

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2015

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, 2015, 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether 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, 2015 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Vuchow Krause LLP

Chicago, Illinois
July 29, 2016

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 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 2012	10.557	FCSRE00825	\$ (13,959)	\$ -	\$ (13,959)
Women, Infants and Children Program 2013	10.557	FCSSQ00825	(14,008)	-	(14,008)
Women, Infants and Children Program 2014	10.557	FCSTQ00825	2,499,076	-	790,676
Women, Infants and Children Program 2015	10.557	FCSUQ00825	2,107,758	-	497,342
Breastfeeding Peer Counseling (BPC) 2014	10.557	FCSTQ03592	11,478	-	11,478
Women Infant and Children Voucher Program (Nutritional Commodities) 2015 Direct Assistance	10.557	FCSUQ00825	5,756,566	-	-
			10,346,911	-	1,271,529
Total Food and Nutrition Service			10,346,911	-	1,271,529
B. Agricultural Marketing Service					
Farmers' Market and Local Food Promotion Program	10.168	14FMPPXIL006	59,381	-	-
			59,381	-	-
Total Agricultural Marketing Service			59,381	-	-
Total Department of Agriculture			10,406,292	-	1,271,529
II. Department of Commerce					
National Telecommunications and Information Administration ARRA - Broadband Technology Opportunities Program (BTOP) (Recovery Act Funded)					
ARRA BTOP - Sustainable Broadband Technology Adoption	11.557	1743B10507	(5,466)	-	(5,466)
			(5,466)	-	(5,466)
Total National Telecommunications and Information Administration			(5,466)	-	(5,466)
Total Department of Commerce			(5,466)	-	(5,466)
III. Department of Housing and Urban Development					
A. Office of Community Planning and Development					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant YR37	14.218	B11MC170006	(1,653)	-	(1,653)
Community Development Block Grant YR38	14.218	B12MC170006	(17,079)	-	(17,079)
Community Development Block Grant YR39	14.218	B13MC170006	600,439	-	(1,507,568)
Community Development Block Grant YR40	14.218	B14MC170006	8,095,779	-	1,254,525
Community Development Block Grant YR41	14.218	B15MC170006	80,684,569	-	31,783,518
Community Development Block Grant YR42	14.218	B16MC170006	1,558	-	-
Neighborhood Stabilization Program (NSP1) HERA 2009	14.218	B08MN170002	919,468	-	817,424
			90,283,081	-	32,329,167
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	93,685	-	-
			93,685	-	-
Emergency Solutions Grant Program					
Emergency Shelter Grant 2008	14.231	S-08-MC-17-0006	(625)	(625)	-
Emergency Shelter Grant Salvage 2010	14.231	S-10-MC-17-0006	121,073	121,073	121,073
Emergency Solutions Grant 2011	14.231	E-11-MC-17-0006	374,587	374,587	374,587
Emergency Solutions Grant 2012	14.231	E-12-MC-17-0006	(374,664)	(374,664)	(374,664)
Emergency Solutions Grant 2013	14.231	E-13-MC-17-0006	(5,983)	(5,983)	-
Emergency Solutions Grant 2014	14.231	E-14-MC-17-0006	804,493	804,493	802,586
Emergency Solutions Grant 2015	14.231	E-15-MC-17-0006	4,941,529	4,941,529	4,557,323
Emergency Solutions Grant Salvage 2011	14.231	E-11-MC-17-0006	299,472	299,472	299,472
Emergency Solutions Grant Salvage 2011	14.231	E-11-MC-17-0006	178,772	178,772	178,772
Emergency Solutions Grant Salvage 2012	14.231	E-12-MC-17-0006	400,000	400,000	400,000
Emergency Solutions Grant Salvage 2012	14.231	E-12-MC-17-0006	860,689	860,689	544,950
			7,599,343	7,599,343	6,904,099
Shelter Plus Care					
Shelter Plus Care	14.238	IL0172L5T101205	(353)	-	(353)
Shelter Plus Care	14.238	IL0107L5T101205	(73,278)	-	(73,278)
Shelter Plus Care	14.238	IL0423L5T100900	34,293	-	34,293
Shelter Plus Care	14.238	IL0422L5T100900	18,252	-	18,252
Shelter Plus Care	14.238	IL0461C5T101000	15,382	-	15,382
Shelter Plus Care	14.238	IL0496C5T101100	11,142	-	11,142
Shelter Plus Care	14.238	IL0093C5T100800	110,193	-	110,193
Shelter Plus Care	14.238	IL0422C5T100900	125,676	-	125,676
Shelter Plus Care	14.238	IL0434C5T100900	244,996	-	244,996
Shelter Plus Care	14.238	IL0461C5T101000	69,078	-	69,078
Shelter Plus Care	14.238	IL0496C5T101100	43,490	-	43,490
Shelter Plus Care	14.238	IL0374L5T101303	14,662	-	14,662
Shelter Plus Care	14.238	IL0143L5T101306	26,054	-	26,054

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
Shelter Plus Care (cont.)					
Shelter Plus Care	14.238	IL0151L5T101306	\$ 1,994	\$ -	\$ 1,994
Shelter Plus Care	14.238	IL0225L5T101306	16,893	-	16,894
Shelter Plus Care	14.238	IL0541L5T101301	44,287	-	44,287
Shelter Plus Care	14.238	IL0231L5T101302	14,434	-	14,434
Shelter Plus Care	14.238	IL0148L5T101306	67,445	-	67,445
Shelter Plus Care	14.238	IL0189L5T101306	155,296	-	155,296
Shelter Plus Care	14.238	IL0171L5T101306	9,755	-	9,755
Shelter Plus Care	14.238	IL0482L5T101303	46,161	-	46,161
Shelter Plus Care	14.238	IL0522L5T101302	137,346	-	137,346
Shelter Plus Care	14.238	IL0137L5T101306	96,137	-	96,137
Shelter Plus Care	14.238	IL0149L5T101306	200,648	-	200,648
Shelter Plus Care	14.238	IL0220L5T101306	147,335	-	147,335
Shelter Plus Care	14.238	IL0371L5T101305	101,482	-	101,482
Shelter Plus Care	14.238	IL0401L5T101305	58,335	-	58,335
Shelter Plus Care	14.238	IL0116L5T101306	172,108	-	-
Shelter Plus Care	14.238	IL0110L5T101306	84,637	-	-
Shelter Plus Care	14.238	IL0134L5T101306	75,491	-	75,491
Shelter Plus Care	14.238	IL0201L5T101306	129,809	-	-
Shelter Plus Care	14.238	IL0130L5T101304	68,863	-	68,863
Shelter Plus Care	14.238	IL0138L5T101306	164,105	-	164,105
Shelter Plus Care	14.238	IL0176L5T101306	23,928	-	23,928
Shelter Plus Care	14.238	IL0223L5T101306	100,878	-	100,878
Shelter Plus Care	14.238	IL0136L5T101306	154,204	-	154,204
Shelter Plus Care	14.238	IL0190L5T101306	45,754	-	45,754
Shelter Plus Care	14.238	IL0400L5T101305	201,767	-	201,767
Shelter Plus Care	14.238	IL0208L5T101306	82,993	-	82,993
Shelter Plus Care	14.238	IL0152L5T101306	483,493	-	483,493
Shelter Plus Care	14.238	IL0226L5T101306	282,535	-	282,535
Shelter Plus Care	14.238	IL0403L5T101305	68,487	-	68,487
Shelter Plus Care	14.238	IL0135L5T101306	212,660	-	212,660
Shelter Plus Care	14.238	IL0172L5T101306	66,061	-	66,061
Shelter Plus Care	14.238	IL0224L5T101306	169,375	-	169,375
Shelter Plus Care	14.238	IL0107L5T101306	521,865	-	521,865
Shelter Plus Care	14.238	IL0112L5T101306	242,758	-	242,758
Shelter Plus Care	14.238	IL0150L5T101306	228,916	-	228,916
Shelter Plus Care	14.238	IL0372L5T101305	323,580	-	323,580
Shelter Plus Care	14.238	IL0108L5T101407	44,212	-	44,212
Shelter Plus Care	14.238	IL0374L5T101404	165,797	-	165,797
Shelter Plus Care	14.238	IL0143L5T101407	283,925	-	283,925
Shelter Plus Care	14.238	IL0151L5T101407	272,869	-	272,869
Shelter Plus Care	14.238	IL0225L5T101407	199,697	-	199,697
Shelter Plus Care	14.238	IL0523L5T101403	92,806	-	92,806
Shelter Plus Care	14.238	IL0541L5T101403	555,108	-	555,108
Shelter Plus Care	14.238	IL0148L5T101407	341,050	-	328,622
Shelter Plus Care	14.238	IL0522L5T101403	297,819	-	297,819
Shelter Plus Care	14.238	IL0137L5T101407	209,278	-	204,723
Shelter Plus Care	14.238	IL0189L5T101407	399,783	-	343,210
Shelter Plus Care	14.238	IL0149L5T101407	387,539	-	387,539
Shelter Plus Care	14.238	IL0482L5T101404	88,692	-	88,692
Shelter Plus Care	14.238	IL0171L5T101407	19,191	-	19,191
Shelter Plus Care	14.238	IL0220L5T101407	306,614	-	306,614
Shelter Plus Care	14.238	IL0401L5T101406	113,491	-	113,491
Shelter Plus Care	14.238	IL0371L5T101406	184,415	-	184,415
Shelter Plus Care	14.238	IL0116L5T101407	281,353	-	-
Shelter Plus Care	14.238	IL0110L5T101407	149,334	-	-
Shelter Plus Care	14.238	IL0134L5T101407	88,348	-	86,526
Shelter Plus Care	14.238	IL0201L5T101407	180,356	-	-
Shelter Plus Care	14.238	IL0130L5T101405	67,060	-	67,060
Shelter Plus Care	14.238	IL0093L5T101401	79,001	-	79,001
Shelter Plus Care	14.238	IL0136L5T101407	111,818	-	111,818
Shelter Plus Care	14.238	IL0138L5T101407	187,145	-	187,145
Shelter Plus Care	14.238	IL0176L5T101407	983	-	-
Shelter Plus Care	14.238	IL0223L5T101407	87,933	-	87,933
Shelter Plus Care	14.238	IL0190L5T101407	42,262	-	42,262
Shelter Plus Care	14.238	IL0400L5T101406	127,487	-	127,487
Shelter Plus Care	14.238	IL0152L5T101407	164,951	-	164,951
Shelter Plus Care	14.238	IL0208L5T101407	45,089	-	45,089
Shelter Plus Care	14.238	IL0226L5T101407	132,626	-	132,626
Shelter Plus Care	14.238	IL0403L5T101406	26,286	-	26,286
Shelter Plus Care	14.238	IL0107L5T101407	48,022	-	48,022
Shelter Plus Care	14.238	IL0135L5T101407	45,124	-	45,124
Shelter Plus Care	14.238	IL0172L5T101407	5,702	-	5,702
Shelter Plus Care	14.238	IL0224L5T101407	32,030	-	32,030
Shelter Plus Care	14.238	IL0150L5T101407	21,192	-	21,192
Shelter Plus Care	14.238	IL0112L5T101407	24,782	-	24,782
Shelter Plus Care	14.238	IL0372L5T101406	63,493	-	63,493
Shelter Plus Care	14.238	IL0596L5T101400	41	-	-
			11,616,106	-	10,542,108
HOME Investment Partnerships Program					
HOME 2010	14.239	M10MC170201	9,909	-	-
HOME 2011	14.239	M11MC170201	(311,636)	-	-
HOME 2012	14.239	M12MC170201	714,167	-	-
HOME 2013	14.239	M13MC170201	10,451,460	-	-
HOME 2014	14.239	M14MC170201	2,315,157	364,237	-
HOME 2015	14.239	M15MC170201	1,518,478	-	-
			14,697,535	364,237	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
Housing Opportunities for Persons with AIDS					
HOPWA 2013 - 2015	14.241	ILH13F001	\$ 130,150	\$ -	\$ 130,150
HOPWA 2014 - 2016	14.241	ILH14F001	11,943	-	11,943
HOPWA 2015 - 2017	14.241	ILH15F001	7,238,370	-	6,884,714
HOPWA PSH 2013	14.241	ILH120009	506,591	-	408,854
			<u>7,887,054</u>	<u>-</u>	<u>7,435,661</u>
Community Development Block Grants Section 108 Loan Guarantees					
Section 108 - GX Chicago, LLC	14.248	B10MV170006	1,005,361	-	-
			<u>1,005,361</u>	<u>-</u>	<u>-</u>
ARRA - Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II) 2010	14.256	B09LNIL0025	4,405,334	-	4,317,264
			<u>4,405,334</u>	<u>-</u>	<u>4,317,264</u>
Neighborhood Stabilization Program					
Neighborhood Stabilization Program (NSP III) 2011	14.264	B11MN170002	546,965	-	426,205
			<u>546,965</u>	<u>-</u>	<u>426,205</u>
ARRA - Homelessness Prevention & Rapid Re-Housing					
ARRA - Homelessness Prevention & Rapid Re-Housing	14.257	S09MY170006	(6,913)	-	(6,913)
			<u>(6,913)</u>	<u>-</u>	<u>(6,913)</u>
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants					
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters	14.269	B13MS170001	1,118,310	-	319,080
			<u>1,118,310</u>	<u>-</u>	<u>319,080</u>
Total Office of Community Planning and Development			<u>139,245,861</u>	<u>7,963,580</u>	<u>62,266,671</u>
B. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers					
(passed through Chicago Housing Authority)					
Chicago Housing Authority 2014	14.871	11383	(1,383)	-	(1,383)
Chicago Housing Authority 2015	14.871	11541	1,499,362	-	854,291
			<u>1,497,979</u>	<u>-</u>	<u>852,908</u>
Total Housing Voucher Cluster			<u>1,497,979</u>	<u>-</u>	<u>852,908</u>
HOPE VI Cluster					
Choice Neighborhoods Implementation Grants 2012	14.889	IL5A507CNI110	159,628	-	-
			<u>159,628</u>	<u>-</u>	<u>-</u>
Total HOPE VI Cluster			<u>159,628</u>	<u>-</u>	<u>-</u>
Total Office of Public and Indian Housing			<u>1,657,607</u>	<u>-</u>	<u>852,908</u>
C. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program 2011	14.905	ILLHD0221-11	(1,913)	-	-
Lead Hazard Reduction Demonstration Grant Program 2014	14.905	ILLHD0270-14	355,404	-	202,038
			<u>353,491</u>	<u>-</u>	<u>202,038</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>353,491</u>	<u>-</u>	<u>202,038</u>
Total Department of Housing and Urban Development			<u>141,256,959</u>	<u>7,963,580</u>	<u>63,321,617</u>
IV. Department of Justice					
A. Violence Against Women Office					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supervised Visitation & Safe Exchange	16.527	2009CWAXK013	169,579	-	123,222
			<u>169,579</u>	<u>-</u>	<u>123,222</u>
Violence Against Women Formula Grants					
(passed through Illinois Criminal Justice Information Authority)					
Violence Against Women-Domestic Violence Protocol 2014	16.588	613007	57,208	77,724	-
Services to Victims of Domestic Violence Help Line 2014/2015	16.588	613115	208,122	-	-
Services to Victims of Domestic Violence Help Line 2015/2016	16.588	214115	82,526	-	15,996
			<u>347,856</u>	<u>77,724</u>	<u>15,996</u>
Total Violence Against Women Office			<u>517,435</u>	<u>77,724</u>	<u>139,218</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
B. Office of Juvenile Justice and Delinquency Prevention					
Juvenile Accountability Block Grants					
(passed through Illinois Criminal Justice Information Authority)					
Juvenile Block Grant 2014	16.523	FCSTR03403	\$ 136,873	\$ 19,596	\$ -
Juvenile Block Grant 2015	16.523	FCSUR03403	39,602	4,400	-
			176,475	23,996	-
Juvenile Justice and Delinquency Prevention Allocation to States					
Juvenile Justice Council Program 2014	16.540	FCSTR03508	51,749	-	-
			51,749	-	-
Gang Resistance Education & Training					
Gang Resistance Education & Training 2010 - 2012	16.737	2010-JV-FX-0019	14,449	-	-
			14,449	-	-
National Forum on Youth Violence Prevention					
National Forum on Youth Violence	16.819	2013-NY-FX-K001	126,027	-	-
			126,027	-	-
Total Office of Juvenile Justice and Delinquency Prevention			368,700	23,996	-
C. Bureau of Justice Assistance					
Bulletproof Vest Partnership Program					
Bulletproof Vest 2012	16.607	N/A	(1,249)	-	-
			(1,249)	-	-
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance 2010	16.738	2010-DJ-BX-0309	1,268,438	-	1,268,401
Edward Byrne Memorial Justice Assistance 2011	16.738	2011-DJ-BX-2688	70,916	-	62,611
Edward Byrne Memorial Justice Assistance 2012	16.738	2012-DJ-BX-0447	218,589	-	18,598
Edward Byrne Memorial Justice Assistance 2013	16.738	2013-DJ-BX-0471	648,318	-	14,461
Edward Byrne Memorial Justice Assistance 2014	16.738	2014-DJ-BX-0155	1,450,356	-	20,231
Altgeld Riverside Consortium Partnership 2014	16.738	11441	3,346	-	-
			3,659,963	-	1,384,302
Criminal and Juvenile Justice and Mental Health Collaboration Program					
Justice & Mental Health Collaboration 2014	16.745	2014-MO-BX-0002	23,437	-	-
			23,437	-	-
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	21,011	-	21,011
			21,011	-	21,011
Total Bureau of Justice Assistance			3,703,162	-	1,405,313
D. Bureau of Justice Statistics					
Special Data Collections and Statistical Studies					
National Crime Statistics Exchange (NCS-X) Implementation 2015	16.734	N/A	34,320	-	-
			34,320	-	-
Total Bureau of Justice Statistics			34,320	-	-
E. Office for Victims of Crime					
Antiterrorism Emergency Reserve					
Antiterrorism and Emergency Assistance Program 2014	16.321	2014-RF-GX-K012	72,471	-	-
Antiterrorism Crime Victim Response Program 2014	16.321	2014-RF-GX-K011	614,118	-	465,162
			686,589	-	465,162
Crime Victim Assistance					
(passed through Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence 2014/2015	16.575	214289	60,143	-	-
Services to Victims of Domestic Violence 2015/2016	16.575	215289	166,466	-	-
			226,609	-	-
Total Office for Victims of Crime			913,198	-	465,162
F. National Institute of Justice					
National Institute of Justice Research, Evaluation and Development Project Grants					
Solving Cold Cases with DNA FY 2012	16.560	2012-BN-DX-K004	133,910	-	-
			133,910	-	-
Paul Coverdell Forensic Sciences Improvement Grant Program					
Paul Coverdell Forensic Science Improvement 2014	16.742	2014-CD-BX-0027	160,325	-	-
			160,325	-	-
Total National Institute of Justice			294,235	-	-

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
G. Criminal Division					
Equitable Sharing Program					
Asset Forfeiture Program	16.922	N/A	\$ 3,194,232	\$ -	\$ -
			3,194,232	-	-
Total Criminal Division			3,194,232	-	-
H. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS Hiring Recovery Program 2012	16.710	2012-UL-WX-0014	957,188	1,672,055	-
COPS Hiring Recovery Program 2013	16.710	2013-UL-WX-0032	1,458,430	-	-
COPS Hiring Recovery Program 2014	16.710	2014-UL-WX-0032	1,287,503	860,932	-
COPS Secure Our Schools 2008	16.710	2008-CK-WX-0661	53,841	4,900	-
Community Policing Development 2014	16.710	2014-CK-WX-0007	35,195	-	-
			3,792,157	2,537,887	-
Total Office of Community Oriented Policing Services			3,792,157	2,537,887	-
Total Department of Justice			12,817,439	2,639,607	2,009,693
V. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2012/2013	17.235	V-13-12	14	-	-
Senior Community Service Employment Program 2014/2015	17.235	V-15-12	499,106	-	222,876
Senior Community Service Employment Program 2015/2016	17.235	V-16-12	432,095	-	189,722
			931,215	-	412,598
Total Employment Training Administration			931,215	-	412,598
Total Department of Labor			931,215	-	412,598
VI. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106	N/A	74,792,891	-	-
Federal Airport O'Hare	20.106	N/A	145,230	-	-
Federal Airport Midway	20.106	N/A	9,253,767	-	-
			84,191,888	-	-
Total Federal Aviation Administration			84,191,888	-	-
B. Federal Highway Administration					
Highway Research and Development Program (passed through Illinois Department of Transportation)					
IGO Peer to Peer Car Sharing Program	20.200	VP-6000(438)	17,821	-	-
			17,821	-	-
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
Chicago Green Street Tree Planting Initiative Westside Area 2012	20.205	Various	10,442	2,610	-
Gateway Green Kennedy Expressway Landscape Enhancements	20.205	Various	52,932	13,233	-
Adams Street Viaduct Over Union Station	20.205	Various	338,975	225,983	-
South Water Viaduct from Stetson Ave to Beaubien	20.205	Various	89,536	22,384	-
Canal Street Viaduct/Madison to Taylor - Phase I	20.205	Various	732,471	183,118	-
Pedestrian Countdown Signals (Various Locations) Design	20.205	Various	44,746	4,972	-
Laramie Ave. Viaduct at Polk Street	20.205	Various	166,400	41,600	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	75,701	18,925	-
Intersection Improvements at Kedzie Ave. at Belmont Ave. Clark St. at LaSalle Dr.	20.205	Various	69,624	7,736	-
North Avenue Bridge Over Chicago River - Phase III	20.205	Various	750	250	-
35th Street Bicycle and Pedestrian Bridge	20.205	Various	5,892,384	1,473,096	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	42,104	10,526	-
Bike Share Program	20.205	Various	805,243	201,311	-
Lake Front/Navy Pier Flyover	20.205	Various	120,396	51,598	-
35th St Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	6,620	1,655	-
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	23,074	5,768	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	5,249,511	2,249,791	-
Street for Cycling Project #2 Phase I & II	20.205	Various	84,436	21,109	-
Chicago Safe Routes to School Phase I & II	20.205	Various	58,118	-	-
Chicago Streets for Cycling Project No. 2	20.205	Various	28,778	7,194	-
Arterial Street ADA Ramps (Central) 2010	20.205	Various	21,490	5,373	-
Arterial Street Resurfacing Project 59 - North Area	20.205	Various	55,079	165,236	-
Arterial Street Resurfacing Project 60 - Central Area	20.205	Various	69,584	278,338	-

See accompanying notes to schedule of expenditures of federal awards.

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Highway Planning and Construction (cont.)					
Arterial Street Resurfacing Project 61 - South Area	20.205	Various	\$ 24,923	\$ 99,693	\$ -
Arterial Street Resurfacing Project 62 - Far South Area	20.205	Various	226,694	528,953	-
Lake Street @ Ogden : CTA Column Relocation	20.205	Various	56,551	14,138	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	21,455	5,364	-
Improvement of Traffic Signals @ Various Locations City Wide	20.205	Various	64,933	16,233	-
Burley Avenue: 106th to 126th Place	20.205	Various	49,749	12,437	-
US 41 Mainline Relocation - Harbor Ave to 79th Street	20.205	Various	338,294	338,294	-
Congress Parkway Wells and Michigan	20.205	Various	62,491	145,813	-
Wacker Drive: Viaduct Utility Relocation	20.205	Various	5,298	589	-
Wacker Drive: Randolph St./Adams St.	20.205	Various	5,387	3,591	-
Wacker Drive: Congress to Adams Street	20.205	Various	721,920	481,280	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	5,321	591	-
Transportation Planning Grant 2012/2013	20.205	Various	22,746	5,687	-
Chicago Bus Rapid Transit Master Plan	20.205	Various	145,191	36,298	-
Airport Rail Coordination & Plans	20.205	Various	(596)	(149)	-
Central Area Bus Rapid Transit - East/West Transit Corridor	20.205	Various	2,784	928	-
Preliminary Planning	20.205	Various	1,347	-	-
Chicago Sustainable Infrastructure Standards	20.205	Various	48,897	12,224	-
Far South RR Relocation Study	20.205	Various	47,396	11,849	-
Union Station Master Plan: Phase III	20.205	Various	64,302	16,076	-
Transportation Planning & Programming	20.205	Various	17,039	4,260	-
Halsted Street Bridge Over North Branch Canal	20.205	Various	271,686	-	-
Milwaukee Avenue Montrose to Kilpatrick	20.205	Various	154,854	-	-
Morse Avenue Streetscape	20.205	Various	17,655	-	-
Museum of Science & Industry 57th and Lake Shore Drive	20.205	Various	197,399	49,350	-
Milwaukee Avenue Section 3 Improvement - N. Kilpatrick Avenue to Addison	20.205	Various	198,503	49,626	-
Lincoln/Ashland/Belmont Phase I & II	20.205	Various	42,143	-	-
Structural Bridge Inspection 2005/2006	20.205	Various	6,426	1,606	-
Arterial Streets ADA Ramps (North) 2011	20.205	Various	83,246	20,812	-
Arterial Street Resurfacing (North Area) Project #55	20.205	Various	(3,304)	-	-
Arterial Street Resurfacing (South Area) Project #57	20.205	Various	74,420	-	-
Arterial Street Resurfacing (Far South Area) Project #58	20.205	Various	127,769	-	-
Milwaukee Avenue Improvements, Addison to Belmont	20.205	Various	197,428	49,357	-
ADA Ramp Improvements Project 56 & 60-Central Area	20.205	Various	340,137	85,034	-
ADA Ramp Improvements Project 57 & 61-South Area	20.205	Various	256,458	64,114	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	10,175,730	10,175,730	-
Madison Street Viaduct Over Union Station	20.205	Various	4,730	1,182	-
Grand Avenue (Fullerton - Narragansett)	20.205	Various	384	96	-
West Jackson Blvd. Over Union Station	20.205	Various	329,610	-	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	168,012	42,003	-
Milwaukee Ave. Improvements - Montrose Ave. to Gale Street	20.205	Various	213,633	53,408	-
Arterial Street ADA Ramp Program 2007	20.205	Various	62,146	15,536	-
Arterial Street ADA Ramp Program 2008	20.205	Various	12,010	-	-
Kedzie Ave. at Marquette Park Lagoons	20.205	Various	194,417	83,321	-
Arterial Street - ADA Ramps Project# 51 & 54	20.205	Various	2,501	625	-
Vaulted Sidewalk ADA Ramps Michigan Ave Corridor-Lake to Van Buren	20.205	Various	127,871	31,968	-
ASR-ADA Ramps Improvements Project #51 (North Area)	20.205	Various	1,270,632	544,557	-
ASR-ADA Ramps Improvements Project #52 (Central Area)	20.205	Various	1,318,179	878,786	-
ASR-ADA Ramps Improvements Project #53 (South Area)	20.205	Various	539,833	359,889	-
ASR-ADA Ramps Improvements Project #54 (Far South Area)	20.205	Various	33,208	22,139	-
Oakwood Blvd. Viaduct at the Illinois Central Railroad Tracks	20.205	Various	525,275	131,319	-
City Wide Traffic Studies	20.205	Various	6,082	1,520	-
Torrence Avenue Over Calumet River	20.205	Various	49,941	12,485	-
Traffic Signal Modification Construction (Various Locations) 2008	20.205	Various	108,685	27,171	-
Traffic Signal Modernization Construction (Various Locations) 2009	20.205	Various	302,294	75,573	-
Ashland Avenue Viaduct Over Pershing Road	20.205	Various	1,872,592	468,148	-
Stony Island Ave Interconnect Midway Plaisance to 95th Street	20.205	Various	44,059	11,015	-
Broadway-Sheridan Road, Devon to Hollywood Signal Interconnect System (Design)	20.205	Various	23,510	5,878	-
Vertical Clearance Improvement Cermak Road @ Kenton	20.205	Various	9,098	-	-
Fullerton Streetscape - Ashland to Southport	20.205	Various	1,700	425	-
Western Avenue Viaduct over Belmont Avenue Phase II	20.205	Various	210,182	52,546	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	143,540	35,885	-
Cortland Street Bridge Over North Branch of Chicago River	20.205	Various	46,710	11,677	-
Webster Street Bridge Over North Branch of Chicago River	20.205	Various	114,364	28,591	-
Irving Park Bridge Over the Chicago River	20.205	Various	318,332	79,583	-
Wells Street Bridge Over Main Branch of Chicago River - Phase II	20.205	Various	(17,219)	(4,305)	-
Wells Street Bridge Over Main Branch of Chicago River - Phase III	20.205	Various	866,555	216,639	-
Fullerton Drive Bridge over Lincoln Park Lagoon	20.205	Various	401,468	100,367	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	81,301	20,325	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	56,872	14,218	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	157,344	39,336	-
Foster Avenue: From Albany to Kimball Avenue	20.205	Various	120,814	30,203	-
Bridge & Viaduct Painting Contract #1	20.205	Various	748,583	187,146	-
Bridge & Viaduct Painting Contract #2	20.205	Various	2,168	542	-
Western Avenue Signal Interconnect Congress to Cermak	20.205	Various	(14,217)	(3,554)	-
Torrence Avenue Bridge Over the Calumet River	20.205	Various	5,442	12,698	-
Bloomngdale Trail #1 - Phase III	20.205	Various	20,743,422	-	-
Chicago Area Green Fleet	20.205	Various	140,000	-	-
West Ridge Nature Preserve	20.205	Various	2,233,067	558,267	-
DIVVY Bike Sharing Expansion Program - 2014	20.205	Various	3,000,000	-	-
Ashland Avenue TSP (Cermak to 95th Street)	20.205	Various	203,506	-	-
Western Ave over Belmont Viaduct Removal Corridor Improvements	20.205	Various	77,163	19,291	-
Bridge and Viaduct Painting Contract B 2008	20.205	Various	22,661	5,665	-
Traffic Control at Various Locations Citywide (STP 2008 TSM Design)	20.205	Various	2,630	658	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	2,542,135	635,534	-
Procurement and Installation of Bicycle Parking	20.205	Various	68,602	17,150	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	128,472	32,118	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	112,707	28,177	-

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Highway Planning and Construction (cont.)					
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	\$ 436	\$ 109	\$ -
Chicago Green Street Tree Planting Initiative Mid. South Area 2011	20.205	Various	5,510	1,378	-
Blue Island 19th to 21st Street PH I & II	20.205	Various	41,343	10,336	-
Safe Routes to School & High School	20.205	Various	19,131	4,783	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	199,564	49,891	-
Chicago Bikes Marketing Campaign	20.205	Various	285,745	71,436	-
Stony Island Cycle Track	20.205	Various	20,399	5,100	-
Wacker Drive Congress Parkway Interchange Improvement	20.205	Various	702,383	175,596	-
Wacker Drive Viaduct Reconstruction Monroe to Van Buren	20.205	Various	395,417	98,854	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	43,733	10,933	-
Chicago West Side Safe Routes to School Enhancements	20.205	Various	41,174	-	-
Transportation Planning	20.205	Various	64,861	16,215	-
Transportation Planning and Programming	20.205	Various	230,926	57,732	-
Damen Avenue/Elston Ave/Fullerton Avenue	20.205	Various	4,065,455	-	-
Arterial Street Resurfacing Project 63-North Area	20.205	Various	2,982,899	745,725	-
Arterial Street Resurfacing Project 64-Central Area	20.205	Various	3,888,533	972,133	-
Arterial Street Resurfacing Project 65-South Area	20.205	Various	3,480,255	870,064	-
Arterial Street Resurfacing Project 66-Far South Area	20.205	Various	3,087,307	771,827	-
Bridge & Viaduct Painting Contract #3	20.205	Various	445,277	111,319	-
Bridge & Viaduct Painting - Contract #4	20.205	Various	476,306	119,076	-
Pin & Link Assembly Expansion Joint Retrofits	20.205	Various	2,433,601	608,400	-
ADA Ramp Improvements Project 55 & 59 - North Area	20.205	Various	285,291	71,323	-
ADA Ramp Improvements Project 58 & 62 Far South Area	20.205	Various	59,055	14,764	-
Montrose Harbor Bridges and Underpass Improvement	20.205	Various	387,585	96,896	-
Pedestrian Bridge over Metra 43rd Street	20.205	Various	404,268	101,067	-
Streets for Cycling IV #1	20.205	Various	286,066	71,517	-
Streets for Cycling IV #2	20.205	Various	688,839	172,210	-
Streets for Cycling IV #3	20.205	Various	215,560	53,890	-
Street for Cycling Project #2 Group B	20.205	Various	648,245	162,061	-
43rd Street Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	1,269,263	317,316	-
Weber Spur Trail (Phase I & II)	20.205	Various	512,917	128,229	-
Chicago Riverwalk Wacker Drive, State Street to LaSalle	20.205	Various	82,400	20,600	-
Chicago Area Alternative Fuels	20.205	Various	3,550,030	-	-
Adams Street Viaduct Over Union Station & Adams Basule Rehab	20.205	Various	514,581	208,702	-
Arterial Street Resurfacing Project 67 - North Avenue	20.205	Various	3,365,368	841,342	-
Arterial Street Resurfacing Project 68 - Central Area	20.205	Various	3,908,961	977,240	-
Arterial Street Resurfacing Project 69 - South Area	20.205	Various	2,726,793	681,698	-
Arterial Street Resurfacing Project 70 - Far South Area	20.205	Various	3,411,971	852,993	-
Columbus Ave. at Maplewood Cread GSII	20.205	Various	1,512	3,529	-
Transportation Planning & Programming	20.205	Various	344,674	86,168	-
Safe Routes to School 2014	20.205	Various	98,945	-	-
ARRA ARS ADA Ramps Project #48 (Central Area)	20.205	Various	(12,242)	-	-
ARRA ARS ADA Ramps Project #49 (South Area)	20.205	Various	(22,970)	-	-
ARRA ARS ADA Ramps Project #50 (Far South Area)	20.205	Various	(27,519)	-	-
ARRA - LaSalle Drive/Clark Lake Shore Drive	20.205	Various	42,494	-	-
			113,500,414	31,669,837	-
Total Highway Planning and Construction Cluster			113,500,414	31,669,837	-
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program					
Chicago Riverwalk - State to LaSalle	20.223	TIFA1-2013-1004A	32,322,925	-	-
			32,322,925	-	-
Total Federal Highway Administration			145,841,160	31,669,837	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit - Capital Investment Grants (passed through Illinois Department of Transportation)					
Transit Red/Blue Line	20.500	Various	4,424	1,106	-
Southwest Transit Extension ROW	20.500	Various	13,681	3,420	-
LaSalle/Congress Intermodal Transfer	20.500	Various	56,379	14,095	-
Union Station Transportation and Central Loop BRT	20.500	Various	13,750,784	3,437,696	-
Union Station Transportation and Central Loop BRT	20.500	Various	803,930	200,982	-
			14,629,198	3,657,299	-
Federal Transit - Formula Grants					
Carrroll Ave Alternatives Analysis	20.507	IL-95-X009-00	808,678	202,170	-
Clark/Division CTA Subway Station	20.507	IL-95-X010-03	14,688,731	-	-
Morgan Street Elevated CTA Green Line Station	20.507	IL-90-X012-01	6,951	1,738	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027-01	13,052,227	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X012-01	3,415,000	-	-
Union Station Transportation Center	20.507	IL-95-X013-03	7,728,670	1,932,168	-
			39,700,257	2,136,076	-
Total Federal Transit Cluster			54,329,455	5,793,375	-
Total Federal Transit Administration			54,329,455	5,793,375	-

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D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety					
(passed through Illinois Department of Transportation)					
IDOT Sustained Traffic Enforcement Program 2014	20.600	AP-15-206	\$ 180,237	\$ -	\$ -
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	OP-15-0208	134,137	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	OP-14-0176	4,869	11,362	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.600	OP-15-0201	172,156	-	-
			<u>491,399</u>	<u>11,362</u>	<u>-</u>
Alcohol Impaired Driving Countermeasures Incentive Grants					
(passed through Illinois Department of Transportation)					
Local Alcohol Program 2014	20.601	AP-15-0207	446,529	-	-
			<u>446,529</u>	<u>-</u>	<u>-</u>
National Priority Safety Programs					
(passed through Illinois Department of Transportation)					
IDOT Sustained Traffic Enforcement Program 2015	20.616	AP-16-0165	62,147	-	-
Local Alcohol Program 2015	20.616	AP-16-0164	21,873	-	-
Crash Data Integration and WEB Reporting Project	20.616	OP-26-0220	223,213	-	-
			<u>307,233</u>	<u>-</u>	<u>-</u>
Total Highway Safety Cluster			<u>1,245,161</u>	<u>11,362</u>	<u>-</u>
Total National Highway Traffic Safety Administration			<u>1,245,161</u>	<u>11,362</u>	<u>-</u>
E. Pipeline and Hazardous Materials Safety Administration					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
(passed through Illinois Emergency Management Agency)					
Hazardous Materials Emergency Preparedness (HMEP) 2014	20.703	14CHGOHME	15,157	-	-
Total Pipeline and Hazardous Materials Safety Administration			<u>15,157</u>	<u>-</u>	<u>-</u>
Total Department of Transportation			<u>285,622,821</u>	<u>37,474,574</u>	<u>-</u>
VII. Department of Treasury					
Treasury Executive Office for Asset Forfeiture (TEOAF)					
Treasury Forfeiture Fund					
	21.U01	N/A	42,691	-	-
Total Department of Treasury			<u>42,691</u>	<u>-</u>	<u>-</u>
VIII. National Endowment for the Arts					
Promotion of the Arts_Grants to Organizations and Individuals					
Art Works - NEA Downtown Sound					
	45.024	15-6200-7022	35,000	35,000	-
			<u>35,000</u>	<u>35,000</u>	<u>-</u>
Promotion of the Arts_Partnership Agreements					
(passed through Illinois Arts Council)					
IAC - Community Arts Access Program	45.025	2015-0713	145,945	36,486	-
			<u>145,945</u>	<u>36,486</u>	<u>-</u>
Total National Endowment for the Arts			<u>180,945</u>	<u>71,486</u>	<u>-</u>
IX. Institute of Museum and Library Services					
Office of Library Services					
Grants to States					
(passed through Illinois State Library)					
Sub Regional Library for Blind & Physically Handicapped Talk Book Center 2013/2014	45.310	14SL258038	12,396	620	-
Sub Regional Library for Blind & Physically Handicapped Talk Book Center 2014/2015	45.310	14SL258038	112,758	242,225	-
Sub Regional Library for Blind & Physically Handicapped Talk Book Center 2015/2016	45.310	16-2001-TBC	290,367	-	-
			<u>415,521</u>	<u>242,845</u>	<u>-</u>
Total Office of Library Services			<u>415,521</u>	<u>242,845</u>	<u>-</u>
Total Institute of Museum and Library Services			<u>415,521</u>	<u>242,845</u>	<u>-</u>

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X. Environmental Protection Agency					
A. Office of Water					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Water Pollution Control Loan Program	66.458	L175006	\$ 6,031,547	\$ -	\$ -
			6,031,547	-	-
Total Clean Water State Revolving Fund Cluster			6,031,547	-	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program	66.468	L173767	19,177,353	-	-
			19,177,353	-	-
Total Drinking Water Revolving Fund Cluster			19,177,353	-	-
Great Lakes Program					
Illinois Department of Natural Resources - William Powers State Recreation Area	66.469	USEPA 1507B	16,150	-	-
Calumet Hydrologic Master Plan	66.469	USEPA 1206	1,053	-	-
			17,203	-	-
Total Office of Water			25,226,103	-	-
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	25,623	-	-
			25,623	-	-
Total Office of Solid Waste and Emergency Response			25,623	-	-
C. Office of the Administrator					
Performance Partnership Grants					
Air Pollution Control Program 2014	66.605	FA-15202	627,165	-	-
Air Pollution Control Program 2015	66.605	FA-16201	145,651	-	-
			772,816	-	-
Total Office of the Administrator			772,816	-	-
Total Environmental Protection Agency			26,024,542	-	-
XI. Department of Energy					
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (Recovery Act Funded) ARRA CMAP-EECBG SUBGRANT #1	81.128	DEEE000815	1	-	-
Total Department of Energy			1	-	-
XII. 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	366,559	184,820	185,912
Area Aging Plan 2012/2013	93.044	T31312	(378)	-	(192)
Area Aging Plan 2013/2014	93.044	T31412	15,723	19,089	7,974
Area Aging Plan 2014/2015	93.044	T31512	2,383,073	1,402,375	1,208,653
Area Aging Plan 2015/2016	93.044	T31612	887,303	3,485	450,024
			3,652,280	1,609,769	1,852,371
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Aging Plan 2013/2014	93.045	T31412	(118,814)	-	(60,261)
Area Aging Plan 2014/2015	93.045	T31512	3,197,696	-	1,621,815
Area Aging Plan 2015/2016	93.045	T31612	852,721	-	432,485
			3,931,603	-	1,994,039

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Aging Plan 2013/2014	93.053	T31412	\$ (127,551)	\$ -	\$ (64,691)
Area Aging Plan 2014/2015	93.053	T31512	1,797,831	-	911,829
Area Aging Plan 2015/2016	93.053	T31612	706,954	-	358,555
			2,377,234	-	1,205,693
Total Aging Cluster			9,961,117	1,609,769	5,052,103
Special Programs for the Aging - Title VII, Chapter 3 Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Area Aging Plan 2014/2015	93.041	T31512	15,000	-	7,608
			15,000	-	7,608
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 2013/2014	93.042	T31412	(3,623)	-	(1,838)
Area Aging Plan 2014/2015	93.042	T31512	57,709	-	29,269
Area Aging Plan 2015/2016	93.042	T31612	13,487	-	6,840
			67,573	-	34,271
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging)					
Area Aging Plan 2013/2014	93.043	T31412	(1,433)	-	(727)
Area Aging Plan 2014/2015	93.043	T31512	210,733	-	106,880
Area Aging Plan 2015/2016	93.043	T31612	75,620	-	38,353
			284,920	-	144,506
National Family Caregiver Support, Title III, Part E (passed through Illinois Department on Aging)					
Area Aging Plan 2013/2014	93.052	T31412	5,819	-	2,952
Area Aging Plan 2014/2015	93.052	T31512	929,879	-	471,619
Area Aging Plan 2015/2016	93.052	T31612	308,021	-	156,223
			1,243,719	-	630,794
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs (passed through AGE Options)					
Senior Medicare Patrol 2014/2015	93.048	90MP0163	20,000	-	20,000
			20,000	-	20,000
Medicare Enrollment Assistance Program (passed through Illinois Department of Aging)					
Medicare Improvements for Patients and Providers 2014/2015	93.071	MIPPA-1512	176,790	-	-
			176,790	-	-
State Health Insurance Assistance Program (passed through Illinois Department of Aging)					
Senior Health Insurance Program 2014/2015	93.324	AS151512	61,979	-	-
Senior Health Insurance Program 2015	93.324	AS151612	34,758	-	-
			96,737	-	-
Total Administration for Community Living			11,865,856	1,609,769	5,889,282
B. Administration for Children and Families					
Community Services Block Grant (passed through Illinois Department of Commerce and Economic Opportunity)					
Community Services Block Grant Loan Program 2010	93.569	10-231036	115,021	-	2,795
Community Services Block Grant 2013	93.569	13-231036	(2,036)	-	-
Community Services Block Grant 2014	93.569	14-231036	158,120	-	45,834
Community Services Block Grant 2015	93.569	15-231036	10,142,263	-	3,489,230
Community Services Block Grant 2016	93.569	16-231036	1,620	-	-
			10,414,988	-	3,537,859
CCDF Cluster					
Child Care and Development Block Grant (passed through Illinois Department of Human Services)					
Child Care Services 2014/2015	93.575	FCST100424	1,021,005	-	843,604
			1,021,005	-	843,604
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through Illinois Department of Human Services)					
Child Care Services 2013/2014	93.596	FCSS100434	(24,990)	-	(24,990)
Child Care Services 2014/2015	93.596	FCST100424	2,303,348	-	1,903,139
Child Care Services 2015/2016	93.596	FCSU100434	7,496,464	-	6,322,951
			9,774,822	-	8,201,100
Total CCDF Cluster			10,795,827	-	9,044,704

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
Head Start					
Early Headstart 2014	93.600	05CH0101/50	\$ (7,475)	\$ -	\$ (27,509)
Early Headstart 2015	93.600	05CH8460/01	5,669,025	-	4,813,267
Early Headstart 2016	93.600	05CH8460/02	370,163	-	231,111
Headstart 2013	93.600	05CH0101/49	(6,122)	-	-
Headstart 2014	93.600	05CH0101/50	(11,841)	-	-
Headstart 2015	93.600	05CH8460/01	108,362,680	-	90,698,421
Headstart 2016	93.600	05CH8460/02	4,703,466	-	3,064,765
Early Headstart Child Care Partnership 2015	93.600	05HP0001/01	12,474,613	-	10,083,732
			<u>131,554,509</u>	<u>-</u>	<u>108,863,787</u>
TANF Cluster					
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (passed through Illinois Department of Human Services) TANF Emergency Fund, Recovery Act	93.714	FCST100434	6,368,157	-	5,261,683
			<u>6,368,157</u>	<u>-</u>	<u>5,261,683</u>
Total TANF Cluster			<u>6,368,157</u>	<u>-</u>	<u>5,261,683</u>
Social Services Block Grant (passed through Illinois Department of Human Services)					
Title XX - Donated Funds Initiative - A.S.N. 2012/2013	93.667	FCSRJ00048	(1,319)	-	(1,319)
Title XX - Donated Funds Initiative - A.S.N. 2014/2015	93.667	FCSTJ00048	266,484	-	254,679
Title XX - Donated Funds Initiative - A.S.N. 2015/2016	93.667	FCSUJ00048	202,893	-	197,957
Title XX - Donated Funds Initiative - Challenge 2014/2015	93.667	FCSTJ00229	97,755	-	93,150
Title XX - Donated Funds Initiative - Challenge 2015/2016	93.667	FCSUJ00229	76,500	-	74,488
Title XX - Donated Funds Initiative - Dare 2014/2015	93.667	FCSTJ00231	239,757	-	228,442
Title XX - Donated Funds Initiative - Dare 2015/2016	93.667	FCSUJ00231	208,836	-	203,294
Family Case Management 2015	93.667	FCSUU03143	77,467	529,124	-
			<u>1,168,373</u>	<u>529,124</u>	<u>1,050,691</u>
Total Administration for Children and Families			<u>160,301,854</u>	<u>529,124</u>	<u>127,758,724</u>
C. Centers for Medicare and Medicaid Services					
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare - Medicaid Individuals in States with Approved Financial Alignment Models (passed through Illinois Department of Aging) Medicare - Medicaid Alignment Initiative	93.626	MMAI1506	151,432	-	-
			<u>151,432</u>	<u>-</u>	<u>-</u>
Medicaid Cluster					
Medical Assistance Program (passed through Illinois Department of Healthcare and Family Services) Chicago Family Case Management - Medicaid 2015	93.778	N/A	168,970	-	-
			<u>168,970</u>	<u>-</u>	<u>-</u>
Total Medicaid Cluster			<u>168,970</u>	<u>-</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>320,402</u>	<u>-</u>	<u>-</u>
D. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness (PHEP)					
Ebola Supplement 2015	93.069	3U90TP000507-03S2	628,684	-	-
HPP and PHEP Cooperative Agreement 2013	93.069	5U90TP00507-02	5,604	-	-
Public Health Emergency Preparedness 2014	93.069	5U90TP00507-03	6,650,916	-	1,418,818
Public Health Emergency Preparedness 2015	93.069	5U90TP00507-04	4,160,897	-	-
			<u>11,446,101</u>	<u>-</u>	<u>1,418,818</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Control and Elimination 2014	93.116	5U52PS500444-33	4,778	-	-
TB Control and Elimination 2015	93.116	1U52PS004659-01	1,043,971	-	-
			<u>1,048,749</u>	<u>-</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs					
Dating Matters: Initiative 2014	93.136	5U88CE002054-04	244,696	-	68,634
Dating Matters: Initiative 2015	93.136	5U88CE002054-05	66,794	-	29,044
			<u>311,490</u>	<u>-</u>	<u>97,678</u>
Immunization Cooperative Agreements					
Immunization and Services Billing 2014	93.268	1H23IP000934-01	875	-	-
Immunization and Vaccines for Children 2014	93.268	5U23IP000732-02	155,912	-	-
Immunization and Vaccines for Children 2015	93.268	5U23IP000732-03	4,529,366	-	277,179
			<u>4,686,153</u>	<u>-</u>	<u>277,179</u>
Immunization and Vaccines for Children 2015 - Direct Assistance					
Vaccines	93.268	5U23IP000732-03	48,102,911	-	-
Personnel	93.268	5U23IP000732-03	138,533	-	-
Contractual	93.268	5U23IP000732-03	147,000	-	-
SAS License	93.268	5U23IP000732-03	5,368	-	-
			<u>48,393,812</u>	<u>-</u>	<u>-</u>

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
Investigations and Technical Assistance (passed through Illinois Department of Public Health)					
Illinois Breast and Cervical Cancer Awareness 2010	93.283	16180005	\$ (46)	\$ -	\$ -
Illinois Breast and Cervical Cancer Awareness 2011	93.283	26180005	(104)	-	-
			(150)	-	-
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	17,470	-	-
			17,470	-	-
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 2014	93.521	1U50CK000367-01	304,533	-	-
Building Epidemiology and Health IT Capacity Program 2015	93.521	5U50CK000367-02	194,754	-	-
			499,287	-	-
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	(244)	-	-
Increasing Human Papillomavirus (HPV) Vaccination Coverage Rate 2013	93.539	3H23IP000732	113,656	-	22,099
			113,412	-	22,099
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	3H23I0000691-01S1	201,488	-	-
			201,488	-	-
Child Lead Poisoning Prevention Surveillance - financed in part by Prevention and Public Health (PPHF) Program					
Childhood Lead Poisoning Prevention Surveillance 2014	93.753	1UE1EH001253-01	18,426	-	-
			18,426	-	-
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Building & Strength EPI & IT Capacity - Ebola Supplement 2015	93.815	3U50CK000367-01S2	70,393	-	-
			70,393	-	-
HIV Prevention Activities - Health Department Based					
HIV Prevention 2014	93.940	5U62PS003644-03	187,238	-	-
HIV Prevention 2015	93.940	5U62PS003644-04	8,816,847	-	845,273
HIV Prevention 2016	93.940	5U62PS003644-05	795	-	-
HIV Behavioral Surveillance 2014	93.940	5U1BPS003260-04	193,924	-	193,924
HIV Behavioral Surveillance 2015	93.940	5U1BPS003260-05	666,158	-	173,359
Reduce HIV & Improve Care for MSM & Transgender 2015	93.940	1U62PS005021-01	30,682	-	-
			9,895,644	-	1,212,556
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS 2014	93.944	5U62PS003955-02	(305)	-	-
HIV/AIDS 2015	93.944	5U62PS003955-03	975,793	-	-
AIDS Surveillance and Seroprevalence 2011	93.944	5U62PS001042-04	(21)	-	-
Medical Monitoring Project 2014	93.944	5U62PS001610-06	193,403	-	-
Medical Monitoring Project 2015	93.944	1U62PS004943-01	263,507	-	-
			1,432,377	-	-
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
STD Prevention 2014	93.977	1H25PS004341-01	14	-	-
STD Prevention 2015	93.977	5H25PS004341-02	1,844,007	-	244,041
			1,844,021	-	244,041
Total Centers for Disease Control and Prevention			79,978,673	-	3,272,371
E. Office of the Secretary					
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention 2015 (passed through Chicago Public Schools)	93.297	TP2AH000034-01	116,111	-	-
Teen Pregnancy Prevention 2011	93.297	TP1AH000066-01	167,757	-	-
			283,868	-	-
National Bioterrorism Hospital Preparedness Program					
Hospital Preparedness Program (HPP) 2014	93.889	5U90TP000507-03	2,424,251	-	2,022,099
Hospital Preparedness Program (HPP) 2015	93.889	5U90TP000507-04	230,461	-	129,629
			2,654,712	-	2,151,728
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
HPP Ebola Preparedness & Response Activities	93.817	1U3REP150522-01	15,943	-	4,269
			15,943	-	4,269
Total Office of the Secretary			2,954,523	-	2,155,997

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
F. Health Resources and Services Administration					
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (passed through Illinois Department of Human Services)					
Healthy Families of Illinois 2014	93.505	FCSTS00674	\$ 118,683	\$ -	\$ 65,891
			118,683	-	65,891
HIV Emergency Relief Project Grants					
Ryan White HIV Care Act - Part A Emergency Relief 2012	93.914	2H89HA00008-22	(1,226)	-	(1,226)
Ryan White HIV Care Act - Part A Emergency Relief 2013	93.914	2H89HA00008-23	(26,123)	-	(26,123)
Ryan White HIV Care Act - Part A Emergency Relief 2014	93.914	2H89HA00008-24	7,353,682	-	6,411,794
Ryan White HIV Care Act - Part A Emergency Relief 2015	93.914	2H89HA00008-25	19,689,174	-	14,072,366
			27,015,507	-	20,456,811
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Part C Outpatient EIS Program 2014	93.918	5H76HA00114-22	3,198	-	-
Ryan White Part C Outpatient EIS Program 2015	93.918	5H76HA00114-23	459,176	-	-
			462,374	-	-
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant 2014	93.994	53480106C	13,122	-	-
Dental Sealant 2015	93.994	63480106D	2,634	-	-
Maternal and Child Health Block Grant 2014	93.994	56380011C	2,464,667	-	-
Maternal and Child Health Block Grant 2015	93.994	66380013D	2,625,494	-	-
(passed through Illinois Department of Human Services)					
Chicago Family Case Management 2013	93.994	FCSSU03143	91,166	-	-
			5,197,083	-	-
Total Health Resources and Services Administration			32,793,647	-	20,522,702
G. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Minority Aids Initiative - Targeted Capacity Enhanced (MAI - TCE) 2013	93.243	5U79SM060708-03	565,642	-	455,870
Partnerships for Success 2015	93.243	FCSTP03859	58,508	-	-
			624,150	-	455,870
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
Illinois Department of Alcoholism & Substance Abuse 2014	93.959	43CTC0006267	306,952	-	306,952
Substance Abuse and AIDS Prevention Program 2014/2015	93.959	FCSTP01557	67,131	37,114	-
Substance Abuse and AIDS Prevention Program 2015/2016	93.959	FCSUP01557	84,414	14,143	-
			458,497	51,257	306,952
Total Substance Abuse and Mental Health Services Administration			1,082,647	51,257	762,822
Total Department of Health and Human Services			289,297,602	2,190,150	160,361,898
XIII. Corporation for National and Community Service					
Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program (passed through Illinois Department on Aging)					
Foster Grandparent Program 2014/2015	94.011	12SFNIL004	310,251	-	(36,408)
Foster Grandparent Program 2015/2016	94.011	15SFNIL003	254,255	-	-
			564,506	-	(36,408)
Senior Companion Program (passed through Illinois Department on Aging)					
Senior Companion Program 2014/2015	94.016	12SCNIL001	95,396	-	-
Senior Companion Program 2015/2016	94.016	15SCNIL001	168,704	-	-
			264,100	-	-
Total Foster Grandparent/ Senior Companion Cluster			828,606	-	(36,408)
Total Corporation for National and Community Service			828,606	-	(36,408)

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2015 Federal Expenditures	2015 Non-Federal Expenditures	2015 Sub recipient Expenditures
XIV. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentive Planning and Assistance Program 2014/2015	96.008	5WIP130503600200	\$ 126,704	\$ -	\$ -
Work Incentive Planning and Assistance Program 2015/2016	96.008	1WIP15959430	90,102	-	-
			<u>216,806</u>	<u>-</u>	<u>-</u>
Total Social Security Administration			<u>216,806</u>	<u>-</u>	<u>-</u>
XV. Department of Homeland Security					
Emergency Management Performance Grants					
EMA 2015	97.042	15EMACHGO	541,232	-	-
			<u>541,232</u>	<u>-</u>	<u>-</u>
Port Security Grant Program					
Port Security Grant Program 2013	97.056	EMW-2013-PU-00368	84,683	28,228	-
			<u>84,683</u>	<u>28,228</u>	<u>-</u>
Homeland Security Grant Program					
(passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative Grant 2012	97.067	12UASICHGO	118,499	-	-
Urban Areas Security Initiative Grant 2013	97.067	13UASICHGO	17,948,265	-	-
Urban Areas Security Initiative Grant 2014	97.067	14UASICHGO	18,989,395	-	-
Urban Areas Security Initiative Grant 2015	97.067	15UASICHGO	2,795,764	-	-
			<u>39,851,923</u>	<u>-</u>	<u>-</u>
Rail and Transit Security Grant Program					
(Passed through Chicago Transit Authority)					
Transit Security Grant Program 2013	97.075	EMW2013RA000	1,998,463	-	-
Transit Security Grant Program 2014	97.075	EMW2014RA000	2,392,046	-	-
			<u>4,390,509</u>	<u>-</u>	<u>-</u>
Airport Checked Baggage Screening Program					
TSA/EDS - O'Hare	97.100	N/A	1,650,607	-	-
			<u>1,650,607</u>	<u>-</u>	<u>-</u>
Total Department of Homeland Security			<u>46,518,954</u>	<u>28,228</u>	<u>-</u>
XVI. Research and Development Cluster					
Department of Justice					
A. National Institute of Justice					
Predictive Policing Demonstration and Evaluation Program Phase II 2012	16.560	2011-JJ-CX-K014	784,543	-	-
			<u>784,543</u>	<u>-</u>	<u>-</u>
Total National Institute of Justice			<u>784,543</u>	<u>-</u>	<u>-</u>
Department of Health and Human Services					
B. 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	77,299	-	-
			<u>77,299</u>	<u>-</u>	<u>-</u>
Total National Institutes of Health			<u>77,299</u>	<u>-</u>	<u>-</u>
Total Research and Development Cluster			<u>861,842</u>	<u>-</u>	<u>-</u>
TOTALS			<u>\$ 815,416,770</u>	<u>\$ 50,610,470</u>	<u>\$ 227,335,461</u>

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2015

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”) requirements contained in 2 CFR Part 200, Subpart F (“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	\$ 10,406,292
U.S. Department of Commerce	(5,466)
U.S. Department of Housing and Urban Development	141,256,959
U.S. Department of Justice	12,817,439
Research and Development Cluster	784,543
U.S. Department of Labor	931,215
U.S. Department of Transportation	285,622,821
U.S. Department of Treasury	42,691
U.S. National Endowment for the Arts	180,945
U.S. Institute of Museum and Library Services	415,521
U.S. Environmental Protection Agency	26,024,542
U.S. Department of Energy	1
U.S. Department of Health and Human Services	289,297,602
Research and Development Cluster	77,299
U.S. Corporation for National and Community Service	828,606
U.S. Social Security Administration	216,806
U.S. Department of Homeland Security	<u>46,518,954</u>
 Total Expenditures of Federal Awards	 <u>\$ 815,416,770</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 award activity of the City of Chicago under programs of the federal government for the year ended December 31, 2015. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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, 2015

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 or the Uniform Guidance, as applicable, 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 included on the schedule under CFDA Nos. 10.557 and 93.268. 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 2015 grant programs are based primarily on 2014 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. The City's cost allocation plan for 2015 has been prepared on a Direct Cost Base that does not conform to the direct cost bases in the OMB Uniform Guidance. The City's 2015 Cost Allocation Plan (LOCAP) was provided for review and negotiation to the City's indirect cost cognizant agency. This LOCAP was subsequently negotiated and approved during 2016 with the understanding that the City's Cost Allocation Plan for 2016 would be changed to the new base to conform to the OMB Uniform Guidance and Appendix V to Part 200.

The City has not elected to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance. Individual City departments' indirect cost rate proposals (ICRP's) for 2015 have been prepared on a Direct Cost Base that does not conform to either of the direct costs bases in the OMB Uniform Guidance, i.e., either Modified Total Direct Costs (MTDC) or Salaries and Wages (S&W). The 2015 ICRP's for the Chicago Departments of Planning and Development, Public Health, and Family and Support Services were negotiated and approved by the City's indirect cost cognizant agency with the understanding that the City's ICRP's for 2016 would be changed to the new base to conform to the OMB Uniform Guidance. The submission and documentation of the ICRP's for all affected City departments, including the 3 aforementioned departments, were prepared in accordance with OMB 2 CFR Part 200, Subpart E (200.414) and Appendix VII to Part 200.

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, 2015

NOTE 4 – 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 2015, 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 2015 SEFA includes TANF Emergency Fund, Recovery Act federal expenditures of \$6,368,157 allocated to CFDA No. 93.714 from the IDHS confirmed amount of \$11,606,274 for the funding period July 1, 2014 through June 30, 2015. The amount was not previously reported in the 2014 SEFA (i.e., under reported by \$5,238,117 and over reported by same amount for CFDA No. 93.596) since IDHS re-appropriated portions of the 2015 Child Care funding from CFDA No. 93.596 to CFDA No. 93.714.

In fiscal year 2014, the City of Chicago Office of Emergency Management and Communications (OEMC) received from the U.S. Department of Homeland Security a pass through award from the Illinois Emergency Management Agency, sub-grant award number 14EMACHGO. The fully executed Notice of Award was received by OEMC and shared with the City of Chicago Department of Finance in September 2014. The Department of Finance has an established policy that requires receipt of a fully executed grant agreement before a grant award can be set-up for spending. OEMC postponed setup of the award funds due to an anticipated Grant Adjustment Notice. The fully executed Grant Adjustment Notice dated February 2015 was not received by the Department of Finance until after the December 31, 2014 year end. As a result the FY2014 expenditures for 14EMACHGO were never transferred from the City's corporate fund into the grant fund. Expenditures totaling \$475,885 for CFDA No. 97.042 were inadvertently omitted from the City's 2014 SEFA.

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

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 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, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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

Opinion on Each of the 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 major federal programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, and 2015-007. 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chicago's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as findings 2015-002, 2015-003, 2015-004, 2015-005, 2015-006, and 2015-007, that we consider to be significant deficiencies.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Baker Tilly Vichow Krauss LLP

Chicago, Illinois
July 29, 2016

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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 deficiency(ies) identified? X yes none reported

Noncompliance material to basic financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 516(a) of the Uniform Guidance? X yes no

Auditee qualified as low-risk auditee? yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.239	HOME Investment Partnerships Program
14.241	Housing Opportunities for Persons with AIDS
16.710	Public Safety Partnership and Community Policing Grants
16.738	Edward Byrne Memorial Justice Assistance Grant Program
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
20.500	Federal Transit Cluster – Federal Transit-Capital Investment Grants
20.507	Federal Transit Cluster – Federal Transit-Formula Grants
66.468	Capitalization Grants for Drinking Water State Revolving Funds
93.268	Immunization Cooperative Agreements
93.569	Community Services Block Grant
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
93.600	Head Start
93.714	ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF)
93.914	HIV Emergency Relief Project Grants

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

SECTION I – SUMMARY OF AUDITORS’ RESULTS (cont.)

FEDERAL AWARDS (cont.)

Identification of major programs (cont):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
94.011	Foster Grandparent/Senior Companion Cluster – Foster Grandparent Program
94.016	Foster Grandparent/Senior Companion Cluster – Senior Companion Program

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

SECTION II – FINANCIAL STATEMENT FINDING

See finding 2015-001 in the separate bound report titled “Basic Financial Statements as of and for the Year Ended December 31, 2015, Independent Auditors’ Report, and Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based Upon an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2015.”

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-002

CFDA No.	14.218 Community Development Block Grant (CDBG) – Entitlement Grants
Federal Award Number	B-14-MC-17-0006
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
City Department	Chicago Office of Budget and Management (OBM)

Repeat of prior year finding 2014-003

Criteria: Payroll charges to grants authorized prior to December 26, 2014, 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 the summary schedule of prior audit findings, we tested the current status of prior year finding 2014-003. This prior year finding noted instances 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. For the majority of 2015, the City's payroll documentation requirements remained the same as 2014. We understand the City revised its time and effort reporting system during 2015, however this system was not fully implemented for all departments in 2015. Since the revised system was not in place throughout 2015, this finding still applies. There was no sample considered to be statistically valid.

Effect: Salaries charged to CDBG could be inconsistent with 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 did 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 recommend OBM ensure that relevant City departments are complying with the payroll documentation requirements recently implemented. Also consider that, for federal awards issued after December 26, 2014, the City is required to follow the requirements of the Uniform Guidance.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-003

CFDA Nos.	14.241 Housing Opportunities for Persons with AIDS 93.268 Immunization Cooperative Agreements 93.914 HIV Emergency Relief Project Grants
Federal Award Numbers	ILH15-F001, 5H23IP000732-03, 2 H89HA00008-24-00, 6 H89HA00008-24-02, 2 H89HA00008-25-00, 6 H89HA00008-25-03
Federal Agencies	U.S. Department of Housing and Urban Development U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2014-004

Criteria: For federal awards after December 26, 2014, per guidance provided in 2 CFR part 200.430, charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; 2) Be incorporated into the official records of the non-federal entity; and 3) Reasonably reflect the total activity for which the employee is compensated by the non-federal entity, not exceeding 100% of compensated activities.

For federal awards prior to December 26, 2014, 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.

Throughout 2015, CDPH used semi-annual certification forms to document time spent on federal and non-federal activities.

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

- > CDPH's 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.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-003 (cont.)

- > There was one instance out of 25 payroll transactions sampled where an employee payroll-related item was charged 100% to a grant, but there was no semi-annual certification on file for this employee.
- > There was one instance of 25 payroll transactions sampled where an employee was charged to a grant other than the grant that was certified on the salary certification form.

The sample was not statistically valid.

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 for payroll charges in accordance with federal requirements.

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, 2015

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

FINDING 2015-004

CFDA No. 93.940 HIV Prevention Activities – Health Department Based

Federal Award Number 5U62PS003644

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

Pass Through Agency Not applicable

City Department Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2014-007

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 Prevention Activities program, CDPH did not accurately report subawards for two of its subrecipients (delegate agencies) selected for testing. The sample was not statistically valid.

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, 2015

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

FINDING 2015-005

CFDA No.	93.914 HIV Emergency Relief Project Grants
Federal Award Number	H89HA00008
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
City Department	Chicago Department of Public Health (CDPH)

Repeat of prior year finding 2014-005

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 2015, the EMA did not maintain the required expenditure levels. There was no sample considered to be statistically valid.

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, 2015

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

FINDING 2015-006

CFDA No. 14.239 Home Investment Partnerships Program

Federal Award Number M15-MC170201

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

Pass-through Agency Not applicable

City Department Department of Planning and Development (DPD)

Criteria: Per 24 CFR 92.504(d), if any deficiencies are identified for any inspectable items, a follow-up on-site inspection is required within 12 months. For non-hazardous deficiencies, the City can either conduct an on-site inspection or accept third party documentation. Health and safety deficiencies identified during inspections must be corrected immediately and the City must adopt a more frequent inspection schedule for these properties.

Condition/Context: During testing of the Housing Quality Standards we noted that seven of the HOME properties selected for testing had deficiencies noted in their most recent on-site physical inspections and the City did not follow up with the various HOME properties to determine that these deficiencies were resolved in a timely manner. The sample was not statistically valid.

Effect: Deficiencies noted from the on-site inspections may not be resolved in a timely manner, resulting in individuals living in inadequate or unsafe conditions for an extended period of time.

Questioned Costs: None noted

Cause: DPD is aware of the Housing Quality Standards; however, due to turnover and not having the appropriate level of staffing available to follow up on the deficiencies noted during the on-site inspections, the Department was unable to fully comply with this standard.

Recommendation: We recommend that the City follow up on all deficiencies noted in the on-site inspections in a timely manner per HUD's requirements.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2015

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

FINDING 2015-007

CFDA No. 94.011 Foster Grandparent Program
Federal Award Number 12SFNIL004
Federal Agency U.S. Corporation for National and Community Service
Pass-through Agency Illinois Department on Aging
City Department Department of Family and Support Services

Criteria: According to 45 CFR 2552.42, “Any individual who is registered, or who is required to be registered, on a State sex offender registry, or who has been convicted of murder, as defined under Federal law in section 1111 of title 18, United States Code, is deemed unsuitable for, and may not serve in, a position as a Foster Grandparent or as a Foster Grandparent grant-funded employee.” Also, according to 45 CFR 2541.420, “records must be retained for three years from the starting date.” The starting date is the “the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period.”

Condition/Context: DFSS did not maintain proper eligibility documentation for one out of the 21 volunteers selected for testing in the Foster Grandparent Program. The volunteer's file did not include documentation that the City performed a National Sex Offender Public Website (NSOPW) search when the volunteer was initially hired in May 2012. The volunteer served during the entire 2015 fiscal year and, therefore, DFSS should have retained the documentation of the volunteer's NSOPW search. The sample was not statistically valid.

Effect: The City could employ a volunteer that is ineligible to participate in the program if all background checks are not completed.

Questioned Costs: None noted

Cause: Participant files do not contain consistent eligibility documentation, which may have contributed to this finding.

Recommendation: We recommend that program personnel ensure all volunteer files have a consistent eligibility document checklist and are organized in a logical manner to help maintain all eligibility documentation from year to year.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2015**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2015

See the views of responsible officials for finding 2015-001 in a separate bound report titled “Basic Financial Statements as of and for the Year Ended December 31, 2015, Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based Upon an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards for the Year Ended December 31, 2015.”

FINDING 2015-002

The Chicago Office of Budget and Management (OBM) continues its effort to ensure compliance with OMB Circular A-87. In August of 2015, the City of Chicago launched an online Personnel Activity Reports (PAR) system that allows employees to record their daily activity attributed to a specified funding source. The PAR system allows each employee to track their daily time and effort by hours spent working on different funds and cost objectives.

The Departments are being phased into the system which has allowed for better system management, customizations, and training. In the interim, a manual time and effort report is kept by the employee and submitted to their immediate supervisor for review and approval on a monthly basis. Managers or an appointed person from the department is responsible for ensuring funds are reconciled to match the actual time spent on a quarter or semi-quarterly basis in payroll.

Employees are required to submit a semi-annual A-87 Salary Certification summarizing their time and effort spent per funding source which will be approved by their supervisor. On May 18, 2016 OBM issued an update City-Wide Cost Allocation Policy memo that further outlines the requirements of 2 CFR 200.430 of the Uniform Guidance Cost Principles and reporting expectations.

In August of 2015, the Chicago Department of Finance - Grant and Project Accounting Division (GPAD) was placed in the online PAR system and is currently in compliance with the A-87 requirement. The Chicago Department of Streets and Sanitation (DSS) time and effort process was more challenging to establish because of the nature of the employees’ duties. Therefore, in 2016, they were removed from receiving grant funding.

OBM is currently working to implement the PAR system for the Chicago Department of Public Health. The first step started in January 2016 and requires each employee to manually track time and effort for one year. Once it has been established which program the employees work on, OBM will customize data entry fields for those employees to begin online tracking.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2015

FINDING 2015-003

The Chicago Office of Budget and Management (OBM) is currently working to implement the electronic Personnel Activity Reports (PAR) system for the Chicago Department of Public Health. The first step started in January 2016 and requires each employee to manually track time and effort for one year. Once it has been established which programs the employees work on, OBM will customize data entry fields for those employees to begin tracking electronically. Manual PARs are reviewed monthly by the Deputy and Director of Finance and non-compliance is communicated to the respective Deputy for correction.

FINDING 2015-004

The Chicago Department of Public Health hired a Contracts Manager whose focus is solely on contract management, compliance and execution. This position is responsible for ensuring that all federally funded contracts submitted comply with the applicable guidelines as required by the Federal Funding Accountability and Transparency Act (FFATA) and the related grant agreement. Additionally, the Deputy Commissioner over contracts will conduct audits every one to two months to further ensure compliance.

FINDING 2015-005

Effective July 15, 2016, the Ryan White Program Director and the Program Monitor Manager will meet quarterly with the Financial and Grants Manager of Hektoen/Cook County Health System to monitor and evaluate their maintenance of effort and to make recommendations as necessary to ensure compliance with Health Resources and Services Administration Maintenance of Effort requirement.

FINDING 2015-006

Effective July 15, 2016 the Chicago Department of Planning and Development issued a memorandum for "Physical Inspections Follow Up." The Construction Rehabilitation Specialists (CRS) will be required to complete a Health Safety Deficiency Report for property inspections. A 12 month follow up will be required for all deficient items identified in the report. For non-hazardous deficiencies, either an on-site re-inspection will be conducted or the City will accept approved third party documentation reflecting that the items were corrected.

FINDING 2015-007

The Chicago Department of Family and Support Services (DFSS) program staff is currently developing procedures that will be implemented by September 30, 2016 to address the eligibility finding. The Foster Grandparent Program Director will develop an eligibility checklist for the volunteers file and organize eligibility documentation chronologically. These changes will ensure that each volunteer has had all of the mandated screenings and checks, including the National Sex Offender Public Website (NSOPW) check before being placed at a work station or receiving any funds from the grantor.

Additionally, the City of Chicago's Department of Human Resources will continue to complete all of the City of Chicago mandated background checks and screenings on all volunteers before DFSS is given the approval to assign the volunteer. While these background checks do not include a NSOPW check, it provides another opportunity for the City to identify background issues, including sex offenses, prior to the volunteer being assigned to the site.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2015**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2015

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

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.

2015 STATUS

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. The training was repeated during the first quarter of 2016 with emphasis on the proper handling of year-end invoices for the 2015 calendar year. Reinforced training was provided to both the Grant and Project Accounting Division's Voucher Audit and Tracking unit as well as 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 continues 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 expanded 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. A memo to all Department Heads and Finance Directors was issued on December 2, 2015 reminding all of this finding and required remedial action. The departments were instructed to follow the outlined procedures and adhere to the specified deadlines. The Department of Finance also hired a Supervisor of Voucher Audit who will be responsible for providing support and training to staff, City Departments and delegate agencies on proper processing and timely submission of invoices. Full implementation of sub-recipient cutoff policies is still anticipated by the 2016 audit year.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

FINDING 2014-001 (cont.)

Department of Public Health

The Department will establish guidelines and deadlines to 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's Comptroller's office to assist in ensuring that transactions are recorded in the proper accounting period. Specifically, the guidelines will encompass the following: 1) Due date of end of year encumbrances. 2) Deadline for receipt of current years obligations. 3) Deadline when invoices must be submitted for review and payment.

To assist in minimizing non-compliance with end of year deadlines CDPH communicated the following deadlines internally and to delegate agencies: 1) Delegate contracts executed by December 15th. 2) Delegate budget revisions by 15th. 3) Direct voucher request to CDPH Fiscal by January 15th. 3) PVs by January 15th. 4) 2015 expenses must be incurred by December 31. We anticipate this will help the Department reach 100% compliance.

Department of Family Support Services

DFSS provides all agencies with notification of the deadline for vouchering for activities that occurred in the previous year and has rejected vouchers that have not met the deadlines. DFSS will continue to work with the Department of Finance to implement policies and procedures that ensure that transactions are recorded in the proper accounting period.

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)

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.

2015 STATUS

The Office of the Comptroller provided the Chicago Police Department with the interest income for fiscal year 2014 for Fund 0B17 in the amount of \$49,973.54. The Chicago Police Department amended the 2014 Equitable Sharing Agreement and Certification to include the interest income. The amended Equitable Sharing Agreement and Certification has been submitted to and reviewed by Department of Justice.

The Office of the Comptroller also provided the Chicago Police Department with the interest income for fiscal year 2015 for Fund 0B17 in the amount of \$15,398.20. The interest income has been reported in the 2015 Equitable Sharing Agreement and Certification and it has been submitted to and reviewed by Department of Justice.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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

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.

2015 STATUS

Since September 2015, the Department of Finance Grant and Project Accounting Division (GPAD) and Voucher Audit employees have been responsible for recording their daily activity into a system generated Personal Activity Report (PAR) that records the percentage time of their work effort attributed to specified grants and corporate funding. The employee's manager is required to review and approve the completed PAR form monthly. At the end of each quarter the manager will forward the form to the Assistant Comptroller and the designee responsible for retaining these forms. To date, there have been two quarterly summary reports completed since the utilization of PAR (4th Qtr. 2015 and 1st Qtr. 2016).

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. The adjustments posted to the City's financial system were made semi-annually but will now be made on a more frequent cycle, quarterly versus semi-annually. 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.

A-87 Salary Certification summarizing the PAR grants and time allocation information for the 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.

Full time employees from The Department of Streets and Sanitation (DSS) are required to submit a completed A-87 Salary Certification to GPAD on a semi-annual basis, however it wasn't practicable in 2015 for DSS to adapt and implement the usage of PAR. A determination by management was made starting in 2016 to remove all DSS full time employees from grant funding, thereby eliminating the need to track time daily in PAR.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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 Agencies	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)

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.

2015 STATUS

A-87 time attributed to employees with dual grant funding has been addressed. CDPH continues to roll out a revised time and attendance system that captures weekly accountability. The new system rolled-out to the HIV Bureaus December 2015, Emergency Preparedness in January 2016 and will continue to roll out to remaining department throughout 2016.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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)

For 2014, the Chicago Eligible Metropolitan Area (EMA) did not maintain the required expenditure levels.

2015 STATUS

The Maintenance of Effort of local governments is requested and reported on a yearly basis as part of the annual Ryan White application process. The reporting of the Maintenance of Effort is a legislative requirement in the Ryan White Act. The expenditure levels for the last several years have been slightly decreased by local governments. With the implementation of the Affordable Care Act (ACA) it is expected that the reliance upon these funds would be decreased and proportionately funded by either Medicare, Medicaid or marketplace insurance as our programs are to be utilized as a payer of last resort. Funding from the Health Resources and Services Administration (HRSA) for the Ryan White Program is for the provision of health care and supportive services in what is known as the EMA which consists of not only the city of Chicago, but the nine surrounding counties, namely, Cook, DeKalb, DuPage, Grundy, Kane, Kendall, Lake, McHenry and Will.

The level of past funding of services in the Chicago EMA is monitored by the planning council as part of their Priority Setting Resource Allocation (PSRA) activities which identifies the service categories to be prioritized and funded in the following program year. The Maintenance of Effort and reporting requirement cannot be waived as it is a part of the legislation and HRSA, the funder, does not have the authority to waive this requirement. The funding agency gives some discretion for decreases in spending by providing explanations at the time of submittal of the Maintenance of Effort report. The auditors noted that there was no companion explanation for the decrease in funding by other governmental entities. As a part of our Corrective Action Plan implemented by the Chicago Department of Public Health / Ryan White Program, we will formalize the reporting of the expenditure data and request specific language of the reasons why there may a decrease in spending from the EMA relative to Cook County.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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)

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.

2015 STATUS

A-87 time attributed to employees with dual grant funding has been addressed. CDPH continues to convert departmental areas to the revised time and attendance system that captures weekly accountability. In December 2015 and January 2016, HIV Bureaus and Emergency Preparedness, respectively, were converted to the new system. CDPH will continue to transition other remaining departments throughout 2016.

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)

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.

2015 STATUS

The Federal Funding Accountability and Transparency Act (FFATA) reports continue to be updated monthly and submitted to the Deputy Commissioner of Finance and Administration for final review against documented first-tier subawards signed off by the Commissioner prior to final submission.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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)

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

2015 STATUS

The Chicago Department of Public Health will derive a plan and then allocate the required % of dollars to qualified non-profit organizations to provide clinical preventive services. Further, the Program Director will monitor the allocated dollars versus spending on a quarterly basis using quarterly expense reports provided by the finance officer. At the six month period, the Program Director will notify any respective delegate agency if the allocated dollars have not been spent and will work with the agency to identify potential solutions to expend awarded funds. If no solution can be derived, the funds will be relinquished and then reallocated to another delegate agency to meet the targeted goal of the grant agreement. Expenditure analysis will be conducted once vouchers are processed. Additionally, the program is currently developing a delegate agency expenditure report to enable quarterly review.

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)

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

2015 STATUS

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 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 resources committed to the HIV care program. RW program monitors have implemented the recommendation in the corrective action plan. Data from 2014 have been received and analysis will be completed by February 11, 2016. Data for 2015 will be received by February 11, 2016 and analysis completed by March 1, 2016.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2015

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)

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.

2015 STATUS

Proper allocation of family case management grants is being reviewed by the Deputy Commissioner of the Maternal, Infant, Children & Adolescent Health (MICAHA) Bureau every quarter and verified by the central intake nurse for an additional mechanism to insure accuracy. In addition, on a monthly basis, the management team from MICAHA is meeting with the financial officer to review budget expenditures which will assist in proper allocation of personnel.