procedures to update additions, disposals, and transfers will enhance the City's ability to properly safeguard and report the City's fixed assets.

This finding is repeated in 2008.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

FINDING 2007-6

**INTERNAL CONTROL OVER FINANCIAL REPORTING – CONTROLS
OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(SEFA) PREPARATION
CHICAGO DEPARTMENT OF FINANCE – COMPTROLLER'S OFFICE
(OPERATIONS DIVISION)**

The expenditure samples tested for various major programs contained transactions from an accounting period other than January 1, 2007 to December 31, 2007. We identified six invoices for services in 2008 which were recorded in the year ended December 31, 2007.

2008 STATUS

Multiple communications went out to staff explaining proper procedure for recording transactions in the proper accounting period. In addition, training classes were held. A system enhancement was implemented that prevents changing the GL date once the transaction has gone through the first approval. The system also checks to make sure that the GL date year matches the payment voucher year. If an incorrect GL date was enter, the user has to cancel the invoice and re-enter the transaction.

This finding is repeated in 2008.

FINDING 2007-7

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
HEAD START 93.600
CHICAGO DEPARTMENT OF FINANCE – COMPTROLLER'S OFFICE
(OPERATIONS DIVISION)**

The audit sample for the Head Start program included four invoices that were related to 2008 services and charged to the year ended December 31, 2007.

2008 STATUS

See 2007-6 above. This finding is not repeated in 2008.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

FINDING 2007-8

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER
93.575/93.596**

**CHICAGO DEPARTMENT OF FINANCE – COMPTROLLER’S OFFICE
(OPERATIONS DIVISION)**

The audit sample for the CCDF cluster included an invoice that was related to 2008 services and charged to the year ended December 31, 2007.

2008 STATUS

See 2007-6 above. This finding is not repeated in 2008.

FINDING 2007-9

**U.S. DEPARTMENT OF LABOR
WORKFORCE INVESTMENT ACT CLUSTER 17.258/17.259/17.260
MAYOR’S OFFICE OF WORKFORCE DEVELOPMENT**

The Mayor’s Office of Workforce Development (“MOWD”) did not maintain complete property records nor reconcile physical inventory of federally purchased property and equipment in accordance with federal regulations. The previous auditors’ tests of property and equipment purchased for this cluster determined that MOWD did not complete a current or timely physical inventory of property and equipment. Not all property records contained all required information in accordance with federal regulations.

2008 STATUS

The Mayor’s Office of Workforce Development (which as of January, 2009 became a part of the Department of Community Development) has completed the review of its inventory of property and equipment for 2008. The inventory records have been updated and reconciled against the existing inventory records. Documentation for the inventory records is available for review.

This finding is not repeated in 2008.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

FINDING 2007-10

U.S. DEPARTMENT OF JUSTICE

**EDWARD BYRNE JUSTICE ASSISTANCE GRANT PROGRAM 16.738
CHICAGO POLICE DEPARTMENT**

The auditors selected a sample of subgrantees and reviewed their quarterly fiscal reports submitted to the Chicago Police Department (CPD). The auditors noted that 22 out of 30 quarterly reports tested were not submitted to CPD during the applicable reporting period.

2008 STATUS

Effective October 1, 2009 the Chicago Police Department's JAG grants research specialist will send an annual letter to each JAG Disparate Partner outlining the special conditions and reporting requirements of JAG funds. JAG Disparate Partners will be required to acknowledge receipt by signing the letter itself and returning it to CPD by scanning or faxing, no later than November 1st of each year. The acknowledgements will be maintained in the JAG file in the CPD grants unit.

Beginning October 1 through December 31, the grants research specialist will conduct annual on-site visits with each JAG Disparate Partner to review JAG programmatic and financial operations. Issues or Concerns will be documented, as needed. Corrective measures will be identified, as needed.

Follow up visits will be scheduled, as needed. Acknowledgement of the on-site reviews will be documented and maintained in the JAG file in CPD's grants unit.

Each year beginning October 1, 2009 JAG Disparate Partners will be notified of the requirement to submit an annual copy of their single audit reports to the CPD JAG grants research specialist, and this requirement will be included in the letter for Step #1 above. The audit reports will be maintained in the JAG file in CPD's grants unit.

This finding is repeated in 2008.

FINDING 2007-11

U.S. DEPARTMENT OF AGRICULTURE

**SUMMER FOOD SERVICE PROGRAM FOR CHILDREN 10.559
CHICAGO DEPARTMENT OF CHILDREN AND YOUTH SERVICES**

In 2006, a finding was reported noting that the City's monitoring of summer food program sites was not meeting the standards as required by the City and granting agency. Monitoring requirements of the City include providing training to the personnel at the summer food program site prior to opening and completing a monitoring site visit within the first four weeks after opening. One of the monitoring requirements is that the City provide training to the personnel at the summer food program site prior to opening. For the 2007 audit, the auditors tested a sample of 20 summer food program sites and noted that the City had no documentation available supporting the training requirement for one of those sites, and the monitoring visit for one of the sites was not completed within the four-week timeframe.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

FINDING 2007-11

U.S. DEPARTMENT OF AGRICULTURE

SUMMER FOOD SERVICE PROGRAM FOR CHILDREN 10.559

CHICAGO DEPARTMENT OF CHILDREN AND YOUTH SERVICES (cont.)

2008 STATUS

The Department of Family and Support Services' original corrective action response to the 2007 finding will be reflected in 2009 programming. This is attributed to the Single Audit's timeline, where as the conclusion and subsequent discussion regarding any findings occurs after the start of Summer Nutrition Program.

This finding is repeated in 2008.

FINDING 2007-12

**NON-FEDERAL EXPENDITURES IN THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS**

**CHICAGO DEPARTMENT OF FINANCE – COMPTROLLER'S OFFICE
(SPECIAL ACCOUNTING DIVISION)**

The auditors' testing identified that the City had been including required local match expenditures as federal expenditures in the SEFA. Local match dollars are from non-federal sources and should not be reported as federal awards.

2008 STATUS

The City is in the process of implementing procedures that will ensure federal expenditures are properly accounted for and in accordance with OMB Circular A-133. The Department of Finance Management Team- SAD will increase fiscal monitoring and review of its cost reporting efforts. The appropriate Fiscal Managers at the Lead Departments and the Office of Budget and Management will have direct access to reports so they may accurately allocate changes to the proper funding source. Necessary accounting adjustments will be made timely to avoid overstating or understating expenditures to the SEFA.

This finding is repeated in 2008.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008**

FINDING 2007-13

U.S. DEPARTMENT OF HOMELAND SECURITY

LAW ENFORCEMENT OFFICER REIMBURSEMENT PROGRAM 97.090

CHICAGO DEPARTMENT OF AVIATION

Financial Status Reports for the period of October 1, 2007 through December 31, 2007 were not submitted to the awarding office within the prescribed deadlines. The reports were submitted during audit fieldwork.

2008 STATUS

The Department of Aviation continues to develop and implement procedures established to ensure that financial information is provided to the Transportation Security Administration in a timely manner.

This finding is repeated in 2008.