

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2014

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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, 2014, 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, 2014 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 30, 2015

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 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 2013	10.557	FCSSQ00825	\$ 2,569,714	\$ 25,748	\$ 868,391
Women, Infants and Children Program 2014	10.557	FCSTQ00825	2,012,886	-	419,319
			<u>4,582,600</u>	<u>25,748</u>	<u>1,287,710</u>
Child Nutrition Cluster					
Summer Food Service Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program 2012	10.559	3528004A	2,240	-	-
Summer Food Program 2013 (passed through Illinois State Board of Education)	10.559	35280144A	2,172	-	-
Summer Food Service Program 2014	10.559	15015298P00	847,479	202,978	-
			<u>851,891</u>	<u>202,978</u>	<u>-</u>
Total Child Nutrition Cluster			<u>851,891</u>	<u>202,978</u>	<u>-</u>
Total Food and Nutrition Service			<u>5,434,491</u>	<u>228,726</u>	<u>1,287,710</u>
B. Forest Service					
Urban and Community Forestry Program					
GLRI Development of Integrated Payments for Ecosystem Services	10.675	10-DG-1140004-367	64,898	-	-
			<u>64,898</u>	<u>-</u>	<u>-</u>
Total Forest Service			<u>64,898</u>	<u>-</u>	<u>-</u>
Total Department of Agriculture			<u>5,499,389</u>	<u>228,726</u>	<u>1,287,710</u>
II. Department of Commerce					
A. Economic Development Administration					
Economic Adjustment Assistance					
Pershing Road Incubator Feasibility Study	11.307	06-69-05853	95,000	-	-
			<u>95,000</u>	<u>-</u>	<u>-</u>
Total Economic Development Administration			<u>95,000</u>	<u>-</u>	<u>-</u>
B. National Telecommunications and Information Administration					
ARRA - Broadband Technology Opportunities Program (BTOP) (Recovery Act Funded)					
ARRA BTOP - Sustainable Broadband Technology Adoption	11.557	1743B10507	73,331	-	-
ARRA BTOP - Public Computer Centers	11.557	1742B10553	84,212	-	-
			<u>157,543</u>	<u>-</u>	<u>-</u>
Total National Telecommunications and Information Administration			<u>157,543</u>	<u>-</u>	<u>-</u>
Total Department of Commerce			<u>252,543</u>	<u>-</u>	<u>-</u>
III. Department of Housing and Urban Development					
A. Office of Community Planning and Development					
CDBG -- Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR36	14.218	B10MC170006	10,591	-	-
Community Development Block Grant - YR37	14.218	B11MC170006	1,938,256	-	-
Community Development Block Grant - YR38	14.218	B12MC170006	687,232	-	(15,704)
Community Development Block Grant - YR39	14.218	B13MC170006	4,211,738	-	11,875
Community Development Block Grant - YR40	14.218	B14MC170006	90,614,324	-	32,807,952
Community Development Block Grant - YR41	14.218	B15MC170006	24,750	-	-
Neighborhood Stabilization Program (NSP1) HERA	14.218	B08MN170002	1,424,150	-	1,361,758
			<u>98,911,041</u>	<u>-</u>	<u>34,165,881</u>
Total CDBG - Entitlement Grants Cluster			<u>98,911,041</u>	<u>-</u>	<u>34,165,881</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
CDBG--State's Program and Non-Entitlement Grants in Hawaii					
(passed through Illinois Department of Commerce and Economic Opportunity)					
Improvements to Public Roadway Green Bay Avenue and 84th Street	14.228	08-357018	\$ 149,876	\$ -	\$ -
			149,876	-	-
Total CDBG--Non-Entitlement Grants			149,876	-	-
Emergency Solutions Grant Program					
Emergency Solutions Grant 2011	14.231	E-11-MC-17-0006	(2,400)	(2,400)	(2,400)
Emergency Solutions Grant 2011	14.231	E-11-MC-17-0006	1,162,747	1,162,747	1,162,747
Emergency Solutions Grant 2012	14.231	E-12-MC-17-0006	568,329	568,329	513,215
Emergency Solutions Grant Salvage 2012	14.231	E-12-MC-17-0006	196,534	196,534	196,534
Emergency Solutions Grant 2013	14.231	E-13-MC-17-0006	329,744	329,744	319,043
Emergency Solutions Grant 2014	14.231	E-14-MC-17-0006	4,609,775	4,609,775	4,282,675
			6,864,729	6,864,729	6,471,814
Shelter Plus Care					
Shelter Plus Care	14.238	IL01C610140	547	-	-
Shelter Plus Care	14.238	IL0201C5T101104	(968)	-	-
Shelter Plus Care	14.238	IL0374L5T101202	1,527	-	1,527
Shelter Plus Care	14.238	IL0143L5T101205	23,613	-	23,613
Shelter Plus Care	14.238	IL0151L5T101205	27,136	-	27,136
Shelter Plus Care	14.238	IL0225L5T101205	17,983	-	17,983
Shelter Plus Care	14.238	IL0523L5T101201	7,887	-	7,887
Shelter Plus Care	14.238	IL0148L5T101205	66,348	-	66,348
Shelter Plus Care	14.238	IL0189L5T101205	96,557	-	96,557
Shelter Plus Care	14.238	IL0171L5T101205	6,792	-	6,792
Shelter Plus Care	14.238	IL0482L5T101202	60,731	-	60,731
Shelter Plus Care	14.238	IL0522L5T101201	137,230	-	137,230
Shelter Plus Care	14.238	IL0137L5T101205	72,370	-	72,370
Shelter Plus Care	14.238	IL0149L5T101205	204,899	-	204,899
Shelter Plus Care	14.238	IL0220L5T101205	147,346	-	147,346
Shelter Plus Care	14.238	IL0371L5T101205	112,673	-	112,673
Shelter Plus Care	14.238	IL0401L5T101205	73,024	-	73,024
Shelter Plus Care	14.238	IL0116L5T101205	115,012	-	-
Shelter Plus Care	14.238	IL0110L5T101205	85,725	-	-
Shelter Plus Care	14.238	IL0134L5T101205	65,076	-	65,076
Shelter Plus Care	14.238	IL0201L5T101205	112,161	-	71,976
Shelter Plus Care	14.238	IL0130L5T101203	71,976	-	-
Shelter Plus Care	14.238	IL0138L5T101205	129,714	-	129,714
Shelter Plus Care	14.238	IL0176L5T101205	23,587	-	23,587
Shelter Plus Care	14.238	IL0223L5T101205	97,083	-	97,083
Shelter Plus Care	14.238	IL0136L5T101205	126,056	-	126,056
Shelter Plus Care	14.238	IL0190L5T101205	38,370	-	38,370
Shelter Plus Care	14.238	IL0400L5T101204	233,733	-	233,733
Shelter Plus Care	14.238	IL0208L5T101205	89,003	-	89,003
Shelter Plus Care	14.238	IL0152L5T101205	483,399	-	483,399
Shelter Plus Care	14.238	IL0226L5T101205	251,656	-	251,656
Shelter Plus Care	14.238	IL0403L5T101204	62,249	-	62,249
Shelter Plus Care	14.238	IL0135L5T101205	225,648	-	225,648
Shelter Plus Care	14.238	IL0172L5T101205	67,917	-	67,917
Shelter Plus Care	14.238	IL0224L5T101205	180,128	-	180,128
Shelter Plus Care	14.238	IL0107L5T101205	544,408	-	544,408
Shelter Plus Care	14.238	IL0112L5T101205	239,953	-	239,953
Shelter Plus Care	14.238	IL0150L5T101205	235,489	-	235,489
Shelter Plus Care	14.238	IL0372L5T101204	233,684	-	233,684
Shelter Plus Care	14.238	IL0093C5T100800	105,290	-	105,290
Shelter Plus Care	14.238	IL0422C5T100900	122,988	-	122,988
Shelter Plus Care	14.238	IL01C710001	88,825	-	88,825
Shelter Plus Care	14.238	IL0423C5T100900	23,929	-	23,929
Shelter Plus Care	14.238	IL01C610007	41,788	-	41,788
Shelter Plus Care	14.238	IL0461C5T101000	17,200	-	17,200
Shelter Plus Care	14.238	IL0496C5T101100	13,604	-	13,604
Shelter Plus Care	14.238	IL0423L5T100900	237,589	-	237,589
Shelter Plus Care	14.238	IL0422L5T100900	123,048	-	123,048
Shelter Plus Care	14.238	IL0461C5T101000	70,873	-	70,873
Shelter Plus Care	14.238	IL0496C5T101100	41,250	-	41,250
Shelter Plus Care	14.238	IL0093C5T100800	58,086	-	58,086
Shelter Plus Care	14.238	IL0108L5T101306	42,738	-	42,738
Shelter Plus Care	14.238	IL0374L5T101303	145,169	-	145,169
Shelter Plus Care	14.238	IL0143L5T101306	260,805	-	260,805
Shelter Plus Care	14.238	IL0151L5T101306	338,376	-	338,376
Shelter Plus Care	14.238	IL0225L5T101306	199,805	-	199,805
Shelter Plus Care	14.238	IL0541L5T101301	489,953	-	489,953
Shelter Plus Care	14.238	IL0231L5T101302	75,198	-	75,198
Shelter Plus Care	14.238	IL0148L5T101306	284,061	-	284,061
Shelter Plus Care	14.238	IL0189L5T101306	301,933	-	301,933
Shelter Plus Care	14.238	IL0171L5T101306	19,248	-	19,248
Shelter Plus Care	14.238	IL0482L5T101303	86,343	-	86,343
Shelter Plus Care	14.238	IL0522L5T101302	297,613	-	297,613
Shelter Plus Care	14.238	IL0137L5T101306	190,566	-	190,566
Shelter Plus Care	14.238	IL0149L5T101306	403,392	-	403,392

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0220L5T101306	\$ 300,597	\$ -	\$ 300,597
Shelter Plus Care	14.238	IL0371L5T101305	156,027	-	156,027
Shelter Plus Care	14.238	IL0401L5T101305	126,919	-	126,919
Shelter Plus Care	14.238	IL0116L5T101306	271,998	-	-
Shelter Plus Care	14.238	IL0110L5T101306	187,341	-	-
Shelter Plus Care	14.238	IL0134L5T101306	79,655	-	79,655
Shelter Plus Care	14.238	IL0201L5T101306	182,654	-	-
Shelter Plus Care	14.238	IL0130L5T101304	61,102	-	61,102
Shelter Plus Care	14.238	IL0138L5T101306	159,256	-	159,256
Shelter Plus Care	14.238	IL0176L5T101306	23,950	-	23,950
Shelter Plus Care	14.238	IL0223L5T101306	90,908	-	90,908
Shelter Plus Care	14.238	IL0136L5T101306	106,835	-	106,835
Shelter Plus Care	14.238	IL0190L5T101306	29,045	-	29,045
Shelter Plus Care	14.238	IL0400L5T101305	180,734	-	180,734
Shelter Plus Care	14.238	IL0208L5T101306	51,946	-	51,946
Shelter Plus Care	14.238	IL0152L5T101306	170,147	-	170,147
Shelter Plus Care	14.238	IL0226L5T101306	124,663	-	124,663
Shelter Plus Care	14.238	IL0403L5T101305	22,057	-	22,057
Shelter Plus Care	14.238	IL0135L5T101306	21,974	-	21,974
Shelter Plus Care	14.238	IL0172L5T101306	6,233	-	6,233
Shelter Plus Care	14.238	IL0224L5T101306	16,862	-	16,862
Shelter Plus Care	14.238	IL0107L5T101306	44,693	-	44,693
Shelter Plus Care	14.238	IL0112L5T101306	22,551	-	22,551
Shelter Plus Care	14.238	IL0150L5T101306	19,179	-	19,179
Shelter Plus Care	14.238	IL0372L5T101305	6,278	-	6,278
			11,310,996	-	10,356,526
HOME Investment Partnerships Program					
HOME10	14.239	M10MC170201	1,100,764	-	-
HOME11	14.239	M11MC170201	10,283,563	-	-
HOME12	14.239	M12MC170201	14,562,143	-	-
HOME13	14.239	M13MC170201	3,827,290	-	-
HOME14	14.239	M14MC170201	1,265,369	1,140,370	-
			31,039,129	1,140,370	-
Housing Opportunities for Persons with AIDS					
HOPWA 12	14.241	ILH12F001	218,802	-	86,225
HOPWA 13	14.241	ILH13F001	(98,017)	-	16,327
HOPWA 14	14.241	ILH14F001	5,985,307	-	5,641,535
HOPWA - PSH	14.241	ILH120009	481,439	-	481,439
			6,587,531	-	6,225,526
Community Development Block Grants Section 108 Loan Guarantees					
GX Chicago, LLC - Section 108 Loan	14.248	B10MV170006	276,037	-	-
			276,037	-	-
ARRA - Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II)	14.256	B09LNL0025	500,619	-	500,619
			500,619	-	500,619
Neighborhood Stabilization Program					
Neighborhood Stabilization Program (NSP III)	14.264	B11MN170002	4,110,427	-	4,013,660
			4,110,427	-	4,013,660
Total Office of Community Planning and Development			159,750,385	8,005,099	61,734,026
B. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers					
(passed through Chicago Housing Authority)					
CHA-2012	14.871	11073	(10,912)	-	(10,912)
CHA-2013	14.871	D1	32,196	-	32,196
CHA-2014	14.871	11383	1,529,343	-	838,503
			1,550,627	-	859,787
Total Housing Voucher Cluster			1,550,627	-	859,787
HOPE VI Cluster					
Choice Neighborhoods Implementation Grants	14.889	IL5A507CNH10	32,669	-	-
			32,669	-	-
Total HOPE VI Cluster			32,669	-	-
Total Office of Public and Indian Housing			1,583,296	-	859,787

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
C. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program	14.905	ILLHD00221-11	\$ 2,251,470	\$ -	\$ 2,131,582
			<u>2,251,470</u>	<u>-</u>	<u>2,131,582</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>2,251,470</u>	<u>-</u>	<u>2,131,582</u>
Total Department of Housing and Urban Development			<u>163,585,151</u>	<u>8,005,099</u>	<u>64,725,395</u>
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	26,489	26,489	-
			<u>26,489</u>	<u>26,489</u>	<u>-</u>
Total Fish and Wildlife Service			<u>26,489</u>	<u>26,489</u>	<u>-</u>
Total Department of the Interior			<u>26,489</u>	<u>26,489</u>	<u>-</u>
V. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	193,143	-	186,041
			<u>193,143</u>	<u>-</u>	<u>186,041</u>
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
2013 Domestic Violence Hotline	16.588	612115	310,060	-	-
Violence Against Women-Domestic Violence Protocol	16.588	613007	70,278	-	-
Services to Victims of Domestic Violence-Help Line	16.588	613115	155,878	-	-
VAWA - Domestic Violence Law Enforcement	16.588	612007	121,918	-	-
			<u>658,134</u>	<u>-</u>	<u>-</u>
Total Violence Against Women Office			<u>851,277</u>	<u>-</u>	<u>186,041</u>
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Block Grants (passed through Illinois Criminal Justice Information Authority)					
Juvenile Block Grant	16.523	FCSTR03403	39,495	-	-
Juvenile Intervention & Support Center FY 13/14	16.523	FCSSR03403	36,631	7,563	-
			<u>76,126</u>	<u>7,563</u>	<u>-</u>
Gang Resistance Education & Training					
Gang Resistance Education & Training FY 10/12	16.737	2010JVFX0019	9,003	-	-
			<u>9,003</u>	<u>-</u>	<u>-</u>
Juvenile Justice and Delinquency Prevention_Allocation to States					
Juvenile Justice Council Program	16.540	FCSTR03508	26,173	-	-
			<u>26,173</u>	<u>-</u>	<u>-</u>
National Forum on Youth Violence Prevention					
National Forum on Youth Violence	16.819	2013NYFXK001	24,644	-	-
			<u>24,644</u>	<u>-</u>	<u>-</u>
Total Office of Juvenile Justice and Delinquency Prevention			<u>135,946</u>	<u>7,563</u>	<u>-</u>
C. Bureau of Justice Assistance					
Bulletproof Vest Partnership Program					
Bulletproof Vest 2012	16.607		45,516	-	-
			<u>45,516</u>	<u>-</u>	<u>-</u>

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FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program					
Altgeld-Riverside Consortium Partnership	16.738	11454	\$ 29,295	\$ -	\$ -
Edward Byrne Memorial Justice Assistance Grant 2009	16.738	2009DJBX0589	1,713,745	-	1,713,745
Edward Byrne Memorial Justice Assistance Grant 2010	16.738	2010DJBX0309	21,969	-	21,969
Edward Byrne Memorial Justice Assistance Grant 2011	16.738	2011DJBX2688	238,828	-	115,338
Edward Byrne Memorial Justice Assistance Grant 2012	16.738	2012DJBX0447	1,443,749	-	14,868
Edward Byrne Memorial Justice Assistance Grant 2013	16.738	2013DJBX0471	1,267,071	-	11,890
			4,714,657	-	1,877,810
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	51,265	-	51,265
			51,265	-	51,265
Total JAG Program Cluster			4,765,922	-	1,929,075
Total Bureau of Justice Assistance			4,811,438	-	1,929,075
D. Office for Victims of Crime					
Crime Victim Assistance					
(passed through Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence 2009	16.575	209289	(9,010)	-	-
Services to Victims of Domestic Violence 2010	16.575	209389	9,010	-	-
Victims of Crime Act 2013	16.575	213289	118,024	-	-
Services to Victims of Domestic Violence 2014	16.575	214289	177,043	-	-
			295,067	-	-
Antiterrorism Emergency Reserve					
Antiterrorism and Emergency Assistance Program	16.321	2014RFGXK012	2,343,543	-	-
Antiterrorism Crime Victim Response Program	16.321	2014RFGXK011	15,614	-	15,614
			2,359,157	-	15,614
Total Office for Victims of Crime			2,654,224	-	15,614
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	1,220,645	-	-
Solving Cold Cases with DNA FY 09/12	16.560	2009DNBXX194	64,886	-	-
Solving Cold Cases with DNA FY 2012	16.560	2012BNDXK004	358,999	-	-
			1,644,530	-	-
Total National Institute of Justice			1,644,530	-	-
F. Criminal Division					
Equitable Sharing Program					
Asset Forfeiture Program	16.922		3,737,526	-	-
			3,737,526	-	-
Total Criminal Division			3,737,526	-	-
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS 2007 Methamphetamine Initiative	16.710	2007-CK-WX-0239	65,248	-	-
COPS 2012 Hiring Recovery Program	16.710	2012-UL-WX-K014	1,402,723	973,048	-
COPS 2013 Hiring Recovery Program	16.710	2013ULWX0032	896,108	-	-
COPS 2014 Hiring Recovery Program	16.710	2014ULWX0032	289,642	-	-
Secure Our Schools 2009	16.710	2009-CK-WX-0682	247,078	-	-
Secure Our Schools 2011	16.710	2011-CK-WX-007	35,893	-	-
			2,936,692	973,048	-
Total Office of Community Oriented Policing Services			2,936,692	973,048	-
Total Department of Justice			16,771,633	980,611	2,130,730

CITY OF CHICAGO

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
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 2013	17.235	V-1412	\$ 500,991	\$ -	\$ 243,018
Senior Community Service Employment Program 2014	17.235	V-1512	412,427	-	191,912
			<u>913,418</u>	<u>-</u>	<u>434,930</u>
WIA Cluster					
WIA Adult Program					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Adult Program 2006	17.258	06-681009	(840)	-	(840)
WIA Adult Program 2007	17.258	07-681009	(2,759)	-	(2,759)
			<u>(3,599)</u>	<u>-</u>	<u>(3,599)</u>
WIA Youth Activities					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Youth Program 2007	17.259	07-681009	(947)	-	(947)
WIA Youth Program 2009	17.259	09-681009	(1,416)	-	(1,416)
			<u>(2,363)</u>	<u>-</u>	<u>(2,363)</u>
Total WIA Cluster			<u>(5,962)</u>	<u>-</u>	<u>(5,962)</u>
WIA Dislocated Workers					
(passed through Illinois Department of Commerce and Economic Opportunity)					
WIA Dislocated Workers Program 2008	17.260	08-761009	(337)	-	(337)
			<u>(337)</u>	<u>-</u>	<u>(337)</u>
Total Employment Training Administration			<u>907,119</u>	<u>-</u>	<u>428,631</u>
Total Department of Labor			<u>907,119</u>	<u>-</u>	<u>428,631</u>
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		86,422,451	-	-
Federal Airport O'Hare	20.106		1,360,744	-	-
Federal Airport Midway	20.106		4,465,617	-	-
			<u>92,248,812</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			<u>92,248,812</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	13,204	3,301	-
Gateway Green Kennedy Expressway Landscape Enhancements	20.205	Various	382,583	95,646	-
Clark Street Ramps @ Roosevelt Road	20.205	Various	106,186	26,547	-
South Water Viaduct from Stetson Ave to Beaubien	20.205	Various	275,034	68,758	-
Canal Street Viaduct/Madison to Taylor - Phase I	20.205	Various	683,748	170,937	-
Pedestrian Countdown Signals (Various Locations) Design	20.205	Various	4,117	457	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	95,487	23,872	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	233,168	58,292	-
Grand Avenue Improvement: Central Avenue to Lamon Avenue	20.205	Various	55,624	13,906	-
63rd Street/Morgan - Wallace & Halsted	20.205	Various	114,383	143,496	-
Commuter Bicycle Parking and Promotion	20.205	Various	25,674	6,419	-
Bike-to-Transit Connections	20.205	Various	16,691	4,173	-
35th Street Bicycle and Pedestrian Bridge	20.205	Various	5,266,449	1,316,612	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	94,184	23,546	-
Bike Share Program	20.205	Various	709,285	177,321	-
Installation of Bicycle Racks @ Various Locations Series VII	20.205	Various	3,618	904	-
Lake Front/Navy Pier Flyover	20.205	Various	139,182	139,182	-
35th St Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	140,438	35,110	-
43rd Street Pedestrian Bridge Phase 1	20.205	Various	2,010	502	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	44,141	11,035	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	4,301,364	1,843,442	-
Street for Cycling Project #3 Phase I & II	20.205	Various	434,611	108,653	-
Street for Cycling Project #2 Phase I & II	20.205	Various	93,516	23,379	-
Chicago Safe Routes to School Phase I & II	20.205	Various	124,554	-	-
Chicago Streets for Cycling Project No. 2	20.205	Various	845,729	211,432	-
Arterial Street ADA Ramps 2010 (Central)	20.205	Various	37,937	9,484	-
Arterial Street Resurfacing Project 59 - North Area	20.205	Various	109,708	329,124	-
Arterial Street Resurfacing Project 60 - Central Area	20.205	Various	76,915	230,746	-

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Highway Planning and Construction (cont.)					
Arterial Street Resurfacing Project 61 - South Area	20.205	Various	\$ 155,435	\$ 466,305	\$ -
Arterial Street Resurfacing Project 62 - Far South Area	20.205	Various	429,356	1,288,069	-
Lake Street @ Ogden : CTA Column Relocation	20.205	Various	16,355	4,089	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	4,694	1,174	-
Root Street Viaduct Over Dan Ryan Exp I-90/94	20.205	Various	25,045	2,783	-
Improvement of Traffic Signals @ Various Locations City Wide	20.205	Various	249,127	62,282	-
Burley Avenue: 106th to 126th Place	20.205	Various	31,573	7,893	-
US 41 Mainline Relocation - Harbor Ave to 79th Street	20.205	Various	668,882	668,882	-
Congress Parkway Wells and Michigan	20.205	Various	(92,493)	(215,818)	-
Wacker Drive: Viaduct Utility Relocation	20.205	Various	493,377	123,344	-
Wacker Dr. Randolph St/Adams St.	20.205	Various	14,567	19,423	-
Wacker Drive (Congress to Adams Street)	20.205	Various	337,614	189,664	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	43,794	10,949	-
West Loop Terminal Plan Phase II	20.205	Various	32,359	8,090	-
Airport Rail Coordination & Plans	20.205	Various	1,193	298	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	32,926	10,975	-
Preliminary Planning	20.205	Various	28,651	-	-
South Lake Front Transportation Study	20.205	Various	71,824	-	-
Chicago Sustainable Infrastructure Standards	20.205	Various	1,103	276	-
Transportation Planning and Programing	20.205	Various	42	11	-
Rock Island Corridor Trail Project (Feasibility Study)	20.205	Various	7,328	1,832	-
Far South RR Relocation Study	20.205	Various	42,156	10,539	-
Union Station Master Plan: Phase III	20.205	Various	220,674	55,169	-
Transportation Planning & Programming	20.205	Various	4,723	1,181	-
Transportation Planning & Programming	20.205	Various	338,504	84,626	-
Halsted Street Bridge Over North Branch	20.205	Various	115,979	-	-
Museum of Science & Industry 57th and Lake Shore Drive	20.205	Various	266,833	66,708	-
Milwaukee Ave. Section 3 Improvement - N. Kilpatrick Avenue to Addison	20.205	Various	4,235,873	1,058,968	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	63,538	-	-
2005/2006 Structural Bridge Inspection	20.205	Various	36,377	9,094	-
Arterial Streets ADA Ramps 2011 (North)	20.205	Various	20,714	5,178	-
Arterial Streets ADA Ramps 2011 (Central)	20.205	Various	261,270	65,317	-
Arterial Street Resurfacing (Central Area) Project	20.205	Various	(20,966)	-	-
Arterial Street Resurfacing (South Area) Project	20.205	Various	32,999	-	-
Arterial Street Resurfacing (Far South Area) Project	20.205	Various	62	-	-
2009 Bridge & Viaduct Painting Contract A	20.205	Various	16,634	-	-
Milwaukee Avenue Improvements, Addison to Belmont	20.205	Various	146,381	36,595	-
ADA Ramp Improvements Project 56 & 60-Central Area	20.205	Various	100,340	25,085	-
ADA Ramp Improvements Project 57 & 61-South Area	20.205	Various	427,735	106,934	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	6,000,893	6,000,893	-
Madison Street Viaduct Over Union Station	20.205	Various	(27,855)	(6,964)	-
West Jackson Blvd. Over Union Station	20.205	Various	(164,660)	-	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	61,340	15,335	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	(30,632)	(7,658)	-
Vaulted Sidewalk ADA Ramps State St Corridor-Haddock Place to Jackson	20.205	Various	115,726	28,931	-
Vaulted Sidewalk ADA Ramps Michigan Ave Corridor-Lake to Van Buren	20.205	Various	185,938	46,484	-
Milwaukee Avenue: Lawrence to Erie	20.205	Various	1,633	408	-
ASR-ADA Ramps Improvements Projects #51 (North Area)	20.205	Various	295,348	126,578	-
Oakwood Blvd. Viaduct at the Illinois Central Railroad Tracks	20.205	Various	223,693	55,923	-
ASR-ADA Ramps Improvements Project #52 (Central Area)	20.205	Various	328,642	140,846	-
ASR-ADA Ramps Improvements Project #53 (South Area)	20.205	Various	727,313	311,706	-
ASR-ADA Ramps Improvements Project #54 (Far South Area)	20.205	Various	743,315	318,564	-
City Wide Traffic Studies	20.205	Various	23,370	5,843	-
Torrence Avenue Over Calumet River	20.205	Various	338,124	-	-
2008 Traffic Signal Modification Construction (Various Locations)	20.205	Various	1,859,167	464,792	-
2009 Traffic Signal Modernization Construction (Various Locations)	20.205	Various	2,030,138	507,535	-
Racine Ave: 35th to 39th Street/37th St: Morgan to Racine Avenue	20.205	Various	13,820	3,455	-
STP 2006 Traffic Signal Modernization Construction	20.205	Various	7,987	1,997	-
Ashland Avenue Viaduct Over Pershing Road	20.205	Various	7,624,038	1,906,009	-
Western Ave. Interconnect. Diversey to Congress	20.205	Various	(3,473)	(868)	-
Burnham Park, Gateway Landscaping (31st St to Oakwood Blvd)	20.205	Various	65,134	16,284	-
Burnham Park, Gateway Landscaping (23rd St to 56th St)	20.205	Various	90,875	38,946	-
Stony Island Ave interconnect Midway Plaisance to 95th Street	20.205	Various	172,968	43,242	-
Ashland Ave. Viaduct Over Pershing Road	20.205	Various	4,042	1,010	-
Broadway-Sheridan Rd, Devon to Hollywood Signal Interconnect System (Design)	20.205	Various	138,516	34,629	-
Fullerton Streetscape - Ashland to Southport	20.205	Various	4,804	1,201	-
Western Avenue Viaduct over Belmont Avenue Phase II	20.205	Various	939,872	234,968	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	180,838	45,210	-
Cortland Street Bridge Over North Branch of Chicago River	20.205	Various	265,780	66,445	-
Webster Street Bridge Over North Branch of Chicago River	20.205	Various	195,879	48,970	-
Irving Park Bridge Over the Chicago River	20.205	Various	87,783	21,946	-
Chicago Avenue Bridge Over the North Branch of Chicago River	20.205	Various	16,906	4,227	-
Wells Street Bridge Over Main Branch of Chicago River - Phase II	20.205	Various	68,356	17,089	-
Wells Street Bridge Over Main Branch of Chicago River	20.205	Various	3,044,539	761,135	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	162,701	40,675	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	352,300	88,075	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	238,574	59,644	-
Foster Avenue: From Albany to Kimball Avenue	20.205	Various	744,608	186,152	-
2007 Bridge & Viaduct Painting Contract B	20.205	Various	5,005	1,251	-
Bridge & Viaduct Painting Contract #1	20.205	Various	61,906	15,477	-
Bridge & Viaduct Painting Contract #2	20.205	Various	49,038	12,260	-
Reconstruction of the Wacker Drive Viaduct Between Randolph St and Franklin St	20.205	Various	236,078	59,020	-

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Highway Planning and Construction (cont.)					
Michigan Avenue Viaduct Over Bishop Ford Expressway	20.205	Various	\$ 44,334	\$ 11,084	\$ -
Torrence Avenue Bridge Over the Calumet River	20.205	Various	30,908	123,630	-
Bloomington Trail #1 - Phase III	20.205	Various	21,424,590	-	-
West Ridge Nature Preserve	20.205	Various	517,080	129,270	-
2008 Bridge and Viaduct Painting Contract A	20.205	Various	12,609	3,152	-
2008 Bridge and Viaduct Painting Contract B	20.205	Various	463	116	-
Arterial Streets ADA Ramps - 2009	20.205	Various	480	120	-
W. Grand Improvement Lamon to Pulaski Road	20.205	Various	273,703	68,426	-
Traffic Control at Various Locations Citywide (STP 2008 TSM Design)	20.205	Various	6,642	1,660	-
Arterial Street Resurfacing Project #51 North Area	20.205	Various	358,549	89,637	-
Arterial Street Resurfacing Project #52 Central Area	20.205	Various	395,906	98,977	-
Arterial Street Resurfacing Project #53 South Area	20.205	Various	181,413	45,353	-
Arterial Street Resurfacing Project #54 Far South Area	20.205	Various	129,269	32,317	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	1,751,419	437,855	-
Procurement and Installation of Bicycle Parking	20.205	Various	96,311	24,078	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	60,433	15,108	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	4,199	1,050	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	30,014	7,504	-
2011 - Chicago Green Street Tree Planting Initiative Mid. South Area	20.205	Various	407,479	101,870	-
Blue Island 19th to 21st Street PH I & II	20.205	Various	71,809	17,952	-
Walk to Transit/Walk to Transit II Pedestrian Improvement	20.205	Various	76,624	19,156	-
Safe Routes to School & High School	20.205	Various	116,187	29,047	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	550,385	137,596	-
Chicago Bikes Marketing Campaign	20.205	Various	223,163	55,791	-
Stony Island Cycle Track	20.205	Various	122,770	30,693	-
Wacker Drive Congress Parkway Interchange Improvement	20.205	Various	2,332,735	583,184	-
Wacker Drive Viaduct Reconstruction Randolph to Monroe	20.205	Various	573,929	143,482	-
Wacker Drive Viaduct Reconstruction Monroe to Van Buren	20.205	Various	3,612,945	903,236	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	23,650	5,912	-
Chicago West Side Safe Routes to School Enhancements	20.205	Various	51,778	-	-
Transportation Planning and Programming	20.205	Various	293,424	73,356	-
Arterial Street Resurfacing Project 63-North Area	20.205	Various	2,787,108	696,777	-
Arterial Street Resurfacing Project 64-Central Area	20.205	Various	2,224,087	556,022	-
Arterial Street Resurfacing Project 65-South Area	20.205	Various	3,131,774	782,943	-
Arterial Street Resurfacing Project 66-Far South Area	20.205	Various	1,774,821	443,705	-
ADA Ramp Improvements Project 55 & 59 - North Area	20.205	Various	27,955	6,989	-
ADA Ramp Improvements Project 58 & 62 Far South Area	20.205	Various	4,512	1,128	-
Montrose Harbor Bridges and Underpass Improvement	20.205	Various	102,932	25,733	-
Streets for Cycling IV #1	20.205	Various	48,995	12,249	-
Streets for Cycling IV #2	20.205	Various	113,183	28,296	-
43rd Street Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	57,302	14,326	-
Weber Spur Trail (Phase I & II)	20.205	Various	49,414	12,353	-
Chicago Riverwalk Wacker Drive, State Street to LaSalle	20.205	Various	230,614	57,654	-
Chicago Area Alternative Fuels	20.205	Various	775,723	-	-
ARRA - Arterial Street Resurfacing (Central Area) Project	20.205	Various	1	-	-
ARRA - City Wide Miscellaneous Viaduct Improvement	20.205	Various	(565)	-	-
ARRA - LaSalle Drive/Clark Lake Shore Drive	20.205	Various	2,570	-	-
			<u>95,878,111</u>	<u>26,798,643</u>	<u>-</u>
Total Highway Planning and Construction Cluster			95,878,111	26,798,643	-
Highway Research and Development Program (passed through Illinois Department of Transportation)					
IGO Peer to Peer Car Sharing Program	20.200	VP-6000(438)	141,415	-	-
			<u>141,415</u>	<u>-</u>	<u>-</u>
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program					
Chicago Riverwalk - State to LaSalle	20.223	TIFA1-2013-1004A	25,915,194	-	-
			<u>25,915,194</u>	<u>-</u>	<u>-</u>
Total Federal Highway Administration			121,934,720	26,798,643	-
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	1,572,924	393,231	-
Conrail Bikeway-Phase III	20.500	Various	8,931	2,233	-
Transit Red/Blue Line	20.500	Various	5,091	1,273	-
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	198	49	-
Southwest Transit Extension ROW	20.500	Various	8,263	2,066	-
LaSalle/Congress Intermodal Transfer	20.500	Various	12,547	3,137	-
			<u>1,607,954</u>	<u>401,989</u>	<u>-</u>

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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
Federal Transit - Formula Grants					
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027	\$ 2,130,278	\$ -	\$ -
Morgan Street Elevated CTA Green Line Station	20.507	IL-90-X012	92,543	39,661	-
Union Station Transportation Center	20.507	IL-95-X013	4,693,532	1,173,383	-
Union Station Transportation and Central Loop BRT	20.507	IL-03-0282-0	949,178	406,790	-
			<u>7,865,531</u>	<u>1,619,834</u>	<u>-</u>
Total Federal Transit Cluster			9,473,485	2,021,823	-
Alternatives Analysis					
Carroll Avenue Alternatives Analysis	20.522	IL-95-X009	222,628	55,657	-
			<u>222,628</u>	<u>55,657</u>	<u>-</u>
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Clark/Division CTA Subway Station	20.505	Various	12,291,078	1,365,675	-
2012-2013 Transportation Planning Grant	20.505	Various	32,726	8,182	-
Chicago Bus Rapid Transit Master Plan	20.505	Various	14,237	3,559	-
			<u>12,338,041</u>	<u>1,377,416</u>	<u>-</u>
Total Federal Transit Administration			22,034,154	3,454,896	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
Chicago Bicycle Safety Initiative	20.600	PB2-1051-209	8,087	12,130	-
Pedestrian and Bicycle Safety Initiative	20.600	PB-13-255	27,277	63,647	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	OP-14-0176	137,574	321,006	-
IDOT Sustained Traffic Enforcement Program	20.600	AP-15-206	83,750	-	-
Injury Prevention (CPS)	20.600	OP-14-0185	108,059	-	-
IDOT - STEP (Safety Traffic Enforcement Program)	20.600	AP140184	204,449	-	-
			<u>569,196</u>	<u>396,783</u>	<u>-</u>
Alcohol Impaired Driving Countermeasures Incentive Grants (passed through Illinois Department of Transportation)					
Local Alcohol Program	20.601	AP-15-207	18,754	-	-
Local Alcohol Program	20.601	OP13305	(12,483)	-	-
			<u>6,271</u>	<u>-</u>	<u>-</u>
Total Highway Safety Cluster			575,467	396,783	-
National Priority Safety Programs (passed through Illinois Department of Transportation)					
Crash Data Integration and Web Reporting 2013/14	20.616	OP-14-0313	112,647	-	-
Crash Data Integration and Web Reporting 2014/15	20.616	OP-26-0220	139,969	-	-
IDOT - LAP (Local Alcohol Program)	20.616	AP140183	441,326	-	-
			<u>693,942</u>	<u>-</u>	<u>-</u>
Total National Highway Traffic Safety Administration			1,269,409	396,783	-
Total Department of Transportation			237,487,095	30,650,322	-
VIII. Department of Treasury					
Treasury Executive Office for Asset Forfeiture (TEOAF)					
Treasury Forfeiture Fund	21.UNKNOWN		49,685	-	-
			<u>49,685</u>	<u>-</u>	<u>-</u>
Total Department of Treasury			49,685	-	-
IX. National Endowment for the Arts					
Promotion of the Arts Grants to Organizations and Individuals					
NEA Artworks Loops and Variations	45.024	1462007024	50,000	-	-
			<u>50,000</u>	<u>-</u>	<u>-</u>

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Promotion of the Arts Partnership Agreements (passed through Illinois Arts Council) Community Arts Access Program FY 13/14	45.025	20140724	\$ 145,500 145,500	\$ 36,375 36,375	\$ - -
Total National Endowment for the Arts			195,500	36,375	-
X. Institute of Museum and Library Services					
A. Office of Library Services					
Grants to States (passed through Illinois State Library) Talking Book Center FY 2014/2015	45.310	14SL258038	144,468	32,775	-
Talking Book Center FY 2013/2014	45.310	14SL258038	164,532	249,345	-
			309,000	282,120	-
Total Office of Library Services			309,000	282,120	-
Total Institute of Museum and Library Services			309,000	282,120	-
XI. 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	L174863	3,230,432 3,230,432	- -	- -
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency) Public Water Supply Loan Program	66.468	L175025	10,346,491 10,346,491	- -	- -
Great Lakes Program Calumet Hydrologic Master Plan	66.469	USEPA 1206	134,395 134,395	- -	- -
Total Office of Water			13,711,318	-	-
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	8,258 8,258	- -	- -
Total Office of Solid Waste and Emergency Response			8,258	-	-
C. Office of the Administrator					
Performance Partnership Grants Air Pollution Control 2013	66.605	FA-14203	600,257	-	-
Air Pollution Control 2014	66.605	FA-15202	215,113	-	-
			815,370	-	-
Total Office of the Administrator			815,370	-	-
Total Environmental Protection Agency			14,534,946	-	-
XII. Department of Energy					
ARRA - Conservation Research and Development (Recovery Act Funded) ARRA Chicago Area Alternative Fuel Deployment	81.086	DE-EE0002541	227,071 227,071	- -	- -
Renewable Energy Research and Development Chicago Climate Action Plan Advanced Transportation Tech Initiative	81.087	DEF G3605GO86	424,817 424,817	- -	- -

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (Recovery Act Funded) (passed through Chicago Metropolitan Agency for Planning)					
ARRA CMAP-EECBG SUBGRANT #1	81.128	C-11-0046	\$ (150,000) (150,000)	\$ - -	\$ - -
Total Department of Energy			501,888	-	-
XIII. 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 2011/2012	93.044	T31212	(473)	623	(155)
Area Aging Plan 2012/2013	93.044	T31312	179,517	5,182	58,804
Area Aging Plan 2013/2014	93.044	T31412	3,204,272	4,829,886	1,049,612
Area Aging Plan 2014/2015	93.044	T31512	1,075,276	1,405	352,224
			4,458,592	4,837,096	1,460,485
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.045	T31312	576,126	-	188,720
Area Aging Plan 2013/2014	93.045	T31412	3,195,917	-	1,046,875
Area Aging Plan 2014/2015	93.045	T31512	1,044,339	-	342,090
			4,816,382	-	1,577,685
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.053	T31312	263,177	-	86,208
Area Aging Plan 2013/2014	93.053	T31412	2,667,900	-	873,914
Area Aging Plan 2014/2015	93.053	T31512	571,672	-	187,260
			3,502,749	-	1,147,382
Total Aging Cluster			12,777,723	4,837,096	4,185,552
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Elder Abuse and Neglect	93.041	APS1516	748,739	-	732,363
Senior Medicare Patrol	93.041	FY2014SMP	20,000	-	20,000
Area Aging Plan 2012/2013	93.041	T13312	23,661	-	7,751
Area Aging Plan 2014/2015	93.041	T13412	19,405	-	6,356
			811,805	-	766,470
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	22,280	-	7,298
Area Aging Plan 2013/2014	93.042	T31412	53,088	-	17,390
Area Aging Plan 2014/2015	93.042	T31512	33,167	-	10,864
			108,535	-	35,552
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	19,135	-	6,268
Area Aging Plan 2013/2014	93.043	T31412	186,791	-	61,186
			205,926	-	67,454
National Family Caregiver Support, Title III, Part E (passed through Illinois Department on Aging)					
Area Aging Plan 2012/2013	93.052	T31312	80,398	-	26,336
Area Aging Plan 2013/2014	93.052	T31412	1,306,039	-	427,814
Area Aging Plan 2014/2015	93.052	T31512	300,140	-	98,316
			1,686,577	-	552,466
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs (passed through AGE Options)					
ADRC Options Counseling	93.048	ADRC-OC1312	1,900	-	-
			1,900	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
Affordable Care Act - Medicare Improvements for Patients and Providers					
(passed through Illinois Department of Insurance)					
Senior Health Insurance Program BFY 11/12	93.518	AS151312	\$ (6)	\$ -	\$ -
Senior Health Insurance Program BFY 13/14 (passed through Illinois Department on Aging)	93.518	AS151412	1,131	-	-
Medicare Improvements for Patients and Providers BFY 13/14	93.518	MIPAAAA1412	122,885	-	-
			124,010	-	-
Total Administration for Community Living			15,716,476	4,837,096	5,607,494
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	10-231036	981,170	-	953,396
CSBG 2013	93.569	13-231036	278,636	-	(15,175)
CSBG 2014	93.569	14-231036	10,196,988	-	2,507,852
			11,456,794	-	3,446,073
CCDF Cluster					
Child Care and Development Block Grant					
(passed through Illinois Department of Human Services)					
Child Care 2013/2014	93.575	FCSS100434	1,332,696	-	1,110,717
			1,332,696	-	1,110,717
Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
(passed through Illinois Department of Human Services)					
Child Care 2012/2013	93.596	FCSR100434	(110)	-	-
Child Care 2014/2015	93.596	FCST100424	9,250,840	-	-
			9,250,730	-	-
Total CCDF Cluster			10,583,426	-	1,110,717
Head Start					
Early Headstart 2010	93.600	05CH0101/46	(400)	-	(400)
Early Headstart 2011	93.600	05CH0101/47	14,950	-	(82)
Early Headstart 2012	93.600	05CH0101/48	(12,331)	-	(12,331)
Early Headstart 2013	93.600	05CH0101/49	(10,481)	-	(16,476)
Early Headstart 2014	93.600	05CH0101/50	5,662,598	-	4,778,870
Early Headstart 2015	93.600	05CH8460/01	562,615	-	420,036
Headstart 2005	93.600	05CH0101/41	2,172	-	-
Headstart 2011	93.600	05CH0101/47	(1,198)	-	(1,198)
Headstart 2012	93.600	05CH0101/48	(10,174)	-	(10,174)
Headstart 2013	93.600	05CH0101/49	(10,004)	-	(119,302)
Headstart 2014	93.600	05CH0101/50	111,452,996	-	95,041,905
Headstart 2015	93.600	05CH8460/01	8,727,287	-	7,404,226
			126,378,030	-	107,485,074
ARRA-Head Start (Recovery Act Funded)					
ARRA Head Start Expansion Year 2	93.708	05SH0101/02	(35)	-	-
			(35)	-	-
Social Services Block Grant					
(passed through Illinois Department of Human Services)					
Chicago Family Case Management 2014-2015	93.667	FCSTU03143	700,876	-	-
TITLE XX-A.S.N. FY 13/14	93.667	FCSSJ00048	473,283	59,711	454,995
TITLE XX-Challenge FY 13/14	93.667	FCSSJ00229	187,112	22,278	179,881
TITLE XX-DARE FY 13/14	93.667	FCSSJ00231	440,264	64,747	423,251
TITLE XX-A.S.N. FY 14/15	93.667	FCSTJ00048	201,132	-	189,190
TITLE XX-Challenge FY 14/15	93.667	FCSTJ00229	85,307	-	80,615
TITLE XX-DARE FY 14/15	93.667	FCSTJ00231	205,841	-	194,527
			2,293,815	146,736	1,522,459
Total Administration for Children and Families			150,712,030	146,736	113,564,323
C. Centers for Medicare and Medicaid Services					
Medical Assistance Program					
(passed through Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778		2,555,531	-	-
			2,555,531	-	-
Total Centers for Medicare and Medicaid Services			2,555,531	-	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
D. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness (PHEP)					
Public Health Preparedness and Response for Bioterrorism 2011	93.069	5U90TP517008-11	\$ (30,796)	\$ -	\$ -
Public Health Emergency Preparedness 2012	93.069	5U90TP00507-01	180	-	45
Public Health Emergency Preparedness 2013	93.069	5U90TP00507-02	6,031,790	-	1,504,708
Public Health Emergency Preparedness 2014	93.069	5U90TP00507-03	3,546,961	-	-
			<u>9,548,135</u>	<u>-</u>	<u>1,504,753</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Control and Elimination 2013	93.116	PS500444-32	3,446	-	-
TB Control and Elimination 2014	93.116	5U52PS500444	1,112,303	-	-
			<u>1,115,749</u>	<u>-</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Strategies to Promote Healthy Teen 2013	93.136	5U88CE002054-3	368,373	-	143,214
Dating Matters: Strategies to Promote Healthy Teen 2014	93.136	5U88CE002054-4	90,569	-	28,706
			<u>458,942</u>	<u>-</u>	<u>171,920</u>
Immunization Cooperative Agreements					
Immunization and Vaccines for Children 2012	93.268	H23IP522565-10	86	-	-
Immunization and Vaccines for Children 2013	93.268	1H23IP000732	17,343	-	444
Immunization and Vaccines for Children 2014	93.268	5U23IP000732	4,055,270	-	380,359
			<u>4,072,699</u>	<u>-</u>	<u>380,803</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 2012	93.733	3H23I000691	370,413	-	15,079
			<u>370,413</u>	<u>-</u>	<u>15,079</u>
PPHF: Community Transformation Grants - Small Communities Program financed solely by Public Prevention and Health Funds					
Community Transformation Grant - Health CPS Services 2013	93.737	13-0123-PR5	293,049	-	-
			<u>293,049</u>	<u>-</u>	<u>-</u>
National Public Health Improvement Initiative					
National Public Health Improvement Initiative NPHI - Capacity Building Assistance to Strengthen Public Health Infrastructure and Performance 2013	93.292	5U58CD001271-04	219,018	-	-
			<u>219,018</u>	<u>-</u>	<u>-</u>
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 2011	93.521	5U50C1000894	476,534	-	-
Building Epidemiology and Health IT Capacity Program 2013	93.521	5U50C1000894	(101,562)	-	-
Building Epidemiology and Health IT Capacity Program 2014	93.521	1U50CK000367	206,625	-	-
			<u>581,597</u>	<u>-</u>	<u>-</u>
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds					
Immunization Infrastructure 2012	93.539	1H123I000054	8,707	-	8,707
Increasing Human Papillomavirus (HPV) Vaccination Coverage Rate 2013	93.539	3H23IP000732	633,479	-	142,872
			<u>642,186</u>	<u>-</u>	<u>151,579</u>
HIV Prevention Activities - Health Department Based					
Enhanced Comprehensive HIV Prevention Planning (ECHPP)	93.940	5U65PS003627	12,124	-	-
HIV Behavioral Surveillance 2013	93.940	1U1BPS003260-03	13,261	-	13,454
HIV Behavioral Surveillance 2014	93.940	5UIBPS003260-04	564,789	-	240,912
HIV Prevention 2013	93.940	5U62PS003644-02	641,842	-	-
HIV Prevention 2014	93.940	5U62PS003644-03	8,257,910	-	1,929,907
			<u>9,489,926</u>	<u>-</u>	<u>2,184,273</u>
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS 2013	93.944	IU62PS003955	1,099	-	-
HIV/AIDS 2014	93.944	5U62PS003955	1,011,814	-	-
Medical Monitoring Project 2013	93.944	5U62PS001610	184,976	-	-
Medical Monitoring Project 2014	93.944	5U62PS001610	237,846	-	-
			<u>1,435,735</u>	<u>-</u>	<u>-</u>
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
Comprehensive STD Prevention System 2012	93.977	5H25PS001367	(1,126)	-	-
Comprehensive STD Prevention System 2013	93.977	5H25PS001367	316,403	-	-
STD Prevention 2014	93.977	1H25PS004341	1,704,075	-	132,691
			<u>2,019,352</u>	<u>-</u>	<u>132,691</u>
Total Centers for Disease Control and Prevention			<u>30,246,801</u>	<u>-</u>	<u>4,541,098</u>

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
E. Office of the Secretary					
Teenage Pregnancy Prevention Program (passed through Chicago Public Schools)					
Teen Pregnancy Prevention 2011	93.297	2H89HA00008	\$ 206,806	\$ -	\$ -
			206,806	-	-
National Bioterrorism Hospital Preparedness Program					
National Bioterrorism Hospital Preparedness Program 2012	93.889	5U90TP00507-01	5,662	-	1,412
National Bioterrorism Hospital Preparedness Program 2013	93.889	5U90TP00507-02	2,442,709	-	609,365
National Bioterrorism Hospital Preparedness Program 2014	93.889	5U90TP00507-03	315,719	-	229,394
			2,764,090	-	840,171
Total Office of the Secretary			2,970,896	-	840,171
F. Health Resources and Services Administration					
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project Grant 2005	93.914	6H89HA00008	490	-	-
HIV Emergency Relief Project & Minority Aids Initiative Program 2012	93.914	2H89HA00008-22	(11,282)	-	(11,282)
HIV Emergency Relief Project & Minority Aids Initiative Program 2013	93.914	2H89HA00008-23	9,616,320	-	9,616,320
HIV Emergency Relief Ryan White TITLE I 2014	93.914	2H89HA00008-24	19,540,953	-	16,014,426
			29,146,481	-	25,619,464
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Outpatient EIS Program 2013	93.918	5H76HA00114-21	439	-	-
Ryan White Part C Outpatient EIS Program 2014	93.918	5H76HA00114-22	495,514	-	-
			495,953	-	-
Healthy Start Initiative					
Healthy Start - Eliminating Disparities in Perinatal Health 2013	93.926	5H49MC00103	557,338	-	-
			557,338	-	-
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant 2013	93.994	43480106B	11,944	-	-
Dental Sealant 2014	93.994	53480106C	11,706	-	-
Maternal and Child Health Services 2013	93.994	46080050B	2,155,090	-	-
Maternal and Child Health Services 2014 (passed through Illinois Department of Human Services)	93.994	56380011C	2,004,049	-	-
Maternal and Child Health Services 2011	93.994	Q11G1366280	24	-	-
Maternal and Child Health Services 2012	93.994	FCS4301781	74	-	-
Chicago Family Case Management 2012	93.994	FCSRE01742	128	-	-
Chicago Family Case Management 2013	93.994	FCSSU03143	655,167	-	-
			4,838,182	-	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (passed through Illinois Department of Human Services)					
Healthy Families of Illinois 2013	93.505	FCSSS00674	104,010	-	48,947
Healthy Families of Illinois 2014	93.505	FCSTS00674	126,617	-	68,751
			230,627	-	117,698
Total Health Resources and Services Administration			35,268,581	-	25,737,162
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 2013	93.959	43CSC0006267	582,756	-	582,756
IDASA 2014	93.959	43CTC0006267	332,223	-	332,223
Substance Abuse and AIDS Prevention Program FY 2013/2014	93.959	FCSSP01557	69,969	4,095	-
Substance Abuse and AIDS Prevention Program FY 2014/2015	93.959	FCSTP01557	67,460	37,295	-
			1,052,408	41,390	914,979
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE) 2011	93.243	1U79SM060708	(39)	-	-
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE) 2012	93.243	5U79SM060708	145,712	-	98,738
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE) 2013	93.243	5U79SM060708	1,208,055	-	860,178
			1,353,728	-	958,916
Total Substance Abuse and Mental Health Services Administration			2,406,136	41,390	1,873,895

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
H. National Institutes of Health					
Diabetes, Digestive and Kidney Diseases Extramural Research (passed through the University of Chicago)					
Diabetes Translation Research Program 2011	93.847	FP047431-A	\$ 104,235	\$ -	\$ -
			104,235	-	-
Total National Institutes of Health			104,235	-	-
Total Department of Health and Human Services			239,980,686	5,025,222	152,164,143
XIV. 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	11,794	-	-
Foster Grandparent Program 2013	94.011	12SFNIL004	347,568	-	-
Foster Grandparent Program 2014	94.011	12SFNIL004	224,283	-	-
			583,645	-	-
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2013	94.016	12SCNIL001	172,736	-	-
Senior Companion Program 2014	94.016	12SCNIL001	112,515	-	-
			285,251	-	-
Total Foster Grandparent/ Senior Companion Cluster			868,896	-	-
Total Corporation for National and Community Service			868,896	-	-
XV. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentive Planning and Assistance Program FY 2013/2014	96.008	1WIP130503600100	134,878	-	-
Work Incentive Planning and Assistance Program FY 2014/2015	96.008	5WIP130503600200	109,469	-	-
			244,347	-	-
Total Social Security Administration			244,347	-	-
XVI. Department of Homeland Security					
Assistance to Firefighters Grant					
Assistance to Firefighters-Fire Prevention	97.044	EM25010FP013	(1,722)	-	-
Fire Prevention and Safety FY 13/14	97.044	2012FP01081	1,083	-	-
			(639)	-	-
Port Security Grant Program					
Port Security Grant Program - 2011	97.056	EMW2011PUK01	51,834	-	-
Port Security Grant Program - 2013	97.056	EMW-2013-PU-00368	408,343	-	-
			460,177	-	-
Homeland Security Grant Program (passed through Illinois Emergency Management Agency)					
Metropolitan Medical Response System - 2011	97.067	11MMRSCHGO	235,249	-	-
Urban Areas Security Initiative Grant - 2011	97.067	11UASICHGO	3,300,555	-	-
Urban Areas Security Initiative Grant - 2012	97.067	12UASICHGO	12,648,117	-	-
Urban Areas Security Initiative Grant - 2013	97.067	13UASICHGO	18,410,753	-	-
			34,594,674	-	-
National Explosive Detection Canine Team Program					
National Explosive Detection Canine Team Program - Midway	97.072	HS5S0210HCAN	802,011	-	-
National Explosive Detection Canine Team Program - Midway	97.072		219,500	-	-
National Explosive Detection Canine Team Program - O'Hare	97.072		877,999	-	-
			1,899,510	-	-
Rail and Transit Security Grant Program (Passed through Chicago Transit Authority)					
Transit Security Grant Program FY 2008	97.075	08CTACPD	73,508	-	-
Transit Security Grant Program FY 2009	97.075	2009-RA-T9-K016	9,281	-	-
Transit Security Grant Program FY 2010	97.075	2010RAT0K044	195,000	-	-
Transit Security Grant Program FY 2011	97.075	2011RA00068	1,155,751	-	-
Transit Security Grant Program FY 2012	97.075	EMW2012RAK00	1,468,993	-	-
Transit Security Grant Program FY 2013	97.075	EMW2013RA000	3,227,198	-	-
			6,129,731	-	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2014 Federal Expenditures	2014 Non-Federal Expenditures	2014 Sub recipient Expenditures
Buffer Zone Protection Plan (BZPP) (passed through Illinois Emergency Management Agency) 2009-Buffer Zone Protection Program	97.078	VARIOUS	\$ (49,767) <u>(49,767)</u>	\$ - <u>-</u>	\$ - <u>-</u>
Airport Checked Baggage Screening Program TSA/EDS - Midway	97.100		360,000	-	-
TSA/EDS - O'Hare	97.100		<u>1,248,853</u>	<u>-</u>	<u>-</u>
			1,608,853	-	-
Regional Catastrophic Preparedness Grant Program (RCPGP) (passed through Illinois Emergency Management Agency) Regional Catastrophic Preparedness Grant Program 2010	97.111	10RCPGPCHG	7,792	-	-
Regional Catastrophic Preparedness Grant Program 2011	97.111	11RCPGPCHG	<u>598,793</u>	<u>-</u>	<u>-</u>
			606,585	-	-
 Total Department of Homeland Security			 <u>45,249,124</u>	 <u>-</u>	 <u>-</u>
TOTALS			\$ 726,463,491	\$ 45,234,964	\$ 220,736,609

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2014

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	\$ 5,499,389
U.S. Department of Commerce	252,543
U.S. Department of Housing and Urban Development	163,585,151
U.S. Department of the Interior	26,489
U.S. Department of Justice	16,771,633
U.S. Department of Labor	907,119
U.S. Department of Transportation	237,487,095
U.S. Department of Treasury	49,685
U.S. National Endowment for the Arts	195,500
U.S. Institute of Museum and Library Services	309,000
U.S. Environmental Protection Agency	14,534,946
U.S. Department of Energy	501,888
U.S. Department of Health and Human Services	239,980,686
U.S. Corporation for National and Community Service	868,896
U.S. Social Security Administration	244,347
U.S. Department of Homeland Security	<u>45,249,124</u>
Total Expenditures of Federal Awards	<u>\$ 726,463,491</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, 2014. 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, 2014

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.

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 2014 grant programs are based primarily on 2013 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 2014 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, 2014

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, 2014, are as follows:

U.S. Department of Health and Human Services;

CFDA No. 93.268: Vaccines valued at \$46,347,083, personnel valued at \$84,221, contractual valued at \$250,000, and SAS licenses valued at \$4,944.

CFDA No. 93.977: Personnel valued at \$740,489.

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 2014 vouchers totaled \$5,510,190.

The City of Chicago had no non-cash federally-funded insurance in effect during 2014.

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, 2014, are as follows:

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

CFDA No. 14.221: Balance of loans at December 31, 2014 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, 2014 for which the federal government is at risk: \$21,990,000.

<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	\$ 4,225,000
6,835,000	B-98-MC-17-0006	6/12/2008	3,610,000
15,000,000	B-10-MC-17-0006	11/17/2011	14,155,000

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 \$98,660,000 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. Loan disbursements made to the City of Chicago for the TIFIA project, as of December 31, 2014, total \$17,168,149. Expenditures incurred under this program totaled \$25,915,194 in 2014 and are reported under CFDA No. 20.223.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2014

NOTE 5 – LOANS AND LOAN GUARANTEES (cont.)

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, 2014.

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 2014, 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, a reconciliation of estimates may result. The 2014 SEFA includes Child Care program federal expenditures of \$1,332,696 allocated under CFDA 93.575 as confirmed by the pass through agency, IDHS, for the funding period July 1, 2013 through June 30, 2014. The IDHS confirmed federal funding for CFDA 93.596 for the same period, in the amount of \$7,025,685 was previously reported in the 2013 SEFA in the amount of \$7,394,897 (i.e., over-reported by \$369,212). Final confirmation from the pass through agency of 93.575/93.596 federal expenditures for the remainder of calendar year 2014 is not expected prior to submission of the 2014 SEFA and will be noted in the City of Chicago 2015 Single Audit Report.

In response to an IDHS Desk Review of the City's 2013 A-133 audit report, variances attributable to excess allocation of federal pass through expenditures to non-federal expenditure status in the City's 2012 SEFA were determined for the following IDHS contracts funded under CFDA 93.667; Title XX BG DFI ASN/FCSRJ00048, Title XX BG DFI CHALLENGE/FCSRJ00229, and Title XX BG DFI DARE/FCSRJ00231 in the amounts of \$1,814, \$29,417 and \$73,987 respectively. The 2012 excess allocations resulted in the under reporting of 2013 federal expenditures for these programs and are disclosed in the 2014 audit report to comply with IDHS officials' recommendation.

The Chicago Department of Public Health was the subrecipient of a federal award for administration of the Medicaid program (CFDA 93.778) through an agreement with the Illinois Department of Healthcare and Family Services (HFS) for the years 2014 and 2013. Expenditures related to this program are the result of administrative outreach claims that should be reported in the City's SEFA on an adjudicated date basis. An adjudicated date basis is defined as the fiscal year in which the reimbursement claim was submitted to the Centers for Medicare and Medicaid Services (CMS) for federal reimbursement on the subrecipient's behalf by HFS. Expenditures totaling \$1,736,134 were inadvertently omitted from the City's 2013 SEFA. The expenditures reported in the 2014 SEFA totaling \$2,555,531 represent claims submitted to CMS for the period July 1, 2013 through December 31, 2014.

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, 2014. 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.

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

Basis for Qualified Opinion on CFDA No. 93.778 Medical Assistance

As described in the accompanying schedule of findings and questioned costs, the City of Chicago did not comply with requirements regarding CFDA No. 93.778 Medical Assistance as described in Finding 2014-010 for Allowable Costs/Cost Principles, Cash Management, and Reporting. Compliance with such requirements is necessary, in our opinion, for the City of Chicago to comply with the requirements applicable to that program.

Qualified Opinion on CFDA No. 93.778 Medical Assistance

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 CFDA No. 93.778 Medical Assistance for the year ended December 31, 2014.

Unmodified Opinion on Each of the Other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed other 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 2014-002, 2014-003, 2014-004, 2014-005, 2014-006, 2014-007, 2014-008, and 2014-009. 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 each 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph 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. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2014-010 to be a material weakness.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2014-001, 2014-002, 2014-003, 2014-004, 2014-005, 2014-006, 2014-007, 2014-008, and 2014-009 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.

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 30, 2015

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2014

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? yes X none reported

Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

Type of auditor’s report issued on compliance for major programs: *Unmodified for all major federal programs except for CFDA No. 93.778 Medical Assistance, which was qualified.*

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>
14.218	CDBG Entitlement Grants Cluster – Community Development Block Grants/Entitlement Grants
14.264	Neighborhood Stabilization Program
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
20.205	Highway Planning and Construction
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
66.468	Capitalization Grants for Drinking Water State Revolving Funds
93.069	Public Health Emergency Preparedness (PHEP)
93.539	PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in Part by Prevention and Public Health Funds
93.575	CCDF Cluster – Child Care and Development Block Grant
93.596	CCDF Cluster – Child Care Mandatory and Matching Funds of the Child Care and Development Fund

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

FINDING 2014-001

CFDA No.	Not applicable
Federal Agency	Not applicable
Pass Through Agency	Not applicable
City Departments	Chicago Department of Finance Chicago Department of Family and Support Services Chicago Department of Public Health

Repeat of prior year finding 2013-002

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, 2014.

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, 2014.

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, 2014

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

FINDING 2014-002

CFDA No. 16.922 Equitable Sharing Program

Federal Agency U.S. Department of Justice

Pass-through Agencies Not applicable

City Department Chicago Police Department (CPD)

Criteria: According to the Guide to Equitable Sharing, interest earned on forfeited cash or proceeds must be deposited into the agency's equitable sharing revenue account and reported on the Equitable Sharing Agreement and Certification.

Condition/Context: The City Comptroller's Office tracked the activity of this program in a separate fund in the City's accounting system, and interest was recorded in this fund. However, the annual report prepared by the Chicago Police Department (CPD) did not identify the interest earnings. Approximately \$40,000 of interest income during 2014 was not reported on the annual report.

Effect: By omitting the interest earnings on the annual report, CPD was not in compliance with the program reporting requirements.

Questioned Costs: None noted

Cause: CPD was unaware of the interest tracked in the fund created by the Comptroller's Office, and therefore, did not report this interest on the annual report.

Recommendation: We recommend that CPD work with the Comptroller's Office to develop a process that communicates the information necessary to accurately complete the annual report.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-003

CFDA No.	14.218 Community Development Block Grant (CDBG) – Entitlement Grants
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Departments	Chicago Department of Streets and Sanitation Chicago Department of Finance

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 testing of expenditures, we noted three instances in our sample of forty where an employee's entire salary was charged to CDBG, however, supporting documentation provided indicated that only a portion of each employee's time was actually spent on CDBG activities. There were no personnel activity reports or equivalent documentation prepared in accordance with OMB Circular A-87.

Effect: Salaries charged to CDBG could be in excess of the actual time spent on CDBG activities.

Questioned Costs: Questioned costs are unable to be determined because personnel activity reports or equivalent documentation is not available to support the amounts that should have been charged to CDBG.

Cause: The City Departments involved with this finding do not have a consistent system for requiring personnel activity reports or equivalent documentation when employees spend their time on multiple grant or non-grant activities.

Recommendation: We understand the City is developing a time and effort reporting system which will be implemented by all City Departments in order to have employees charge their time across multiple grants and meet the applicable requirements. Until implemented, City Departments should continue to monitor employees' time allocations and maintain documentation required by OMB Circular A-87 for grants awarded prior to December 26, 2014 or the Uniform Guidance for Federal Awards for those grants awarded on or after December 26, 2014.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-004

CFDA Nos.	93.069 Public Health Emergency Preparedness 93.914 HIV Emergency Relief Project Grants 93.940 HIV Prevention Activities – Health Department Based 93.977 Preventative Health Services – Sexually Transmitted Diseases Control Grants 93.994 Maternal Child Health Block Grant to the States
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Human Services Illinois Department of Public Health Illinois Department of Healthcare and Family Services
City Department	Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2013-005

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 OMB Circular 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 were eleven instances of 81 payroll transactions sampled where an employee payroll-related item was charged 100% to a grant, and there was no semi-annual certification on file for this employee.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-004 (cont.)

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

Questioned Costs: Questioned costs could not be determined.

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 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 for grants awarded prior to December 26, 2014 or the Uniform Guidance for Federal Awards for those grants awarded on or after December 26, 2014.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-005

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 (CDPH)

Criteria: According to 42 USC 300ff-15, the Chicago Eligible Metropolitan Area (EMA), the geographic area eligible to receive Part A funds, must maintain its level of expenditures for HIV-related services to individuals with HIV disease at a level equal to its level of expenditures for the preceding fiscal year.

Condition/Context: For 2014, the EMA did not maintain the required expenditure levels.

Effect: As a result of the EMA's reduction in level of expenditures, CDPH is not in compliance with the maintenance of effort requirements of the grant.

Questioned Costs: None noted

Cause: CDPH is aware of the maintenance of effort requirement, however, expenditures have decreased due to Cook County's budget reductions, revised assumptions for selected costs, and general changes in utilization.

Recommendation: We recommend that CDPH work with the grantor to address the circumstances leading to reduced spending. CDPH should continue to provide documentation of maintenance of effort during the grant application process and seek alternatives for maximizing spending under the program.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-006

CFDA Nos.	93.069 Public Health Emergency Preparedness 93.977 Preventative Health Services – Sexually Transmitted Diseases Control Grants 93.944 Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance
Federal Agency	U.S. Department of Health and Human Services
Pass Through Agency	Not applicable
City Department	Chicago Department of Public Health (CDPH)

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: CDPH used an incorrect salary allocation when charging two employees' salaries to these grants. Specifically, CDPH charged an employee 100% to CFDA No. 93.069, when his A-87 salary certification stated he was only to be 98% charged to CFDA No. 93.069 and the remainder of time was to be charged to local funds. There was also one employee that should have been charged 90% to CFDA No. 93.977 and 10% to CFDA No. 93.944. However, this employee was allocated 50/50 between programs. Additionally, when an employee is not working solely on one federal program, the personnel activity reports should be used instead of a semi-annual certification.

Effect: CDPH submitted unallowable personnel expenditures for reimbursements.

Questioned Costs: Questioned costs are unable to be determined because personnel activity reports or equivalent documentation is not available to support the amounts that should have been charged to these programs.

Cause: CDPH is not properly reviewing allocations.

Recommendation: We understand the City, and specifically 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 for grants awarded prior to December 26, 2014 or the Uniform Guidance for Federal Awards for those grants awarded on or after December 26, 2014.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-007

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 Departments Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2013-004

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 all of the five subrecipients (delegate agencies) selected for testing. For the HIV Prevention Activities program, CDPH did not accurately report subawards for both of 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, 2014

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

FINDING 2014-008

CFDA No. 93.977 Preventative Health Services – Sexually Transmitted Diseases Control Grants

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

Pass-through Agencies Not applicable

City Department Chicago Department of Public Health (CDPH)

Criteria: According to the grant agreement, in order to assure that the awardee continues to serve low income, uninsured and underinsured women, CDPH must describe a plan for providing assistance (at least 13.5 percent of the overall award amount) to non-profit organizations that have demonstrated their ability to provide such safety net STD clinical preventive services. This assistance could be used to screen and treat women and their partners for CT and GC to prevent infertility.

Condition/Context: For 2014, CDPH awarded 6.75% of the required 13.5% of its total award to non-profit organizations.

Effect: CDPH is not in compliance with the earmarking requirement of the grant.

Questioned Costs: None noted

Cause: CDPH is aware of this requirement. However, there are not monitoring controls in place to ensure that this requirement is being followed.

Recommendation: We recommend that CDPH implements procedures to monitor its compliance with this requirement.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-009

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

Criteria: According to 31 USC 7502, each pass-through entity shall monitor the subrecipient's use of Federal awards through site visits, limited scope audits, or other means.

Condition/Context: CDPH did not properly monitor the program income received by the delegate agencies. The extent of the program income is not known.

Effect: There is a possibility that delegate agencies are not offsetting their reimbursement requests with the appropriate amount of program income.

Questioned Costs: None noted

Cause: CDPH is aware of this requirement and created a Program Income Form in 2012. However, after the employee who was in charge of monitoring subrecipient program income left during the year, CDPH did not put monitoring controls in place to ensure that this requirement was being followed.

Recommendation: We recommend that CDPH implements procedures to monitor its compliance with this requirement.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-010

CFDA No.	93.778 Medical Assistance Program
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agencies	Illinois Department of Healthcare and Family Services
City Department	Chicago Department of Public Health (CDPH)

Criteria: The A-102 Common Rule requires grantees maintain documentation that supports expenditures charged to grant programs. That documentation must agree to the amount claimed under the grant. OMB Circular A-87, 2 CFR part 225, includes general principles for determining allowable costs. The basic guidelines of these principles include a requirement that costs charged to federal programs are not also included as a cost or used to meet cost sharing or matching requirement of any other federal award.

Condition/Context: Our audit testing included payroll and non-payroll expenditures reported to the Illinois Department of Healthcare and Family Services for expenditures incurred in 2014.

CDPH allocates a portion of its rent and telephone expenditures to this grant. However, the Department has not maintained support for these charges or documentation of the calculation that is used to determine the allocation to the grant. For the year, we noted \$112,694 of rent and telephone reported under this program that did not have adequate supporting documentation. The reimbursement rate under this program was 50%; therefore, reimbursement of \$56,347 was received related to these expenditures.

In addition, our expenditure sample included 36 payroll transactions, of which we noted 27 transactions (including 31 employees) whose salaries charged to this program were also claimed under another federal program. These salaries are allowed to be claimed under this program, however, the reports require that amounts reimbursed under another program are deducted to arrive at a net cost to be claimed. It appears the salaries charged to other programs were not appropriately identified and reduced from the reimbursement claims made on the quarterly expenditure reports. For the year, we noted \$1,283,164 of salaries reported under this program that were also claimed and reimbursed under another federally funded grant. The reimbursement rate was 50%; therefore, reimbursement of \$641,582 was received related to these salaries.

Controls were not in place during the year to ensure that expenditures claimed under the program were properly identified, supported, and calculated.

Effect: CDPH over-claimed federal expenditures on the reimbursement requests filed in relation to this program.

Questioned Costs: As noted in the condition/context above, the City was reimbursed for unsubstantiated costs totaling \$56,347 and for salaries reimbursed under another funding source for costs totaling \$641,582. Questioned costs total \$697,929 for 2014.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2014

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

FINDING 2014-010 (cont.)

Cause: The calculation of the non-payroll expenditures was done several years ago by a Director of Finance, who has since retired. CDPH has continued to use the same amounts in its claims over the years, however, there is no documentation maintained that supports those allocations. Additionally, the listing of the personnel whose salaries are charged to this program is not reviewed regularly or cross-referenced with the reimbursements requested and received for other federal programs.

Recommendation: We recommend that CDPH develop and maintain a calculation to support the allocation of rent, telephone, and utility charges to this grant. In addition, we recommend that CDPH put in place additional controls to ensure that salaries are not claimed under more than one federal award.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2014**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2014

FINDING 2014-001

Department of Finance

The City continues to work with vendors and departments to ensure that invoices are received and paid on a timely basis. This ensures 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. The Department of Finance conducted additional training sessions through March 2015 to address end of year invoices received for the 2014 calendar year. Reinforced training was provided to both the Grant and Project Accounting Division's Voucher Audit and Tracking unit and the Accounts Payable section on how to review year end invoices, properly identify in which year the expenditure was incurred, and accordingly charge the expenditure to the proper period. As a result of this training, the City of Chicago's Department of Finance significantly reduced the cutoff errors related to the period 2014/2015. The cutoff items related to this finding pertain to the 2013/2014 period with the exception of one which affected 2014/2015 and was considered to be insignificant.

The City will continue to provide training for departmental finance officers that will also require monitoring and strict enforcement of cut-off policies and procedures citywide. The City of Chicago's Department of Finance will expand efforts for compliance enhancement to City Departments by requiring that they enforce cutoff policies for the 2015 audit year with the various City sub-recipients. Full implementation of sub-recipient cutoff policies is anticipated by the 2016 audit year.

Department of Public Health

The Department will establish guidelines and deadlines which will be communicated internally to all delegate agencies in the last quarter of 2015 that will also align with the annual deadlines imposed by the City of Chicago's Department of Finance to assist in ensuring that transactions are recorded in the proper accounting period. Specifically, the guidelines will encompass the following:

- 1) Due date for submittal of end of year encumbrances.
- 2) Deadline for receipt of current year's obligations.
- 3) Deadline when invoices must be submitted for review and payment.

Department of Family Support Services

The Department will review its procedures regarding expenditures charged during the year end cutoff and reporting process and will work with our delegate agencies and with the Department of Finance to ensure that invoices are received and paid on a timely basis so expenditures are recorded in the period in which they are incurred. The FSS Deputy Commissioner of Finance will be the contact for the corrective action.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2014

FINDING 2014-002

The Chicago Police Department (CPD) will implement the following corrective action:

On a quarterly basis, the accountant responsible for Fund 0B17 within the Office of Comptroller will review the Interest Income account to identify interest entries uploaded by the Treasury Office. Additionally, the accountant will communicate the amount of this interest earned to CPD so they can incorporate it into the process for the City Police Department.

FINDING 2014-003

The Department of Finance has directed that the Grant and Project Accounting Division (GPAD) and Voucher Audit employees record their daily activity into a Personal Activity Report (PAR) form that will report the percentage time of their work effort attributed to specified grants and corporate funding. The employee's manager will review and approve the completed PAR form and forward the form to the Assistant Comptroller and the designee responsible for retaining these forms.

Within ten days after the end of each quarter, quarterly summaries of the PAR time and grant information will be forwarded to a designated GPAD accountant responsible for reconciling and adjusting the percentage time summary from the PARs versus the actual payroll costs charged to the applicable grants. Adjusting entries will be reviewed by a manager and subsequently posted to the City's Financial Accounting System, as directed by the Assistant Comptroller, within 30 days after the end of each quarter.

An A-87 Salary Certification summarizing the PAR grants and time allocation information for that 6-month time period (January-June and July-December) will be prepared by the respective employee, approved by their manager, and then filed with the designated accounting unit and Assistant Comptroller as required by A-87 and the Uniform Guidance.

In regards to the Department of Streets and Sanitation (DSS), DSS will be instructed on the preparation of the PAR forms, the quarterly summaries leading to quarterly adjustments, and the Salary Certifications as described above. DSS will be required to complete these steps, prepare the documentation and recording entries, and provide copies of documents to the GPAD designee and Assistant Comptroller all on a timely basis.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2014

FINDING 2014-004

The Chicago Department of Public Health (CDPH) is currently developing a process that requires daily reporting of each employee's time and effort at the grant level. This daily recordkeeping by CDPH employees will be compiled and submitted to the respective manager for review and approval on a monthly basis. As CDPH will now maintain time and effort at the grant level, the allocated time will be correctly charged to the respective grant as appropriate. This manual process will be fully implemented by August 2015. This process will remain in effect until the electronic system of daily time and effort is implemented by the City of Chicago's Office of Budget and Management (OBM) department.

FINDING 2014-005

To demonstrate compliance with the Maintenance of Effort (MOE) provision of the Ryan White legislation, the Chicago Department of Public Health (CDPH) will improve the established process with County officials to consistently and regularly track the expenditures being made by the County for the provision of HIV-related core medical services and support services delivered in the Chicago Eligible Metropolitan Area (EMA). CDPH current procedures provide a reporting mechanism with the County to monitor and report the levels of funding for the provision of services for the Ryan White service categories.

To accomplish the intent of this provision, CDPH will continue to require that the County provide, in writing, an annual expenditure report that documents:

1. An accounting of expenditures made for the provision of Ryan White services categories.
2. An explanation of the County's methodologies for calculating expenditures at a level equal to the one-year period preceding the fiscal year. If expenditure levels are not equal, the County must provide an explanation to CDPH for the decrease in expenditures.

CDPH will continue to consult with HRSA to address the County's decreased level of expenditures.

FINDING 2014-006

As this Finding also relates to OMB Circular A-87 and specifically the accuracy of allocated amounts charged to correct grants, the Chicago Department of Public Health (CDPH) will mitigate this issue by implementing the following corrective action as noted previously under Finding 2014-004:

By August 2015, CDPH will fully implement a daily reporting process which will require that each employee maintain time and effort at the grant level. This record keeping will then be reviewed and approved by the respective manager on a monthly basis. Any time and amounts charged to a respective grant will be based on the approved record keeping report noted above.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2014

FINDING 2014-007

Effective with the August 2015 Federal Accountability and Transparency Act (FFATA) sub-award reporting, all Chicago Department of Public Health employees within the contracts department will be responsible for maintaining the data monthly as required for FFATA sub-award reporting.

The Deputy Commissioner of Finance and Administration will review the data maintained by the contracts department and will compare it against a master list to ensure each award is accurately reported. Upon the Deputy's final sign off, a member of CDPH's Grants Management team will submit the monthly FFATA sub-award report.

FINDING 2014-008

The Chicago Department of Public Health (CDPH) concurs with the audit finding. The isolated incident was due to the inability to timely identify adequate sub-awardees to appropriately receive the required funding. In 2015, CDPH enhanced our procedures which included the timely release of a competitive Request for Proposal process and sub-awardee assessment. As a result, CDPH met the minimum earmarking requirements.

FINDING 2014-009

Program income is derived from an activity or service funded by the Ryan White HIV/AIDS Program, such as sliding scale fees or other client cost-sharing payments. Program income remains with the delegate agency but it must be tracked and then added to the resources committed for the project or program and used to further the project or program objectives and/or to cover program costs. The Ryan White Program Monitors will ask that agencies report their program income as part of their quarterly reports based on the number of clients served and the number of units served as part of the funded service categories. At the end of the program year, the Director of Administration within the Chicago Department of Public Health will accumulate the totals from the quarterly reports to determine the annual program income for the respective delegate agency.

Additionally, the agency will be required to document that the income received has been added to the resources committed to the HIV care program.

FINDING 2014-010

By August 31, 2015, Chicago Department of Public Health (CDPH), under the leadership of the department's Deputy Commissioner of Finance and Administration, will review and, if necessary, revise its cost allocation plan for administrative and operational expenses related to its Family Case Management program (FCM). Included in the plan will be an assessment of total program expense, including operational and administrative costs not covered by grant dollars for which CDPH is eligible to seek Medicaid reimbursement for. Until this analysis is complete and a cost allocation plan has been approved, CDPH will not seek additional Medicaid reimbursement. CDPH will complete an annual review of its FCM cost allocation plan to ensure that non-grant covered expenses are properly accounted for when seeking Medicaid reimbursement.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2014

FINDING 2013-001

**BASIC FINANCIAL STATEMENT FINDINGS
OFFICE OF THE COMPTROLLER
DEPARTMENT OF AVIATION
EXPENDITURE CUTOFF — SIGNIFICANT DEFICIENCY**

The City's Department of Aviation (CDA) did 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).

2014 STATUS

CDA has instituted an automated program that will notify a vendor when an invoice is received 45 days after the service date, regardless of year-end or not. CDA personnel will be provided reports with those vendors that have been provided these notifications. The program began on July 21, 2014 and was developed by Unison Consulting in our Financial Management System. The full implementation of enhanced cutoff policies and procedures occurred at the end of 2014. This finding was closed in the 2014 audit.

FINDING 2013-002

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.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2014

FINDING 2013-002 (cont.)

2014 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. Training on invoice procedures was ongoing throughout the 2014 year. The Department of Finance conducted additional training sessions through March 2015 to address end of year invoices received for the 2014 calendar year. Reinforced training was provided to both the Grants and Project Accounting Division's Voucher Audit and Tracking Unit and the Accounts Payable section on how to review year end invoices, properly identify in which year the expenditure was incurred, and accordingly charge the expenditure to the proper period.

The City's Comptroller and Budget Director issued a joint citywide memorandum on November 21, 2014 to emphasize the procedures required to ensure that transactions are recorded in the proper accounting period and to outline required remedial action for all City departments in addressing the referenced audit finding. On December 4, 2014 an additional memorandum was issued to all departmental finance officers from the Department of Finance and the Office of Budget and Management identifying the annual procedures required 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 will prevent some end of the year cutoff issues. The design ensures that cancelled invoices are recorded against the appropriate period.

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

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)

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

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2014

FINDING 2013-003 (cont.)

2014 STATUS

The quarterly reports for January-March and April-June 2014 have been completed, have been reviewed, and all of the sites reports are stored on the Chicago Department of Public Health (CDPH) Women and Children's Health (WCH) Assistant Commissioner's secure drive. The reports will be moved to the WCH SharePoint site for improved access to the reports during future audits. Collected data and caseloads are reviewed monthly to validate the accuracy of the programs performance.

The grant has been moved from the Illinois Department of Human Services (IDHS) to the Illinois Department of Public Health (IDPH), and CDPH is working with IDPH to revise the Maternal and Child Health (MCH) quarterly report. The new report format has not been finalized. The goal is to have the new format completed and approved by IDPH in early November. The July-September 2014 report will not be completed until the report format is finalized.

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)

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.

2014 STATUS

During 2014, CDPH began the process of performing monthly reviews of awarded contracts to match to applicable grants and address required sub recipient reporting. Management anticipates that the full implementation of the review process will be completed in 2015.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2014

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)

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.

2014 STATUS

Previous revision of the A-87 Salary Certification form continues to be reviewed for further enhancement in 2014. CDPH will implement an additional process that will require CDPH employees to maintain time and effort at the grant level. This approved report will be used as the basis for completing the OMB Circular A-87 Salary Certification Form and any respective charge to a grant.

Additionally, CDPH in collaboration with the City's Office of Budget and Management is developing an electronic time and effort reporting system that will allow supervisors and staff the ability to more closely monitor activities so that appropriate cost allocation can be achieved. The above processes will remain in place until the electronic system is implemented.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2014

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)

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.

2014 STATUS

The Chicago Mayor's Office for People with Disabilities (MOPD) has recently foregone the risk assessment process and is currently monitoring all sub recipients on an annual basis, including documenting the monitoring procedures. The MOPD Deputy Commissioner completed documentation of the sub recipient fiscal monitoring for 2014 activity by December 31, 2014 and programmatic monitoring procedures in January, 2015.

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)

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.

2014 STATUS

The Section 3 report for NSP was inclusive of all the NSP programs (I, II, and III) and was filed on April 1, 2015. Pursuant to prior finding resolution, the Deputy Commissioner of Housing Preservation remains responsible for timely submission of the report.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2014

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)

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.

2014 STATUS

In the May 29, 2015 HUD Program Year-End Review Letter for Program Year 2014 from Ray Willis to Alexandra Holt, a determination was included that closed Finding 2013-008. It was determined that the City's reporting on FFATA was based on HUD's ability to load documents in the FSRs. HUD did not load all applicable grants into the system in order to enable the City to complete reporting requirements.

A FFATA certification form has been incorporated into the City's sub recipient contracting process beginning with the 4th quarter of 2014, however there were no new agreements processed until the 1st quarter of 2015.