

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2007

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2007. This financial statement is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the financial statement based on our audit.

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

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2007 in conformity with accounting principles generally accepted in the United States of America.

Beginning with the 2007 audit, the City of Chicago changed its method of reporting federal expenditures on the schedule of expenditures of federal awards. Required local match expenditures that were previously included with federal expenditures are now reported in a separate column of the schedule of expenditures of federal awards.

Virchow, Krause & Company, LLP

Chicago, Illinois
September 18, 2008

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Special Supplemental Nutrition Program for Women, Infants, & Children (passed through the Illinois Department of Human Services)					
Woman, Infants and Children Program 2005	10.557	611G6087900	\$ 29,081	\$ 29,080	\$ 3,231
Woman, Infants and Children Program 2006	10.557	711G7087900	2,468,459	294,055	274,273
Woman, Infants and Children Program 2007	10.557	811G8087900	2,111,154	180,189	234,573
			<u>4,608,695</u>	<u>503,323</u>	<u>512,077</u>
Child Nutrition Cluster					
Summer Food Service Program for Children (passed through the Illinois State Board of Education)					
Summer Food Service Program for Children 2006	10.559	14016298P00	-	-	(1,309)
Summer Food Service Program for Children 2007	10.559	14016298P00	1,270,096	1,166,585	201,304
			<u>1,270,096</u>	<u>1,166,585</u>	<u>199,995</u>
Total Child Nutrition Cluster			1,270,096	1,166,585	199,995
Total Food and Nutrition Service			<u>5,878,791</u>	<u>1,669,908</u>	<u>712,072</u>
B. Forest Service					
Cooperative Forestry Assistance (passed through the Illinois Department of Natural Resources)					
Green Streets Program USDA Grant 2007	10.664	07DG11420004	82,035	-	-
			<u>82,035</u>	<u>-</u>	<u>-</u>
Total Forest Service			82,035	-	-
Total Department of Agriculture			<u>5,960,826</u>	<u>1,669,908</u>	<u>712,072</u>
II. Department of Commerce					
A. Economic Development Administration					
Public Works and Economic Development Cluster					
Grants for Public Works and Economic Development Facilities					
EDA-West Pullman Business Park	11.300	0601050005	2,467,578	-	2,467,578
			<u>2,467,578</u>	<u>-</u>	<u>2,467,578</u>
Total Public Works and Economic Development Cluster			2,467,578	-	2,467,578
Total Economic Development Administration			<u>2,467,578</u>	<u>-</u>	<u>2,467,578</u>
Total Department of Commerce			<u>2,467,578</u>	<u>-</u>	<u>2,467,578</u>
III. Department of Housing and Urban Development					
A. Office of Housing, Office of Multi-Family Housing					
Multi-Family Assisted Housing Reform and Affordability Act					
Mark to Market	14.197	OMHARNO1040	505	-	-
			<u>505</u>	<u>-</u>	<u>-</u>
Multi-Family Property Disposition					
Upfront Grant - Lawndale Restoration	14.199	UFG06FW00001	181,179	-	-
			<u>181,179</u>	<u>-</u>	<u>-</u>
Total of Housing, Office of Multi-Family Housing			<u>181,683</u>	<u>-</u>	<u>-</u>

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
B Community Planning and Development					
CDBG -- Entitlement and (HUD - Administered) Small Cities Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant - YR28	14.218	B02MC170006	\$ 4,000	\$ -	\$ -
Community Development Block Grant - YR29	14.218	B03MC170006	56,514	(1,974)	-
Community Development Block Grant - YR30	14.218	B04MC170006	1,180,256	14,479	-
Community Development Block Grant - YR31	14.218	B05MC170006	3,709,094	(5,726)	-
Community Development Block Grant - YR32	14.218	B06MC170006	1,314,852	783,357	-
Community Development Block Grant - YR33	14.218	B07MC170006	85,778,901	26,947,077	-
Community Development Block Grant - YR34	14.218	B08MC170006	28,149	-	-
			<u>92,071,766</u>	<u>27,737,214</u>	-
Total CDBG -- Entitlement and (HUD - Administered) Small Cities Cluster			92,071,766	27,737,214	-
Emergency Shelter Grants Program					
Emergency Shelter 2004	14.231	S-04-MC-17-0006	(4,473)	-	-
Emergency Shelter 2005	14.231	S-05-MC-17-0006	81,014	-	-
Emergency Shelter 2006	14.231	S-06-MC-17-0006	397,709	296,973	81,014
Emergency Shelter 2007	14.231	S-07-MC-17-0006	3,165,350	2,482,818	397,709
			<u>3,639,600</u>	<u>2,779,791</u>	<u>3,644,073</u>
Supportive Housing Program					
Supportive Housing Program	14.235	IL01B510114	432,734	-	-
Supportive Housing Program	14.235	IL01B510115	122,928	-	-
Supportive Housing Program	14.235	IL01B510077	249,615	242,661	-
Supportive Housing Program	14.235	IL01B610100	413,584	-	-
Supportive Housing Program	14.235	IL01B610021	360,430	-	-
Supportive Housing Program	14.235	IL01B510115	(108)	(108)	-
Supportive Housing Program	14.235	IL01B510007	114,990	32,831	-
Supportive Housing Program	14.235	IL01B610009	131,543	-	-
Supportive Housing Program	14.235	IL01B510001	1,115,413	-	-
			<u>2,941,128</u>	<u>275,384</u>	-
Shelter Plus Care					
Shelter Plus Care	14.238	IL01C010023	18,424	18,424	-
Shelter Plus Care	14.238	IL01C010031	74,732	39,866	-
Shelter Plus Care	14.238	IL01C010153	18,901	18,901	-
Shelter Plus Care	14.238	IL01C010153	202,474	202,474	-
Shelter Plus Care	14.238	IL01C010154	151,340	151,340	-
Shelter Plus Care	14.238	IL01C010155	10,602	10,602	-
Shelter Plus Care	14.238	IL01C010155	166,960	166,960	-
Shelter Plus Care	14.238	IL01C110007	2,208	2,208	-
Shelter Plus Care	14.238	IL01C110007	327,736	327,736	-
Shelter Plus Care	14.238	IL01C110050	92,501	92,501	-
Shelter Plus Care	14.238	IL01C110050	134,484	134,484	-
Shelter Plus Care	14.238	IL01C110051	87,508	87,508	-
Shelter Plus Care	14.238	IL01C110051	119,994	119,994	-
Shelter Plus Care	14.238	IL01C210001	209,866	209,866	-
Shelter Plus Care	14.238	IL01C210001	306,677	306,677	-
Shelter Plus Care	14.238	IL01C210023	40,532	40,532	-
Shelter Plus Care	14.238	IL01C210023	70,965	70,965	-
Shelter Plus Care	14.238	IL01C210025	36,683	36,683	-
Shelter Plus Care	14.238	IL01C210025	60,124	60,124	-
Shelter Plus Care	14.238	IL01C210050	6,540	6,540	-
Shelter Plus Care	14.238	IL01C210050	63,332	63,332	-
Shelter Plus Care	14.238	IL01C210050	23,646	23,646	-
Shelter Plus Care	14.238	IL01C310001	124,141	124,141	-
Shelter Plus Care	14.238	IL01C310001	102,925	102,925	-
Shelter Plus Care	14.238	IL01C410129	1,335	1,335	-
Shelter Plus Care	14.238	IL01C410130	(6,398)	-	-
Shelter Plus Care	14.238	IL01C410135	18,682	18,682	1,800

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Shelter Plus Care (cont)					
Shelter Plus Care	14.238	IL01C510135	\$ 240,408	\$ 240,408	\$ -
Shelter Plus Care	14.238	IL01C510137	135,651	135,651	-
Shelter Plus Care	14.238	IL01C510138	430,897	430,897	-
Shelter Plus Care	14.238	IL01C510139	61,860	61,860	-
Shelter Plus Care	14.238	IL01C510140	171,182	171,182	-
Shelter Plus Care	14.238	IL01C510141	248,312	248,312	-
Shelter Plus Care	14.238	IL01C510142	5,543	5,543	-
Shelter Plus Care	14.238	IL01C510143	19,800	19,800	-
Shelter Plus Care	14.238	IL01C510144	120,226	120,226	-
Shelter Plus Care	14.238	IL01C510145	50,093	50,093	-
Shelter Plus Care	14.238	IL01C510146	40,769	24,258	-
Shelter Plus Care	14.238	IL01C510147	113,406	113,406	-
Shelter Plus Care	14.238	IL01C510148	38,246	38,246	-
Shelter Plus Care	14.238	IL01C510149	123,394	123,394	-
Shelter Plus Care	14.238	IL01C510150	249,479	249,479	-
Shelter Plus Care	14.238	IL01C510151	224,817	224,817	-
Shelter Plus Care	14.238	IL01C510152	143,044	-	-
Shelter Plus Care	14.238	IL01C510153	157,097	-	-
Shelter Plus Care	14.238	IL01C510154	155,965	-	-
Shelter Plus Care	14.238	IL01C610005	36,359	36,359	-
Shelter Plus Care	14.238	IL01C610139	256,800	-	-
Shelter Plus Care	14.238	IL01C610140	184,162	-	-
Shelter Plus Care	14.238	IL01C610141	185,506	-	-
Shelter Plus Care	14.238	IL01C610142	41,148	41,148	-
Shelter Plus Care	14.238	IL01C610143	60,185	60,185	-
Shelter Plus Care	14.238	IL01C610144	33,550	33,550	-
Shelter Plus Care	14.238	IL01C610147	113,347	113,347	-
Shelter Plus Care	14.238	IL01C610145	77,293	77,293	-
Shelter Plus Care	14.238	IL01C610146	18,621	18,621	-
Shelter Plus Care	14.238	IL01C610148	378,688	378,688	-
Shelter Plus Care	14.238	IL01C610149	229,051	229,051	-
Shelter Plus Care	14.238	IL01C610150	10	10	-
Shelter Plus Care	14.238	IL01C610151	14,070	14,070	-
Shelter Plus Care	14.238	IL01C610152	6,248	6,248	-
Shelter Plus Care	14.238	IL01C610153	13,452	13,452	-
Shelter Plus Care	14.238	IL01C610154	360,733	360,733	-
Shelter Plus Care	14.238	IL01C610155	32,301	32,301	-
Shelter Plus Care	14.238	IL01C610156	76,636	51,661	-
Shelter Plus Care	14.238	IL01C610157	102,331	75,961	-
Shelter Plus Care	14.238	IL01C610158	31,215	31,215	-
Shelter Plus Care	14.238	IL01C610159	63,183	63,183	-
Shelter Plus Care	14.238	IL01C910001	383,741	383,741	-
Shelter Plus Care	14.238	IL01C910002	67,618	67,618	-
Shelter Plus Care	14.238	IL01C910002	41,010	41,010	-
Shelter Plus Care	14.238	IL01C910003	57,168	57,168	-
Shelter Plus Care	14.238	IL01C910007	63,656	63,656	-
Shelter Plus Care	14.238	IL06C971030	7,462	-	-
Shelter Plus Care	14.238	IL01XC31060	(260)	-	-
Shelter Plus Care	14.238	IL01XC31060	(2,716)	-	-
Shelter Plus Care	14.238	IL01XC31060	6,350	-	-
Shelter Plus Care	14.238	IL01XC31060	240,560	-	-
Shelter Plus Care	14.238	IL06C961007	94,572	94,572	-
			8,471,149	7,040,855	1,800
HOME Investment Partnerships Program					
HOME00	14.239	M00MC170006	37,315	-	-
HOME01	14.239	M01MC170006	560,000	-	-
HOME02	14.239	M02MC170201	536,938	-	-
HOME03	14.239	M03MC170201	112,509	-	-
HOME04	14.239	M04MC170201	1,459,067	-	40,545
HOME05	14.239	M05MC170201	10,701,250	-	-
HOME98	14.239	M98MC170201	60,926	-	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
HOME Investment Partnerships Program (cont)					
HOME99	14.239	M99MC170201	\$ 52,000	\$ -	\$ -
HOME06	14.239	M06MC170201	10,597,105	-	4,889,398
HOME07	14.239	M07MC170201	4,084,780	-	-
			<u>28,201,890</u>	-	<u>4,929,943</u>
Housing Opportunities for Persons with AIDS					
HOPWA 04	14.241	ILH04F001	1,070,280	568,283	-
HOPWA 05	14.241	ILH05F001	170,142	155,972	-
HOPWA 06	14.241	ILH06F001	459,044	449,916	-
HOWPA SPNS	14.241	ILH060032	426,421	415,273	-
HOPWA 07	14.241	ILH07F001	4,795,274	4,468,961	-
HOPWA 03	14.241	ILH03F001	118,620	118,620	-
			<u>7,039,781</u>	<u>6,177,024</u>	-
Community Development Block Grants/ Brownfields Economic Development Initiative					
Chicago Pilsen/Little Village	14.246	B-03-SP-IL-0236	22,354	-	-
Calumet redevelopment Initiative - EDI Special Projects	14.246	B-03-SP-IL-0790	947	-	-
(2002) EDI Special Project Grant	14.246	B-02-SP-IL-0192	19,219	-	-
Domes Restoration Project - EDI	14.246	B-04-SP-IL-0239	25,000	-	-
			<u>67,519</u>	-	-
Community Development Block Grants--Section 108 Loan Guarantees					
HUD Section 108 Loan Program - West Pullman	14.248	B96MC170006A	22,153	-	-
			<u>22,153</u>	-	-
Total Community Planning and Development			<u>142,454,987</u>	<u>44,010,268</u>	<u>8,575,816</u>
C. Public and Indian Housing					
Public and Indian Housing (passed through the Chicago Housing Authority)					
Service Connector 2005	14.850	0688	(172)	-	-
Service Connector 2006	14.850	0688	1,899,336	1,714,422	-
Service Connector 2007	14.850	0688	18,478,041	16,286,087	-
			<u>20,377,205</u>	<u>18,000,509</u>	-
Demolition and Revitalization of Severely Distressed Public Housing					
Chicago Environmental Study	14.866	T69613201-10	(17,304)	(17,304)	-
			<u>(17,304)</u>	<u>(17,304)</u>	-
Resident Opportunity and Supportive Services - Service Coordinators					
Resident Service Coordination Pg - Aging/CHA	14.870	0634-2	32,095	-	-
Resident Service Coordination Pg - Aging/CHA	14.870	0634-3	2,399,560	-	-
			<u>2,431,655</u>	-	-
Section 8 Housing Choice Vouchers					
Substance Abuse Assessment/CHA	14.871	5340	205,616	-	-
			<u>205,616</u>	-	-
Public Housing Capital Fund					
Violence Prevention & Intervention	14.872		5,079	-	-
			<u>5,079</u>	-	-
Total Public and Indian Housing			<u>23,002,252</u>	<u>17,983,205</u>	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
D. Office of Healthy Homes and Lead Hazard Control					
Lead-Based Paint Hazard Control in Privately-Owned Housing					
Lead Control HUD 2007	14.900	ILLHB0347-07	\$ 27,655	\$ -	\$ -
Chicago Lead Safe Home Initiative	14.900	ILLHBO136-99	(28,587)	(28,587)	-
			(933)	(28,587)	-
Lead Outreach Grants					
Chicago Lead Safe Home Initiative	14.904	ILLHB0136-05	2,134,889	1,740,395	-
			2,134,889	1,740,395	-
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration/CLEER	14.905	ILLHD0019-03	355,707	320,171	118,569
Lead Hazard Reduction Demonstration	14.905	ILLHD0140-05	210,450	92,717	-
			566,157	412,888	118,569
Total Office of Healthy Homes and Lead Hazard Control			2,700,113	2,124,696	118,569
Total Department of Housing and Urban Development			168,339,036	64,118,169	8,694,385
IV Department of the Interior					
A. Fish and Wildlife Service					
Coastal Wetlands Planning, Protection and Restoration Act					
Hegewisch Marsh Restoration Project	15.614		566,937	-	-
Total Fish and Wildlife Service			566,937	-	-
Total Department of the Interior			566,937	-	-
V. Department of Justice					
A. Office on Violence Against Women					
Supervised Visitation, Safe Havens for Children					
Safe Haven Supplement	16.527	2004CWAX5002	206,383	144,562	-
			206,383	144,562	-
Violence Against Women Formula Grants (passed through the Illinois Criminal Justice Information Authority)					
Domestic Violence Law Enforcement Yr. 11	16.588	603007	39,628	-	15,411
Braille Domestic Incident Notice Grant	16.588	602207	23,000	-	-
			62,628	-	15,411
Total Office on Violence Against Women			269,011	144,562	15,411
B. Office of Juvenile Justice and Delinquency Prevention - Office of Justice Programs					
Juvenile Accountability Block Grants					
Public Safety Program - Juvenile Gang Intervention Partnership Model	16.523	502026	(378)	-	(42)
Juvenile Intervention & Support Center	16.523	503026	289,214	90,872	32,135
Juvenile Intervention & Support Center	16.523	504026	82,358	-	9,151
			371,194	90,872	41,244
Juvenile Mentoring Program					
Mentoring Initiative for System Involved Youth	16.726	2006JUFXK012	13,758	13,576	-
			13,758	13,576	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Enforcing Under Age Drinking Laws Program					
Stop Alcohol to Minors Grant YR-VII	16.727	11G7480000	\$ 48,000	\$ -	\$ -
Stop Alcohol to Minors Grant YR-VIII	16.727	11G8480000	19,067	-	-
			67,067	-	-
Reduction and Prevention of Children's Exposure to Violence (passed through the Trustees of Indiana University)					
Safe Start Demonstration	16.730	2000-JW-VX-K004	379,588	69,153	-
			379,588	69,153	-
Total Office of Juvenile Justice and Delinquency Prevention - Office of Justice Programs			831,607	173,601	41,244
C. Office of Justice Programs - Bureau of Justice Assistance					
Edward Byrne Memorial Formula Grant Program (passed through the Illinois Criminal Justice Information Authority)					
Domestic Violence Law Enforcement Yr. 9	16.579	602007	446	-	149
Domestic Violence Law Enforcement	16.579	602107	97,840	-	32,613
Sharing of Clear Gang Application	16.579	403703	105,085	-	35,028
			203,371	-	67,790
Local Law Enforcement Block Grants Program					
Local Law Enforcement Block Grant	16.592	2004LBBX1172	23,644	-	-
			23,644	-	-
Community Prosecution and Project Safe Neighborhoods (passed through the Illinois Criminal Justice Information Authority)					
Project Safe Neighborhoods Pg	16.609	105072	47,681	32,308	-
Project Safe Neighborhoods Pg	16.609	104052	221,796	-	-
			269,477	32,308	-
Gang Resistance Education & Training					
Gang Resistance Education & Training	16.737	2004JVFX0169	134,461	-	-
Gang Resistance Education & Training	16.737	2007JVFX0166	10,930	-	-
			145,391	-	-
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance Grant - FY'05	16.738	2005DJBX1256	3,545,278	551,291	-
Edward Byrne Memorial Justice Assistance Grant - FY'06	16.738	2006DJBX0689	1,776,180	46,984	-
			5,321,458	598,275	-
Total Office of Justice Programs - Bureau of Justice Assistance			5,963,340	630,583	67,790
D. Office of Justice Programs - Office of Victims of Crime					
Services for Trafficking Victims					
Human Trafficking Task Force & Victim Services Program	16.320	2005-VT-BX-1161	153,443	-	-
			153,443	-	-
Crime Victim Assistance					
Domestic Violence Helpline Program	16.575	205115	1,757	-	-
Domestic Violence Helpline Program	16.575	206115	233,841	-	180,363
Domestic Violence Helpline Program	16.575	207115	53,227	-	46,807
(passed through the Illinois Criminal Justice Information Authority)					
Child Visitation	16.575	205389	12,608	12,608	-
Services to Victims of Domestic Violence	16.575	205289	20,369	-	5,092
Services to Victims of Domestic Violence	16.575	206289	216,042	-	53,667
Services to Victims of Domestic Violence	16.575	204189	33,281	-	8,320
Services to Victims of Domestic Violence	16.575	205189	36,733	-	9,183
			607,857	12,608	303,432

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Crime Victim Assistance/Discretionary Grants					
Public Awareness of Elder Abuse in Underserved Communities	16.582	2006VFGXK017	\$ 15,188	\$ 14,537	\$ -
			15,188	14,537	-
Total Office of Justice Programs - Office of Victims of Crime			776,488	27,145	303,432
E. Office of Violence Against Women					
Enhanced Training and Services to End Violence and Abuse of Women Later in Life					
Training Grant to Stop Abuse & Sexual Assault of Older Individuals	16.528	2006EWAXK007	26,837	-	-
			26,837	-	-
Total Office of Violence Against Women			26,837	-	-
F. Office of Justice Programs - National Institute of Justice					
National Institute of Justice Research, Evaluation and Development Project Grants					
Evolution of Gang Hot Spots Policing in Chicago	16.560	2006IJCX0023	115,573	-	-
			115,573	-	-
Total Office of Justice Programs - National Institute of Justice			115,573	-	-
G. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
Creating A Culture of Integrity	16.710	2002HSWX0010	24,277	-	-
COPS 2007 Technology Program	16.710	2007CKWX0034	806	-	269
			25,083	-	269
Total Office of Community Oriented Policing Services			25,083	-	269
Total Department of Justice			8,007,940	975,891	428,146
VI. Department of Labor					
A. Employment and Training Administration					
Senior Community Service Employment Program (passed through the Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Pg (Title V)	17.235	V-12-07	404,901	385,923	-
Senior Community Service Employment Pg (Title V)	17.235	V-12-08	307,553	-	-
			712,454	385,923	-
WIA Cluster					
WIA Adult Program (passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Adult Training	17.258	0468109	300,858	(1,542)	-
WIA Adult Training	17.258	05681009	424,882	(102,813)	-
WIA Adult Training	17.258	06681009	6,578,655	3,550,278	-
WIA Adult Training	17.258	07681009	5,159,951	3,286,907	-
WIA Incentive	17.258	05672009	669,622	(264,503)	-
High Speed Internet Access - Adult	17.258	05632009	3,660	1,139	-
WIA Adult Training	17.258	0268109	(1,249)	-	-
WIA Adult Training	17.258	0368109	(7,643)	(7,643)	-
WIA Incentive	17.258	0467209	33,581	19,741	-
High Speed Internet Access - Adult	17.258	06632009	122,748	111,589	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
WIA Adult Program (cont.)					
(passed through the Workforce Boards of Metropolitan Chicago)					
Critical Skills Shortage Initiative in Automotive Mfg.	17.258		\$ 128,906	\$ 128,906	\$ -
Critical Skills Shortage Initiative in Healthcare	17.258		108,907	108,907	-
			13,522,878	6,830,966	-
WIA Youth Activities					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Youth Training	17.259	0468109	(49,566)	(51,583)	-
WIA Youth Training	17.259	05681009	495,695	148,828	-
WIA Youth Training	17.259	0268109	(23,548)	(11,506)	-
WIA Youth Training	17.259	0368109	(116,002)	(114,809)	-
WIA Youth Training	17.259	06681009	6,814,936	4,932,778	-
WIA Youth Training	17.259	07681009	5,166,082	4,505,651	-
WIA High Speed Internet Access - Youth	17.259	06632009	50,753	45,106	-
			12,338,349	9,454,465	-
WIA Dislocated Workers					
(passed through the Illinois Department on Commerce and Economic Opportunity):					
WIA Dislocated Workers	17.260	0468109	32,813	-	-
WIA Dislocated Workers	17.260	05681009	168,575	(13,848)	-
WIA Dislocated Workers	17.260	06681009	3,491,363	2,710,361	-
WIA Dislocated Workers	17.260	07681009	3,553,195	2,137,321	-
WIA Dislocated Workers	17.260	02681009	(5,919)	-	-
WIA State Reserve	17.260	04651009	19,701	-	-
WIA State Reserve	17.260	05651009	290,201	174,080	-
WIA Discretionary	17.260	06673009	1,844,837	787,130	-
			9,394,765	5,795,044	-
Total WIA Cluster			35,255,992	22,080,476	-
WIA Pilots, Demonstrations and Research Projects					
Preparing Ex-Offenders Via Beneficiary Choice	17.261	YF165020760A	69,855	42,599	-
			69,855	42,599	-
Total Employment and Training Administration			36,038,301	22,508,998	-
Total Department of Labor			36,038,301	22,508,998	-
VII. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
(passed through the Illinois Department of Transportation)					
Federal Airport Midway Field Development 2006	20.106		36,619,456	-	-
Federal Airport O'Hare Field Development 2006	20.106		29,752,954	-	-
			66,372,411	-	-
Total Federal Aviation Administration			66,372,411	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
(passed through the Illinois Department of Transportation)					
I-Go Car Sharing Fleet Expansion	20.205	Various	8,918	-	2,664
Pedway Signage Phase I and II	20.205	Various	74,739	-	22,325
Lincoln Park Museum Trollys	20.205	Various	3,477	-	1,039
Vert Cl Imp @ 2200 W. 43rd Street	20.205	Various	40,720	-	12,163
Jackson Street Viaduct	20.205	Various	118,003	-	35,248

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Highway Planning and Construction (cont.)					
Congress Parkway Viaduct	20.205	Various	\$ 25,638	\$ -	\$ 7,658
2006 Bridge & Viaduct Painting Citywide	20.205	Various	1,564,123	-	467,206
33rd St. Viaduct	20.205	Various	4,219,877	-	1,260,483
Clark Street Ramps @ Roosevelt Road	20.205	Various	171,360	-	51,186
Halsted Street Bridge over North Branch	20.205	Various	125,432	-	37,467
Halsted St Cermak to Fulton 2003	20.205	Various	15,134	-	4,521
Canal St. Viaduct @ 16th Street	20.205	Various	140,916	-	42,092
Adams Street Viaduct/Union Station	20.205	Various	105,924	-	31,640
Taylor Street over SB of Chicago River	20.205	Various	14,151	-	4,227
69th Street: Ashland/Halsted	20.205	Various	1,651	-	493
CSAC Advance Traffic Mgmt System 63rd Street to I-55	20.205	Various	390,278	-	116,577
Pedestrian Safety Project	20.205	Various	15,400	-	4,600
Pedestrian Action Plan	20.205	Various	7,473	-	2,232
Chicago Ave (650 W to 850 W) & Halsted St (725 N to 850 N)	20.205	Various	109,159	-	32,606
N. Avenue Bridge over N.B.	20.205	Various	55,187	-	16,485
Bridge & Viaduct Painting - Contract A	20.205	Various	24,609	-	7,351
Bridge & Viaduct Painting - Contract B	20.205	Various	13,327	-	3,981
Bridge & Viaduct Painting - Contract C	20.205	Various	6,493	-	1,939
Bridge & Viaduct Painting - Contract D	20.205	Various	13,572	-	4,054
North Ave Bridge Over Chgo River Phase III	20.205	Various	12,000,706	-	3,584,626
69th St. Halsted St./State St.	20.205	Various	141,286	-	42,202
Grand Ave. Improv (Narragansett to Central	20.205	Various	442,654	-	132,221
Grand Ave Improv: Central Ave to Lamon Ave	20.205	Various	3,712,525	-	1,108,936
63rd Street/Morgan-Wallace & Halsted	20.205	Various	4,156,643	-	1,241,595
Expsway Overpass Construction Engineering	20.205	Various	938,311	-	280,275
Halsted Street: 59th St to 63rd Parkway	20.205	Various	2,542,275	-	759,381
Pavement Marking Record Plans - Phase II	20.205	Various	51,761	-	15,461
Bike Rack Install @ Various Loc	20.205	Various	58,206	-	17,386
Bike Lane Markings/Seriv/PHill	20.205	Various	12,721	-	3,800
Commuter Bicycle Parking and Promotion	20.205	Various	40,167	-	11,998
Bike Rack: Purchase and Install	20.205	Various	(27,790)	-	(8,301)
Bike to Transit Phase I & II	20.205	Various	6,836	-	2,042
Commuter Bicycle Parking - Various Locations	20.205	Various	50,208	-	14,997
Bikeways Signage Series V - Phase III Construction	20.205	Various	169,454	-	50,616
Chicago Bicycling Survey	20.205	Various	11,347	-	3,389
Valley Line Bicycle Path	20.205	Various	1,588,680	-	474,541
Millennium Pk/Bicycle Station	20.205	Various	56,101	-	16,757
71st St over I-94 Dan Ryan Express Way	20.205	Various	4,467,355	-	1,334,405
Installation of Bicycle Lane Pavement Marking &	20.205	Various	839,480	-	250,754
Lake Front/Navy Pier Flyover	20.205	Various	32,042	-	9,571
Installation of Bikeway Pavement Marking Signs	20.205	Various	69,469	-	20,751
Streets for Cycling	20.205	Various	137,100	-	40,952
35th St Bicycle & Pedestrian Bridge Over South LSD	20.205	Various	461,343	-	137,804
43rd Street Pedestrian Bride Ph 1	20.205	Various	54,735	-	16,349
41st Street Bicycle and Pedestrian Bridge	20.205	Various	48,243	-	14,410
LSD Viaduct Over Lawrence Ave & Wilson	20.205	Various	255,064	-	76,188
Lakeshore Drive Viaduct Over LaSalle Drive	20.205	Various	259,663	-	77,562
Madison Street Viaduct Over Union Station	20.205	Various	170,789	-	51,015
SLSO Burnham Park	20.205	Various	18,789	-	5,612
Canal St. Viaduct @ 16th Street	20.205	Various	1,680,621	-	502,004
Lake St. Union Avenue to Canal Street	20.205	Various	21,812	-	6,515
Pulaski Road Traffic Signal - 87th St. to I-55	20.205	Various	324,379	-	96,892
Ashland Ave. Traffic Interconnect PR - 95th	20.205	Various	15,694	-	4,688
STP TSM 2004 Construction	20.205	Various	215,495	-	64,369
91st St Viaduct Over Dan Ryan Expressway	20.205	Various	236,436	-	70,624
Oakwood Blvd Over Metra/ICC	20.205	Various	290,171	-	86,674
Division St. Bridge over N. Br.	20.205	Various	9,912	-	2,961
Division St Bridge Over N. Chicago	20.205	Various	36,204	-	10,814
Traffic Control Signals At Various Locations	20.205	Various	4,766	-	1,423
95th St From Western Ave to Ewing Ave	20.205	Various	7,565	-	2,260
Cicero Ave/Peterson Ave/To Lexington Ave Traffic Control	20.205	Various	147,790	-	44,145
87th St Eastern Ave. To Dan Ryan Exp. Way	20.205	Various	19,810	-	5,917

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Highway Planning and Construction (cont.)					
Traffic Control Signals @ Various Locations	20.205	Various	\$ 458,232	\$ -	\$ 136,874
SCIENCE DR/MSI	20.205	Various	18,180	-	5,430
Wacker Dr. Randolph St./Adams St.	20.205	Various	52,177	-	15,585
Wacker Dr. (Congress to Adams Streets)	20.205	Various	645	-	193
CHGO Ave Improvement - Grant to Milwaukee	20.205	Various	349,176	-	104,299
LSD 79th St. to Harbor Ave.	20.205	Various	836,507	-	249,866
2005/2006 Structural Bridge Inspection	20.205	Various	1,229,588	-	367,280
Roosevelt Rd: Ogden to Ashland	20.205	Various	123,200	-	36,800
Randolph/Jackson over I-90/94	20.205	Various	445,212	-	132,986
STP - Group IB Construction BOE	20.205	Various	157,738	-	47,116
Land/Improv-Halsted/95th-103rd	20.205	Various	(2,169)	-	(648)
Grand Avenue: Fullerton - Narragansett	20.205	Various	54,933	-	16,408
Grand Avenue: Fullerton - Jefferson	20.205	Various	159,019	-	47,499
Laramie Ave Viaduct At Polk St	20.205	Various	99,353	-	29,677
Milwaukee Ave: Lawrence to Erie	20.205	Various	562,315	-	167,964
63rd St: Western to Wallace	20.205	Various	173,724	-	51,892
130th ST/Torrence Ave./Brainard Ave. (Main Contract)	20.205	Various	1,075,595	-	321,282
City Wide Traffic Studies	20.205	Various	6,261	-	1,870
Milwaukee Ave: Lawrence/Erie St.	20.205	Various	25,291	-	7,554
Lake St. from Canal to Western Ave.	20.205	Various	247,181	-	73,833
Chgo Ave: Laramie/Kennedy Exp.	20.205	Various	118,014	-	35,251
Traffic Control Signals At Various Locations	20.205	Various	163,500	-	48,838
Create Program - Program P-5 Archer & Western	20.205	Various	58,685	-	17,529
Near North Signal Interconnect	20.205	Various	8,658	-	2,586
Division St: Cleveland to Orleans	20.205	Various	505	-	151
Nearwest Traffic Single Interconnection	20.205	Various	1,070	-	319
STP 2006 Traffic Single Modernization Construction	20.205	Various	2,358,227	-	704,405
Racine Ave - 35th St to 39th St - 37th Ave - Morgan to Racine	20.205	Various	41,956	-	12,532
122nd St: Stony Island Avenue to Torrence	20.205	Various	9,889	-	2,954
Western Ave Interconnect, Diversey to Congress	20.205	Various	118,256	-	35,323
Central Ave. Viaduct over Soo Line RR & Grand	20.205	Various	381,443	-	113,938
Halsted St.: Madison to Fulton Market	20.205	Various	648	-	193
56th St. to 67th St.	20.205	Various	902,294	-	269,516
Burham Park, Gateway Landscaping (31st St to Oak)	20.205	Various	386,800	-	115,538
Burham Park, Gateway Landscaping (23rd St to)	20.205	Various	325,955	-	97,363
Citywide TSMS	20.205	Various	9,541	-	2,850
Variable Message Sign for Northbound LSD @ 2300 South	20.205	Various	13,621	-	4,069
Sleepy Hollow - HPP-II/WPA-New Str Construction	20.205	Various	130,637	-	39,021
Vertical Clearance IMP. Cermak Rd @ Kenton	20.205	Various	45,628	-	13,629
63rd St. Western Ave./Ashland Ave.	20.205	Various	3,267	-	976
Chicago Avenue Bridge Over the North Branch of	20.205	Various	52,524	-	15,689
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	817,511	-	244,192
CMAQ - Alternative Fueling Station	20.205	00T00517	62,480	-	2,603
Wacker Dr. Viaduct Between Franklin St. and	20.205	Various	32,835	-	9,808
Wacker Dr: LSD to Congress Parkway	20.205	Various	639,202	-	190,931
47th St Pedestrian Bridge Over North Bound LSD	20.205	Various	26,827	-	8,013
2007 Bridge & Viaduct Painting Contract B	20.205	Various	243,506	-	72,736
Milwaukee Av Via Over I-90	20.205	Various	131,969	-	39,419
Halsted St: Maxwell to I-290	20.205	Various	106,015	-	31,667
35th Over I90/94	20.205	Various	16,523	-	4,936
59th St. over I-90/94	20.205	Various	403	-	120
Western Ave. Signal Interconnect Congress	20.205	Various	211,134	-	63,066
Monroe & Washington over I-90/94	20.205	Various	1,507,752	-	450,368
Michigan Ave. Viaduct over Bishop Ford Exp.	20.205	Various	2,553,510	-	762,737
2003/2004 Struct BR INSP	20.205	Various	202,123	-	60,374
Wacker Dr. Riverwalk - Wabash Plaza	20.205	Various	53,813	-	16,074
INTRMODL FTGHT ACES STUDY PHS II	20.205	Various	24,292	-	7,256
			60,875,550	-	18,167,546
Total Highway Planning and Construction Cluster			60,875,550	-	18,167,546
Total Federal Highway Administration			60,875,550	-	18,167,546

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
C. Federal Motor Carrier Safety Administration					
National Motor Carrier Safety					
Commercial Vehicle Speed Enforcement Program	20.218	MC7-1051-402	\$ 67,020	\$ -	\$ -
			67,020	-	-
Total Federal Motor Carrier Safety Administration			67,020	-	-
D. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants					
Clark/Division Subway Station	20.500	Various	107,100	-	11,900
Grand/State Station Rehab	20.500	Various	1,382,444	-	153,605
Chicago/State CTA Station	20.500	Various	244,374	-	27,153
Conrail Bikeway -PHS III	20.500	Various	100,509	-	11,168
DRBRN/JCKSN-STA-PLTFRM/MEZZ	20.500	Various	3,972,571	-	441,397
Jackson Platform & Trans Tun	20.500	Various	67,450	-	7,494
Mid-City Transitway PHSNG STDY	20.500	Various	151,791	-	16,866
Mid-City Transitway PHSNG STDY	20.500	Various	2,252	-	250
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	43,021	-	4,780
Dan Ryan EXT MJR INV ANALYSIS	20.500	Various	1,058	-	118
Southwest Transit Ext Row	20.500	Various	458	-	51
TIP - Dev & Monitoring	20.500	Various	7,100	-	789
Preliminary Planning	20.500	Various	7,393	-	821
CDOT Railroad Atlas Phase II	20.500	Various	57,050	-	6,339
CDOT (CBD) Truck Trip Survey	20.500	Various	161,289	-	17,921
Railroad Action Plan Phase II	20.500	Various	19,247	-	2,139
Preliminary Planning 2005	20.500	Various	72,065	-	8,007
Airport Express Market Analysis	20.500	Various	20,128	-	2,236
Rail Action Plan - Phase III	20.500	Various	83,693	-	9,299
TIP Development	20.500	Various	6,903	-	767
Chicago Citywide Average Daily Traffic	20.500	Various	4,142	-	460
Preliminary Planning 2005	20.500	Various	54,051	-	6,006
Preliminary Planning 2005	20.500	Various	23,581	-	2,620
O'Hare Midway Express Guideway & Terminal LP	20.500	Various	13,108	-	1,456
O'Hare Midway Express Guideway & Terminal LP	20.500	Various	7,020	-	780
Create (2007 Transportation Planning Grant)	20.500	Various	50,081	-	5,565
TIP Development (2007 Transportation Planning Grant)	20.500	Various	114,198	-	12,689
Create Area Pedestrian Count	20.500	Various	114,042	-	12,671
Preliminary Planning	20.500	Various	252,794	-	28,088
La Salle/Congress Intermodal Transfer	20.500	Various	60,696	-	6,744
State St. SUBY LAKE/RAN MEZZ/PL	20.500	Various	743,237	-	82,582
Grand/State CTA Station	20.500	Various	4,320	-	480
Chicago/State CTA Station	20.500	Various	32,782	-	3,642
			7,981,948	-	886,883
Total Federal Transit Cluster			7,981,948	-	886,883
Total Federal Transit Administration			7,981,948	-	886,883
E. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety					
(passed through the Illinois Department of Transportation)					
Mayor Daley's Bicycling Ambassador Program	20.600	Various	246,538	-	-
Chicago Pedestrian Safety Project	20.600	Various	173,554	-	-
Local Alcohol Program FY 04/05	20.600	AL51051003	198,289	-	-
Roadside Safety Checks - Year 10	20.600	AL51051004	91,182	-	-
Local Alcohol Program FY 05/06	20.600	AL6-1051-117	199,062	-	-
The Protector's Grant - Year 11	20.600	OP6-1051-060	169,187	-	-
Local Alcohol Program FY 06/07	20.600	AL7-1051-169	245,876	-	-

CITY OF CHICAGO, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
State and Community Highway Safety (cont.)					
Protector's Grant - Year 12	20.600	OP71051171	\$ 315,249	\$ -	\$ -
Local Alcohol Program FY 07/08	20.600	AL81051177	24,103	-	-
			<u>1,663,041</u>	-	-
Alcohol traffic Safety and Drunk Driving Prevention Incentive Grants					
Roadside Safety Checks YR 16	20.601	AL7-1051-170	288,255	-	-
Roadside Safety Checks YR 17	20.601	AL8-1051-175	37,613	-	-
			<u>325,869</u>	-	-
Occupant Protection					
Speed Enforcement Program FY06	20.602	SPU-1051-226	118,914	-	-
Speed Enforcement Program FY07	20.602	AL8-1051-178	15,205	-	-
			<u>134,118</u>	-	-
Total Highway Safety Cluster			<u>2,123,028</u>	-	-
Total National Highway Traffic Safety Administration			<u>2,123,028</u>	-	-
F. Pipeline and Hazardous Materials Safety Administration- Department of Transportation					
Inter-Agency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Materials Emergency Preparedness Training and Planning Grant	20.703		897	-	-
Hazardous Materials Emergency Preparedness Training and Planning Grant	20.703		12,176	-	-
			<u>13,073</u>	-	-
Total Pipeline and Hazardous Materials Safety Administration Inter-Agency Hazardous Materials Public Sector Training and Planning Grants			<u>13,073</u>	-	-
Total Department of Transportation			<u>137,433,030</u>	-	<u>19,054,430</u>
VIII. National Foundation on the Arts and the Humanities					
A. National Endowment for the Humanities					
Promotion of the Humanities Federal/State Partnership					
Black Jewel of the Midwest: Celebrating 75 years of Hall Branch Library	45.129	3982	8,990	-	-
			<u>8,990</u>	-	-
Total National Foundation on the Arts and the Humanities			<u>8,990</u>	-	-
IX. Environmental Protection Agency					
A. Office of Air and Radiation					
Air Pollution Control Program Support					
(passed through the Illinois Environmental Protection Agency)					
Air Pollution Control Grant 03-04	66.001		472	-	-
Air Pollution Control Grant 04-05	66.001		19,403	-	-
Air Pollution Control Grant 05-06	66.001		3,027	-	-
Air Pollution Control Grant 06-07	66.001		365,326	-	365,326
Air Pollution Control Grant 07-08	66.001		38,372	-	38,372
			<u>426,600</u>	-	<u>403,698</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Survey, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act Chicago Refuse Truck Retrofit Project	66.034	XA-965419-01-0	\$ 24,874 24,874	\$ - -	- -
Total Office of Air and Radiation			451,474	-	403,698
B. Office of Water					
Surveys, Studies, Investigations, Demonstrations and Training Grants and Cooperative Agreements Section 104(B)(3) of the Clean Water Act					
Chicago Beach Contamination	66.436	X7-00E08201	22,965	-	-
Great Cities - Implementing Stormwater BMPs	66.436	X7-00E01501-0	75,763 98,728	- -	- -
Non-Point Source Implementation Grants					
Calumet Region Green Infrastructure NPS Demonstration Project	66.460	3190307	1,576 1,576	- -	- -
Total Office of Water			100,304	-	-
C. Office of Prevention, Pesticides and Toxic Substances					
Source Reduction Assistance					
Green Schools Challenge - Chicago Conservation Clubs	66.717	X900E193010	45,602 45,602	- -	- -
Total Office of Prevention, Pesticides and Toxic Substances			45,602	-	-
D. Office of Solid Waste and Emergency Response - Office of Solid Waste					
Solid Waste Management Assistance Grants					
Chicago Byproduct Synergy Project	66.808	X1-00E004010	84,900 84,900	- -	- -
Brownfields Pilots Cooperative Agreements					
Brownfields Superfund Redevelopment	66.811	SR 975493010	47,700 47,700	- -	- -
Total Office of Solid Waste and Emergency Response - Office of Solid Waste			132,600	-	-
E. Office of Solid Waste and Emergency Response - Office of Brownfields and Land Revitalization					
Brownfields Assessment and Cleanup Cooperative Agreements (Brownfields Assessment) Petroleum Substances Assessment	66.818	BF00301701-0	4,723 4,723	- -	- -
Total Office of Solid Waste and Emergency Response - Office of Brownfields and Land Revitalization			4,723	-	-
F. Office of Environmental Education					
Environmental Education Grants					
Environmental Education Through Communication	66.951	NE96571901	43,345 43,345	- -	- -
Total Office of Environmental Education			43,345	-	-
Total Environmental Protection Agency			778,048	-	403,698

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
X. Department of Education					
A. Office of Special Education and Rehabilitative Services					
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126		\$ 14,500	\$ -	\$ -
			14,500	-	-
Total Department of Education			14,500	-	-
XI. Department of Health and Human Services					
A. Office of the Secretary					
Bilingual/Bicultural Service Demonstration Grants					
Bilingual Bicultural Demonstration	93.105	BBCMP051000-03	71,188	17,941	-
			71,188	17,941	-
Family Planning - Services (passed through the Illinois Department of Human Services)					
Family Planning Services 2006	93.217	711G7087350	320,129	-	22,078
Family Planning Services 2007	93.217	811G7087350	251,741	-	17,361
			571,870	-	39,439
Total Office of the Secretary			643,058	17,941	39,439
B. Administration on Aging					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2004	93.044		378,436	-	-
Senior Citizen Nutrition and Social Services Program 2005	93.044		(168,487)	(137,716)	-
Senior Citizen Nutrition and Social Services Program 2006	93.044		2,338,436	1,187,343	-
Senior Citizen Nutrition and Social Services Program 2007	93.044		695,617	65,345	3,814,862
			3,244,002	1,114,972	3,814,862
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2003	93.045		255,231	-	-
Senior Citizen Nutrition and Social Services Program 2005	93.045		72,495	81,161	-
Senior Citizen Nutrition and Social Services Program 2006	93.045		6,573,929	4,873,672	-
Senior Citizen Nutrition and Social Services Program 2007	93.045		1,210,506	648,936	-
			8,112,161	5,603,769	-
Nutrition Services Incentive Program (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2005	93.053		116,465	161,904	-
Senior Citizen Nutrition and Social Services Program 2006	93.053		1,095,675	1,095,675	-
Senior Citizen Nutrition and Social Services Program 2007	93.053		1,319,406	1,319,406	-
			2,531,546	2,576,985	-
Total Aging Cluster			13,887,708	9,295,726	3,814,862
Special Programs for the Aging - Title VII, Chapter 3 - Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2006	93.041		22,930	16,180	-
			22,930	16,180	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Special Programs for the Aging - Title VII, Chapter 2 - Long-term Care Ombudsman Services for Older Individuals					
(passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2004	93.042		\$ 5,431	\$ -	\$ -
Senior Citizen Nutrition and Social Services Program 2005	93.042		4,212	-	-
Senior Citizen Nutrition and Social Services Program 2006	93.042		52,146	-	-
Senior Citizen Nutrition and Social Services Program 2007	93.042		18,995	-	-
			<u>80,784</u>	-	-
Special Programs for the Aging - Title III, Part D					
- Disease Prevention and Health Promotion Services					
(passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2004	93.043		15,262	-	-
Senior Citizen Nutrition and Social Services Program 2005	93.043		(14,621)	(14,621)	-
Senior Citizen Nutrition and Social Services Program 2006	93.043		260,209	260,209	-
Senior Citizen Nutrition and Social Services Program 2007	93.043		15,521	15,521	-
			<u>276,372</u>	<u>261,109</u>	-
National Family Caregiver Support, Title III, Part E					
(passed through the Illinois Department on Aging)					
Senior Citizen Nutrition and Social Services Program 2004	93.052		238,055	-	-
Senior Citizen Nutrition and Social Services Program 2005	93.052		206,450	218,871	-
Senior Citizen Nutrition and Social Services Program 2006	93.052		1,336,850	161,560	-
Senior Citizen Nutrition and Social Services Program 2007	93.052		328,018	-	-
			<u>2,109,373</u>	<u>380,431</u>	-
Special Programs for the Aging - Title II and Title IV					
Discretionary Projects and Programs					
Chronic Disease Self Management Program	93.048	73288005	55,488	23,456	-
Chronic Disease Self Management Program	93.048	8328801	1,640	-	-
Senior Medicare Patrol Program	93.048	FY2008SMP	9,951	-	-
			<u>67,079</u>	<u>23,456</u>	-
Total Administration on Aging			16,444,246	9,994,843	3,814,862
C. Administration for Children and Families					
Healthy Marriage Promotion and Responsible Fatherhood Grants					
Promoting Responsible Fatherhood	93.086	90FR0009/01	214,253	104,179	-
			<u>214,253</u>	<u>104,179</u>	-
Temporary Assistance for Needy Families					
(passed through the Illinois Department of Human Services)					
Healthy Families of Illinois 2006	93.558	711G7087400	104,762	88,827	-
Healthy Families of Illinois 2007	93.558	811G8087400	85,034	58,718	-
Prevention of Domestic Violence 2006	93.558	711G7087671	39,229	-	-
Prevention of Domestic Violence 2007	93.558	811G8087671	6,719	-	-
			<u>235,744</u>	<u>147,545</u>	-
Refugee and Entrant Assistance - State Administered Programs					
(passed through the Illinois Department of Public Health)					
Refugee Program	93.566	81X6319	1,892	-	71,515
Refugee Program	93.566	80180010/39	96,989	-	120,309
Refugee Program	93.566	81X7319	89,829	-	137,206
			<u>188,709</u>	-	<u>329,030</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Community Services Block Grant					
(passed through the Illinois Department of Commerce and Economic Opportunity)					
C.S.B.G. FY'05	93.569	05-231036	\$ (5,550)	\$ -	\$ -
C.S.B.G. FY'06	93.569	06-231036	25,313	5	(17,573)
C.S.B.G. FY'07	93.569	07-231036	10,627,273	1,372,606	421,443
C.S.B.G. FY'08	93.569	08-231036	-	-	2,088
			<u>10,647,036</u>	<u>1,372,611</u>	<u>405,958</u>
CCDF Cluster					
Child Care and Development Block Grant					
(passed through the Illinois Department of Human Services)					
Child Care Quality Enhancement 1998	93.575	HQE0000031	745,552	745,552	-
Child Care Quality Enhancement 1999	93.575	HQE0000031Q	624,366	624,366	-
Child Care FY'03	93.575	21X3CC3091	-	-	9,122
Child Care FY'04	93.575	81X4117CON	-	-	(43)
Child Care FY'05	93.575	81X5104CON	-	-	(36,390)
Healthy Child Care 2005	93.575	611G6087420	211	-	-
Healthy Child Care 2006	93.575	711G7087420	105,381	-	19,162
Healthy Child Care 2007	93.575	811G8087420	75,061	-	13,647
			<u>1,550,571</u>	<u>1,369,918</u>	<u>5,499</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
(passed through the Illinois Department of Human Services)					
Child Care FY'06	93.596	81X6552000	-	-	17
Child Care FY'07	93.596	81X7552000	14,339,802	14,339,802	10,367,609
Child Care FY'08	93.596	81X8552000	1,000,744	1,000,744	18,633,303
			<u>15,340,546</u>	<u>15,340,546</u>	<u>29,000,929</u>
Total CCDF Cluster			<u>16,891,117</u>	<u>16,710,464</u>	<u>29,006,428</u>
Head Start					
Early Headstart 2006	93.600	05CH0101/42	3,990	3,991	4,099
Early Headstart 2007	93.600	05CH0101/43	3,176,246	2,861,212	292,427
Early Headstart 2008	93.600	05CH0101/44	249,561	243,335	32,551
Headstart 2003	93.600	05CH0101/39	(9,122)	(28,458)	-
Headstart 2006	93.600	05CH0101/42	789,072	(108,897)	-
Headstart 2007	93.600	05CH0101/43	106,044,353	86,737,941	-
Headstart 2008	93.600	05CH0101/44	6,119,924	5,558,895	-
			<u>116,374,024</u>	<u>95,268,019</u>	<u>329,077</u>
Social Services Block Grant					
(passed through the Illinois Department of Human Services)					
Family Planning 2006	93.667	711G7087350	209,740	-	-
Family Planning 2007	93.667	811G8087350	164,934	-	-
Donated Funds Initiative	93.667	81X7025000	470,290	438,898	156,763
Donated Funds Initiative	93.667	81X8025000	200,846	200,846	66,949
Donated Funds Initiative	93.667	21X4117CON	(7,177)	(7,177)	-
Donated Funds Initiative	93.667	81X7025000	379,728	308,289	126,576
Donated Funds Initiative	93.667	81X8025000	352,775	352,775	117,592
Prevention Domestic Violence 2006	93.667	711G7087671	30,314	-	-
Prevention Domestic Violence 2007	93.667	811G8087671	5,192	-	-
Empowerment Zones Program	93.667		267,740	150,241	-
Empowerment Zones Program	93.667		1,162,637	-	-
Empowerment Zones Program	93.667		106,331	-	-
Empowerment Zones Program	93.667		94,203	-	-
			<u>3,437,553</u>	<u>1,443,872</u>	<u>467,879</u>
Total Administration for Children and Families			<u>147,988,436</u>	<u>115,046,690</u>	<u>30,538,372</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
D. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medical Assistance Program (Medicaid) (passed through the Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid	93.778	411C7001111	\$ 724,289	\$ -	\$ -
Chicago Family Case Management - Medicaid	93.778	411C7001111	2,261,309	-	-
			2,985,598	-	-
Total Medicaid Cluster			2,985,598	-	-
Total Centers for Medicare and Medicaid Services			2,985,598	-	-
E. Centers for Disease Control and Prevention (CDC)					
Public Health Emergency Preparedness					
Public Health Preparedness and Response for Bioterrorism	93.069	5U90TP517008-08	1,887,670	-	-
			1,887,670	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Elimination and Laboratory	93.116	CCU500444-25	555,656	-	-
TB Elimination and Laboratory	93.116	CCU500444-26	2,152,319	313,590	-
			2,707,975	313,590	-
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Childhood Lead Poisoning Prevention Program	93.197	CCU522836-03	(516)	-	-
Childhood Lead Poisoning Prevention Program	93.197	1H64EH000157-01	795,353	186,827	-
Childhood Lead Poisoning Prevention Program	93.197	5H64EH000157-02	439,679	17,239	-
			1,234,516	204,065	-
Immunization Grants					
Immunization and Vaccines for Children	93.268	H23CCH522565-04	251,405	114,168	-
Immunization and Vaccines for Children	93.268	H23CCH522565-05	5,343,663	752,750	-
			5,595,068	866,919	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance					
Epidemiology & Lab Grant	93.283	U62CCU524458	17,260	-	-
Epidemiology & Lab Grant	93.283	U50/CI000490-01	601,040	-	-
Epidemiology & Lab Grant	93.283	U50/519680-03	29,739	-	-
Reach Us Action Community	93.283	IU58DP000968-01	65,743	-	-
Public Health Preparedness and Response for Bioterrorism	93.283	U90/CCU517008-04	(2,025)	-	-
Public Health Preparedness and Response for Bioterrorism	93.283	U90/CCU517008-06	494,164	6,087	-
Public Health Preparedness and Response for Bioterrorism	93.283	U90/CCU517008-07	12,123,309	83,781	-
(passed through the Illinois Department of Public Health)					
Breast and Cervical Cancer	93.283	55080169	(40)	-	-
Breast and Cervical Cancer	93.283	76180008	176,239	-	147,930
Breast and Cervical Cancer	93.283	86180079	214,567	-	100,195
Tobacco Reality Program	93.283	73281115	72,275	60,000	-
			13,792,271	149,868	248,125
HIV Prevention Activities - Health Department Based (passed through the Illinois Department of Public Health)					
HIV Prevention Initiative-Rapid Testing	93.940	200200302360	(2,768)	-	-
HIV Prevention Project	93.940	CCU523481-02	(868)	(868)	-
HIV Prevention Project	93.940	CCU523481-03	50,557	15,468	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
HIV Prevention Activities - Health Department Based					
(passed through the Illinois Department of Public Health) (cont.)					
HIV Prevention Project	93.940	CCU523481-04	\$ 5,338,904	\$ 616,811	\$ -
Multisite Opt-Out Rapid HIV Testing	93.940	1U62PS000769-01	218,210	218,210	-
			<u>5,604,036</u>	<u>849,621</u>	-
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS Surveillance	93.944	CCU52358402	13,259	-	-
HIV/AIDS Surveillance/ Seroprevalance Project	93.944	U62CCU523584-03	2,111,866	255,713	-
Morbidity/Risk Behavior Surveillance	93.944	U62CCU524458-03	269,274	-	-
Monitoring Atypical HIV Strains using Bloodspots	93.944	5UA1PS000058	60,394	-	-
HIV/AIDS Surveillance Perinatal Prevention	93.944	5U62PS000273-02	134,373	66,136	-
Morbidity/Risk Behavior Surveillance	93.944	U62CCU524458-04	110,200	-	-
Monitoring Atypical HIV Strains using Bloodspots	93.944	5UA1PS000058-04	5,021	-	-
			<u>2,704,386</u>	<u>321,849</u>	-
Assistance Programs for Chronic Disease Prevention and Control					
REACH 2010	93.945	CCU522185-02	(21,336)	-	-
REACH 2010	93.945	CCU522185-03	(2,009)	(2,009)	-
REACH 2010	93.945	CCU522185-04	156,779	155,901	-
REACH 2010	93.945	CCU522185-05	782,985	385,103	-
			<u>916,419</u>	<u>538,995</u>	-
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
Comprehensive STD Prevention System	93.977	CCH504338-15	95,074	19,903	-
Comprehensive STD Prevention System	93.977	CCH504338-16	2,779,795	305,547	-
Comprehensive STD Prevention System	93.977	CCH504338-13	(30)	-	-
			<u>2,874,839</u>	<u>325,450</u>	-
Total Centers for Disease Control and Prevention (CDC)			<u>37,317,179</u>	<u>3,570,357</u>	<u>248,125</u>
F. Health Resources and Services Administration					
National Bioterrorism Hospital Preparedness Program					
HRSA Bioterrorism Hospital Preparedness Program	93.889	U3RMC03848-01	(233,566)	(234,200)	-
HRSA Bioterrorism Hospital Preparedness Program	93.889	U3RHS05588-01	4,443,840	4,007,403	-
HRSA Bioterrorism Hospital Preparedness Program	93.889	U3RHS07591-01	4,210,044	3,266,953	-
HRSA Bioterrorism Hospital Preparedness Program	93.889	U3REP070004-01	173,502	-	-
			<u>8,593,819</u>	<u>7,040,156</u>	-
HIV Emergency Relief Project Grants					
HIV Emergency Relief Project	93.914	5H89HA00008-15	(59,253)	(477)	-
HIV Emergency Relief Project	93.914	5H89HA00008-16	7,871,862	6,971,749	-
HIV Emergency Relief Project	93.914	5H89HA00008-17	16,181,528	14,067,766	-
			<u>23,994,136</u>	<u>21,039,038</u>	-
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
OP Early Disease Intervention with Respect to HIV Disease	93.918	5H76HA00114-13	(13,683)	-	-
OP Early Disease Intervention with Respect to HIV Disease	93.918	5H76HA00114-14	595	-	-
OP Early Disease Intervention with Respect to HIV Disease	93.918	5H76HA00114-15	506,088	-	-
			<u>493,000</u>	-	-
Healthy Start Initiative					
Healthy Start	93.926	6H49MC00103-03	(128)	(128)	-
Healthy Start	93.926	2H49MC00103-05	(15,672)	-	-
Healthy Start	93.926	6H49MC00103-04	482,083	-	-
Healthy Start	93.926	5H49MC00103-07	407,659	-	-
			<u>873,943</u>	<u>(128)</u>	-

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Maternal and Child Health Services Block Grant to the States (passed through the Illinois Department of Human Services)					
Maternal and Child Health 2006	93.994	711G7087280	\$ 2,595,306	\$ 154,247	\$ -
Maternal and Child Health 2007	93.994	811G8087280	2,245,911	124,102	-
Dental Sealant	93.994	63481071	132	-	-
Dental Sealant	93.994	73480139	23,733	-	-
Dental Sealant	93.994	83480137	13,451	-	-
Healthy Child Care 2006	93.994	711G7087420	35,127	-	-
Healthy Child Care 2007	93.994	811G8087420	25,020	-	-
			<u>4,938,680</u>	<u>278,349</u>	<u>-</u>
Total Health Resources and Services Administration			38,893,579	28,357,416	-
G. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services - Projects of Regional and National Significance					
Substance Abuse Program	93.243	5H79T113608-03	6,025	-	-
HIV Strategic Prevention Project	93.243	6U79SP13343-01	4,503	4,503	-
HIV Strategic Prevention Project	93.243	5U79SP13343-02	116,674	99,464	-
HIV Strategic Prevention Project	93.243	5U79SP13343-03	3,041	-	-
Crisis Intervention Team	93.243	40C7002087	14,446	-	-
			<u>144,689</u>	<u>103,967</u>	<u>-</u>
Block Grants for Community Mental Health Services					
Mental Health 2007	93.958	40C001111	52,000	-	-
			<u>52,000</u>	<u>-</u>	<u>-</u>
Block Grants for Prevention and Treatment of Substance Abuse (passed through the Illinois Department of Alcoholism and Substance Abuse)					
IDASA	93.959	40C6001111C	13,110	13,110	-
IDASA	93.959	40C7001111C	588,921	588,921	-
IDASA	93.959	40C8001111C	208,527	208,527	-
SAAPPHI	93.959	11G7097000	68,459	-	-
SAAPPHI	93.959	11G8097000	67,560	-	-
Genetic Prevention	93.959	611G6087000	1	-	-
			<u>946,579</u>	<u>810,558</u>	<u>-</u>
Total Substance Abuse and Mental Health Services Administration			1,143,267	914,525	-
H. National Institutes of Health					
Microbiology and Infectious Diseases Research					
STD Research Indiana University Program	93.856	NIHROIA14964	197,824	-	-
			<u>197,824</u>	<u>-</u>	<u>-</u>
Total National Institutes of Health			197,824	-	-
Total Department of Health and Human Services			245,613,188	157,901,772	34,640,798
XII. Corporation for National and Community Service					
A. Foster Grandparent/ Senior Companion Cluster					
Foster Grandparent Program					
Foster Grandparent Program 2005	94.011	03SFNIL003	(3,371)	-	-
Foster Grandparent Program 2006	94.011	06SFNIL003	144,531	-	21,405
Foster Grandparent Program 2007	94.011	06SFNIL003	352,538	-	3,721
			<u>493,698</u>	<u>-</u>	<u>25,126</u>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2007

Agency/ Program/ Grant Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	Federal Expenditures	Subrecipient Expenditures	Non-Federal Expenditures
Senior Companion Program					
Senior Companion Program 2006	94.016	06SCNIL001	\$ 130,866	\$ -	\$ 27,199
Senior Companion Program 2007	94.016	06SCNIL001	149,876	-	2,774
			280,743	-	29,973
Total Foster Grandparent/ Senior Companion Cluster			774,441	-	55,099
Total Corporation for National and Community Service			774,441	-	55,099
XIII. Social Security Administration					
A. Social Security - Work Incentives Planning and Assistance Program					
FREE to Work - SSA Year 5	96.008	16-T-10011-5-05	2,996	-	-
Work Incentives Planning & Assistance Pg	96.008	14W50030501	94,092	-	-
Work Incentives Planning & Assistance Pg	96.008	14W50030502	121,504	-	-
			218,593	-	-
Total Social Security Administration			218,593	-	-
XIV. Department of Homeland Security					
Homeland Security Cluster					
State Domestic Preparedness Equipment Support Program (passed through the Illinois Emergency Management Authority)					
Emergency Single Backup in Chicago	97.004		(141,697)	-	-
			(141,697)	-	-
Homeland Security Grant Program					
2005 Urban Areas Security Initiative and Communications	97.067		3,861,417	-	-
2006 Urban Areas Security Initiative and Communications	97.067		11,184,540	-	-
			15,045,957	-	-
Total Homeland Security Cluster			14,904,260	-	-
Urban Areas Security Initiative (passed through the Illinois Emergency Management Authority)					
UASI Part 2 Grant	97.008	CHICAGO UASI	9,731	-	-
USAI Part 3 Grant	97.008	CHICAGO UASI	2,550,387	-	-
			2,560,118	-	-
Emergency Management Performance Grant					
Emergency Management Agency Grant 2006/2007	97.042		427,263	-	-
			427,263	-	-
Assistance to Firefighters Grant					
Assistance to Firefighters 03-04	97.044	EMW2002FG183	43,022	-	-
			43,022	-	-
Citizen Corps					
FY06 Citizens Corp Program (CCP)	97.053		2,882	-	-
			2,882	-	-
Port Security Grant Program					
Port Security Grant FY'06	97.056	2006GBT60020	89,900	-	-
			89,900	-	-
Metropolitan Medical Response System					
Metropolitan Medical Response System	97.071	EMQ2004GR079	292,568	-	-
Metropolitan Medical Response System FY 2001	97.071		86,413	-	-
Metropolitan Medical Response System FY 2005	97.071		6,000	-	-
Metropolitan Medical Response System FY 2006	97.071		86,472	-	-
			471,453	-	-

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2007

NOTE 1 - REPORTING ENTITY

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

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

Table with 2 columns: Agency Name and Amount. Rows include U.S. Department of Agriculture (\$ 5,960,826), U.S. Department of Commerce (2,467,578), U.S. Department of Housing and Urban Development (168,339,036), U.S. Department of the Interior (566,937), U.S. Department of Justice (8,007,940), U.S. Department of Labor (36,038,301), U.S. Department of Transportation (137,433,030), U.S. National Foundation on the Arts and Humanities (8,990), U.S. Environmental Protection Agency (778,048), U.S. Department of Education (14,500), U.S. Department of Health and Human Services (245,613,188), U.S. Corporation for National and Community Services (774,440), U.S. Social Security Administration (218,593), U.S. Department of Homeland Security (31,314,538), and Total Expenditures of Federal Awards (\$ 637,535,945).

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2007

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

Basis of Accounting (cont.)

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

The City has a cost allocation plan for allocation of common and indirect costs related to grant programs. The amounts allocated to 2007 grant programs are based primarily on 2006 budgeted amounts. Variances between actual costs and budgeted amounts are adjusted on a prospective basis. A copy of the cost allocation plan is kept on file at the City. Individual City departments' indirect cost rates for 2007 have been approved for charging federal programs by the appropriate federal and state agencies.

NOTE 3 – NONCASH AWARDS

Certain federal financial assistance programs do not involve cash awards to the City. These programs include providing the City with loan guarantees, vaccines, personnel, travel, and vouchers. Such noncash awards applicable to the year ended December 31, 2007, are as follows:

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

CFDA No. 14.221: Balance of loans is: \$10,204,788. Section 119 of the Housing and Community Development Act of 1974 established the Urban Development Action Grant Program (UDAG). This program was created to assist cities and urban counties experiencing severe economic stress. Grants were made to local governments who used the funds to make loans to private developers for commercial, residential, or industrial projects in order to stimulate economic development necessary for local economic recovery. The federal program no longer exists; however, revenue from repayment of the UDAG loans can currently be used to fund CDBG-eligible activities, including economic development loans. At December 31, 2007, the outstanding balance of the loans made by the City totals \$10,204,788.

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

CFDA No. 14.248: Balance of loans for which the federal government is at risk: \$15,395,000.

U.S. Department of Health and Human Services;

CFDA No. 93.116: Personnel valued at \$157,202.

CFDA No. 93.268: Vaccines valued at \$39,691,205; personnel valued at \$334,866; and travel valued at \$6,000.

CFDA No. 93.944: Personnel valued at \$18,187.

CFDA No. 93.977: Personnel valued at \$1,528,804.

U.S. Department of Agriculture;

CFDA No. 10.557: The Illinois Department of Public Health provides vouchers to WIC program participants for the purchase of nutritional commodities: FY 2007 vouchers totaling \$3,497,753.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2007

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

The Chicago Department of Human Services (“CDHS”) was awarded a Child Care Quality Enhancement grant (CFDA No. 93.575) for FY 98 and 99 awarded by the U.S. Department of HHS through the Illinois Department of Human Services. The full amount of the grant was paid in advance. The funding was in turn advanced to various delegate agencies serving the program.

Historically, the expenditures for the program have been recorded at the end of the program period. The City would record the costs against the grant and concurrently reduced the advance due from the agency. The process was supported by documented evidence for the related costs. Prior to 2006, this action was not performed for both FY 1998 and FY 1999 . The City compiled information in 2006 and 2007 to process a portion of the grant expenditures as reflected in the City’s Schedule of Expenditures and Federal Awards (“SEFA”) under CFDA No. 93.575. The expenditures that remain to be recorded are \$395,917 and \$119,298 for FY 1998 and 1999, respectively. The City expects to process the remaining expenditures in 2008.

The Chicago Department of Public Health was the sub recipient of a federal award for administration of the Medicaid program (CFDA No. 93.778) through an agreement with the Illinois Department of Healthcare and Family Services (HFS) for the FY 2006. The total expenditures reflected in the FY 2007 SEFA for CFDA No. 93.778 include reimbursed expenditures on an adjudicated basis for \$130,637. These expenditures are the result of administrative outreach claims from FY2006 that were not previously reported in the FY 2006 A-133 Single Audit Report. An adjudicated date basis is defined as the fiscal year in which the reimbursement claim was submitted to the Centers for Medicare and Medicaid Services (CMS) for federal reimbursement on the sub recipient’s behalf by HFS.

The Mayor’s Office of Workforce Development was awarded a Rehabilitation Services Vocational Rehabilitation grant (CFDA No.84.126) in FY 2006 from the U. S. Department of Education through the Illinois Department of Human Services (IDHS). The related 2006 expenditures totaling \$14,500 were inadvertently recorded as non federal and excluded from the FY 2006 SEFA. The expenditures are included in the 2007 SEFA under CFDA No. 84.126.



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

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

Compliance

We have audited the compliance of the City of Chicago, Illinois with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2007. The City of Chicago's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City of Chicago's management. Our responsibility is to express an opinion on the City of Chicago's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Chicago's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Chicago's compliance with those requirements.

In our opinion, the City of Chicago complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2007-6 through 2007-13.

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

Internal Control Over Compliance

The management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City of Chicago's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chicago's internal control over compliance.

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

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2007-6 and 2007-12 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 2007-12 to be a material weakness.

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

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

Virchow, Krause & Company, LLP

Chicago, Illinois
September 18, 2008

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

SECTION I – SUMMARY OF AUDITORS’ RESULTS

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

Type of auditors' report issued: *unqualified*

Internal control over financial reporting:

- Material weakness(es) identified? X yes no

- Significant deficiencies identified that are not considered to be material weaknesses? 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? X yes no

- Significant deficiencies identified that are not considered to be material weakness(es)? X yes none reported

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

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? X yes no

Auditee qualified as low-risk auditee? yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
11.300	Grant for Public Works and Economic Development Facilities
14.239	HOME Investment Partnerships Program
14.241	Housing Opportunities for Persons with Aids
14.850	Public and Indian Housing
16.738	Edward Byrne Memorial Justice Assistance Grant
20.106	Airport Improvement Program
93.044	Aging Cluster - Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers
93.045	Aging Cluster - Special Programs for the Aging – Title III, Part C – Nutrition Services

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

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

FEDERAL AWARDS (cont.)

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.053	Aging Cluster - Nutrition Services Incentive Program
93.268	Immunization Grants
93.575	Child Care Cluster - Child Care and Development Block Grant
93.596	Child Care Cluster - Child Care Mandatory and Matching Funds of the Child Care Development Fund
93.600	Head Start
93.889	Health Resources and Services Administration
93.994	Maternal and Child Health Services Block Grant to the States
97.067	Homeland Security Grant Program
97.090	Law Enforcement Officer Reimbursement Agreement Program
97.100	Airport Checked Baggage Screening Program

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

SECTION II – FINANCIAL STATEMENT FINDINGS

See findings 2007-1, 2007-2, 2007-3, 2007-4, and 2007-5 in the separate bound report titled "Basic Financial Statements for the Year Ended December 31, 2007, Independent Auditors' Report and Independent Auditors' Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* for the Year Ended December 31, 2007."

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

***Finding 2007-6 Internal Control over Financial Reporting – Controls over Schedule of Expenditures of Federal Awards (SEFA) Preparation
Chicago Department of Finance – Comptroller's Office (Operations Division)***

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. The SEFA should include expenditures related to the City's fiscal year ended December 31, 2007.

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

Effect: The SEFA may not properly reflect federal award expenditures for the City's year ended December 31, 2007.

Questioned Costs: None. The 2008 invoices were not in the proper accounting period for the City's year ended December 31, 2007; however, they were still within the grant award period.

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

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2007-7 U.S. Department of Health and Human Services
Head Start 93.600
Chicago Department of Finance – Comptroller's Office (Operations Division)***

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. Allowable cost principles contained in OMB Circular A-87, which applies to states and local and tribal governments, require that costs charged to federal awards be supported by appropriate documentation and charged to the proper accounting period.

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

Effect: Program expenditures may not be charged to the appropriate accounting period. This is in violation of the allowable cost principles and affects program financial reporting to the granting agency.

Questioned Costs: None. The 2008 invoices were not in the proper accounting period for the City's year ended December 31, 2007; however, they were still within the grant award period.

Recommendation: The City should review the internal controls over accounting and reporting of expenditures to ensure they are recorded in the proper accounting period.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

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

***Finding 2007-8 U.S. Department of Health and Human Services
Child Care and Development Fund (CCDF) Cluster 93.575/93.596
Chicago Department of Finance – Comptroller's Office (Operations Division)***

Criteria: Sufficient internal controls should be in place and operating effectively to ensure transactions are recorded in the proper accounting period. Allowable cost principles contained in OMB Circular A-87, which applies to states and local and tribal governments, require that costs charged to federal awards be supported by appropriate documentation and charged to the proper accounting period.

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

Effect: Program expenditures may not be charged to the appropriate accounting period. This is in violation of the allowable cost principles and affects program financial reporting to the granting agency.

Questioned Costs: None. The 2008 invoices were not in the proper accounting period for the City's year ended December 31, 2007; however, they were still within the grant award period.

Recommendation: The City should review the internal controls over accounting and reporting of expenditures to ensure they are recorded in the proper accounting period.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2007-9 U.S. Department of Labor
Workforce Investment Act Cluster 17.258, 17.259, and 17.260
Mayor's Office of Workforce Development***

Repeat of prior year finding 2006-16.

Criteria: Federal regulations cited in the Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments for the U.S. Department of Labor, 29 CFR 95.34, require the grantee to take a physical inventory of property records at least once every two years. Further, it requires property records to include a description of the property; a serial number or other identification; the source of the property; name of title holder; the acquisition date; cost of the property; percentage of federal participation in the cost of the property; the location; use and condition of the property; and any ultimate disposition data, including the date of disposal and sales price of the property.

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

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

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

***Finding 2007-9 U.S. Department of Labor
Workforce Investment Act Cluster 17.258, 17.259, and 17.260
Mayor's Office of Workforce Development (cont.)***

Effect: Without current adequate property records, it is not possible to accurately account for the total amount of property and equipment purchased with federal funds. In addition, the system of internal control may not properly safeguard against loss or misappropriation.

Questioned Costs: None

Recommendation: Conduct a physical inventory of all property and equipment purchased with federal dollars and reconcile actual property and equipment against system records in accordance with federal regulations. Further, ensure property records include a description of the property; a serial number or other identification; the source of the property; name of title holder; the acquisition date; cost of the property; percentage of federal participation in the cost of the property; the location; use and condition of the property; and any ultimate disposition data, including the date of disposal and sales price of the property.

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2007-10 U.S. Department of Justice
Edward Byrne Justice Assistance Grant Program 16.738
Chicago Police Department***

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

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

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

Questioned Costs: None

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

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

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

***Finding 2007-11 U.S. Department of Agriculture
Summer Food Service Program for Children 10.559
Chicago Department of Children and Youth Services***

Repeat of prior year finding 2006-12.

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

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

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

Questioned Costs: None.

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

Views of Responsible Officials: See Corrective Action Plan.

***Finding 2007-12 Non-Federal Expenditures in the Schedule of Expenditures of
Federal Awards
Chicago Department of Finance – Comptroller's Office (Special Accounting Division)***

Criteria: OMB Circular A-133 identifies the requirements of the schedule of expenditures of federal awards (SEFA). It also identifies the definition of a federal award as "Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities". Section .310(b) of OMB Circular A-133 contains the requirements for reporting in the SEFA. It does not state that match dollars should be included as federal expenditures.

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

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2007

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

Finding 2007-12 Non-Federal Expenditures in the Schedule of Expenditures of Federal Awards

Chicago Department of Finance – Comptroller's Office (Special Accounting Division) (cont.)

Effect: As a response to our audit finding, the City adjusted the SEFA to exclude expenditures from non-federal sources in the federal expenditures column.

Questioned Costs: None

Recommendation: The City should reevaluate its processes and controls surrounding SEFA preparation to ensure the expenditures of non-federal awards are excluded from future SEFA reports.

Views of Responsible Officials: See Corrective Action Plan.

Finding 2007-13 U.S. Department of Homeland Security Law Enforcement Officer Reimbursement Program 97.090 Chicago Department of Aviation

Criteria: According to the grant agreements with the Transportation Security Administration, the City is required to submit certain financial reports (SF 269 Financial Status Report) to the awarding office within certain timeframes. Status reports are due within 30 days after the end of each budget period and final reports are due within 90 days after the close of the fiscal period.

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

Effect: Financial information sent to the awarding office may not be timely and is not within prescribed deadlines.

Questioned Costs: None.

Recommendation: The City should review its procedures and controls regarding the preparation of financial reports to ensure they are done on a timely basis.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2007**



City of Chicago
Richard M. Daley, Mayor

Department of Finance

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City Comptroller

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CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2007

FINDING 2007-1

The City concurs with the observation. The City currently has implemented a cross-training process and will reassess additional requests for staffing as justified by responsibilities and available City resources. Managerial staff assignments and organization structures are being reviewed concerning responsibilities on a yearly basis.

Staff and management devote time in accommodating the development, testing, training and implementation of the City's financial systems and report writing capabilities. Additionally, technical accounting training will be included. Both in-house and outside training for staff and managers will continue while preserving effective staff time.

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

FINDING 2007-2

The City concurs with the observation. The Department of Finance in conjunction with OBM and the Department of Planning and Development, will review the transactional records and attempt to trace the information into the City's land database. Ongoing reconciliations of the land inventory will also be implemented.

FINDING 2007-3

The City concurs with the observation. The City has developed procedures to review outstanding receivables on a monthly basis. In addition, supervisors will be responsible to address all significantly aged receivables for collectibility and send follow up communication to the proper parties. The Special Accounting Division will be implementing procedures in 2008 for reviewing old receivables and writing off specific receivables that are deemed to be uncollectible.

FINDING 2007-4

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

NEIGHBORHOODS



CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2007

FINDING 2007-5

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

FINDING 2007-6; 2007-7 and 2007-8

The City of Chicago Comptroller's Office-Disbursement Division acknowledges the findings related to the identification of invoices for services in 2008 which were recorded in the year ended December 31, 2007 and the possible effect on internal control over financial reporting and controls over Schedule of Expenditures of Federal Awards (SEFA) Preparation. This condition is the result of auditing inefficiencies that have occurred during the assignment of voucher numbers and in entering the appropriate accounting period. During the first calendar quarter of the year, auditing staff are responsible for processing prior and current year expenditures and have not been sufficiently attentive to the two different time periods.

In addition, an automated financial system problem has been identified that also contributed to this issue. If a transaction is entered with an incorrect accounting period and an initial approval is done online, the system locks in the accounting period originally entered. If someone attempts to change the accounting period on the data entry screen, the system allows it; however, the accounting period change is not reflected at the database level.

To resolve these issues, staff will be retrained on the proper procedures for matching expenditures with the appropriate accounting period. To address the system issues, the Comptroller's Office is working with the System Support team to customize the application to prevent users from making changes that are not reflected at the database level, and displaying a message to them explaining the corrective action needed to record the expenditure correctly.

To further ensure that transactions are recorded in the proper accounting period, management of the General Accounting Division will continue to run reports to identify transactions recorded in the wrong accounting period and process appropriate journal entries to correct the accounting period.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2007

FINDING 2007-9

The Mayor's Office of Workforce Development (MOWD) has recently conducted a review of its inventory of property and equipment at its office location using a newly acquired system that allows staff to bar scan the property. MOWD's executive assistant will be responsible for overseeing the conversion of the new inventory system. The completion of entering delegate agency inventory into the new system is planned to be completed by the end of November, 2008. The reconciliation of the inventory data is planned to be completed by the end of December, 2008. An inventory report will be generated and maintained as supporting documentation to ensure compliance with federal regulations.

FINDING 2007-10

Until such time that the Grants Research Specialist, who will be responsible for the administration of all Juvenile Assistance Grants (JAG), is hired under JAG program, the Finance Division of the Chicago Police Department will continue to send periodic reminders to the JAG partners requesting them to submit their quarterly fiscal reports. The reminders will go out approximately 30 days before the fiscals are due and a second reminder (if needed) after the fiscal report is deemed delinquent. If the JAG partners do not respond to either reminder, the Finance Division will follow-up with the U.S. Department of Justice to determine the next course of action.

FINDING 2007-11

The Department of Children and Youth Services has noted the finding and has put in place activities that will ensure that all staff are trained as required by City and grantor program standards. No agency will serve meals unless appropriate training has been conducted. In addition, a web-based monitoring system is being finalized in order to track site visits to ensure that the first and four week visits are conducted in a timely manner. This system will be modified to track all training and retraining for site staff.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2007

FINDING 2007-12

The City Comptroller's Office - Special Accounting Division (SAD) acknowledges that the City's historical approach for reporting federal expenditures in the Schedule of Expenditures of Federal Awards (SEFA) has included the reporting of federally mandated cost sharing, also referred to as matching or institutional support, as federal expenditures. The City's premise for treating the mandated matching costs as federal expenditures is based on the fact that when cost sharing is a condition of a federal award it is made part of the award budget. If the match funds are not provided there would be no grant funds. The award is made on the assumption that cost sharing is necessary to meet grant objectives and upon audit if a grantee has not met its cost sharing requirement by the end of an award period, the federal funding agency could require that a portion of its funds be returned. The match funded expenditures must also conform to the same federal regulations as the direct or pass through federal funding.

In response to our independent auditor's conclusions that OMB Circular A-133 does not state that match dollars should be included as federal expenditures in the SEFA and based on their consultations with their industry's institutional association and other auditors, the City adjusted the 2007 SEFA to separately identify federal and non federal match expenditures. These adjustments were prepared after SAD management consulted with the City's cognizant agency, U.S. Department of Housing and Urban Development. During this consultation the City requested that HUD assist in the establishment of more specific federal regulatory guidance that addresses the treatment and recognition of federally mandated cost sharing in the SEFA. SAD management also noted that the OMB Circular A-133 does not state that federally mandated match expenditures should not be recognized as federal expenditures.

FINDING 2007-13

The Department of Aviation has established procedures to ensure that financial information is provided to the Transportation Security Administration in a timely manner. These procedures include assigning this task to the individual responsible for managing the Department of Aviation grants.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2007**



CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

City of Chicago
Richard M. Daley, Mayor

Department of Finance

Steven J. Lux
City Comptroller

Linda M. Whitaker
Deputy Comptroller

Special Accounting Division
Room 800
33 North LaSalle Street
Chicago, Illinois 60602
(312) 744-5810
(312) 744-4065 (FAX)

<http://www.cityofchicago.org>

FINDING 2006-1

BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF BUDGET AND MANAGEMENT DECENTRALIZED GRANTS MANAGEMENT AND FINANCIAL REPORTING

Certain City departments do not follow established protocol for the procurement, accounting, and reporting of certain federal and state grants. As a result, the Office of the Comptroller was unable to properly monitor these grants.

2007 STATUS

The Office of Budget and Management (OBM), Grants Management Division (GMD) has taken the following steps to ensure that the City's protocol and procedures for grants are being followed. In 2008, OBM held four mandatory grant trainings/workshops and created a detailed Grants Manual titled "Understanding the City of Chicago's Grants Management Process."

Grant Workshop on overall Grant Management Process: **January 14, 2008**

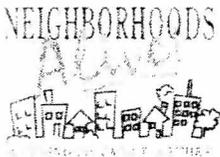
Grant Research Training - **January 22, 2008**

Grant Writing Training - **May 12, 2008**

Grant Compliance and Management Training - **May 13, 2008**

GMD has also created a financial update report. This report was created from the City's Financial Management and Procurement System (FMPS) and is updated monthly. This report is distributed to Departments with grants once a month. The report list all grants in which Departments are spending for an update, the report also flags grants that are in possible jeopardy. The report is also used to let the Grants Management Division (GMD) know if grants were process without going through the City's protocol system. However, with the new communication established between Comptroller's Office (SAD) and GMD, Departments attempting to setup grants through SAD that have not been established on the City's 925 grants appropriation table are rejected and sent through the process.

This finding is not repeated during 2007.



CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-2

BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER ADEQUACY OF STAFFED AND TRAINED FINANCIAL PERSONNEL

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

2007 STATUS

In addition to the original corrective action described in the 2006 audit report, the City Comptroller's Office has increased the accountability for all personnel regarding their job responsibilities and performance.

This finding is repeated during 2007.

FINDING 2006-3

BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER FORMALIZED DEPARTMENTAL RISK ASSESSMENT

Although the City has certain programs, procedures, and internal controls in place to assess their environmental risks as described in SAS 109, they have not been formally documented or mapped to a mitigating policy, procedure, or other system of internal control on a departmental basis.

2007 STATUS

In an effort to properly conduct and document a departmental and city-wide risk assessment program, the Office of Compliance has implemented 3 initiatives to accomplish this goal.

1. During the year 2007, an independent accounting firm was engaged to conduct a city-wide risk assessment of all city departments. The assessment was completed in March of 2008. The final deliverable includes a very comprehensive matrix that highlights the risk ranking results by department and the recommended action plan.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-3 (cont.)

2007 STATUS (cont.)

2. During the fall of 2007 and parallel to the city-wide and departmental assessment, tools were developed by which departments can self-assess their risk environments and risk-mitigating activities pertaining to grant management and delegate agency monitoring areas. These tools are intended to provide the City with a high-level understanding of the overall department risk levels related to these two areas. There are two separate assessment tools – one for grants management and one for delegate agency monitoring. The tools are Excel based. The final deliverable was completed in March of 2008. During the fall of 2008 a pilot training will be conducted to assess the results of the initial risk self-assessment of selected departments.
3. During the fall of 2008, the Office of Compliance in conjunction with the Office of Budget and Management will be conducting a Subrecipient Monitoring training program for City departments, with emphasis on Single Audit Act, Pass-through entity responsibilities, Delegate Agency Financial Deficiencies, Risk-based approach, Sub-recipient requirements, and Monitoring Activities.

This finding is not repeated during 2007.

FINDING 2006-4

BASIC FINANCIAL STATEMENT FINDINGS OFFICE OF THE COMPTROLLER VOUCHERS PAYABLE AND WARRANTS OUTSTANDING RECONCILIATION

The Office of the Comptroller is unable to timely reconcile vouchers payable and warrants outstanding as of a specific point in time.

2007 STATUS

The City has developed reports to assist in the reconciliation and have been reconciling accounts within the City's various funds.

This finding is not repeated during 2007.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
Year Ended December 31, 2007

FINDING 2006-5

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
HIV EMERGENCY RELIEF PROJECT GRANTS — CFDA NO. 93.914
CHICAGO DEPARTMENT OF PUBLIC HEALTH**

The Chicago Department of Public Health ("CDPH") did not adequately monitor subrecipients of the HIV Emergency Relief Project Grants for 2006 expenditures contained within the grant periods March 2005 to February 2007.

2007 STATUS

The Director of Administrative Services responsible for fiscal and program monitoring activities will oversee the implementation and development of procedures for monitoring delegate agencies. This is an activity prioritized for process mapping and is anticipated to be completed by June 30, 2008.

Additionally, CDPH has taken several measures to improve overall program monitoring, including cross-training staff, conducting more frequent phone and email correspondence with delegates and providing multiple opportunities for guidance via roundtables, training and site visits as needed. Finally, as the federal grantor does not require annual site visits for all delegate agencies, CDPH will document and communicate our new strategies to the grantor and other relevant parties.

This finding is not repeated during 2007.

FINDING 2006-6

**U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES
HIV PREVENTION ACTIVITIES — CFDA NO. 93.940
CHICAGO DEPARTMENT OF PUBLIC HEALTH**

The CDPH did not submit the required implementation plans in a timely manner for 2006 expenditures contained within the grant periods September 2003 to December 2006.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-6 (cont.)

2007 STATUS

This report noted in the finding was submitted on time but in hard copy to CDC and thus not recorded electronically within CDPH. All reports are now submitted electronically to ensure timely transmittal and proof of receipt.

This finding is not repeated during 2007.

FINDING 2006-7

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES HIV PREVENTION ACTIVITIES — CFDA NO. 93.940 CHICAGO DEPARTMENT OF PUBLIC HEALTH

The CDPH did not accurately report in its annual progress report the list of program materials reviewed by the HIV Community Standards Review Panel submitted to the CDC for 2006 expenditures contained within the grant periods September 2003 to December 2006.

2007 STATUS

The Public Health Administrator II has provided an accurate written account of all approved and disapproved materials to the Director of Administration responsible for the submission of the annual progress report.

This finding is not repeated during 2007.

FINDING 2006-8

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS — CFDA NO. 14.241 CHICAGO DEPARTMENT OF PUBLIC HEALTH

The CDPH did not adequately perform certain of the required subrecipient (delegate agency) monitoring procedures for 2006 expenditures contained within the grant periods January 2004 to January 2007.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-8 (cont.)

2007 STATUS

The electronic log to catalog receipt date of each quarterly report was created by program monitoring staff in 2007. It will be utilized for 2008 first quarter reports and submitted to the Program Director and Supervisor by April 15, 2008.

This finding is not repeated during 2007.

FINDING 2006-9

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS — CFDA NO. 14.241 CHICAGO DEPARTMENT OF PUBLIC HEALTH

The CDPH did not adequately comply with Federal regulations regarding Housing Quality Standards for 2006 expenditures contained within the grant periods January 2004 to January 2007.

2007 STATUS

The Department continues to monitor compliance with Housing Quality Standards across each of the HOPWA service categories. The revised Site Visit Tool has been implemented for use in facility inspection and documentation of compliance during site visits. The Director of Administrative Services continues to provide oversight in insuring compliance with Federal regulations regarding Housing Quality Standards for HOPWA services.

This finding is not repeated during 2007.

FINDING 2006-10

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES IMMUNIZATION GRANTS — CFDA NO. 93.268 CHICAGO DEPARTMENT OF PUBLIC HEALTH

The CDPH did not monitor all of its Vaccines For Children ("VFC") providers to ensure compliance with eligibility policies; and, to ensure proper documentation in accordance with the Vaccine Injury

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-10 (cont.)

Compensation Act in the Immunization and Record History for 2006 expenditures contained within the grant period January 2006 to December 2006.

2007 STATUS

As of December 31, 2007, the Immunization Program conducted 283 Quality Assurance Review (QAR) visits. During each visit, the staff reemphasized the importance of VFC eligibility screening and documentation of critical information on the Immunization and Record History.

This finding is not repeated during 2007.

FINDING 2006-11

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES IMMUNIZATION GRANTS — CFDA NO. 93.268 CHICAGO DEPARTMENT OF PUBLIC HEALTH

The CDPH did not adequately monitor its subrecipients for 2006 expenditures contained within the grant period January 2006 to December 2006.

2007 STATUS

The CDPH Immunization Program developed written policies that outline how recipients will be monitored and all DAs received a site visit by December 31, 2007.

This finding is not repeated during 2007.

FINDING 2006-12

U.S. DEPARTMENT OF AGRICULTURE SUMMER FOOD PROGRAM FOR CHILDREN — CFDA NO. 10.559 CHICAGO DEPARTMENT OF CHILDREN AND YOUTH SERVICES

The City of Chicago Department of Children and Youth Services ("CYS") did not adequately monitor the sub-recipients of the Summer Food for Children program for 2006 expenditures contained within the grant period May 2006 to August 2006.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-12 (cont.)

2007 STATUS

The Department of Children and Youth Services continues to review its policies and procedures to ensure that its Summer Nutrition sites are adequately monitored in accordance with State regulations.

This finding is repeated during 2007.

FINDING 2006-13

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT LEAD BASED PAINT HAZARD CONTROL PROGRAM – CFDA NO. 14.905 CHICAGO DEPARTMENT OF FINANCE-COMPTROLLER'S OFFICE

The City of Chicago Office of the Comptroller ("Comptrollers' Office") did not submit Financial Status Reports for Lead Based Paint Hazard Control Program (CFDA 14.905) in a timely manner for 2006 expenditures contained within the grant periods October 2003 to October 2008.

2007 STATUS

The City of Chicago Comptroller's Office, Special Accounting Division (SAD) has controls and procedures in place to ensure that all required Federal Financial Status Reports are prepared, reviewed and submitted timely. Staff's adherence to these controls and procedures resulted in the timely preparation and submission of all required fiscal and billing reports for the year ended December 31, 2007 and through the current date in 2008.

This finding is not repeated during 2007.

FINDING 2006-14

U.S. DEPARTMENT OF HOMELAND SECURITY STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT (ORANGE ALERT PROGRAM) – CFDA NO. 97.004 OFFICE OF EMERGENCY MANAGEMENT AND COMMUNICATION

The Chicago Office of Emergency Management and Communication ("OEMC") did not submit Programmatic Reports in a timely manner for 2006 expenditures contained within the grant years 2003 and 2004.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-14 (cont.)

2007 STATUS

OEMC completed and implemented its written policies and procedures for grants management, including the implementation of a Grants Management Calendar that will be utilized by management and staff to ensure that reports are submitted in a timely manner.

This finding is not repeated during 2007.

FINDING 2006-15

U.S. DEPARTMENT OF HOMELAND SECURITY STATE DOMESTIC PREPAREDNESS EQUIPMENT SUPPORT (ORANGE ALERT PROGRAM) – CFDA NO. 97.004 OFFICE OF EMERGENCY MANAGEMENT AND COMMUNICATION

The OEMC did not adequately comply with Orange Alert (CFDA NO 97.004) grant agreement allowable cost policies for 2006 expenditures contained within the grant years 2003 and 2004.

2007 STATUS

OEMC has submitted invoices related to the revised Orange Alert cost criteria and is awaiting response from IEMA.

This finding is not repeated during 2007.

FINDING 2006-16

U.S. DEPARTMENT OF LABOR WORKFORCE INVESTMENT ACT CLUSTER PROGRAM – CFDA NOS. 17.258, 17.259, and 17.260 MAYOR'S OFFICE OF WORKFORCE DEVELOPMENT

The Mayor's Office of Workforce Development ("MOWD") did not maintain complete property records nor reconcile physical inventory of federally purchased property and equipment in accordance with federal regulations for 2006 expenditures contained within the grant periods July 2004 to June 2008.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS Year Ended December 31, 2007

FINDING 2006-16 (cont.)

2007 STATUS

The Mayor's Office of Workforce Development has purchased with the Department of Children and Youth Services an inventory system that allows users to bar scan inventory. MOWD has recently completed inventory within the department and have begun to schedule inventory for all delegate agencies.

This finding is repeated during 2007.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR-YEAR AUDIT FINDINGS
Year Ended December 31, 2007

FINDING 2006-16 (cont.)

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