

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2013

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2013, and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Opinion

In our opinion, the financial statement 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, 2013 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
July 29, 2014

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2011	10.557	Q11GQ01179	\$ 579	\$ -	\$ 579
Women, Infants and Children Program 2012	10.557	FCSRE00825	2,193,263	46,417	885,595
Women, Infants and Children Program 2013	10.557	FCSSQ00825	1,515,018	-	214,525
			3,708,860	46,417	1,100,699
Child Nutrition Cluster					
Summer Food Service Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program 2012	10.559	3528004A	58,702	-	-
Summer Food Program 2013 (passed through Illinois State Board of Education)	10.559	35280144A	64,560	-	-
Summer Food Service Program 2012	10.559	15016298P00	2,177	-	-
Summer Food Service program 2013	10.559	15016298P00	855,232	26,150	-
			980,671	26,150	-
Total Child Nutrition Cluster			980,671	26,150	-
Total Food and Nutrition Service			4,689,531	72,567	1,100,699
B. Forest Service					
Urban and Community Forestry Program					
GLRI Emerald Ash Borer Grant for Forestry	10.675	12-DG-114200	71,961	-	-
GLRI Development of Integrated Payments for Ecosystem Services	10.675	10-DG-1140004-367	154,137	-	-
			226,098	-	-
Total Forest Service			226,098	-	-
Total Department of Agriculture			4,915,629	72,567	1,100,699
II. Department of Commerce					
A. National Telecommunications and Information Administration					
ARRA - Broadband Technology Opportunities Program (BTOP)					
ARRA BTOP - Sustainable Broadband Technology Adoption	11.557	1743B10507	599,157	-	599,157
ARRA BTOP - Public Computer Centers	11.557	1742B10553	3,235,676	153,815	2,520,569
			3,834,833	153,815	3,119,726
Total National Telecommunications and Information Administration			3,834,833	153,815	3,119,726
Total Department of Commerce			3,834,833	153,815	3,119,726
III. Department of Housing and Urban Development					
A. Office of Housing - Federal Housing Commissioner					
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration	14.199	UFG06FW00001	374,078	-	-
			374,078	-	-
Total Office of Housing - Federal Housing Commissioner			374,078	-	-
B. Office of Community Planning and Development					
CDBG -- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR28	14.218	B02MC170006	(3,639)	-	(3,639)
Community Development Block Grant - YR35	14.218	B09MC170006	52,920	-	(20,283)
Community Development Block Grant - YR36	14.218	B10MC170007	135,352	-	(1,766)
Community Development Block Grant - YR37	14.218	B11MC170008	318,379	-	(4,863)
Community Development Block Grant - YR38	14.218	B12MC170006	2,734,697	-	14,437
Community Development Block Grant - YR39	14.218	B13MC170006	67,518,854	-	23,866,443
Community Development Block Grant - YR40	14.218	B14MC170006	13,180	-	-
Neighborhood Stabilization Program (NSP1) HERA	14.218	B08MN170002	8,293,522	-	6,503,174
			79,063,265	-	30,353,503

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
CDBG -- Entitlement Grants Cluster (cont.)					
ARRA - Community Development Block Grant ARRA Entitlement Grants (CDBG-R)					
(Recovery Act Funded)					
ARRA Community Development Block Grant - Recovery	14.253	B09MY2170006	\$ (5,444)	\$ -	\$ (5,444)
			(5,444)	-	(5,444)
Total CDBG - Entitlement Grants Cluster			79,057,821	-	30,348,059
Emergency Solutions Grant Program					
Emergency Shelter Grant 2011	14.231	S-11-MC-17-0006	(2,000)	-	(2,000)
Emergency Solutions Grant 2011	14.231	E-11-SG-17-0001	285,449	-	95,743
Emergency Solutions Grant 2012	14.231	E-12-SG-17-0001	2,342,975	2,342,975	2,073,945
Emergency Solutions Grant 2013	14.231	E-13-SG-17-0001	4,152,458	4,152,458	3,785,551
ESG Salvage Fund 2012	14.231	S-11-MC-17-0006	(19,809)	(19,809)	(19,809)
			6,759,073	6,475,624	5,933,430
Shelter Plus Care					
Shelter Plus Care	14.238	IL0093C5T100	59,088	-	59,088
Shelter Plus Care	14.238	IL0093C5T100800	84,293	-	84,293
Shelter Plus Care	14.238	IL0107C5T101104	480,444	-	480,444
Shelter Plus Care	14.238	IL0107L5T101	40,042	-	40,042
Shelter Plus Care	14.238	IL0108L5T101	41,352	-	41,352
Shelter Plus Care	14.238	IL0110C5T001104	118,980	-	-
Shelter Plus Care	14.238	IL0110L5T101205	214,085	-	-
Shelter Plus Care	14.238	IL0112C5T101104	235,433	-	235,433
Shelter Plus Care	14.238	IL0112L5T101	22,381	-	22,381
Shelter Plus Care	14.238	IL0116C5T101104	140,226	-	-
Shelter Plus Care	14.238	IL0116L5T101	264,222	-	-
Shelter Plus Care	14.238	IL0130C5T101104	69,046	-	69,046
Shelter Plus Care	14.238	IL0130L5T101	65,347	-	65,347
Shelter Plus Care	14.238	IL0134C5T101104	63,886	-	63,886
Shelter Plus Care	14.238	IL0135C5T101	177,328	-	177,328
Shelter Plus Care	14.238	IL0135L5T101	40,322	-	40,322
Shelter Plus Care	14.238	IL0136C5T101104	127,441	-	127,441
Shelter Plus Care	14.238	IL0136L5T101	124,358	-	124,358
Shelter Plus Care	14.238	IL01375T1012	210,208	-	210,208
Shelter Plus Care	14.238	IL0137C5T101104	60,937	-	60,937
Shelter Plus Care	14.239	IL0138C5T101104	126,455	-	126,455
Shelter Plus Care	14.238	IL0138L5T101	187,095	-	187,095
Shelter Plus Care	14.238	IL0143C5T101104	20,932	-	20,932
Shelter Plus Care	14.238	IL0148C5T101104	62,890	-	62,890
Shelter Plus Care	14.238	IL0148L5T101	281,409	-	281,409
Shelter Plus Care	14.238	IL0149C5T101104	211,423	-	211,423
Shelter Plus Care	14.238	IL0149L5T101	413,573	-	413,573
Shelter Plus Care	14.238	IL01500L5T101	21,065	-	21,065
Shelter Plus Care	14.238	IL0150C5T101	247,986	-	247,986
Shelter Plus Care	14.238	IL0151C5T101	315,823	-	315,823
Shelter Plus Care	14.238	IL0151C5T101104	2,180	-	2,180
Shelter Plus Care	14.238	IL0151L5T101205	265,900	-	265,900
Shelter Plus Care	14.238	IL0152C5T101	445,715	-	445,715
Shelter Plus Care	14.238	IL0152L5T101205	171,207	-	171,207
Shelter Plus Care	14.238	IL0171C5T101104	10,253	-	10,253
Shelter Plus Care	14.238	IL0171I5T101	19,899	-	19,899
Shelter Plus Care	14.238	IL0172C5T101	82,217	-	82,217
Shelter Plus Care	14.238	IL0172L5T101	13,143	-	13,143
Shelter Plus Care	14.238	IL0176C5T101	20,556	-	20,556
Shelter Plus Care	14.238	IL0176L5T101	23,644	-	23,644
Shelter Plus Care	14.238	IL0189C5T101104	101,145	-	101,145
Shelter Plus Care	14.238	IL0189L5T101	358,091	-	358,091
Shelter Plus Care	14.238	IL01900L5T101	32,331	-	32,331
Shelter Plus Care	14.238	IL0190C5T101104	44,886	-	44,886
Shelter Plus Care	14.238	IL01C610002	(2,795)	-	(2,795)
Shelter Plus Care	14.238	IL01C610005	93,523	-	93,523
Shelter Plus Care	14.238	IL01C610007	50,544	-	50,544
Shelter Plus Care	14.238	IL01C610007	70,990	-	70,990
Shelter Plus Care	14.238	IL01C710001	89,456	-	89,456
Shelter Plus Care	14.238	IL01C71001	444,848	-	444,848
Shelter Plus Care	14.238	IL01C710116	8,158	-	8,158
Shelter Plus Care	14.238	IL01ERL5T101	90,388	-	90,388
Shelter Plus Care	14.238	IL01XC31060	(1,645)	-	-
Shelter Plus Care	14.238	IL0201C5T100	(644)	-	-
Shelter Plus Care	14.238	IL0201C5T101104	139,710	-	-
Shelter Plus Care	14.238	IL0201L5T101	159,329	-	-
Shelter Plus Care	14.238	IL0208C5T101	84,377	-	84,377
Shelter Plus Care	14.238	IL0208L5T101	30,202	-	30,202
Shelter Plus Care	14.238	IL0220C5T101104	132,063	-	132,063
Shelter Plus Care	14.238	IL0220L5T101	274,551	-	274,551

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FOR THE YEAR ENDED DECEMBER 31, 2013

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0223C5T101104	\$ 104,746	\$ -	\$ 104,746
Shelter Plus Care	14.238	IL0223L5T101	103,919	-	103,919
Shelter Plus Care	14.238	IL0224C5T101	203,148	-	203,148
Shelter Plus Care	14.238	IL0224C5T101003	(19,908)	-	(19,908)
Shelter Plus Care	14.238	IL0224L5T101	18,887	-	18,887
Shelter Plus Care	14.238	IL0225C5T101104	19,858	-	19,858
Shelter Plus Care	14.238	IL0225L5T101	211,107	-	211,107
Shelter Plus Care	14.238	IL0226C5T101	240,006	-	240,006
Shelter Plus Care	14.238	IL0226L5T101205	111,968	-	111,968
Shelter Plus Care	14.238	IL03715T101	151,444	-	151,444
Shelter Plus Care	14.238	IL0371C5T101103	112,641	-	112,641
Shelter Plus Care	14.238	IL0372C5T101	279,725	-	-
Shelter Plus Care	14.238	IL0374C5T101103	15,204	-	15,204
Shelter Plus Care	14.238	IL0374L5T101	182,255	-	168,703
Shelter Plus Care	14.238	IL0400C5T101	228,067	-	228,067
Shelter Plus Care	14.238	IL0400L5T101	145,351	-	145,351
Shelter Plus Care	14.238	IL0401C5T101103	75,222	-	75,222
Shelter Plus Care	14.238	IL0401L5T101	105,102	-	105,102
Shelter Plus Care	14.238	IL0403C5T101	64,050	-	64,050
Shelter Plus Care	14.238	IL0403L5T101204	20,316	-	20,316
Shelter Plus Care	14.238	IL0422C5T100	78,566	-	78,566
Shelter Plus Care	14.238	IL0423C5T100900	38,867	-	38,867
Shelter Plus Care	14.238	IL0423L5T00900	255,556	-	255,556
Shelter Plus Care	14.238	IL0461C5T101	68,853	-	68,853
Shelter Plus Care	14.238	IL0461C5T101000	14,279	-	14,279
Shelter Plus Care	14.238	IL0482C5T101	67,717	-	67,717
Shelter Plus Care	14.238	IL0482L5T101	117,988	-	117,988
Shelter Plus Care	14.238	IL0496C5T101	33,832	-	33,832
Shelter Plus Care	14.238	IL0522L5T101	299,137	-	299,137
Shelter Plus Care	14.238	IL0523L5T101	87,761	-	87,761
			<u>11,217,956</u>	<u>-</u>	<u>9,890,416</u>
HOME Investment Partnerships Program					
HOME09	14.239	M09MC170201	20,651	-	-
HOME10	14.239	M10MC170201	7,546,839	-	-
HOME11	14.239	M11MC170201	7,437,591	-	-
HOME12	14.239	M12MC170201	4,122,523	1,212,594	37,426
HOME13	14.239	M13MC170201	1,429,723	66,500	-
			<u>20,557,327</u>	<u>1,279,094</u>	<u>37,426</u>
Housing Opportunities for Persons with AIDS					
HOPWA 10	14.241	ILH10F001	35,858	-	35,858
HOPWA 11	14.241	ILH11F001	244,462	-	244,312
HOPWA 12	14.241	ILH12F001	203,462	-	10,103
HOPWA 13	14.241	ILH13F001	5,818,875	-	5,704,530
HOPWA - PSH	14.241	ILH120009	491,763	-	483,521
			<u>6,794,420</u>	<u>-</u>	<u>6,478,324</u>
Community Development Block Grants Section 108 Loan Guarantees					
GX Chicago, LLC - Section 108 Loan	14.248	B10MV170006	362,835	-	-
			<u>362,835</u>	<u>-</u>	<u>-</u>
ARRA - Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II)	14.256	B09LNIL0025	14,232,263	-	8,439,278
			<u>14,232,263</u>	<u>-</u>	<u>8,439,278</u>
ARRA - Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)					
ARRA Homelessness Prevention and Rapid Re-Housing	14.257	S09MY170006	(455)	-	(455)
			<u>(455)</u>	<u>-</u>	<u>(455)</u>
Neighborhood Stabilization Program					
Neighborhood Stabilization Program 3	14.264	B11MN170002	10,861,172	-	10,316,147
			<u>10,861,172</u>	<u>-</u>	<u>10,316,147</u>
Total Office of Community Planning and Development			<u>149,842,412</u>	<u>7,754,718</u>	<u>71,442,625</u>

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2013

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
C. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority)					
CHA-2012	14.871	11073	\$ (899)	\$ -	(899)
CHA-2013	14.871	D1	1,589,049	-	857,619
			1,588,150	-	856,720
Total Housing Voucher Cluster			1,588,150	-	856,720
HOPE VI Cluster					
Choice Neighborhoods Implementation Grants	14.889	IL5A507CNI110	95,998	-	-
			95,998	-	-
Total HOPE VI Cluster			95,998	-	-
Total Office of Public and Indian Housing			1,684,148	-	856,720
D. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program	14.905	ILLHD00221-11	592,379	-	503,682
			592,379	-	503,682
Total Office of Healthy Homes and Lead Hazard Control			592,379	-	503,682
Total Department of Housing and Urban Development			152,493,017	7,754,718	72,803,027
IV. Department of the Interior					
A. Fish and Wildlife Service					
Coastal Wetlands Planning, Protection and Restoration Program					
Hegewisch Marsh National Coastal Wetlands Project	15.614	IL#27538	69,848	69,848	-
			69,848	69,848	-
Migratory Bird Monitoring, Assessment and Conservation					
	15.655	F11SA00915	5,920	5,920	-
			5,920	5,920	-
Total Fish and Wildlife Service			75,768	75,768	-
Total Department of the Interior			75,768	75,768	-
V. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	214,000	-	197,900
			214,000	-	197,900
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
2012 DV Hotline	16.588	611115	226,508	-	(11,055)
2013 DV Hotline	16.588	612115	53,940	-	-
Domestic Violence Law Enforcement	16.588	611007	124,403	77,052	-
VAWA - Domestic Law Violence Enforcement	16.588	612007	31,961	51,260	-
			436,812	128,312	(11,055)
Total Violence Against Women Office			650,812	128,312	186,845
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Block Grants (passed through Illinois Criminal Justice Information Authority)					
Juvenile Intervention & Support Center FY 11/12	16.523	509026	(5,715)	-	-
Juvenile Intervention & Support Center FY 12/13	16.523	510026	48,858	-	-
Juvenile Intervention & Support Center FY 13/14	16.523	FCSSR03403	31,433	-	-
			74,576	-	-

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FOR THE YEAR ENDED DECEMBER 31, 2013

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Enforcing Underage Drinking Laws Program (passed through Illinois Department of Human Services) Enforcing Underage Drinking Laws FY12/13	16.727	FCSRE00737	\$ 8,284	\$ 15,404	\$ -
			8,284	15,404	-
Gang Resistance Education & Training Gang Resistance Education & Training FY 10/12	16.737	2010JVFX0019	26,226	-	-
			26,226	-	-
Total Office of Juvenile Justice and Delinquency Prevention			109,086	15,404	-
C. Bureau of Justice Assistance					
Bulletproof Vest Partnership Program					
Bulletproof Vest 2011	16.607		60,494	-	-
Bulletproof Vest 2012	16.607		67,686	-	-
			128,180	-	-
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant 2008	16.738	2008DJBX0222	433,211	-	324,676
Edward Byrne Memorial Justice Assistance Grant 2009	16.738	2009DJBX0589	4,054	-	-
Edward Byrne Memorial Justice Assistance Grant 2010	16.738	2010DJBX0309	311,976	-	41,574
Edward Byrne Memorial Justice Assistance Grant 2011	16.738	2011DJBX2688	2,597,925	-	23,713
Edward Byrne Memorial Justice Assistance Grant 2012	16.738	2012DJBX0447	618,915	-	11,835
Altgeld - Riverdale Consortium Partnership (passed through Illinois Criminal Justice Information Authority)	16.738	2009DJBX0023	34,582	-	-
Police Leadership Training Program 2013	16.738	408410	34,471	-	-
			4,035,134	-	401,798
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (passed through Illinois Criminal Justice Information Authority)					
ARRA Enhanced Neighborhood Cleanup	16.803	809067	165,580	-	146,073
ARRA Campaign to Break the Code of Silence	16.803	809019	193,414	-	-
			358,994	-	146,073
ARRA-Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government					
ARRA Recovery Justice Assistance Grant Program FY 2009	16.804	2009-SB-B9-0835	5,253,128	-	4,748,966
			5,253,128	-	4,748,966
Total JAG Program Cluster			9,647,256	-	5,296,837
Total Bureau of Justice Assistance			9,775,436	-	5,296,837
D. Office for Victims of Crime					
Crime Victim Assistance (passed through Illinois Criminal Justice Information Authority)					
Victims of Crime Act (VOCA)	16.575	611115	64,762	-	-
Victims of Crime Act (VOCA)	16.575	213289	119,162	-	-
			183,924	-	-
Total Office for Victims of Crime			183,924	-	-
E. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development Project Grants					
Predictive Policing Demonstration and Evaluation Program Phase II	16.560	2011JCXK014	693,051	-	-
Solving Cold Cases with DNA FY 09/12	16.560	2009DNBXK194	416,778	-	-
Solving Cold Cases with DNA FY 2012	16.560	2012BNDXK004	6,656	-	-
			1,116,485	-	-
Total National Institute of Justice			1,116,485	-	-

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F. Criminal Division					
Equitable Sharing Program					
Asset Forfeiture Program	16.922		\$ 2,403,565	\$ -	\$ -
			2,403,565	-	-
Total Criminal Division			2,403,565	-	-
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS 2007 Technology Program	16.710	2007-CK-WX-0034	154,750	223,761	-
COPS 2007 Methamphetamine Initiative	16.710	2007-CK-WX-0239	29,931	-	-
Secure Our Schools 2009	16.710	2009-CK-WX-0682	3,676	-	-
Secure Our Schools 2010	16.710	2010-CK-WX-0694	499,999	-	-
Secure Our Schools 2011	16.710	2011-CK-WX-007	464,107	-	-
Cops Hiring 2012	16.710	2012-UL-WX-K014	765,089	261,112	-
ARRA Cops Hiring Recovery Program	16.710	2009-RJ-WX-0044	67,743	-	-
			1,985,295	484,873	-
Total Office of Community Oriented Policing Services			1,985,295	484,873	-
Total Department of Justice			16,224,603	628,589	5,483,682
VI. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2012	17.235	V-1312	338,215	-	151,330
Senior Community Service Employment Program 2013	17.235	V-1412	358,173	-	123,298
			696,388	-	274,628
WIA Cluster					
WIA Adult Program (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Adult Program	17.258	06-681009	(4,373)	-	(4,373)
WIA PY 2009 Adult	17.258	09-681009	(840)	-	(840)
WIA PY 2011 Adult	17.258	11-681009	(271)	-	(271)
ARRA - WIA Adult	17.258	08-761009	(1,659)	-	(1,659)
			(7,143)	-	(7,143)
WIA Youth Activities (passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Youth Training	17.259	06-681009	(2,027)	-	(2,027)
WIA Youth Training	17.259	10-681009	(650)	-	(650)
WIA Youth Training	17.259	11-681009	(979)	-	(979)
			(3,656)	-	(3,656)
WIA Dislocated Workers (passed through Illinois Department of Commerce and Economic Opportunity)					
ARRA - WIA Dislocated Worker	17.260	08-761009	(686)	-	(686)
			(686)	-	(686)
Total WIA Cluster			(11,485)	-	(11,485)
Total Employment Training Administration			684,903	-	263,143
Total Department of Labor			684,903	-	263,143

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
VII. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106		\$ 191,339,564	\$ -	\$ -
Federal Airport O'Hare	20.106		8,641,898	-	-
Federal Airport Midway	20.106		4,679,303	-	-
			<u>204,660,765</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			<u>204,660,765</u>	<u>-</u>	<u>-</u>
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
(passed through Illinois Department of Transportation)					
2012 Chicago Green Street Tree Planting Initiative Westside Area	20.205	Various	335,070	83,768	-
Adams Street Viaduct/Union Station	20.205	Various	273,856	68,464	-
South Water Viaduct from Stetson Ave to Beaubien	20.205	Various	85,818	21,454	-
Canal Street Viaduct/Madison to Taylor - Phase I	20.205	Various	13,721	3,430	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	338,630	51,937	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	43,332	10,833	-
Grand Ave Improve (Narragansett to Central Avenue)	20.205	Various	1,970	492	-
63rd Street/Morgan - Wallace & Halsted	20.205	Various	123,649	161,393	-
Commuter Bicycle Parking and Promotion	20.205	Various	18,477	2,736	-
Installation of Pavement Marking and Signs for Bikeways	20.205	Various	18,802	4,701	-
Valley Line Bicycle Path	20.205	Various	24,483	11,467	-
Bike Share Program	20.205	Various	14,262,844	3,565,711	-
Lake Front/Navy Pier Flyover	20.205	Various	201,120	78,848	-
36th St Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	371,475	92,869	-
43rd Street Pedestrian Bridge Ph 1	20.205	Various	1,167	292	-
41st Street Bicycle and Pedestrian Bridge	20.205	Various	1,575	394	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	2,999	750	-
Street for Cycling Project #3 Phase I & II	20.205	Various	953,201	238,300	-
Street for Cycling Project #2 Phase I & II	20.205	Various	637,555	159,389	-
Chicago Safe Routes to School Phase I & II	20.205	Various	17,116	-	-
Chicago Streets for Cycling Project No. 2	20.205	Various	5,029	1,257	-
Arterial Street ADA Ramps 2010 (Central)	20.205	Various	205,186	51,296	-
Arterial Street Resurfacing Project 59 - North Area	20.205	Various	1,502,745	4,416,877	-
Arterial Street Resurfacing Project 60 - Central Area	20.205	Various	1,730,602	6,052,814	-
Arterial Street Resurfacing Project 61 - South Area	20.205	Various	1,370,601	4,796,763	-
Arterial Street Resurfacing Project 62 - Far South Area	20.205	Various	2,545,353	6,282,110	-
Lake Street @ Ogden : CTA Column Relocation	20.205	Various	67,005	16,751	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	122,444	30,611	-
Root Street Viaduct Over Dan Ryan Exp I-90/94	20.205	Various	25,045	2,783	-
Division St. Bridge Over N. Chicago	20.205	Various	10,046	2,511	-
Burley Avenue: 106th to 126th Place	20.205	Various	248,912	62,228	-
95th Street from Western Avenue to Ewing Avenue	20.205	Various	226	56	-
Cicero Ave. Peterson Ave. to Lexington Ave. Traffic Control	20.205	Various	907	227	-
US 21 Mainline Relocation - Harbor Ave to 79th Street	20.205	Various	4,755,600	5,782,776	-
Congress Parkway Wells and Michigan	20.205	Various	712,783	1,596,997	-
Wacker Drive: Viaduct Utility Relocation	20.205	Various	344,953	40,039	-
Wacker Dr. Randolph St./Adams St.	20.205	Various	40,579	54,105	-
Wacker Drive (Congress to Adams Street)	20.205	Various	15,299	8,595	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	219,737	34,334	-
West Loop Terminal Plan Phase II	20.205	Various	256,558	64,139	-
Airport Rail Coordination & Plans	20.205	Various	305	76	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	17,389	5,796	-
Preliminary Planning	20.205	Various	21,345	5,336	-
Preliminary Planning	20.205	Various	40,008	-	-
Preliminary Planning	20.205	Various	14,824	-	-
South Lake Front Transportation Study	20.205	Various	5,997	-	-
PE I & II Design for Arterial Street	20.205	Various	6,855	1,714	-
Transportation Planning & Programming	20.205	Various	288	72	-
Crosswalk Treatment Methodology	20.205	Various	17,463	4,366	-
Rock Island Corridor Trail Project (Feasibility Study)	20.205	Various	36,835	9,209	-
Far South RR Relocation Study	20.205	Various	164,163	41,041	-
Union Station Master Plan: Phase III	20.205	Various	92,451	23,113	-
Transportation Planning & Programming	20.205	Various	65,790	16,448	-
Transportation Planning & Programming	20.205	Various	173,488	43,372	-
Halsted Street Bridge Over North Branch	20.205	Various	259,124	-	-
Milwaukee Avenue: Montrose to Kilpatrick	20.205	Various	177,387	-	-
Morse Avenue Streetscape	20.205	Various	260,981	-	-
Museum of Science & Industry 57th and Lake Shore Drive	20.205	Various	1,509,749	377,437	-
Milwaukee Ave. Section 3 Improvement - N. Kilpatrick Avenue to Addison	20.205	Various	1,571,626	287,754	-
Parking Facility AT MSI	20.205	Various	14,951	3,738	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
2005/2006 Structural Bridge Inspection	20.205	Various	\$ 111,993	\$ 27,998	\$ -
Arterial Streets ADA Ramps 2011 (North)	20.205	Various	834,889	208,722	-
Arterial Streets ADA Ramps 2011 (Central)	20.205	Various	1,373,886	343,471	-
Arterial Street Resurfacing (North Area) Project	20.205	Various	(220,008)	-	-
Arterial Street Resurfacing (Central Area) Project	20.205	Various	(173,737)	-	-
Arterial Street Resurfacing (South Area) Project	20.205	Various	(25,860)	-	-
Arterial Street Resurfacing (Far South Area) Project	20.205	Various	88,090	-	-
Lake Park Ave @ 51st St and 57th St	20.205	Various	17,292	-	-
2009 Bridge & Viaduct Painting Contract #A	20.205	Various	35,306	-	-
2009 Bridge & Viaduct Painting Contract #B	20.205	Various	11,383	-	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	17,121,457	15,382,469	-
Madison Street Viaduct Over Union Station	20.205	Various	246,990	61,748	-
West Jackson Blvd. Over Union Station	20.205	Various	60,572	-	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	34,559	8,640	-
Arterial Street ADA Ramp 2008 Program	20.205	Various	911	-	-
Kedzie Ave. Marquette Park Lagoon	20.205	Various	341,833	131,123	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	31,888	6,402	-
Arterial Street - ADA Ramps Project #51 & 54	20.205	Various	143,564	35,891	-
Vaulted Sidewalk ADA Ramps State St Corridor-Haddock Place to Jackson	20.205	Various	1,026,272	256,568	-
Vaulted Sidewalk ADA Ramps Michigan Ave Corridor-Lake to Van Buren	20.205	Various	977,723	244,431	-
Milwaukee Avenue: Lawrence to Erie	20.205	Various	11,115	2,779	-
City Wide Traffic Studies	20.205	Various	15,468	3,867	-
Lake St. from Canal to Western Avenue	20.205	Various	20,792	6,435	-
Torrence Avenue Over Calumet River	20.205	Various	3,438,068	-	-
2008 Traffic Signal Modification Construction (Various Locations)	20.205	Various	335,143	83,786	-
2009 Traffic Signal Modernization Construction (Various Locations)	20.205	Various	1,314,999	328,750	-
Near West Traffic Signal Interconnect	20.205	Various	4,408	1,102	-
Racine Ave: 35th to 39th Street/37th St: Morgan to Racine Avenue	20.205	Various	15,383	3,846	-
Ashland Avenue Viaduct Over Pershing Road	20.205	Various	1,336,851	312,149	-
Western Ave. Interconnect. Diversey to Congress	20.205	Various	3,473	868	-
Stony Island Ave interconnect Midway Plaisance to 95th Street	20.205	Various	12,522	3,130	-
Montrose Harbor Bridges and Underpass	20.205	Various	2,282	570	-
Ashland Ave. Viaduct Over Pershing Road	20.205	Various	47,357	11,839	-
Fullerton Streetscape - Ashland to Southport	20.205	Various	59,648	13,638	-
Western Avenue Viaduct over Belmont Avenue Phase II	20.205	Various	87,642	21,911	-
Cortland Street Bridge over North Branch of Chicago River	20.205	Various	8,848	2,212	-
Webster Street Bridge Over North Branch of Chicago River	20.205	Various	108,178	27,044	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	Various	21,062	5,265	-
Western Avenue Viaduct over Belmont Avenue	20.205	Various	26	7	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	Various	10,110	2,528	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	86,786	42,392	-
Wells Street Bridge Over Main Branch Chicago River	20.205	Various	208,983	52,246	-
Fullerton Drive Bridge Over Lincoln Park Lagoon	20.205	Various	1,023,920	255,980	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	Various	29,261,803	7,315,451	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	196,179	49,045	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	188,632	47,158	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	154,865	38,716	-
Foster Avenue: From Albany to Kimball Avenue	20.205	Various	1,609,836	402,459	-
Bridge & Viaduct Painting Contract #1	20.205	Various	564,250	141,062	-
Bridge & Viaduct Painting Contract #2	20.205	Various	1,126,335	281,584	-
2003/2004 Structural Bridge Inspection	20.205	Various	14,777	3,694	-
Bloomington Trail #1 - Phase III	20.205	Various	4,438,213	-	-
2008 Bridge and Viaduct Painting Contract B	20.205	Various	77,183	19,296	-
Arterial Streets ADA Ramps - 2009	20.205	Various	47,248	11,812	-
W. Grand Improvement Lamont to Pulaski Road	20.205	Various	4,398	1,100	-
Traffic Control at Various Locations Citywide (STP 2008 TSM Design)	20.205	Various	32,389	8,097	-
Arterial Street Resurfacing Project #51 North Area	20.205	Various	55,015	13,754	-
Arterial Street Resurfacing Project #53 South Area	20.205	Various	27,959	6,990	-
Arterial Street Resurfacing Project #54 Far South Area	20.205	Various	9,493	2,373	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	2,661,075	665,269	-
Procurement and Installation of Bicycle Parking	20.205	Various	186,408	46,602	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	78,263	19,566	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	54,715	13,679	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	226,932	56,733	-
Walk to Transit/Walk to Transit II Pedestrian Improvement	20.205	Various	235,225	58,806	-
Safe Routes to School & High School	20.205	Various	147,815	36,954	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	363,778	90,944	-
Chicago Bikes Marketing Campaign	20.205	Various	150,107	42,885	-
Stony Island Cycle Track	20.205	Various	41,449	10,362	-
Wacker Drive Congress Parkway Interchange Improvement	20.205	Various	6,442,461	1,610,615	-
Wacker Drive Viaduct Reconstruction Randolph to Monroe	20.205	Various	2,213,872	886,250	-
Wacker Drive Viaduct Reconstruction Monroe to Van Buren	20.205	Various	16,360,669	4,090,167	-
Chicago Bike Sharing Programming - Planning Service	20.205	Various	59,966	14,992	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #47 (North Area)	20.205	Various	396,925	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #48 (Central Area)	20.205	Various	85,175	-	-
ARRA - Arterial Street Resurfacing ADA Ramps Project #49 (South Area)	20.205	Various	365,699	-	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
ARRA - ARS ADA Ramps Project #50 (Far South Area)	20.205	Various	\$ 87,603	\$ -	\$ -
ARRA - Arterial Street Resurfacing (North Area) Project #47	20.205	Various	46,993	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project #48	20.205	Various	79,509	-	-
ARRA - Arterial Street Resurfacing (South Area) Project	20.205	Various	167,402	-	-
ARRA - Arterial Street Resurfacing (Far South Area) Project	20.205	Various	78,999	-	-
ARRA - Arterial Street Resurfacing (North Area) Project	20.205	Various	537,205	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project	20.205	Various	231,578	-	-
ARRA - Arterial Street Resurfacing (North Area) Project #55	20.205	Various	744,761	-	-
ARRA - Lake Park Ave. @ 51 Street and 57th Street	20.205	Various	141,749	-	-
ARRA - Congress Parkway Wells and Michigan	20.205	Various	20,994	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #A	20.205	Various	70,000	-	-
ARRA - 2009 Bridge & Viaduct Painting Contract #B	20.205	Various	737,451	-	-
ARRA - City Wide Miscellaneous Viaduct Improvement	20.205	Various	331,831	-	-
ARRA - CDOT- Chicago Ave. Improvements - Grand to Laramie	20.205	Various	9,855	-	-
ARRA - LaSalle Drive/Clark Lake Shore Drive	20.205	Various	166,139	-	-
			<u>137,905,734</u>	<u>68,550,191</u>	<u>-</u>
Total Highway Planning and Construction Cluster			137,905,734	68,550,191	-
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program					
Chicago Riverwalk - State to LaSalle	20.223	TIFA1-2013-1004A	878,295	-	-
			<u>878,295</u>	<u>-</u>	<u>-</u>
Total Federal Highway Administration			138,784,029	68,550,191	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants					
(passed through Illinois Department of Transportation)					
Grand/State Station Rehab	20.500	Various	1,015,133	261,105	-
DRBRN/JCKSN-STA-PLTFRM/MEZZ	20.500	Various	197,472	-	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	3,161	790	-
Southwest Transit Ext Row	20.500	Various	1,431,896	357,974	-
La Salle/Congress Intermodal Transfer	20.500	Various	49,417	12,354	-
State St. Subway Lake/Ran Mezzo/PI	20.500	Various	2,759	690	-
			<u>2,699,838</u>	<u>632,913</u>	<u>-</u>
Federal Transit - Formula Grants					
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027	1,788,235	447,059	-
Morgan Street El CTA Green Line Station	20.507	IL-90-X012	410,683	102,671	-
Union Station Transportation Center	20.507	IL-95-X013	634,948	158,737	-
Union Station Transportation and Central Loop BRT	20.507	IL-03-0282-0	1,311,354	327,839	-
			<u>4,145,220</u>	<u>1,036,306</u>	<u>-</u>
Total Federal Transit Cluster			6,845,058	1,669,219	-
Alternatives Analysis					
Carroll Avenue Alternatives Analysis	20.522	IL-95-X009	19,876	4,969	-
			<u>19,876</u>	<u>4,969</u>	<u>-</u>
Metropolitan Transportation Planning					
Clark/Division CTA Subway Station	20.505	Various	14,097,788	379,176	-
2012-2013 Transportation Planning Grant	20.505	Various	373,898	93,474	-
2012-2013 Transportation Planning Grant	20.505	Various	48,060	12,015	-
			<u>14,519,746</u>	<u>484,665</u>	<u>-</u>
Total Federal Transit Administration			21,384,680	2,158,853	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety					
(passed through Illinois Department of Transportation)					
NHTSA Focus City Grant	20.600	DTNH22-09-H00281	98,788	-	-
Chicago Pedestrian Safety Initiative	20.600	PB2-1051-211	5,809	5,809	-
Pedestrian and Bicycle Safety Initiative	20.600	PB-13-255	213,654	329,821	-
Crosswalk Enforcement Initiative FY 11/12	20.600	PB2-1051-208	(11,484)	-	-
Sustained Traffic Enforcement Program (STEP) FY 11/12	20.600	AL21051206	4,706	-	-
Sustained Traffic Enforcement Program (STEP) FY 12/13	20.600	AL13306	211,490	-	-
Pedestrian and Bicycle Safety Program	20.600	PB13307	42,297	-	-
IDOT - STEP (Safety Traffic Enforcement Program)	20.600	AP140184	71,358	-	-
			<u>636,618</u>	<u>335,630</u>	<u>-</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
Alcohol Impaired Driving Countermeasures Incentive Grants (passed through Illinois Department of Transportation)					
DUI Strike Force/Roadside Safety Check	20.601	AL11051205	\$ 12,374	\$ -	\$ -
Local Alcohol Program	20.601	OP13305	299,071	-	-
			311,445	-	-
State Traffic Safety Information System Improvement Grants (passed through Illinois Department of Transportation)					
IDOT - DATA Integration	20.610	TR21051-301	122,080	-	-
			122,080	-	-
Child Safety and Child Booster Seats Incentive Grants (passed through Illinois Department of Transportation)					
IDOT - CPS	20.613	OP13308	2,765	-	-
			2,765	-	-
Total Highway Safety Cluster			1,072,908	335,630	-
National Priority Safety Programs (passed through Illinois Department of Transportation)					
IDOT - LAP (Local Alcohol Program)	20.616	AP140183	37,046	-	-
			37,046	-	-
Total National Highway Traffic Safety Administration			1,109,954	335,630	-
E. Pipeline and Hazardous Materials Safety Administration Intragency Hazardous Materials Public Sector Training and Planning Grants (passed through Illinois Emergency Management Agency)					
Hazardous Material Emergency Preparedness	20.703		3,935	-	-
			3,935	-	-
Total Department of Transportation			365,943,363	71,044,674	-
VIII. Department of Treasury					
Treasury Executive Office for Asset Forfeiture (TEOAF)					
Treasury Forfeiture Fund	21.xxx		46,929	-	-
			46,929	-	-
Total Department of Treasury			46,929	-	-
IX. National Endowment for the Arts					
Promotion of the Arts_Grants to Organizations and Individuals NEA Artworks Made in Chicago World Class Jazz	45.024	13-6200-7020	45,000	-	-
			45,000	-	-
Promotion of the Arts_Partnership Agreements Community Arts Access Program FY12/13	45.025	20130745	145,500	36,375	-
			145,500	36,375	-
Total National Endowment for the Arts			190,500	36,375	-
X. National Endowment for the Humanities					
Promotion of the Humanities_Federal/State Partnership (passed through Illinois Humanities Council)					
Promotion of the Humanities-Federal/State Partnership	45.129	11720-0997	(3,450)	-	-
			(3,450)	-	-
Total National Endowment for the Humanities			(3,450)	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
XI. Institute of Museum and Library Services					
A. Office of Library Services					
Grants to States (passed through Illinois State Library)					
Harold Washington Archives	45.310		\$ (1,788)	\$ -	\$ -
Employ and Training	45.310		(2,982)	-	-
IRLBPH	45.310		(16,441)	-	-
			(21,211)	-	-
Total Office of Library Services			(21,211)	-	-
Total Institute of Museum and Library Services			(21,211)	-	-
XII. Department of Veterans Affairs					
A. VA Health Administration Center					
Veterans Medical Care Benefits					
Veterans Directed Home and Community Base Services FY 12/13	64.009		100,457	-	100,457
			100,457	-	100,457
Total VA Health Administration Center			100,457	-	100,457
Total Department of Veterans Affairs			100,457	-	100,457
XIII. Environmental Protection Agency					
A. Office of Water					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Water Pollution Control Loan Program	66.458		10,801,084	-	-
			10,801,084	-	-
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program	66.468		27,425,765	-	-
			27,425,765	-	-
Great Lakes Program					
Calumet Hydrologic Master Plan	66.469		260,931	-	-
			260,931	-	-
Total Office of Water			38,487,780	-	-
B. Office of Solid Waste and Emergency Response					
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreements					
Streeterville Thorium Moratorium	66.802	00E01070	15,415	-	-
			15,415	-	-
Brownfields Assessment and Cleanup Cooperative Agreements					
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF00E683011	70,827	-	-
			70,827	-	-
Total Office of Solid Waste and Emergency Response			86,242	-	-
C. Office of the Administrator					
Performance Partnership Grants					
Air Control Pollution Program	66.605	FA - 13203	513,578	-	-
Air Control Pollution Program	66.605	FA - 14203	199,783	-	-
			713,361	-	-
Total Office of the Administrator			713,361	-	-
Total Environmental Protection Agency			39,287,383	-	-

CITY OF CHICAGO

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
XIV. Department of Energy					
ARRA - Conservation Research and Development					
ARRA Chicago Area Alternative Fuel Deployment	81.086	DE-EE0002541	\$ 152,686	\$ -	\$ -
			152,686	-	-
Renewable Energy Research and Development					
Chicago Climate Action Plan Advanced Transportation Tech Initiative	81.087	DEF G3605GO86	1,065,068	-	-
			1,065,068	-	-
Energy Efficiency and Renewable Energy Information					
Dissemination, Outreach, Training and Technical Analysis/Assistance					
Sunshot Initiative Chicago Rooftop Solar Challenge	81.117	DEEE005681	7,466	-	-
			7,466	-	-
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)					
ARRA Energy Efficiency & Conservation Block Grant					
(passed through Chicago Metropolitan Agency for Planning)	81.128	DEEE000815	211,754	-	-
ARRA CMAP-EECBG SUBGRANT #1	81.128	C-11-0046	(175,300)	-	-
			36,454	-	-
Total Department of Energy			1,261,674	-	-
XV. Department of Health and Human Services					
A. Administration for Community Living					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants					
for Supportive Services and Senior Centers					
(passed through Illinois Department on Aging)					
Area Aging Plan 2010/2011	93.044	T31112	1,379,751	-	(40,966)
Area Aging Plan 2011/2012	93.044	T31212	(362,882)	-	159
Area Aging Plan 2012/2013	93.044	T31312	2,556,377	3,639,710	727,623
Area Aging Plan 2013/2014	93.044	T31412	1,271,225	561,176	75,490
			4,844,471	4,200,886	762,306
Special Programs for the Aging - Title III, Part C - Nutrition Services					
(passed through Illinois Department on Aging)					
Area Aging Plan 2011/2012	93.045	T31212	942,144	-	(1,605)
Area Aging Plan 2012/2013	93.045	T31312	3,917,323	-	1,417,666
Area Aging Plan 2013/2014	93.045	T31412	870,593	-	306,834
			5,730,060	-	1,722,895
Nutrition Services Incentive Program					
(passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.053	T31312	1,753,081	-	1,753,081
Area Aging Plan 2013/2014	93.053	T31412	426,805	-	426,805
			2,179,886	-	2,179,886
Total Aging Cluster			12,754,417	4,200,886	4,665,087
Special Programs for the Aging - Title VII, Chapter 3 - Program					
for Prevention of Elder Abuse, Neglect and Exploitation					
(passed through Illinois Department on Aging)					
Area Aging Plan 2011/2012	93.041	T31212	3,000	-	3,000
Area Aging Plan 2012/2013	93.041	T31312	3,995	-	3,995
			6,995	-	6,995
Special Programs for the Aging - Title VII, Chapter 2 - Long-					
Term Care Ombudsman Services for Older Individuals					
(passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.042	T31312	50,784	-	-
Area Aging Plan 2013/2014	93.042	T31412	6,691	-	-
			57,475	-	-
Special Programs for the Aging - Title III, Part D -					
Disease Prevention and Health Promotion Services					
(passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.043	T31312	124,736	-	124,736
Area Aging Plan 2013/2014	93.043	T31412	68,149	-	61,050
			192,885	-	185,786

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
National Family Caregiver Support, Title III, Part E					
(passed through Illinois Department on Aging)					
Area Aging Plan 2010/2011	93.052	T31112	\$ (13,296)	\$ -	\$ -
Area Aging Plan 2011/2012	93.052	T31212	(581,467)	-	-
Area Aging Plan 2012/2013	93.052	T31312	775,262	-	226,043
Area Aging Plan 2013/2014	93.052	T31412	200,129	-	8,938
			<u>380,628</u>	<u>-</u>	<u>234,981</u>
Special Programs for the Aging - Title II and Title IV					
Discretionary Projects and Programs					
(passed through AGE Options)					
Senior Medicare Patrol BFY 12/13	93.048	FY2012SMP	9,497	-	9,497
ADRC Options Counseling	93.048	ADRC-OC1312	1,900	-	-
			<u>11,397</u>	<u>-</u>	<u>9,497</u>
Affordable Care Act - Medicare Improvements for Patients and Providers					
(passed through Illinois Department of Insurance)					
Senior Health Insurance Program BFY 12/13	93.518		25,859	-	-
Senior Health Insurance Program BFY 13/14	93.518		18,446	-	-
			<u>44,305</u>	<u>-</u>	<u>-</u>
Total Administration for Community Living			<u>13,448,102</u>	<u>4,200,886</u>	<u>5,102,346</u>
B. Administration for Children and Families					
Community Services Block Grant					
(passed through Illinois Department of Commerce					
and Economic Opportunity)					
CSBG Loan Program Prepaid Principal	93.569	08-231036	6,693	-	-
CSBG Loan Program Prepaid Principal	93.569	10-231036	324,118	-	293,939
CSBG 2010	93.569	10-231036	2,032	-	-
CSBG 2011	93.569	11-231036	(904)	-	(904)
CSBG 2012	93.569	12-231036	675,026	-	132,230
CSBG 2013	93.569	13-231036	9,525,609	-	2,055,998
CSBG 2014	93.569	14-231036	172	-	-
			<u>10,532,746</u>	<u>-</u>	<u>2,481,263</u>
CCDF Cluster					
Child Care and Development Block Grant					
(passed through Illinois Department of Human Services)					
Child Care FY 2010/2011	93.575	81XM552000	(796)	-	(796)
Child Care FY 2012/2013	93.575	FCSR100434	998,580	-	830,476
			<u>997,784</u>	<u>-</u>	<u>829,680</u>
Child Care Mandatory and Matching Funds of the Child Care					
and Development Fund					
(passed through Illinois Department of Human Services)					
Child Care 2011/2012	93.596	81XQ552000	(13,554)	-	(13,554)
Child Care 2012/2013	93.596	FCSR100434	7,063,663	1,272,386	5,874,546
Child Care 2013/2014	93.596	FCSS100434	7,394,897	-	6,017,443
			<u>14,445,006</u>	<u>1,272,386</u>	<u>11,878,435</u>
Total CCDF Cluster			<u>15,442,790</u>	<u>1,272,386</u>	<u>12,708,115</u>
Head Start					
Headstart 2010	93.600	05CH010146	(212)	-	(212)
Headstart 2011	93.600	05CH010147	(6,564)	-	(6,564)
Headstart 2012	93.600	05CH010148	67,031	-	(28,079)
Headstart 2013	93.600	05CH0101/49	106,848,703	-	90,433,137
Headstart 2014	93.600	05CH0101/50	5,574,917	-	3,915,179
Early Headstart 2012	93.600	05CH010148	(791)	-	(791)
Early Headstart 2013	93.600	05CH0101/49	5,601,632	-	4,689,614
Early Headstart 2014	93.600	05CH0101/50	450,358	-	406,688
			<u>118,535,074</u>	<u>-</u>	<u>99,408,972</u>
ARRA-Head Start					
ARRA Expansion H/S Year 2	93.708	05SH0101/02	(687)	-	(687)
			<u>(687)</u>	<u>-</u>	<u>(687)</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
Social Services Block Grant					
(passed through Illinois Department of Human Services)					
Maternal & Child and Health Services	93.667	FCS4301781	\$ 570,000	\$ (5,237)	\$ -
Title XX - ASN - FY12/13	93.667	FCSRJ00048	198,147	156,763	178,829
Title XX - DARE - FY 12/13	93.667	FSRJ00231	146,638	146,879	122,961
Title XX - Challenge - FY 12/13	93.667	FCSRJ00229	59,253	59,116	53,791
			<u>974,038</u>	<u>357,521</u>	<u>355,581</u>
Total Administration for Children and Families			145,483,961	1,629,907	114,953,244
C. Centers for Medicare and Medicaid Services					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (passed through Illinois Department on Aging)					
Senior Health Assistance Program FY 12/13	93.779	SHAP1312	185,618	-	-
			<u>185,618</u>	<u>-</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			185,618	-	-
D. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness (PHEP)					
Public Health Emergency Response - PHER	93.069	1H75TP000379-01	3,197	-	-
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-10	212,043	-	-
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-11	5,397,460	-	-
Public Health Emergency Preparedness	93.069	5U90TP00507-01	3,926,357	-	1,408,759
Public Health Emergency Preparedness	93.069	5U90TP00507-02	4,052,323	-	388,850
			<u>13,591,380</u>	<u>-</u>	<u>1,797,609</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	PS500444-30	(243)	-	-
TB Elimination and Laboratory	93.116	PS500444-31	(23,397)	-	-
TB Elimination and Laboratory	93.116	PS500444-32	1,214,443	-	-
			<u>1,190,803</u>	<u>-</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Strategies to Promote Healthy Teen	93.136	5U88CE002054-2	273,243	-	105,484
Dating Matters: Strategies to Promote Healthy Teen	93.136	5U88CE002054-3	61,679	-	-
			<u>334,922</u>	<u>-</u>	<u>105,484</u>
Immunization Cooperative Agreements					
Immunization CDC	93.268	2H23IP522565	(945)	-	-
Immunization and Vaccines for Children	93.268	5H23IP522565	4,159	-	-
Immunization and Vaccines for Children	93.268	5H23IP522565	123,592	-	-
Immunization and Vaccines for Children	93.268	H23IP522562-09	(512)	-	-
Immunization and Vaccines for Children	93.268	H23IP522565-10	11,682	-	(1,900)
Immunization and Vaccines for Children	93.268	1H23IP000732	4,149,704	-	381,927
			<u>4,287,680</u>	<u>-</u>	<u>380,027</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Biosense Syndromic Surveillance	93.283	35180054A	16,657	-	-
Breast and Cervical Awareness	93.283	36180005A	125,762	-	-
Epidemiology & Lab Grant	93.283	1U50CK000225	32,001	-	-
Epidemiology & Lab Grant	93.283	5U50CK000225	165,102	-	-
			<u>339,522</u>	<u>-</u>	<u>-</u>
PPHF 2012 National Public Health Improvement Initiative					
Public Health Infrastructure	93.507	5U58CD001271	292,962	-	-
			<u>292,962</u>	<u>-</u>	<u>-</u>
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance - financed in part by the Prevention and Public Health Fund (PPHF-2012)					
Immunization Capacity	93.733	3H23I0000691	71,360	-	34,195
			<u>71,360</u>	<u>-</u>	<u>34,195</u>
National Public Health Improvement Initiative					
National Public Health Improvement Initiative NPHII - Capacity Building Assistance to Strengthen Public Health Infrastructure and Performance	93.292	5U58CD001271-04	71,345	-	-
			<u>71,345</u>	<u>-</u>	<u>-</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements Building Epidemiology and Health IT Capacity Program	93.521	5U50C1000894	\$ 327,692	\$ -	\$ -
			327,692	-	-
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities Enhanced Comprehensive HIV Prevention Planning	93.523	1U62PS003627-01	74,177	-	(2,423)
			74,177	-	(2,423)
PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds Immunization Infrastructure	93.539	1H123I000054	636,892	-	448,138
			636,892	-	448,138
The Patient Protection and Affordable Care Act of 2010 (ACA) Reach Us	93.541	5U58D0000968	21,163	-	-
			21,163	-	-
HIV Prevention Activities - Health Department Based Enhanced Comprehensive HIV Prevention Planning (ECHPP)	93.940	5U65PS003627	1,340,651	-	273,813
AIDS Surveillance	93.940	1U62PS001042-01	(124)	-	-
HIV Prevention Project - CDC	93.940	3U62PS3481-04	356	-	-
Multi-Site Opt Out Rapid HIV Testing	93.940	5U62PS000769	(17)	-	-
HIV Prevention Project	93.940	5U62PS523481-07	197,023	-	-
HIV Behavioral Surveillance	93.940	1U1BPS003260-02	35,963	-	-
HIV Prevention Project	93.940	1U62PS003644-01	852,526	-	471,996
HIV Behavioral Surveillance	93.940	1U1BPS003260-03	508,253	-	144,001
HIV Prevention CDC	93.940	5U62PS003644-02	7,847,096	-	1,853,969
			10,781,727	-	2,743,779
HIV Demonstration, Research, Public and Professional Education Projects HIV Prevention Strategies	93.941	5U62PS001042	30,671	-	-
			30,671	-	-
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups Multi-Site Opt-Out Rapid HIV Testing	93.943	1U62PS003200-01	156,317	-	70,415
Multi-Site Opt-Out Rapid HIV Testing	93.943	5U62PS003200-02	132,903	-	79,044
			289,220	-	149,459
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance AIDS Surveillance and Seroprevalance	93.944	5U62PS001042-05	63,145	-	-
Morbidity/Risk Behavior Surveillance	93.944	5U62PS001610-04	203,273	-	-
Human Immunodeficiency Virus - AIDS	93.944	1U62PS003955	891,170	-	-
Medical Monitoring Project	93.944	5U62PS001610	236,081	-	-
			1,393,669	-	-
Prevention Health Services - Sexually Transmitted Diseases Control Grants Comprehensive STD Prevention System	93.977	5H25PS001367	82,430	-	-
STD Surveillance Network	93.977	5H25PS001275	146,463	-	38,581
Comprehensive STD Prevention System	93.977	5H25PS001367	1,956,607	-	127,262
			2,185,500	-	165,843
ARRA Prevention and Wellness - State, Territories and Pacific Islands ARRA - Stimulus - Chronic Disease Nutrition/Headstart Project	93.723	03288702	(540)	-	(540)
			(540)	-	(540)
Total Centers for Disease Control and Prevention			35,920,145	-	5,821,571
E. Office of the Secretary Teenage Pregnancy Prevention Program (passed through Chicago Public Schools) Teen Pregnancy Prevention	93.297	2H89HA00008	284,945	-	-
			284,945	-	-

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2013 Federal Expenditures	2013 Non-Federal Expenditures	2013 Sub recipient Expenditures
National Bioterrorism Hospital Preparedness Program					
Bioterrorism Hospital Preparedness Program	93.889	1U3REP090230	\$ (7)	\$ -	\$ -
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-02	(172)	-	-
Bioterrorism Hospital Preparedness Program	93.889	U3REP090230-03	864,615	-	768,185
National Bioterrorism Hospital Preparedness Program	93.889	5U90TP00507-01	2,790,070	-	1,001,064
National Bioterrorism Hospital Preparedness Program	93.889	5U90TP00507-02	485,538	-	46,591
			4,140,044	-	1,815,840
Total Office of the Secretary			4,424,989	-	1,815,840
F. Health Resources and Services Administration					
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	5H89HA00008-20	(2,540)	-	(2,540)
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	5H89HA00008-21	(22,667)	-	(2,145)
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	2H89HA00008-22	7,736,648	-	6,290,728
HIV Emergency Relief Project & Minority Aids Initiative Program	93.914	2H89HA00008-23	15,071,544	-	10,237,626
			22,782,985	-	16,523,669
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Outpatient EIS Program	93.918	5H76HA00114-20	37,876	-	-
Ryan White Part C Outpatient EIS Program	93.918	5H76HA00114-21	446,564	-	-
			484,440	-	-
Healthy Start Initiative					
Healthy Start - Eliminating Disparities in Perinatal Health	93.926	5H49MC00103	195,468	-	-
Healthy Start - Eliminating Disparities in Perinatal Health	93.926	5H49MC00103	285,760	-	-
			481,228	-	-
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant	93.994	33480107A	11,045	-	-
Dental Sealant	93.994	43480106B	16,627	-	-
Maternal & Child Health Services (passed through Illinois Department of Human Services)	93.994	46080050B	1,886,122	-	-
Maternal and Child Health Services 2011	93.994	Q11G1366280	131	-	-
Maternal and Child Health Services 2012	93.994	FCS4301781	1,362,203	12,830	-
Chicago Family Case Management	93.994	FCSRE01742	938,362	-	-
Chicago Family Case Management	93.994	FCSSU03143	644,755	-	-
			4,859,245	12,830	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program					
Healthy Families of Illinois 2012	93.505	FCSRE00674	189,353	-	136,167
Healthy Families of Illinois 2013	93.505	FCSSS00674	120,717	-	67,028
			310,070	-	203,195
Total Health Resources and Services Administration			28,917,968	12,830	16,726,864
G. Substance Abuse and Mental Health Services Administration					
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
IDASA 2011	93.959	43CQN1111-43	(341)	-	(341)
IDASA 2012	93.959	43CRC0004954	601,607	47,787	601,607
Substance Abuse Prevention Program for the Deaf 2012	93.959	FCSRE00825	18,925	86,779	-
Substance Abuse Prevention Program for the Deaf 2013	93.959	FCSSP01557	64,622	35,614	-
			684,813	170,180	601,266
Block Grants for Community Mental Health Services (passed through Illinois Department of Human Services)					
Mental Health	93.958	45CRB00092	27,836	-	-
			27,836	-	-
Substance Abuse and Mental Health Services, Projects of Regional and National Significance					
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE)	93.243	1U79SM060708	(8,299)	-	-
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE)	93.243	5U79SM060708	1,720,208	-	1,045,309
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE)	93.243	5U79SM060708	75,226	-	-
			1,787,135	-	1,045,309
Total Substance Abuse and Mental Health Services Administration			2,499,784	170,180	1,646,575

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H. National Institutes of Health					
Diabetes, Digestive and Kidney Diseases Extramural Research (passed through the University of Chicago)					
Diabetes Translation Research Program	93.847	FP047431-A	\$ 20,366	\$ -	\$ -
			20,366	-	-
Total National Institutes of Health			20,366	-	-
I. Indian Health Service					
Demonstration Projects for Indian Health					
Longterm Care System Development 13/14	93.933	SDG1412	16,143	-	-
			16,143	-	-
Total Indian Health Service			16,143	-	-
Total Department of Health and Human Services			230,917,076	6,013,803	146,066,440
XVI. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program (passed through Illinois Department on Aging)					
Foster Grandparent Program 2012	94.011	12SFNIL004	246,944	241,881	-
Foster Grandparent Program 2013	94.011	12SFNIL004	304,787	-	-
			551,731	241,881	-
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2012	94.016	12SCNIL001	105,922	121,855	-
Senior Companion Program 2013	94.016	12SCNIL001	166,768	-	-
			272,690	121,855	-
Total Foster Grandparent/ Senior Companion Cluster			824,421	363,736	-
Total Corporation for National and Community Service			824,421	363,736	-
XVII. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
WIPA FY 13/14	96.008	1WIP13050360	101,295	-	-
			101,295	-	-
Total Social Security Administration			101,295	-	-
XVIII. Department of Homeland Security					
Emergency Management Performance Grants (passed through Illinois Emergency Management Agency)					
Emergency Management Assistance Grant	97.042	13EMACHGO	490,370	-	-
			490,370	-	-
Assistance to Firefighters Grant					
Assistance to Firefighters FY 2009	97.044	EMW209F08580	415,500	-	-
Assistance to Firefighters-Fire Prevention	97.044	EM25010FP013	212,637	-	-
Assistance to Firefighters 2011	97.044	2011FO01569	585,518	-	-
Assistance to Firefighters - Fire Prevention and Safety FY 2011	97.044	2011FP00248	101,030	-	-
Fire Prevention and Safety FY 13/14	97.044	2012FP01081	64,800	-	-
			1,379,485	-	-
Emergency Operations Center (passed through Illinois Emergency Management Agency)					
Emergency Operations Center	97.052	10EOCCHGO	338,666	-	-
			338,666	-	-

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Port Security Grant Program					
Port Security Grant Program - 2008	97.056	2008GBT8K012	\$ 190,008	\$ -	\$ -
Port Security Grant Program - 2010	97.056	2010PUTPK025	465,133	-	-
Port Security Grant Program - 2010	97.056	2010PUTPK025	284,111	-	-
Port Security Grant Program - 2011	97.056	EMW2011PUK01	114,400	-	-
			<u>1,053,652</u>	<u>-</u>	<u>-</u>
ARRA - Port Security Grant Program (ARRA)					
ARRA 2009 - Port Security Grant Agreement	97.116	2009PURI0362	5,600	-	5,600
			<u>5,600</u>	<u>-</u>	<u>5,600</u>
Homeland Security Grant Program					
(passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative and Communications - 2008	97.067	008CHGOUASI	(54)	-	-
Urban Areas Security Initiative and Communications - 2008	97.067	008CHGOUASI	54	-	-
Urban Areas Security Initiative and Communications - 2009	97.067	109UASICHIC	2,752	-	-
Urban Areas Security Initiative and Communications - 2010	97.067	09UASICHGO	7,913,870	-	-
Urban Areas Security Initiative and Communications - 2012	97.067	11UASICHIC	19,676,256	-	251,078
Metropolitan Medical Response System - 2011	97.067	11MMRSCHGO	45,207	-	-
Urban Areas Security Initiative Grant - 2012	97.067	12UASICHGO	9,864,889	-	54,593
Urban Areas Security Initiative Grant - 2013	97.067	13UASICHGO	1,629,636	-	-
			<u>39,132,610</u>	<u>-</u>	<u>305,671</u>
National Explosive Detection Canine Team Program					
National Explosive Detection Canine Team Program - Midway	97.072	HS5S0210HCAN	1,233,428	-	-
National Explosive Detection Canine Team Program - O'Hare	97.072		588,763	-	-
National Explosive Detection Canine Team Program - Midway	97.072		147,191	-	-
			<u>1,969,382</u>	<u>-</u>	<u>-</u>
Rail and Transit Security Grant Program					
(Passed through Chicago Transit Authority)					
Transit Security Grant Program FY 2007	97.075	07SVPCTCP2	159,101	30,305	-
Transit Security Grant Program FY 2008	97.075	08CTACPD	2,437,798	-	-
Transit Security Grant Program FY 2009	97.075	2009-RA-T9-K016	4,531,878	-	(13,157)
Transit Security Grant Program FY 2010	97.075	2010RAT0K044	3,230,337	-	104,600
Transit Security Grant Program FY 2012	97.075	EMW2012RAK00	1,783,925	-	-
Transit Security Grant Program FY 2013	97.075	EMW2013RA000	995,076	-	-
			<u>13,138,115</u>	<u>30,305</u>	<u>91,443</u>
Buffer Zone Protection Plan (BZPP)					
(passed through Illinois Emergency Management Agency)					
2009-Buffer Zone Protection Program	97.078	VARIOUS	49,767	-	-
2010 Buffer Zone Protection Program	97.078	VARIOUS	1,209,546	-	56,470
2010 Metropolitan Medical Response System	97.078	10CHGOMMRS	177,709	-	-
			<u>1,437,022</u>	<u>-</u>	<u>56,470</u>
Airport Checked Baggage Screening Program					
TSA/EDS - O'Hare 2006	97.100		3,463,234	-	-
			<u>3,463,234</u>	<u>-</u>	<u>-</u>
Regional Catastrophic Preparedness Grant Program (RCPGP)					
(passed through Illinois Emergency Management Agency)					
Regional Catastrophic Preparedness Grant Program 2009	97.111	09CHIRCPGP	2,166,101	-	-
Regional Catastrophic Preparedness Grant Program 2010	97.111	10RCPGPGCHG	2,942,979	-	-
Regional Catastrophic Preparedness Grant Program 2011	97.111	11RCPGPGCHG	216,122	-	-
			<u>5,325,202</u>	<u>-</u>	<u>-</u>
ARRA - Rail and Transit Security Grant Program (ARRA)					
(Passed through Chicago Transit Authority)					
ARRA Rail and Transit Security Grant	97.113	2009-RA-R1-0093	422,610	-	-
			<u>422,610</u>	<u>-</u>	<u>-</u>
Advanced Surveillance Program (ASP)					
Closed-Circuit TV Cameras - O'Hare	97.118		296,246	-	-
			<u>296,246</u>	<u>-</u>	<u>-</u>
Total Department of Homeland Security			<u>68,452,194</u>	<u>30,305</u>	<u>459,184</u>
TOTALS			<u>\$ 885,329,384</u>	<u>\$ 86,174,350</u>	<u>\$ 229,396,358</u>

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2013

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 Health and Human Services (“HHS”) 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	\$ 4,915,629
U.S. Department of Commerce	3,834,833
U.S. Department of Housing and Urban Development	152,493,017
U.S. Department of the Interior	75,768
U.S. Department of Justice	16,224,603
U.S. Department of Labor	684,903
U.S. Department of Transportation	365,943,363
U.S. Department of Treasury	46,929
U.S. National Endowment for the Arts	190,500
U.S. National Endowment for the Humanities	(3,450)
U.S. Institute of Museum and Library Services	(21,211)
U.S. Department of Veterans Affairs	100,457
U.S. Environmental Protection Agency	39,287,383
U.S. Department of Energy	1,261,674
U.S. Department of Health and Human Services	230,917,076
U.S. Corporation for National and Community Services	824,421
U.S. Social Security Administration	101,295
U.S. Department of Homeland Security	<u>68,452,194</u>
Total Expenditures of Federal Awards	<u>\$ 885,329,384</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 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal grant activity of the City of Chicago under programs of the federal government for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of the Single Audit. The schedule presents only a selected portion of the operations of the City of Chicago and accordingly, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Chicago.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2013

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. 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.

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are discussed in Note 4. 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 2013 grant programs are based primarily on 2012 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 2013 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.

Federal/State Commingled Funds – The City of Chicago receives various federal awards that are passed through the State of Illinois. Many of these contracts contain a blend of state and federal awards. To the extent practical, the federal funding has been segregated from the state funding based on information provided by the state agencies. In some instances, individual state contracts contain multiple federal CFDA numbers, and the City has segregated the federal dollars associated with each contract award based on information received by the pass-through state agency. Due to the timing differences between the pass through agency fiscal year end and the City's reporting period, allocation differences may result.

The state contract for the child care program (federal cluster 93.575/93.596), passed through IDHS, has been considered a Type A cluster for audit testing purposes each year. The final allocation of federal expenditures varies depending on the most recent available information provided by IDHS and may be reported under both CFDA numbers or just one of the individual CFDA numbers.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2013

NOTE 4 – NONCASH AWARDS

Certain federal financial assistance programs do not involve cash awards to the City. These programs include providing the City with vaccines, personnel, travel, vouchers, and asset forfeitures. Such noncash awards applicable to the year ended December 31, 2013, are as follows:

U.S. Department of Health and Human Services;

CFDA No. 93.268: Vaccines valued at \$47,551,971, personnel valued at \$156,627, and SAS licenses valued at \$4,332

CFDA No. 93.977: Personnel valued at \$968,766

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 2013 vouchers totaled \$6,179,800.

The City of Chicago had no non-cash federally-funded insurance in effect during 2013.

NOTE 5 – LOANS AND LOAN GUARANTEES

Certain federal financial assistance programs involve loans to the City for which the federal granting agency guarantees. Such loan programs applicable to the year ended December 31, 2013, are as follows:

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

CFDA No. 14.221: Balance of loans at December 31, 2013 is: \$982,613. 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.

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

CFDA No. 14.248: Balance of loans at December 31, 2013 for which the federal government is at risk: \$24,710,000.

<u>Note Amount</u>	<u>Note Number</u>	<u>Note Date</u>	<u>Loan Balance</u>
\$10,885,000	B-96-MC-17-0006	6/12/2008	\$ 5,490,000
6,835,000	B-98-MC-17-0006	6/12/2008	4,220,000
15,000,000	B-10-MC-17-0006	11/17/2011	15,000,000

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2013

NOTE 5 – LOANS AND LOAN GUARANTEES (cont.)

In June 2013, the City of Chicago entered into a loan agreement with the United States Department of Transportation under the Transportation Infrastructure Finance and Innovation Act (TIFIA) program to complete the Wacker Drive Reconstruction Project. The TIFIA loan (TIFIA-2013-1004A) amount of \$98.7 million will fund the Chicago Riverwalk along the main branch of the Chicago River. The interest rate is 3.33% and the final maturity of the loan is January 1, 2048. There have been no loan disbursements made to the City of Chicago as of December 31, 2013.

In August 2013, the City of Chicago entered into a loan agreement with the United States Department of Transportation under the TIFIA program to fund a portion of the Consolidated Rental Car Facility at O'Hare, additions, extensions and improvements to the airport transit system (ATS) including the purchase of new ATS vehicles, and certain public parking facilities. The TIFIA loan (TIFIA-2013-1006A) amount of \$288.1 million is subordinate to the O'Hare Customer Facility Charge Senior Lien Revenue Bonds, Series 2013. The interest rate is 3.86% and the final maturity of the loan is January 1, 2052. There have been no loan disbursements made to the City as of December 31, 2013.

NOTE 6 – PRIOR PERIOD FEDERAL EXPENDITURES

As referenced in Note 3, the City of Chicago is the recipient of various grant programs funded by HHS and passed through the Illinois Department of Human Services (IDHS). In accounting for the federal and non-federal expenditure allocations related to this funding, estimates are made based on confirmations of federal funds received from the pass through agency.

For 2013, the City continues to report federal/state blended amounts in the SEFA based on confirmations received from the IDHS pass through agency. Due to the variance between the pass through agency reporting period and the City's reporting period, reconciliation of estimates may result. The 2013 SEFA includes Child Care program federal expenditures of \$998,580 allocated under CFDA 93.575 and \$7,063,663 allocated under CFDA 93.596 as confirmed by the pass through agency, IDHS, for the funding period July 1, 2012 through June 30, 2013. Final confirmation from the pass through agency of 93.575/93.596 federal expenditures for the remainder of calendar year 2013 is not expected prior to submission of the 2013 SEFA and will be noted in the City of Chicago 2014 Single Audit Report.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133

Independent Auditors' Report

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Compliance for Each Major Federal Program

We have audited the City of Chicago, Illinois' (City of Chicago) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Chicago's major federal programs for the year ended December 31, 2013. The City of Chicago's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Chicago's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Chicago's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Chicago complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 2013-003, 2013-004, 2013-005, 2013-006, 2013-007, and 2013-008. Our opinion on each major federal program is not modified with respect to these matters.

City of Chicago's Response to Findings

The City of Chicago's response to the noncompliance findings identified in our audit is described in the accompanying corrective action plan. The City of Chicago's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Chicago's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2013-002, 2013-003, 2013-004, 2013-005, 2013-006, 2013-007, and 2013-008 that we consider to be significant deficiencies.

City of Chicago's Response to Findings

The City of Chicago's response to the internal control over compliance findings identified in our audit is described in the accompanying corrective action plan. The City of Chicago's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the Honorable Rahm Emanuel, Mayor,
and the Members of the City Council
City of Chicago

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP
Chicago, Illinois
July 29, 2014

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2013

SECTION I – SUMMARY OF AUDITORS’ RESULTS

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

Type of auditors’ report issued: *unmodified*

Internal control over financial reporting:

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

Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 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>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.559	Summer Food Service Program for Children
11.557	ARRA – Broadband Technology Opportunities Program (BTOP)
14.218	CDBG Entitlement Grants Cluster – Community Development Block Grants/Entitlement Grants
14.231	Emergency Solutions Grant Program
14.238	Shelter Plus Care
14.239	HOME Investment Partnerships Program
14.241	Housing Opportunities for Persons with AIDS
14.253	CDBG Entitlement Grants Cluster – ARRA – Community Development Block Grant ARRA Entitlement Grants (CDBG-R) (Recovery Act Funded)
14.256	ARRA – Neighborhood Stabilization Program (Recovery Act Funded)
14.264	Neighborhood Stabilization Program
16.738	JAG Program Cluster – Edward Byrne Memorial Justice Assistance Grant Program

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

FINDING 2013-002

CFDA No.	Not applicable
Federal Agency	Not applicable
Pass Through Agency	Not applicable
City Department	Chicago Department of Finance

Repeat of prior year finding 2012-4

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The Schedule of Expenditures of Federal Awards (SEFA) should include only federal expenditures related to the City's fiscal year ended December 31, 2013.

Condition/Context: During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. Cutoff errors were accumulated across all major programs and cross-cut testing. The total of all cutoff errors identified was not material to the SEFA.

Effect: The SEFA may not properly reflect federal award expenditures for the year ended December 31, 2013.

Questioned Costs: None noted

Cause: The cause is unknown.

Recommendation: The City should review the internal controls over expenditures charged during the year end cutoff and reporting process as well as throughout the fiscal year to ensure that expenditures are reported in the proper accounting period.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-003

CFDA No.	93.994 Maternal and Child Health Services Block Grant to the States (MCH program)
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agencies	Illinois Department of Human Services Illinois Department of Public Health
City Department	Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2012-6

Criteria: The grant agreement with the Illinois Department of Human Services and the Illinois Department of Public Health requires performance reporting to be filed on a quarterly basis which contains specific programmatic results of the MCH program. The reports submitted should include information that can be agreed to supporting documentation.

Condition/Context: For all four quarterly reports, the supporting documentation did not agree to the data included in the performance reports submitted.

Effect: The quarterly performance reports that were submitted may contain errors.

Questioned Costs: None noted

Cause: CDPH failed to maintain the documentation that agreed to the submitted programmatic reports.

Recommendation: We recommend that CDPH ensure that supporting schedules are retained with the quarterly reports submitted to the State to substantiate the amounts reported.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-004

CFDA Nos. 93.914 HIV Emergency Relief Project Grants
93.940 HIV Prevention Activities – Health Department Based

Federal Agency U.S. Department of Health and Human Services

Pass-through Agency Not applicable

City Department Chicago Department of Public Health (CDPH)

Criteria: According to both the Federal Funding Accountability and Transparency Act (FFATA) and the terms of the grant agreements, the City is required to report any first-tier subawards to the federal government. Any applicable original obligations and amendments must be reported no later than the last day of the following month in which the subaward was made or modified.

Condition/Context: For the HIV Emergency Relief Project Grants program, CDPH did not accurately report subawards for two out of seven subrecipients (delegate agencies) selected for testing. For the HIV Prevention Activities program, CDPH did not accurately report subawards for two out of the two subrecipients (delegate agencies) selected for testing.

Effect: CDPH is not in compliance with the reporting guidelines required by FFATA and the related grant agreements.

Questioned Costs: None noted

Cause: CDPH has not yet fully implemented the requirements of the Transparency Act.

Recommendation: We recommend that CDPH ensure that reporting under FFATA is completed accurately based on the subaward information.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-005

CFDA Nos. 93.977 Preventative Health Services – Sexually Transmitted Diseases
93.940 HIV Prevention Activities – Health Department Based
93.069 Public Health Emergency Preparedness

Federal Agency U.S. Department of Health and Human Services

Pass-through Agency Not applicable

City Department Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2012-10

Criteria: Payroll charges to a grant must be supported by the documentation required by OMB Circular A-87. When employees work on one sole 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 must be prepared at least semi-annually and must be signed by the employee or supervisory official having first-hand knowledge of the work performed by employees. When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation. This activity must reflect an after-the-fact distribution, must account for the total activity for each employee, must be prepared at least monthly and coincide with one or more pay periods, and must be signed by the employee.

Condition/Context: During our payroll testing for these programs, we noted instances where CDPH was not following A-87 requirements:

- CDPH's OMB Circular A-87 Salary Certification form does not show a direct connection with what is certified and what percentages should be charged to each grant due to the structure of the form. The form lists the grant or grants that the employee is charged to at the top of the form, but then the employee will certify their time based on a general cost objective. Therefore, the actual allocation of the percentage between the grants is not able to be determined if an employee is charged to more than one grant.
- When employees are charged to multiple grants, there were no personnel activity reports or equivalent documentation to support their time charged. CDPH is using the semi-annual certification form for employees charged to multiple programs.
- There was one instance where an employee payroll-related item was charged 100% to a grant, and there was no semi-annual certification on file for this employee.

Effect: CDPH is at risk of incorrectly charging an employee's salary to the grant.

Questioned Costs: Questioned costs could not be determined.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-005 (cont.)

Cause: CDPH does not have a consistent system for obtaining, reviewing, and maintaining the necessary supporting documentation under OMB Circular A-87 for payroll charges.

Recommendation: We understand the City, and specifically the CDPH, is developing a time and effort reporting system which CDPH plans to implement in order to have employees charge their time across multiple grants and meet the applicable requirements. Until implemented, CDPH should continue to monitor employees' time allocations and maintain documentation required by OMB Circular A-87.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-006

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Chicago Mayor's Office for People with Disabilities (MOPD)

Criteria: According to part 24 CFR Section 85.40(a), grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities. Grantees must monitor grant and subgrant 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/Context: We selected one subrecipient receiving CDBG funding from MOPD for testing and noted that there had been no fiscal monitoring completed or scheduled in relation to 2013 activity for that subrecipient. MOPD's informal policy and standard procedures are to complete fiscal monitoring on an annual basis. In the current year, MOPD informally determined that the subrecipient was not a high risk agency, however, this determination was not documented.

Effect: Lack of monitoring or untimely monitoring procedures result in a higher likelihood that program noncompliance may go unnoticed by MOPD.

Questioned Costs: None noted.

Cause: MOPD has experienced staffing shortages, which has made annual fiscal monitoring of subrecipients problematic.

Recommendation: We recommend the department follow its informal policies by performing annual fiscal monitoring of its subrecipients to ensure timely follow up on any findings noted during program monitoring and maintain documentation of the monitoring results. If annual monitoring is not possible and a risk-based approach is used instead, the risk assessment process should be documented and maintained.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-007

CFDA Nos. 14.256 ARRA – Neighborhood Stabilization Program (Recovery Act Funded)
14.264 Neighborhood Stabilization Program

Federal Agency U.S. Department of Housing and Urban Development

Pass Through Agency Not applicable

City Department Chicago Department of Planning and Development (DPD)

Criteria: The City is required under the Housing and Urban Development Act of 1968 to complete and submit an annual Section 3 Report, Economic Opportunities for Low-and Very Low-Income Persons, for each grant over \$200,000 that involves housing rehabilitation, construction or other public construction.

Condition/Context: The 2013 annual Section 3 Reports for ARRA – Neighborhood Stabilization Program (NSP2) and Neighborhood Stabilization Program (NSP3) were not submitted to HUD by the required deadline, and DPD did not have the proper controls in place to monitor that the appropriate reporting had taken place.

Effect: DPD is out of compliance with the Section 3 Report requirements.

Questioned Costs: None noted

Cause: DPD failed to obtain the reporting information from the subrecipient, and the Section 3 Reports were subsequently not submitted.

Recommendation: We recommend that DPD ensure that the appropriate controls are in place to obtain the required information and submit the Section 3 Reports by the prescribed timeframe.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2013

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

FINDING 2013-008

CFDA Nos.	14.218 Community Development Block Grants/Entitlement Grants (CDBG) 14.264 Neighborhood Stabilization Program
Federal Agency	U.S. Department of Housing and Urban Development
Pass Through Agency	Not applicable
City Departments	Chicago Department of Planning and Development (DPD) Chicago Office of Budget and Management (OBM)

Criteria: According to both the Federal Funding Accountability and Transparency Act (FFATA) and the terms of the grant agreements, the City is required to report any first-tier subawards to the federal government. Any applicable original obligations and amendments must be reported no later than the last day of the following month in which the subaward was made or modified.

Condition/Context: DPD and OBM did not report to the federal government payments made to subawardees within the required timeframes for the federal programs listed above, and did not have the proper controls in place to ensure the appropriate reports were filed in the appropriate timeframe.

Effect: DPD and OBM are not in compliance with the reporting guidelines required by FFATA and the related grant agreements.

Questioned Costs: None noted

Cause: For the CDBG program, the cause of noncompliance is unknown. For the Neighborhood Stabilization Program, DPD and OBM incorrectly concluded that the funding originated from ARRA and, therefore, submitted Section 1512 reports instead of the FFATA reports as required. Subsequent investigation of the filing requirements resulted in a conclusion that NSP3 was not set up to accept reporting under FFATA.

Recommendation: We recommend that DPD and OBM ensure that reporting under FFATA is completed in a timely manner, and that DPD and OBM maintain documentation that the applicable timeframes were met.

Views of Responsible Officials: See Corrective Action Plan

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2013**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2013

See the views of responsible officials for finding 2013-001 in a separate bound report titled "Basic Financial Statements as of and for the Year Ended December 31, 2013, Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based Upon an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards for the Year Ended December 31, 2013."

FINDING 2013-002

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period in which they are incurred in order to increase compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide. Significant improvements have been noted within many City departments and training and guidance is being provided on a regular basis. Year-end cutoff training was provided at the end of 2013 and memos were sent to all departments detailing the year end process and cutoff procedures, as noted below. Full implementation of enhanced cut-off policies and procedures is anticipated by the 2014 year end audit.

To date, the Department of Finance has taken various steps to address this finding. On November 26, 2013, the Department of Finance issued a Citywide memo identifying the annual procedures that are to be followed for year-end closing, including proper review of charges incurred to ensure that they are expended in the appropriate year. Additionally, the Department of Finance implemented a work design for the City's financial system that addressed some year-end cutoff issues. Additional controls will be implemented within the financial system to ensure proper cutoff of year end expenditures. The Department of Finance has also reinforced training to the Accounts Payable section as to how to review year end invoices, properly identify in which year the expenditure was incurred, and accordingly charge the expenditure to the proper period and will continue to do so.

The responsibility for resolving this finding falls under the authority of various areas within the Department of Finance's organizational structure. The Deputy Comptroller-Grant and Project Accounting Division and the Deputy Comptroller-Cash Management and Disbursements have been designated as the contacts responsible for resolving this finding.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2013

FINDING 2013-003

The Chicago Department of Public Health will implement the following corrective action:

1. The quarterly reports for Jan-Mar 2014 and Apr-Jun 2014 collected data from all Family Case Management and High-Risk Infant sites and are electronically stored on the Women and Children's Assistant Commissioner's secure drive.
Responsible party: Assistant Commissioner, Women and Children's Health Division
2. The aggregate quarterly reports for Jan-Mar 2014 and Apr-Jun 2014 will be audited to ensure that they are correct and agree with the site specific reports at the end of each quarter.
Responsible parties: Assistant Commissioner, Women and Children's Health Division; and Public Health Nurse III, Women and Children's Health Division
3. IDPH will be issuing a new report format starting with the quarter July – Sept 2014. The Women and Children's Health Division will revise their report format to match IDPH requirements (to be announced).
Responsible parties: Assistant Commissioner, Women and Children's Health Division; and Public Health Nurse III, Women and Children's Health Division
4. Starting with the July-Sept 2014 report, report data will not be collected from each site. All sites have been networked to the DePaul Center and reports will be run directly from the DePaul Center.
Responsible parties: Assistant Commissioner, Women and Children's Health Division; and Public Health Nurse III, Women and Children's Health Division

FINDING 2013-004

The Chicago Department of Public Health will implement the following corrective action:

Staff from the Grant Development Unit and the Contracts Units will meet on the 15th day of each month to review which grants are in the FSRS.gov work queue. If a grant is missing, the Grant Development Unit will alert the funding agency. For grants that are in the work queue, the Contracts Unit will determine if any sub-awardee agreements have been fully executed within the previous month. If sub-awardee agreements have been fully executed, the required data will be collected and entered before the end of the month with the Contracts Unit entering the required data into FSRS.gov and the Grant Development Unit reviewing the report and then submitting when correct.

The Contracts Unit will use the email alert feature in eSmart, the City's delegate agency contracting system, to send an alert to the Contract Unit staff member in charge of maintaining the FFATA reports, notifying that individual via an automatically generated email that the Comptroller's Office has approved a sub-agency award agreement. This will signal the beginning of the 30-day data input countdown. This date, the date that each sub-awardee agreement is fully executed, and the date that the FFATA report is created and submitted are fields that are monitored in the spreadsheet that is used to input data for FSRS.gov.

Responsible parties: Coordinating Planner I, Grants Development Unit; and Contract Compliance Coordinator, Contracts Unit

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2013

FINDING 2013-005

The Chicago Department of Public Health (CDPH) will implement the following corrective action:

As noted by the auditor, CDPH, understands the need to develop a daily activity reporting system to comply with the designated OMB circular, and is working toward this activity with OBM. OBM is collecting data on the number of individuals with shared effort across the city to determine the scope of the issue prior to developing a system, with input from other Departments. Meanwhile, to more clearly certify the effort allocated to multiple funding sources, CDPH will re-design the A-87 salary certification forms to be used to record effort from 1/1/14 – 6/30/14, to include the actual percentage being allocated to each funding strip. Additionally, more granular cost objectives will be added to provide more clarity in the programmatic areas of HIV/AIDS and STI. The form will be re-designed by 7/30/14 with collection for the first two quarters of 2014 starting 8/1/14 and ending by 8/15/14, with any required reconciliation of payroll to follow by 8/30/14.

The Deputy Commissioner of Finance and Administration will take the lead on this corrective action, with assistance from Finance and HR staff.

FINDING 2013-006

The Mayor's Office for People with Disabilities, through its fiscal monitoring staff, will maintain the necessary documentation associated with the annual risk assessment and resulting monitoring plan for each sub-recipient. If a fiscal monitoring site visit is considered necessary, based on the assessment standardized checklist used, the results of the visit will also be maintained.

The Deputy Commissioner in charge of the fiscal monitoring staff will ensure that the above-mentioned process is followed on a consistent basis in the future.

FINDING 2013-007

The Department of Planning and Development (DPD) through its housing preservation staff will ensure the timely submission of the annual Section 3 form for the NSP 2 and NSP 3 programs. To achieve this, DPD housing preservation staff will obtain all Section 3 reporting data no later than the end of the reporting period for 2015, and finalize and submit the Section 3 reports for both programs by the 2015 due date.

The Deputy Commissioner in charge of Housing Preservation staff will ensure that the above-mentioned process is followed on a consistent basis in the future.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2013

FINDING 2013-008

The Department of Planning and Development (DPD) through its finance staff will ensure the timely submission of the annual FFATA for the NSP 3 program. To achieve this, DPD and Baker Tilly agree that the funder, the U.S. Department of Housing and Urban Development, must set up the FFATA reporting capacity for the NSP 3 program for the City of Chicago on the Federal Funding Accountability and Transparency website, or www.fsrs.gov. Once this is completed, DPD will internally note the due date for the FFATA in 2015, and ensure program staff are aware of it and complete the report by the due date. The Supervisor of Accounting in charge of the fiscal monitoring staff will ensure that the above-mentioned process is followed on a consistent basis in the future.

To ensure better compliance with the FFATA, the Office of Budget and Management (OBM) will implement an additional step into the current process. Beginning in the fourth quarter of 2014, OBM will incorporate a FFATA certification form into the City's sub-recipient contracting process. All departments funding sub-recipients with federal funds will be required to submit a FFATA certification form via eSmart (City of Chicago's electronic document and content management system for contracts processing) stating that the information has been entered into the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) before the contract can be approved. The information entered into FSRS will be in draft format until the contract is fully executed. Once approved, the appropriate City department will be responsible for completing the information in FSRS.

If the grant award is not readily available in FSRS, the City departments will be responsible for contacting the grantor by email or phone and request uploading of the award before the contract can be approved.

OBM staff will be responsible for monitoring this process.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2013**



**DEPARTMENT OF FINANCE
CITY OF CHICAGO**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2013**

FINDING 2012-1

**BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
DEPARTMENT OF FINANCE, WATER MANAGEMENT AND AVIATION
EXPENDITURE CUTOFF — SIGNIFICANT DEFICIENCY**

The City does not consistently maintain effective departmental accounting and financial reporting policies and procedures for expenditure cutoff to ensure that financial activity was recorded timely and in accordance with accounting principles generally accepted in the United States of America (GAAP).

2013 STATUS

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period in which they are incurred in order to increase compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide. Significant improvements have been noted within many City departments and training and guidance is being provided on a regular basis. Year-end cutoff training was provided at the end of 2013 and memos were sent to all departments detailing the year end process and cutoff procedures. Full implementation of enhanced cut-off policies and procedures is anticipated by the 2014 year end audit.

FINDING 2012-2

**BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
DEPARTMENT OF FINANCE — GRANTS AND PROJECTS MANAGEMENT ACCOUNTING
SIGNIFICANT DEFICIENCY**

The City continues to make significant improvements in accounting for, monitoring and reporting federal grant activity. However, management did not initially analyze all individual grant balances and/or activity consistently and in accordance with GASB Statement No. 33. Current year changes to the City's systems required that management analyze a portion of their grant activity manually.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-2 (cont.)

2013 STATUS

The City was able to create a grant “life to date” report to assess the balance of “Due to Other Governments” and “Deferred Inflows” for the year ended December 31, 2013. The Grant and Project Accounting Division (GPAD) worked throughout 2013 with the Department of Innovation and Technology to successfully create a system generated “life to date” grant report, by fund number, that calculated the “Due from Other Governments” and “Deferred Inflows” account balances in accordance with GASB Statement No. 33. In addition, GPAD implemented a “one fund, one grant” system that will further ensure that each grant is properly accounted for in accordance with GASB Statement No. 33. Furthermore, GPAD issued written policies and procedures to accounting management and staff related to properly recording receivable and revenue transactions in accordance with GASB Statement No. 33. This finding was closed in the 2013 audit.

FINDING 2012-3

BASIC FINANCIAL STATEMENT FINDINGS

OFFICE OF THE COMPTROLLER

DEPARTMENT OF FINANCE — INTRA DEPARTMENTAL COMMUNICATIONS

The City’s Department of Finance was not updated timely on certain financial ramifications of all contracts and/or contract provisions or amendments initiated or executed by other departments, or within the same department unless processes are modified to ensure sufficient, timely communication.

2013 STATUS

The Department of Finance sent out internal management representation letters to all department heads for the 2012 and 2013 audits and had them attest to the fact that all transactions that have a financial impact have been reported to the Comptroller in writing. In addition, the Comptroller and CFO are communicating with the departments, such as Law, Budget, Procurement, CDA and the Mayor’s Office, and are being notified of any new contracts or amendments to existing contracts that would have a significant financial impact to the City’s financials. Internal meetings with the financial team, including Financial Policy, Accounting, Budget and Law are held on a weekly basis to discuss any activities that would significantly impact the financial statements. This finding was closed in the 2013 audit.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-4

CFDA No.	Not applicable
Federal Agency	Not applicable
Pass Through Agency	Not applicable
City Department	Chicago Department of Finance

During our audit of major programs, we identified federal expenditures that were recorded in the current fiscal year, but were incurred in a different fiscal year. In other instances, federal expenditures were incurred during the current fiscal year, but were recorded in a different fiscal year. Cutoff errors were accumulated across all major programs and cross-cut testing. The total of all cutoff errors identified was not material to the SEFA.

2013 STATUS

The City is working with vendors and departments to ensure that invoices are received and paid on a timely basis. This would ensure that expenditures are recorded in the period in which they are incurred in order to increase compliance with GAAP. 100% compliance remains a goal for the City, in addition to providing additional training for departmental finance officers and stricter enforcement of cut-off policies and procedures Citywide. Significant improvements have been noted within many City departments and training and guidance is being provided on a regular basis. Year-end cutoff training was provided at the end of 2013 and memos were sent to all departments detailing the year end process and cutoff procedures, as noted below. Full implementation of enhanced cut-off policies and procedures is anticipated by the 2014 year end audit.

To date, the Department of Finance has taken various steps to address this finding. On November 26, 2013, the Department of Finance issued a City-wide memo identifying the annual procedures that are to be followed for year-end closing, including proper review of charges incurred to ensure that they are expended in the appropriate year. Additionally, the Department of Finance implemented a work design for the City's financial system that addressed some year-end cutoff issues. Additional controls will be implemented within the financial system to ensure proper cutoff of year end expenditures. The Department of Finance has also reinforced training to the Accounts Payable section as to how to review year end invoices, properly identify in which year the expenditure was incurred, and accordingly charge the expenditure to the proper period and will continue to do so.

The responsibility for resolving this finding falls under the authority of various areas within the Department of Finance's organizational structure. The Deputy Comptroller-Grant and Project Accounting Division and the Deputy Comptroller-Cash Management and Disbursements have been designated as the contacts responsible for resolving this finding.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-5

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass Through Agency	Not applicable
City Department	Chicago Department of Housing and Economic Development (Now known as Department of Planning and Development (DPD))

The Department's "Delegate Agency Fiscal Monitoring and Audit Policy" dictates that an annual assessment of each subrecipient's risk category will be performed and subrecipients categorized as either high or medium risk will have a fiscal monitoring site visit performed each year. Subrecipients considered low risk that continue to participate in the delegate agency program will have a fiscal monitoring site visit performed, at least, once every three years. During our audit, we noted the following:

- > The Department's standardized checklist used to document the fiscal monitoring results of one subrecipient was not maintained. The Department considers that subrecipient to be low risk and not requiring a fiscal monitoring site visit each year. We were unable to obtain documentation of the annual risk assessment performed and conclusions reached for the Department's subrecipients to properly determine if a fiscal monitoring site visit was necessary for this subrecipient.

We tested during-the-award monitoring for 40 subrecipients of CDBG and CDBG-R funds across relevant City departments. Eleven of those subrecipients received CDBG and CDBG-R funds from the Department of Housing and Economic Development.

2013 STATUS

The Chicago Department of Housing and Economic Development (HED), now known as Department of Planning and Development (DPD) implemented the Corrective Action Plan as required. The actual implementation of the planned corrective action was undertaken by the department's delegate agency fiscal monitoring unit. Staff followed and implemented the same plan as submitted in response to the 2012 single audit.

The Director of Finance supervised and managed the fiscal monitoring process and coordinated activities with the fiscal monitoring staff for the adherence to the plan. In addition, the Director of Finance coordinated and collaborated for the City Internal Audit review outcomes as part of the basis for the determination of the annual risk assessment results.

Subsequent considerations were made during the implementation process which includes the following measures:

1. Performed the necessary annual risk assessment of each agency to determine the appropriate risk category as defined in the process following closely the procedural guidelines and the legends:
 - a. Category I
 - b. Category II
 - c. Category III
2. Documented the determined results of the assessments and maintained an electronic tracking for the monitoring process activities thereafter.
3. Scheduled and sent notification for the monitoring visit to each delegate agency indicating the review areas, required sample documents and reason for the visit.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-5 (cont.)

4. Performed the fiscal site visits concentrating on completing 100% of the agencies in the high risk category and at least 85% of the overall delegate monitoring pool.
5. Conducted desk audit reviews of delegate agency vouchers to determine the sample documents to be pulled and examined at the site.
6. Reviewed pending audit findings if applicable from prior years including A-122, A-133 and fiscal monitoring compliance reports.
7. During interviews and after the conclusion of sample testing, documentation was maintained per the site visit audit checklist.
8. Conducted closing interviews and obtained delegate agency sign off on the checklist. Also, the fiscal monitoring staff documented findings and required necessary follow-up on any identified issues.
9. Staff discussed document reviews and recommended findings with the agency at site and submitted appropriate monitoring documents to the Director of Finance for final approval of the monitoring results.
10. Compliance letter was sent to delegate agency indicating compliance level, including any necessary follow-up for identified issues.
11. Site visit documents were scanned into the appropriate shared folder for each agency.
12. The tracking log was updated periodically.

As part of the required monitoring, the DPD Finance - Delegate Agency Fiscal Audit staff considered and relied on other audit exercises performed randomly by the City of Chicago Internal Audit. The audit exercises include A-122 and A-133 compliance requirements. Overall, the Department of Planning and Development implemented a comprehensive and inclusive approach sufficient to comply with delegate agency monitoring requirements necessitated by applicable rules and regulations.

FINDING 2012-6

CFDA No.	93.994 Maternal and Child Health Services Block Grant to the States
Federal Agency	U.S. Department of Health and Human Services
Pass Through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

The Department personnel were unable to provide two quarterly reports, as well as supporting documentation that agreed to the performance reports submitted for the two quarters selected for testing.

2013 STATUS

Site specific data continues to be collected from each site quarterly. The Women and Children Health Division is currently in the process of changing the way in which the data for the report is compiled. Our goal by May 2014 is to have data retrieved from the DePaul Center location and not from the individual sites. We have implemented a review of this report by the Assistant Commissioner prior to the submission of the quarterly report to the Deputy Commissioner for review. The first and second quarter aggregate reports were submitted successfully to the State.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-7

CFDA No.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agencies	Illinois Department of Human Services
City Department	Chicago Department of Public Health

The Department did not have documentation showing that the hemoglobin test was administered as required for one patient.

2013 STATUS

The Regional Nutrition Coordinator conducted audits of clients. If a client does not provide documentation of the hematological test from the provider, the staff will only provide the client with 30 days of food instruments and the client must return the documentation within those 30 days (clients normally receive 90 days of food instruments at a time). At this time, all audits performed have demonstrated 100% compliance.

FINDING 2012-8

CFDA No.	93.914 HIV Emergency Relief Project Grants
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health

We noted during our testing that not all the delegate agencies (subrecipients), who expend funding related to WICY, were included in the population used for the calculation of level of effort. As a result, the City did not meet the required percentage of expenditures related to both the women and youth populations.

2013 STATUS

To ensure accurate reporting of the Chicago Eligible Metropolitan Area (EMA), the Ryan Program Director has re-created the women, infants, children and youth (WICY) template to include all delegate agencies contracted to provide services in the Chicago EMA. The program continues to utilize the newly created WICY template that accounts for all delegate agencies and funds expended for women, infants, children and youth in the Chicago EMA.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-9

CFDA Nos.	93.889 National Bioterrorism Hospital Preparation Program 93.914 HIV Emergency Relief Project Grants 93.940 HIV Prevention Activities 14.241 Housing Opportunities for Persons with AIDS (HOPWA)
Federal Agencies	U.S. Department of Health and Human Services U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health

The Department did not report to the federal government payments made to subawardees within the required timeframes for the federal programs listed above.

2013 STATUS

Monthly reviews of contracts awarded continue to be matched to the affected grants. As the contracts are awarded, they are entered by Contract staff and reviewed and submitted by Grant staff. Date of execution and submission are tracked in a spreadsheet maintained by Contract staff. Federal Funding Accountability and Transparency Act Sub-award System (FSRS) has added missing and new grants to the system, including the HUD grant that was not available until several months after the contract was awarded, however, the data was entered as soon as the grant appeared on line.

FINDING 2012-10

CFDA Nos.	93.069 Public Health Emergency Preparedness 93.977 Preventive Health Services – Sexually Transmitted Diseases Control Grants 93.268 Immunization Cooperative Agreements
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health

During our payroll testing for these programs, BT noted six instances where the employees were charged 100% to a grant but their salary certifications were inconsistent with that determination. Additionally, there were another six employees selected for testing that worked in multiple programs but did not have personnel activity reports or equivalent documentation to support the distribution.

2013 STATUS

A review of the 2014 payroll allocations has occurred to determine if there are persons or positions that need to be reallocated based on actual effort. Certain staffs have been reallocated within the Payroll Unit in the Comptroller's Office. Other personnel need further review with the programs to verify the funding distribution. Additionally, at the request of the Office of Budget & Management, personnel were categorized as direct, indirect, shared, and executive as part of the City's goal to determine the number of staff whose effort are allocated across multiple funding sources. This data will help inform the City's cost allocation methodology and system for tracing daily activity.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-11

CFDA No.	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agency	Illinois Department of Human Services
City Department	Chicago Department of Public Health

During expenditure testing, we noted that of the forty expenditures selected for testing, one of the expenditures was improperly charged to the grant. Specifically, we noted the expenditure was for fringe benefits for the period of July 1, 2010 through June 30, 2011.

2013 STATUS

The Deputy Comptroller for the Department of Finance-Grant and Project Accounting Division recently issued a division wide reminder notice to all personnel for purposes of establishing consistency within the division related to the processing of fringe benefit costs to grants. Staff and managers were reminded to provide more descriptive explanation in the journal entry header description field, including the period covered, the name of the grant and the grant's identifying fund number and reporting category. This process will enable the accounting unit supervisor and director, upon their review, to ensure that the correct accounting period is identified when charging fringe benefits to a grant for eligible employees during the period of availability.

FINDING 2012-12

CFDA No.	14.218 Community Development Block Grants/Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Chicago Office of Budget and Management

Salaries were selected from various departments across the City that administer the CDBG program. For one employee selected for testing from the Office of Budget and Management, there was no salary certification form or other documentation supporting the salary charged to the grant as required by OMB Circular A-87.

2013 STATUS

In 2013, the Office of Budget and Management (OBM) implemented a Personnel Activity Report (PAR) system for all employees. The PAR is an electronic daily tracking sheet that is filled out by the employee and signed off by the employee and the supervisor on a monthly basis. The system was fully implemented by the fourth quarter of 2013. As the process was being designed by OBM, employees continued to complete A-87 certifications as the method of tracking time allocated to grant activities.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-13

CFDA No.	97.100 Airport Checked Baggage Screening Program
Federal Agency	U.S. Department of Homeland Security
Pass-through Agency	Not applicable
City Department	Chicago Department of Aviation

The City has delegated contracting responsibilities, including monitoring of Davis-Bacon compliance, to the airlines responsible for the terminal where the security equipment has been installed. As the recipient of the grant funding, the City is responsible for ensuring the airlines are performing the responsibilities delegated to them. In 2012, neither the airlines nor the City were monitoring contractor compliance with prevailing wage rates under the Davis-Bacon Act.

2013 STATUS

To ensure compliance and address the deficiency, the following provisions have been incorporated to the requirements of the T1 Checked Baggage Recapitalization and Optimization Project:

- Formal letter agreement includes contract language requiring United Airlines (UAL) to comply with the following Federal and State Statutes; 1) Davis-Bacon Act, 40 USC 276; 2) Copeland "Anti-kickback" Act, 18 USC 874; 3) Prevailing Wage Act, 820 ILCS 130. Contract language also includes certified payroll requirements.
- Specific invoicing procedures have been formally submitted to the UAL project manager in regards to certified payroll submissions.
- Additional procedure that an airline reimbursement agreement invoice certification form is submitted with each invoice that states UAL has complied with relevant conditions including the Davis Bacon and/or Prevailing Wage Requirements.
- The Chicago Department of Aviation has authorized its consultant to conduct random sampling testing of certified payrolls for review and audit of UAL's compliance with the above acts. The consultant will then submit to the Chief Financial Officer of the Chicago Department of Aviation a written report outlining any audit findings.

FINDING 2012-14

CFDA Nos.	14.231 Emergency Solutions Grant Program 14.257 Homelessness Prevention and Rapid Re-Housing Program (ARRA) 14.238 Shelter Plus Care
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not Applicable
City Department	Chicago Department of Family and Support Services

We noted three instances in which the supporting voucher documentation provided by delegate agencies (subrecipients) was not mathematically accurate when compared to the amount of the voucher payment.

2013 STATUS

In 2013, training was provided by the supervisor of voucher audit. This was intended to review with staff the proper procedures for reviewing and approving documentation in support of delegate agency vouchers.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2013

FINDING 2012-14 (cont.)

2013 STATUS (cont.)

Beginning in 2014, electronic submission of vouchers is being introduced for some cost reimbursements with the intent that all delegate agency vouchers will be electronic in 2015. The proposed electronic submission process will automatically calculate reimbursement costs based on the amount requested and amount deleted. The staff will still need to determine which costs are eligible for reimbursement but the mathematical errors will be reduced because the calculations will be done within the software being used for electronic voucher submission.

FINDING 2012-15

CFDA Nos.	17.258 WIA Cluster – WIA Adult Program (including ARRA) 17.259 WIA Cluster – WIA Youth Activities (including ARRA) 17.278 WIA Cluster – WIA Dislocated Worker Formula Grants (including ARRA)
Federal Agency	U.S. Department of Labor
Pass-through Agency	Illinois Department of Commerce and Economic Opportunity
City Department	Chicago Department of Family and Support Services

Program monitoring reviews for six out of the ten selected subrecipients were not conducted as required.

2013 STATUS

Effective July 1, 2012, the workforce development programs transitioned from being administered by the City of Chicago to a private partnership. As this finding was a unique occurrence, DFSS will follow its policies and procedures for the program monitoring of sub recipients to provide reasonable assurance of compliance.

FINDING 2012-16

CFDA No.	97.126 National Security Special Event
Federal Agency	U.S. Department of Homeland Security
Pass-through Agency	Illinois Emergency Management Agency
City Department	Chicago Office of Emergency Management and Communication

We noted that the Office of Emergency Management and Communication (OEMC) did not complete or submit the required performance report at the end of the reporting period.

2013 STATUS

The required report mentioned in the Corrective Action Plan has been filed and no further action is necessary. We have implemented the review of the ND Grant Site to ensure all programmatic compliance is met.