

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2018

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Lori E. Lightfoot, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2018, and the related notes (the "financial statement").

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2018 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 30, 2019

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Child Nutrition Cluster					
Summer Food Service Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program 2017	10.559	85280111F	\$ 21,524	\$ -	\$ 258
			21,524	-	258
Total Child Nutrition Cluster			21,524	-	258
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2017	10.557	FCSWQ00825	2,136,373	-	627,510
Women, Infants and Children Program 2018	10.557	FCSXQ00825	1,959,987	-	519,489
Breastfeeding Peer Counseling (BPC) 2017	10.557	FCSWQ03592	28,301	-	28,301
			4,124,661	-	1,175,300
Women Infant and Children Voucher Program (Nutritional Commodities) 2017/2018 - Direct Assistance					
Women Infant and Children Voucher Program (Nutritional Commodities) 2018/2019 - Direct Assistance	10.557	FCSWQ00825	2,235,178	-	-
			1,897,849	-	-
			4,133,027	-	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			8,257,688	-	1,175,300
Total Food and Nutrition Service			8,279,212	-	1,175,558
B. Natural Resources Conservation Service					
Environmental Quality Incentives Program					
Conservation Innovation Grant Program	10.912	69-3A75-17-55	129,673	30,444	-
			129,673	30,444	-
Total Natural Resources Conservation Service			129,673	30,444	-
Total Department of Agriculture			8,408,885	30,444	1,175,558
II. Department of Commerce					
A. Natural Oceanic and Atmospheric Administration (NOAA)					
Coastal Zone Management Administration Awards					
	11.419	NA16NO54190086	60,000	38,992	-
			60,000	38,992	-
Total Natural Oceanic and Atmospheric Administration (NOAA)			60,000	38,992	-
Total Department of Commerce			60,000	38,992	-
III. Department of Housing and Urban Development					
A. Assistant Secretary for Community Planning and Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant YR10	14.218	B84MC170006	(40,574)	-	-
Community Development Block Grant YR11	14.218	B85MC170006	(6,224)	-	-
Community Development Block Grant YR16	14.218	B90MC170006	(2,800)	-	-
Community Development Block Grant YR29	14.218	B03MC170006	(1,994)	-	-
Community Development Block Grant YR30	14.218	B04MC170006	(2,507)	-	-
Community Development Block Grant YR31	14.218	B05MC170006	(1,936)	-	-
Community Development Block Grant YR32	14.218	B06MC170006	(120)	-	-
Community Development Block Grant YR40	14.218	B14MC170006	1,400	-	-
Community Development Block Grant YR42	14.218	B16MC170006	1,038,012	-	(2,000)
Community Development Block Grant YR43	14.218	B17MC170006	4,131,060	-	17,063
Community Development Block Grant YR44	14.218	B18MC170006	67,802,463	-	31,395,240
Neighborhood Stabilization Program (NSP1) HERA 2009	14.218	B08MN170002	101,139	-	(29,753)
			73,017,919	-	31,380,550
Total CDBG - Entitlement Grants Cluster			73,017,919	-	31,380,550
Emergency Solutions Grant Program					
Emergency Solutions Grant 2002	14.231	S-02-MC-17-0006	(2,850)	-	-
Emergency Solutions Grant 2003	14.231	S-03-MC-17-0006	(21,782)	-	-
Emergency Solutions Grant 2004	14.231	S-04-MC-17-0006	(4,118)	-	-
Emergency Solutions Grant 2005	14.231	S-05-MC-17-0006	(1,500)	-	-
Emergency Solutions Grant 2006	14.231	S-06-MC-17-0006	(1,700)	-	-
Emergency Solutions Grant 2011	14.231	E-11-MC-17-0006	22,679	22,679	22,679
Emergency Solutions Grant 2012	14.231	E-12-MC-17-0006	5,972	5,972	5,972
Emergency Solutions Grant 2013	14.231	E-13-MC-17-0006	774,153	774,153	774,153
Emergency Solutions Grant 2014	14.231	E-14-MC-17-0006	13,915	13,915	13,915
Emergency Solutions Grant 2015	14.231	E-15-MC-17-0006	28,328	28,328	28,328
Emergency Solutions Grant 2016	14.231	E-16-MC-17-0006	260,842	260,842	165,213
Emergency Solutions Grant 2017	14.231	E-17-MC-17-0006	234,072	234,072	(92,841)
Emergency Solutions Grant 2018	14.231	E-18-MC-17-0006	5,679,450	5,679,450	5,528,505
			6,987,461	7,019,411	6,445,924

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
Shelter Plus Care					
Shelter Plus Care	14.238	IL06C810019	\$ (3,668)	\$ -	\$ -
Shelter Plus Care 2002/2003	14.238	IL01C110083	(610)	-	-
Shelter Plus Care 2002/2003	14.238	IL06C810019	(1,317)	-	-
Shelter Plus Care 2003/2004	14.238	IL06C971019	(2,740)	-	-
Shelter Plus Care 2003/2004	14.238	IL01C210068	(2,330)	-	-
Shelter Plus Care 2003/2004	14.238	IL06C810019	(700)	-	-
Shelter Plus Care 2004	14.238	IL01XC31060	(890)	-	-
Shelter Plus Care 2004/2005	14.238	IL06C971019	(3,732)	-	-
Shelter Plus Care 2004/2005	14.238	IL01C310106	(6,684)	-	-
Shelter Plus Care 2005	14.238	IL01XC31060	(3,924)	-	-
Shelter Plus Care 2005/2006	14.238	IL06C971019	(725)	-	-
Shelter Plus Care 2005/2006	14.238	IL01C410130	(3,861)	-	-
Shelter Plus Care 2005/2006	14.238	IL06C810019	(1,349)	-	-
Shelter Plus Care 2006	14.238	IL01XC31060	(1,032)	-	-
Shelter Plus Care 2011/2012	14.238	IL0220C5T101	(8,338)	-	(8,026)
Shelter Plus Care 2017/2018	14.238	IL0496C5T101	8,026	-	8,026
			<u>(33,874)</u>	-	-
HOME Investment Partnerships Program					
HOME 1999	14.239	M99MC170201	(5,651)	-	-
HOME 2003	14.239	M03MC170201	(60,000)	-	-
HOME 2009	14.239	M09MC170201	340,841	-	-
HOME 2013	14.239	M13MC170201	256,292	-	-
HOME 2014	14.239	M14MC170201	1,823,116	-	-
HOME 2015	14.239	M15MC170201	8,287,072	-	-
HOME 2016	14.239	M16MC170201	5,766,378	-	-
HOME 2017	14.239	M17MC170201	2,929	-	-
HOME 2018	14.239	M18MC170201	2,106,248	-	-
			<u>18,517,225</u>	-	-
Housing Opportunities for Persons with AIDS					
HOPWA 2014/2016	14.241	ILH14F001	(31,829)	-	(31,829)
HOPWA 2015/2017	14.241	ILH15F001	97,494	-	97,495
HOPWA 2016/2018	14.241	ILH16F001	205,714	-	205,714
HOPWA 2017/2019	14.241	ILH17F001	(391)	-	(500)
HOPWA 2018/2020	14.241	ILH18F001	7,781,531	-	7,386,674
HOPWA Housing & Healthy Study 2016/2018	14.241	ILH150013	479,751	-	479,751
			<u>8,532,270</u>	-	<u>8,137,305</u>
Community Development Block Grants Section 108 Loan Guarantees					
Green Exchange Chicago	14.248	B10MV170006	532,390	-	-
			<u>532,390</u>	-	-
ARRA - Neighborhood Stabilization Program (Recovery Act Funded)					
ARRA Neighborhood Stabilization Program (NSP II) 2010	14.256	B09LNL0025	1,466,121	-	(15,428)
			<u>1,466,121</u>	-	<u>(15,428)</u>
Neighborhood Stabilization Program					
Neighborhood Stabilization Program (NSP III) 2011	14.264	B11MN170002	780,521	-	-
			<u>780,521</u>	-	-
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)					
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2014	14.269	B13MS170001	1,129,620	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2016	14.269	B13MS170001	1,138,714	-	-
			<u>2,268,334</u>	-	-
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			<u>2,268,334</u>	-	-
Total Assistant Secretary for Community Planning and Development			<u>112,068,367</u>	<u>7,019,411</u>	<u>45,948,351</u>
B. Assistant Secretary for Public and Indian Housing					
Public and Indian Housing					
Service Connector Program FY'03	14.850	N/A	(684)	-	-
Service Connector Program FY'05	14.850	N/A	(22)	-	-
			<u>(706)</u>	-	-
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers					
(passed through Chicago Housing Authority)					
Chicago Housing Authority 2016	14.871	11723	(130)	-	(130)
Chicago Housing Authority 2017/2018	14.871	11907	1,284,317	-	887,495
			<u>1,284,187</u>	-	<u>887,365</u>
Total Housing Voucher Cluster			<u>1,284,187</u>	-	<u>887,365</u>
Total Office of Public and Indian Housing			<u>1,283,481</u>	-	<u>887,365</u>
C. Office of Lead Hazard Control and Healthy Homes					
Lead-Based Paint Hazard Control in Privately-Owned Housing					
Chicago Lead-Safe Home Initiative/HUD 2000	14.900	ILLHB0136-99	(126)	-	-
			<u>(126)</u>	-	-

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CITY OF CHICAGO

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FOR THE YEAR ENDED DECEMBER 31, 2018

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Lead Hazard Reduction Demonstration Grant Program Lead Hazard Reduction Demonstration Grant Program 2014	14.905	ILLHD0270-14	\$ 5,706 5,706	\$ - -	\$ - -
Total Office of Lead Hazard Control and Healthy Homes			5,580	-	-
Total Department of Housing and Urban Development			113,357,428	7,019,411	46,835,716
IV. Department of Justice					
A. Office of Justice Programs					
Juvenile Accountability Block Grants Juvenile Gang Intervention Partnership Model	16.523	501026	(2,643) (2,643)	- -	- -
Crime Victim Assistance (passed through Illinois Criminal Justice Information Authority) Services to Victims of Domestic Violence Help Line 2017/2018 Services to Victims of Domestic Violence Help Line 2018/2019	16.575 16.575	216115 216215	358,022 104,465 462,487	- -	- -
Bulletproof Vest Partnership Program Bulletproof Vest Partnership FY2016	16.607	N/A	848 848	- -	848 848
Project Safe Neighborhoods Project Safe Neighborhoods - PSN FY 2017	16.609	2017-GP-BX-0001	5,176 5,176	- -	- -
Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance 2015 Edward Byrne Memorial Justice Assistance 2016 Edward Byrne Memorial Justice Assistance 2017	16.738 16.738 16.738	2015-DJ-BX-0223 2016-DJ-BX-0106 2017-DJ-BX-0023	697,947 107,841 1,227,477 2,033,265	- -	559,360 - - 559,360
Paul Coverdell Forensic Sciences Improvement Grant Program Asset Forfeiture Program	16.742	2017-CD-BX-0053	247,979 247,979	- -	- -
Criminal and Juvenile Justice and Mental Health Collaboration Program Justice & Mental Health Collaboration 2014	16.745	2014-MO-BX-0002	69,142 69,142	- -	(210) (210)
Edward Byrne Memorial Competitive Grant Program Smart Policing Initiative 2015	16.751	2015-WY-BX-0001	261,642 261,642	- -	- -
Body Worn Camera Policy and Implementation Body Worn Camera Policy and Implementation	16.835	2017-BC-BX-0030	636 636	605 605	- -
Total Office of Justice Programs			3,078,532	605	559,998
B. Office on Violence Against Women Office (OVW)					
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority) Domestic Violence Multi-Disciplinary 2018 Sexual Assault 2018	16.588 16.588	615130 615120	58,082 48,688 106,770	20,952 15,870 36,822	- - -
Total Office on Violence Against Women Office (OVW)			106,770	36,822	-
C. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants COPS Hiring Recovery Program 2016 Community Policing Development 2014	16.710 16.710	2016-UL-WX-0018 2014-CK-WX-0007	1,639,360 2,155 1,641,515	1,594,658 - 1,594,658	- - -
Total Office of Community Oriented Policing Services			1,641,515	1,594,658	-
D. Criminal Division					
Equitable Sharing Program Asset Forfeiture Program	16.922	N/A	3,055,437 3,055,437	- -	- -
Total Criminal Division			3,055,437	-	-
Total Department of Justice			7,882,254	1,632,085	559,998

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CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
V. Department of Labor					
A. Employment Training Administration					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2017/2018	17.235	V-18-12	\$ 250,030	\$ -	\$ 105,736
Senior Community Service Employment Program 2018/2019	17.235	V-19-12	232,443	-	82,107
			<u>482,473</u>	<u>-</u>	<u>187,843</u>
Workforce Investment Activities (WIA) Adult Program					
WIA Adult Program	17.250	PY-93-69109	(35)	-	-
			<u>(35)</u>	<u>-</u>	<u>-</u>
WIOA Cluster					
WIOA Youth Activities (passed through Chicago Cook County Workforce Partnership)					
Chicago Young Parents Program	17.259	17-681007	519,307	-	485,869
			<u>519,307</u>	<u>-</u>	<u>485,869</u>
Total WIOA Cluster			<u>519,307</u>	<u>-</u>	<u>485,869</u>
Total Employment Training Administration			<u>1,001,780</u>	<u>-</u>	<u>673,712</u>
Total Department of Labor			<u>1,001,745</u>	<u>-</u>	<u>673,712</u>
VI. Department of Transportation					
A. Federal Aviation Administration					
Airport Improvement Program					
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106	N/A	89,610,473	-	-
Federal Airport O'Hare Field Development	20.106	N/A	392,761	-	-
			<u>90,003,234</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			<u>90,003,234</u>	<u>-</u>	<u>-</u>
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
Adams St Viaduct/Union Station	20.205	Various	58,776	46,182	-
South Water Viaduct from Stetson to Beaubien	20.205	Various	1,377	345	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	104,103	26,026	-
Grand Avenue Improvement: Central Avenue to Lamon Avenue	20.205	Various	5,557	1,389	-
Commuter Bicycle Parking and Promotion	20.205	Various	(234)	(59)	-
35th Street Bicycle and Pedestrian Bridge	20.205	Various	98,046	24,512	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	(72,943)	(18,236)	-
Solidarity Drive Pedestrian Underpass & Traffic Circle At the Museum Campus	20.205	Various	(124,706)	(31,176)	-
Lake Shore Drive Viaduct Over LaSalle Drive	20.205	Various	22,302	-	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	676,027	169,006	-
Arterial Street ADA-Ramps 2010 (Central)	20.205	Various	150,729	37,682	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	29,530	7,383	-
US 41 Mainline Relocation - Harbor Ave to 79TH St	20.205	Various	1,723	3,063	-
Halsted Street Bridge Over North Branch Canal	20.205	Various	55,567	13,892	-
Morse Avenue Streetscape	20.205	Various	199,719	-	-
Parking Facility at MSI	20.205	Various	(18,817)	(4,704)	-
West Loop Terminal Plan Phase II	20.205	Various	159,833	-	-
Arterial Streets ADA Ramps 2011 (Central)	20.205	Various	(7,612)	(1,903)	-
Milwaukee Avenue Improvements, Addison to Belmont	20.205	Various	1,053	263	-
ADA Ramp Improvements Project 56 & 60-Central Area	20.205	Various	(7,198)	(1,800)	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	546,107	524,691	-
Madison Street Viaduct Over Union Station	20.205	Various	238,707	59,677	-
Kedzie Avenue at Marquette Park Lagoons	20.205	Various	(35,689)	(8,922)	-
Vaulted Sidewalk ADA Ramps Program State Street Corridor Haddock Place to Jackson	20.205	Various	(20,913)	(5,229)	-
Oakwood Boulevard Viaduct at the Illinois Central Railroad Tracks	20.205	Various	20,900	5,225	-
ASR-ADA Ramps Improvements Project #54 (Far South Area)	20.205	Various	19	11	-
Racine Avenue: 35th to 39th Street/37th Street: Morgan Street to Racine Avenue	20.205	Various	92,127	23,031	-
Stony Island Avenue Interconnect Midway Plaisance to 95th Street	20.205	Various	67,841	16,960	-
Broadway-Sheridan Road, Devon to Hollywood Signal Interconnect System (Design)	20.205	Various	60,699	15,175	-
Fullerton Streetscape - Ashland to Southport	20.205	Various	(6)	(1)	-
Western Avenue Viaduct Over Belmont Avenue Phase II	20.205	Various	21,754	5,438	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	13,466	3,367	-
Webster Street Bridge Over North Branch Of Chicago River	20.205	Various	56,424	14,105	-
Irving Park Bridge Over the Chicago River	20.205	Various	(21,851)	(5,463)	-
Western Ave Viaduct Over Belmont Ave	20.205	Various	8,586	2,146	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	(79,359)	(19,840)	-
Fullerton Drive Bridge Over Lincoln Park Lagoon	20.205	Various	(89,813)	(22,453)	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	14,751	3,688	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	8,047	2,011	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	90,881	22,720	-
Bridge & Viaduct Painting Contract #1	20.205	Various	(5,161)	(1,291)	-
43rd St Over I-90/94	20.205	Various	(2,787)	(696)	-
Bloomington Trail #1 - Phase III	20.205	Various	1,899,600	-	-
West Ridge Nature Preserve	20.205	Various	433	108	-
Advanced Traffic Controller Signal, Controller Upgrade & Timing Program	20.205	Various	173,155	-	-
Street for Cycling Project Number 1	20.205	Various	1,636,984	-	-

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
Safe Routes to School: Safe Routes to High School	20.205	Various	\$ 291,656	\$ -	\$ -
Grand Avenue Improvements - Sec V - Pulaski road to Chicago Avenue	20.205	Various	1,151,371	287,843	-
Milwaukee Avenue - Belmont to Logan	20.205	Various	388,843	-	-
Lake Front Bicycle Trail #3 Over the Chicago River	20.205	Various	30,872	7,718	-
Bridge & Viaduct Painting - Contract #5	20.205	Various	1,596,822	-	-
Bridge & Viaduct Painting - Contract #6	20.205	Various	1,495,036	-	-
Arterial Street Resurfacing Project 71 - North Area	20.205	Various	(220,673)	(55,169)	-
Arterial Street Resurfacing Project 72 - Central Area	20.205	Various	(651,739)	(162,934)	-
Arterial Street Resurfacing Project 73 - South Area	20.205	Various	21,518	5,380	-
Arterial Street Resurfacing Project 74 - Far South Area	20.205	Various	473,833	118,458	-
ADA Ramps Improvement Project 57 & 61 South Area	20.205	Various	39,114	9,778	-
Western Ave Over Belmont Viaduct Removal Corridor Improvements	20.205	Various	1,348,294	337,073	-
Streets for Cycling Phase IV - 3B Construction	20.205	Various	793,305	-	-
Street for Cycling Phase V-1	20.205	Various	446,730	-	-
Lake Front Bicycle Trail #2 (Navy Pier Flyover)	20.205	Various	6,193,326	-	-
Commuter Bicycle Parking & Promotion	20.205	Various	1,800	-	-
Milwaukee Avenue - Belmont Ave to Addison Street	20.205	Various	2,527,158	-	-
Chicago Riverwalk From Lake Street to Franklin Street	20.205	Various	58,874	-	-
Lake Shore Drive Viaduct Over Wilson Avenue Rehabilitation	20.205	Various	527,292	-	-
Lake Shore Drive Over Lawrence Avenue Rehabilitation	20.205	Various	740,227	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	1,377,659	-	-
Oakwood Blvd. Viaduct Over Metra/CRR	20.205	Various	1,865,000	-	-
Create Program & RR Support Service	20.205	Various	23,273	-	-
Chicago Oak Park Traffic Safety and Mobility Improvement Study	20.205	Various	56,618	-	-
Milwaukee Avenue - Belmont to Addison Street	20.205	Various	2,527,859	-	-
ADA Ramp Improvements Project 58 & 62 Far South Area	20.205	Various	60,304	-	-
Arterial Street Resurfacing Project 76 - North Area	20.205	Various	9,585,414	-	-
Arterial Street Resurfacing Project 76 - Central Area	20.205	Various	6,187,956	-	-
Arterial Street Resurfacing Project 77 - South Area	20.205	Various	4,440,439	-	-
Arterial Street Resurfacing Project 77 - Far South Area	20.205	Various	5,422,973	-	-
Chicago Riverwalk from Lake Street to Franklin Street	20.205	Various	250,000	-	-
South Water Viaduct from Stetson Avenue to Beaubien	20.205	Various	582,756	-	-
Lake Front Bicycle Trail # 2 (Navy Pier Flyover)	20.205	Various	129,613	-	-
41st Street Pedestrian Bridge Over Lake Shore Drive (STP)	20.205	Various	6,181,312	-	-
Oakwood Blvd. Viaduct Over Metra/CRR - STP	20.205	Various	1,801,566	-	-
Bridge Inspection Services	20.205	Various	3,132,343	-	-
Canal Street from Adams Street to Jackson Blvd.	20.205	Various	283,602	-	-
Lakefront Bicycle Trail #3 (Navy Pier Flyover) Over the Chicago River (STP)	20.205	Various	462,746	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	939,586	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	69,252	-	-
Create Program & RR Support Service	20.205	Various	72,301	-	-
Transportation Planning & Programming	20.205	Various	228,990	-	-
Transportation Planning	20.205	Various	151,133	-	-
LSD Viaducts Over Lawrence Ave & Wilson Ave.	20.205	Various	35,291	8,823	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	449,245	112,311	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	99,211	24,803	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	117,131	29,283	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	(6,061)	(1,515)	-
Chicago Bikes Marketing Campaign	20.205	Various	(2,718)	(680)	-
Wacker Drive Viaduct Reconstruction Monroe to Van Buren	20.205	Various	(92,039)	(23,010)	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	10,173	2,543	-
Transportation Planning	20.205	Various	1,726	432	-
Damen Avenue/Elston Ave/Fullerton Avenue	20.205	Various	723,978	80,442	-
Arterial Street Resurfacing Project 64-Central Area	20.205	Various	(11,014)	(2,753)	-
Pin & Link Assembly Expansion Joint Retrofits	20.205	Various	(369,413)	(92,353)	-
ADA Ramp Improvements Project 55 & 59 - North Area	20.205	Various	9,456	2,364	-
ADA Ramp Improvements Project 58 & 62 - Far South Area	20.205	Various	(29,585)	(7,396)	-
Fullerton Ave. Streetscape - Ashland to Racine	20.205	Various	129,301	178,558	-
Pedestrian Bridge Over Metra 43rd Street	20.205	Various	368,091	92,023	-
Streets for Cycling IV #1	20.205	Various	55,527	13,882	-
Streets for Cycling IV #3	20.205	Various	23,131	5,782	-
43rd Street Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	27,546	6,886	-
Chicago Riverwalk Wacker Drive, State Street to LaSalle	20.205	Various	(19,988)	(4,997)	-
Chicago Area Alternative Fuels	20.205	Various	106,496	-	-
Adams Street Viaduct Over Union Station & Adams Bascule Rehab	20.205	Various	(544,018)	(751,263)	-
Street for Cycling Project Number 2: Group B	20.205	Various	(108,597)	(27,149)	-
Intelligent Transportation System Centralized Traffic Management Center	20.205	Various	803,213	200,803	-
Archer Ave. at Kenton Ave - CREATE GS09	20.205	Various	483,188	120,797	-
Columbus Ave. at Maplewood - CREATE GS11	20.205	Various	139,571	325,666	-
Columbia Drive Bridge Over Jackson Park Lagoon	20.205	Various	25,735	6,433	-
Devon Avenue - From California to Rockwell Streetscape	20.205	Various	(292)	(73)	-
Chicago Streets for Cycling PH IV-Project 1A	20.205	Various	511,279	-	-
Lakefront Bicycle Trail #3 (Navy Pier Flyover) Over The Chicago River (CMAQ)	20.205	Various	560,867	-	-
Walk to Transit: Series I & II	20.205	Various	166,467	-	-
ADA Ramps Improvement Project No. 55 & 59 North Area	20.205	Various	681,169	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 79	20.205	Various	4,377,420	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 80	20.205	Various	5,028,221	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 81	20.205	Various	5,374,691	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 82	20.205	Various	4,971,001	-	-
Irving Park Road Bridge Over the North Branch of the Chicago River	20.205	Various	1,494	-	-
Lincoln Village Pedestrian and Bicycle Bridge Over North Shore Channel at Hood Avenue	20.205	Various	96,356	-	-
Transportation Planning and Programming	20.205	Various	448,906	-	-
			93,756,244	1,755,112	-
Total Highway Planning and Construction Cluster			93,756,244	1,755,112	-

See accompanying notes to schedule of expenditures of federal awards.

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Transportation Infrastructure Finance and Innovation Act (TIFIA) Program (passed through Illinois Department of Transportation)					
Chicago Riverwalk - State to LaSalle	20.223	TIFA-2013-1004A	\$ (81,823)	\$ -	\$ -
O'Hare Modernization Program	20.223	TIFIA-2013-1006A	94,533,817	-	-
			94,451,994	-	-
Total Federal Highway Administration			188,208,238	1,755,112	-
C. Federal Railroad Administration					
Railroad Development					
95th / Eggleston - Create GS21A	20.314	VARIOUS	258,726	-	-
			258,726	-	-
Total Federal Railroad Administration			258,726	-	-
D. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants (passed through Illinois Department of Transportation)					
Union Station Transportation and Central Loop BRT	20.500	Various	(595,973)	(148,993)	-
Union Station Transportation and Central Loop BRT	20.500	Various	80,639	20,160	-
			(515,334)	(128,833)	-
Federal Transit - Formula Grants					
Carroll Ave Alternatives Analysis	20.507	IL-95-X009-00	6,113	1,529	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X010	2,396,637	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027-01	2,472,784	215,025	-
Union Station Transportation Center	20.507	IL-95-X013-03	(349,583)	(87,396)	-
Western Ave. TSP (Howard to 79th St.)	20.507	IL-95-X030	945,072	-	-
Milwaukee: Imlay to Jeff Park CTA Station (RTA)	20.507	IL-95-X030	66,071	-	-
River North Streeterville Transit Study	20.507	IL-2017-012-01	67,097	-	-
			5,604,191	129,158	-
Total Federal Transit Cluster			5,088,857	325	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Comprehensive Multi-Modal Transportation Plan	20.505	C-14-0017	22,035	4,837	-
			22,035	4,837	-
Transit Services Programs Cluster					
New Freedom Program					
Accessible Pedestrian Signals (APS) in the Central Loop - TIF Funded - Ward 42	20.521	IL-16-X013-00	28,806	-	-
Accessible Pedestrian Signals (APS) in the Central Loop	20.521	IL-57-X025-XX	11,172	-	-
			39,978	-	-
Total Transit Services Programs Cluster			39,978	-	-
Total Federal Transit Administration			5,150,870	5,162	-
E. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
IDOT Sustained Traffic Enforcement Program 2017	20.600	OP-18-0172	213,914	-	-
Vision Zero Distracted Driving 2017	20.600	OP-18-0168	202,987	-	-
Injury Prevention Distracted Driving 2018	20.600	OP-19-0135	95,783	-	-
IDOT Sustained Traffic Enforcement Program 2018	20.600	OP-19-0132	67,554	-	-
			580,238	-	-
National Priority Safety Programs (passed through Illinois Department of Transportation)					
Injury Prevention FY'17	20.616	PB-18-0169	48,278	-	-
Local Alcohol Program 2017	20.616	AP-18-0170	218,539	-	-
Local Alcohol Program 2018	20.616	AP-19-0133	29,741	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-17-0140	(71,496)	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-18-10137	297,148	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-19-0211	41,399	-	-
			563,609	-	-
Total Highway Safety Cluster			1,143,847	-	-
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements					
Vision Zero West Side - NSC grant	20.614	DTNH2215H00	183,416	-	-
			183,416	-	-
Total National Highway Traffic Safety Administration			1,327,263	-	-

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F. Office of the Secretary (OST) Administration Secretariate					
National Infrastructure Investments (passed through Illinois Department of Transportation)					
41st Street Pedestrian Bridge Over Lake Shore Drive (TIGER)	20.933	C-88-001-16	\$ 10,273,121	\$ -	\$ 465,029
			10,273,121	-	465,029
Total Office of the Secretary (OST) Administration Secretariate			10,273,121	-	465,029
Total Department of Transportation			295,221,452	1,760,274	465,029
VII. Department of Treasury					
Equitable Sharing					
Treasury Forfeiture Fund	21.016	N/A	149,278	-	-
			149,278	-	-
Total Department of Treasury			149,278	-	-
VIII. Federal Mediation and Conciliation Service					
Labor Management Cooperation					
Labor Management Cooperation	34.002	17-IL/A-003	62,060	6,896	-
			62,060	6,896	-
Total Federal Mediation and Conciliation Service			62,060	6,896	-
IX. National Endowment for the Arts					
Promotion of the Arts_Grants to Organizations and Individuals (passed through Mid-Atlantic Arts Foundation)					
Mid-Atlantic Arts Foundation- World Music Festival	45.024	30657	2,400	-	-
			2,400	-	-
Promotion of the Arts_Partnership Agreements (passed through Illinois Arts Council)					
IAC - Community Arts Access Program FY 2018	45.025	2018-0011	135,150	34,163	-
NEA - Our Town Maxwell Street	45.025	18095294218	1,000	-	-
			136,150	34,163	-
Total National Endowment for the Arts			138,550	34,163	-
X. Institute of Museum and Library Services					
Grants to States (passed through Office of Secretary of State, Illinois State Library)					
Project Next Generation	45.310	19SL538073	14,817	-	-
			14,817	-	-
Total Institute of Museum and Library Services			14,817	-	-
XI. Environmental Protection Agency					
A. Office of Water					
Clean Water State Revolving Fund Cluster					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Sewer Main Lining 2016	66.458	L175328	11,669,621	-	-
Water Pollution Control 2017	66.458	L175396	4,513,069	-	-
			16,182,690	-	-
Total Clean Water State Revolving Fund Cluster			16,182,690	-	-
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program 2015	66.468	L175332	27,827,517	-	-
			27,827,517	-	-
Total Drinking Water State Revolving Fund Cluster			27,827,517	-	-
Total Office of Water			44,010,207	-	-

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B. Great Lakes Program					
Great Lakes Program					
Leland Neighborhood Greenway - (Ward 46)	66.469	GL00E01277-0	\$ 30,705	\$ -	\$ -
			30,705	-	-
C. Office of Solid Waste and Emergency Response					
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreements					
Streeterville Thorium Moratorium	66.802	00E01070	975,552	-	-
			975,552	-	-
Brownfields Assessment and Cleanup Cooperative Agreements					
Brownfields Assessment Program FY 2016/2019	66.818	BF00E02063	31,775	-	-
			31,775	-	-
Total Office of Solid Waste and Emergency Response			1,007,327	-	-
D. Office of the Administrator					
Performance Partnership Grants (passed through Illinois Environmental Protection Agency)					
Air Pollution Control Program 2016	66.605	FA-17129	529,786	-	-
Air Pollution Control Program 2018	66.605	FA-19202	89,561	-	-
			619,347	-	-
Total Office of the Administrator			619,347	-	-
Total Environmental Protection Agency			45,667,586	-	-
XII. Department of Education					
Performance Partnership Pilots for Disconnected Youth					
Performance Partnership Pilots P3	84.420	V420A150018	21,326	-	20,231
			21,326	-	20,231
Total Department of Education			21,326	-	20,231
XIII. Department of Health and Human Services					
A. Administration for Community Living					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Senior Citizen Nutrition Program 2002-2003	93.044	N/A	(604)	-	-
Senior Citizen Nutrition Program 2003-2004	93.044	N/A	(448)	-	-
Senior Citizen Nutrition Program 2005-2008	93.044	N/A	(22)	-	-
Senior Citizen Nutrition Social Service 1993-1999	93.044	A316612300	(331,470)	-	-
Senior Citizen Nutrition Social Service 1989-1999	93.044	A315512300	(13,862)	-	-
Area Aging Plan 2016/2017 - Carryover	93.044	T31812	1,093,818	-	-
Area Aging Plan 2017/2018	93.044	T31812	1,766,895	-	1,337,312
Area Aging Plan 2018/2019	93.044	T31912	668,894	-	98,843
			3,183,201	-	1,436,155
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Aging Plan 2017/2018	93.045	T31812	3,284,526	-	-
Area Plan On Aging - Older American Act	93.045	T31912	824,205	-	228,994
			4,108,731	-	228,994
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Aging Plan 2017/2018	93.053	T31812	1,802,867	-	1,802,867
Area Plan On Aging - Older American Act	93.053	T31912	533,395	-	533,395
			2,336,262	-	2,336,262
Total Aging Cluster			9,628,194	-	4,001,411
Special Programs for the Aging - Title VII, Chapter 3 Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Area Plan On Aging - Older American Act	93.041	T31812	15,000	-	15,000
			15,000	-	15,000
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging)					
Area Aging Plan 2017/2018	93.043	T31812	176,754	-	176,754
			176,754	-	176,754

See accompanying notes to schedule of expenditures of federal awards.

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Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
National Family Caregiver Support, Title III, Part E (passed through Illinois Department on Aging)					
Area Aging Plan 2016/2017	93.052	T31712	\$ (75)	\$ -	\$ -
Area Aging Plan 2017/2018	93.052	T31812	1,066,432	-	30,145
Area Aging Plan 2018/2019	93.052	T31912	237,327	-	-
			1,303,684	-	30,145
Special Programs for the Aging - Title II and Title IV Discretionary Projects and Programs (passed through AGE Options)					
Senior Medicare Patrol 2017/2018	93.048	90MP0216-02	8,333	-	8,333
			8,333	-	8,333
Medicare Enrollment Assistance Program (passed through Illinois Department on Aging) Medicare Improvement For Patients and Providers Act	93.071	MIPPA2018	68,489	-	-
			68,489	-	-
Total Administration for Community Living			11,200,454	-	4,231,643
B. Administration for Children and Families					
Community Services Block Grant (passed through Illinois Department of Commerce and Economic Opportunity)					
Community Services Block Grant 2002	93.569	02-231036	(375)	-	-
Community Services Block Grant 2003	93.569	03-231036	(737)	-	-
Community Services Block Grant 2004	93.569	04-231036	(750)	-	-
Community Services Block Grant 2010	93.569	10-231036	(4,849)	-	(4,849)
Community Services Block Grant 2015	93.569	15-231036	(7,466)	-	-
Community Services Block Grant 2017	93.569	17-231036	(2,077)	-	(1,377)
Community Services Block Grant 2018	93.569	18-231036	9,960,100	-	3,988,495
			9,943,846	-	3,982,269
CCDF Cluster					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through Illinois Department of Human Services)					
Healthy Child Care of Illinois 2003	93.596	411G4087420	(2,208)	-	-
Child Care Services 2016/2017	93.596	FCSV100434	5,265	-	5,265
Child Care Services 2017/2018	93.596	FCSW100434	4,965,068	-	3,848,567
Child Care Services 2018-2019	93.596	FCSX100434	6,340,806	-	5,337,973
			11,308,931	-	9,191,805
Total CCDF Cluster			11,308,931	-	9,191,805
Head Start					
Base Headstart 2015/2016	93.600	05CH8460/02	(55,566)	-	(55,566)
Early Headstart 2017/2018	93.600	05CH8460/04	16,635,337	-	14,408,672
Base Headstart 2017/2018	93.600	05CH8460/04	102,638,198	-	87,510,096
Base Headstart 2018/2019	93.600	05CH8460/05	7,736,113	-	6,889,209
Early Headstart 2018/2019	93.600	05CH8460/05	1,128,341	-	990,834
Early Headstart Child Care Partnership 2018/2019	93.600	05HP0001/04	6,359,048	-	5,678,898
Early Headstart Child Care Partnership 2016/2017	93.600	05HP0001/02	(509)	-	(509)
Early Headstart Child Care Partnership 2017/2018	93.600	05HP0001/03	7,635,236	-	6,554,751
			142,076,198	-	121,976,385
Social Services Block Grant (passed through Illinois Department of Human Services)					
Title XX - Donated Funds Initiative - A.S.N. 2017/2018	93.667	FCSWJ00048	305,707	-	300,312
Title XX - Donated Funds Initiative - Challenge 2017/2018	93.667	FCSWJ00229	142,840	-	133,358
Title XX - Donated Funds Initiative - Dare 2017/2018	93.667	FCSWJ00231	232,349	-	229,423
Title XX - Donated Funds Initiative - A.S.N. 2018/2019	93.667	FCSXJ00048	174,059	-	174,059
Title XX - Donated Funds Initiative - Challenge 2018/2019	93.667	FCSXJ00229	89,895	-	89,895
Title XX - Donated Funds Initiative - Dare 2018/2019	93.667	FCSXJ00231	170,102	-	170,102
			1,114,952	-	1,097,149
Total Administration for Children and Families			164,443,927	-	136,247,608
C. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness					
Public Health Emergency Preparedness 2016	93.069	5U90TP00507-05	1,207,915	-	-
Public Health Emergency Preparedness 2017	93.069	6NU90TP921901-01	4,275,593	-	(1,604)
Public Health Emergency Preparedness 2018	93.069	NU90TP921901-01	4,322,265	-	105,868
All Hazard Public Health Emergencies: ZIKA 2016	93.069	1NU90TP921867-01	63,654	-	-
			9,869,427	-	104,264
Public Health Emergency Preparedness 2017 - Direct Assistance	93.069	6NU90TP921901-01	218,579	-	-
			218,579	-	-
Total Public Health Emergency Preparedness (PHEP)			10,088,006	-	104,264
Birth Defects and Developmental Disabilities - Prevention and Surveillance ZIKA Surveillance, Intervention and Referral 2016	93.073	6NU50DD000043-01	186,267	-	-
			186,267	-	-

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Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Control and Elimination 2003	93.116	CCU500444-22	\$ (1,200)	\$ -	\$ -
TB Control and Elimination 2017	93.116	1U52PS004659-03	(8)	-	-
TB Control and Elimination 2018	93.116	1U52PS004659-04	963,256	-	-
			<u>962,048</u>	-	-
Injury Prevention and Control Research and State and Community Based Programs (passed through Illinois Department of Public Health)					
State Violence & Injury Prevention Program - Dating Matters 2017/2018	93.136	6NU17CE924833-01	10,052	-	-
			<u>10,052</u>	-	-
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children					
Lead Poisoning Prevention - Childhood Lead Poisoning Prevention 2018	93.197	6NUE2EH001376-01	64,538	-	18,080
			<u>64,538</u>	-	<u>18,080</u>
Immunization Cooperative Agreements					
Immunization and Services Billing 2014	93.268	1H23IP000934-01	64,904	-	-
Immunization and Vaccines for Children 2017	93.268	6U23IP000732-05	4,125,904	-	499,994
			<u>4,190,808</u>	-	<u>499,994</u>
Immunization and Vaccines for Children 2018 - Direct Assistance					
Vaccines	93.268	6U23IP000732-05	41,423,270	-	-
Personnel	93.268	6U23IP000732-05	127,795	-	-
Contractual	93.268	6U23IP000732-05	23,117	-	-
Travel	93.268	6U23IP000732-05	2,530	-	-
Other	93.268	6U23IP000732-05	4,688	-	-
			<u>41,581,400</u>	-	-
Total Immunization Cooperative Agreements			<u>45,772,208</u>	-	<u>499,994</u>
Viral Hepatitis Prevention and Control					
Adult Viral Hepatitis Prevention and Control (16/17)	93.270	NU51PS005077-01	20,937	-	-
			<u>20,937</u>	-	-
Centers for Disease Control and Prevention Investigations and Technical Assistance					
Public Health Preparedness and Response For Bioterrorism 2004	93.283	U90CC7517008	(40)	-	-
Public Health Preparedness and Response For Bioterrorism 2005	93.283	U90CCU517008	(238)	-	-
			<u>(278)</u>	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Building Epidemiology and Health IT Capacity Program 2017	93.323	6NU50CK000367-04	773,162	-	315,478
Building Epidemiology and Health IT Capacity (Non-PPHF) Program 2018	93.323	6NU50CK000367-04	637,996	-	-
			<u>1,411,158</u>	-	<u>315,478</u>
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF					
Building Epidemiology and Health IT Capacity Program 2016	93.521	5U50CK000367-03	675	-	-
			<u>675</u>	-	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in part by The Prevention and Public Health Fund (PPHF)					
Increasing HPS Vaccines (HPV) 2016	93.733	6NH23IP922557-01	257,193	-	253,069
			<u>257,193</u>	-	<u>253,069</u>
Child Lead Poisoning Prevention Surveillance - Financed in part by Prevention and Public Health (PPHF) Program					
Childhood Lead Poisoning Prevention Surveillance 2014	93.753	1UE1EH001253-02	(1,604)	-	(1,389)
Childhood Lead Poisoning Prevention Surveillance 2016	93.753	1UE1EH001253-03	207,684	-	67,832
			<u>206,080</u>	-	<u>66,443</u>
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Building & Strengthening EPI & IT Capacity - Ebola Supplement 2015	93.815	3U50CK000367-01S2	584,594	-	316,857
			<u>584,594</u>	-	<u>316,857</u>
HIV Prevention Activities - Health Department Based					
HIV Behavioral Surveillance 2015	93.940	5U1BPS003260-05	(4,139)	-	-
HIV Prevention 2016	93.940	5U62PS003644-05	5,175	-	5,280
Reduce HIV & Improve Care for MSM & Transgender 2016	93.940	1U62PS005021-02	(96)	-	-
Reduce HIV & Improve Care for MSM & Transgender 2017	93.940	1U62PS005021-03	2,159,196	-	1,574,565
Integrated HIV Surveillance and Prevention 2018	93.940	NU62PS924560-01	7,062,857	-	2,897,059
			<u>9,222,993</u>	-	<u>4,476,904</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV Outpatient Early Intervention 2003	93.944	5H76HA114-11	\$ (25)	\$ -	-
HIV/AIDS 2016	93.944	5U62PS003955-04	(11,671)	-	(11,671)
HIV/AIDS 2017	93.944	5U62PS003955-05	535	-	-
Medical Monitoring Project 2017	93.944	6U62PS004943-03	185,472	-	(25)
Medical Monitoring Project 2018	93.944	6U62PS004943-04	240,389	-	-
HIV Behavioral Surveillance 2018	93.944	6U62PS005083-03	386,554	-	300,959
			801,254	-	289,263
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
STD Prevention 2017	93.977	6H25PS004341-04	111,879	-	-
STD Prevention APPS 2018	93.977	6H25PS004341-05	1,780,732	-	249,653
			1,892,611	-	249,653
Total Centers for Disease Control and Prevention			71,480,336	-	6,590,005
D. Office of the Secretary					
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention 2017	93.297	TP2AH000034-03	488,713	-	41,060
Teen Pregnancy Prevention 2018	93.297	TP2AH000034-04	202,394	-	31,765
			691,107	-	72,825
National Bioterrorism Hospital Preparedness Program					
Hospital Preparedness Program (HPP) 2016	93.889	5U90TP000507-05	81,083	-	72,600
Hospital Preparedness Program (HPP) 2017	93.889	6NU90TP921901-01	1,450,357	-	1,189,600
Hospital Preparedness Program (HPP) 2018	93.889	6NU90TP921901-01	513,458	-	111,197
			2,044,898	-	1,373,397
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
HPP Ebola Preparedness & Response Activities 2015	93.817	1U3REP150522-01	248,997	-	233,887
			248,997	-	233,887
Total Office of the Secretary			2,985,002	-	1,680,109
E. Health Resources and Services Administration					
Maternal, Infant, and Early Childhood Home Visiting Cluster					
Maternal, Infant and Early Childhood Home Visiting Grant Program (passed through Illinois Department of Human Services)					
Healthy Families Illinois 2017/2018	93.870	FCSWS00674	113,406	-	61,662
Healthy Families Illinois 2018/2019	93.870	FCSXS00674	105,626	-	56,345
			219,032	-	118,007
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			219,032	-	118,007
HIV Emergency Relief Project Grants					
Ryan White HIV Care Act - Part A Emergency Relief 2003	93.914	5H89HA00008-13	(1,290)	-	-
Ryan White HIV Care Act - Part A Emergency Relief 2004	93.914	5H89HA00008-14	(2,100)	-	-
Ryan White HIV Care Act - Part A Emergency Relief 2015	93.914	2H89HA00008-25	(6,894)	-	(6,894)
Ryan White HIV Care Act - Part A Emergency Relief 2016	93.914	2H89HA00008-26	(1,500)	-	(1,500)
Ryan White HIV Care Act - Part A Emergency Relief 2017	93.914	2H89HA00008-27	5,500,427	-	4,763,969
Ryan White HIV Care Act - Part A Emergency Relief 2018	93.914	2H89HA00008-28	22,313,008	-	19,185,454
			27,801,651	-	23,941,029
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease					
Ryan White Title III 2004	93.918	2H76HA001141	(2,941)	-	-
			(2,941)	-	-
Healthy Start Initiative					
Healthy Start 2003	93.926	6H49MC00103	(150)	-	-
			(150)	-	-
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)					
Dental Sealant 2017	93.994	6B04MC29341	40,476	-	-
Maternal and Child Health Block Grant 2017	93.994	B04MC29341	4,350,046	-	-
Dental Sealant 2018	93.994	6B04MC29341	22,018	-	-
			4,412,540	-	-
Total Health Resources and Services Administration			32,430,132	-	24,059,036

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
F. Substance Abuse and Mental Health Services Administration					
Substance Abuse and Mental Health Services Projects of Regional and National Significance					
Resiliency in the Communities After Stress and Trauma ReCAST 2016	93.243	79SM063522-01	\$ (9,823)	\$ -	\$ -
Resiliency in the Communities After Stress and Trauma ReCAST 2017	93.243	79SM063522-02	858,560	-	(36,788)
Resiliency in the Communities After Stress and Trauma ReCAST 2018	93.243	79SM063522-03	93,335	-	-
			<u>942,072</u>	<u>-</u>	<u>(36,788)</u>
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
Targeted Intensive Prenatal Case Management 2002	93.959	311G3087000	(7,500)	-	-
SAAPPHI 2002-2003	93.959	311G3097000	(80)	-	-
SAAPPHI 2004-2005	93.959	11G5097000	(40)	-	-
Tobacco Enforcement Program 2018	93.959	43CWZ03405	112,500	-	-
Substance Abuse and AIDS Prevention Program 2017/2018	93.959	43CWZ03275	97,391	10,703	-
Substance Abuse and AIDS Prevention Program 2018/2019	93.959	43CXZ03275	84,554	27,349	-
			<u>286,825</u>	<u>38,052</u>	<u>-</u>
Total Substance Abuse and Mental Health Services Administration			1,228,897	38,052	(36,788)
G. National Institutes of Health					
National Center for Advancing Translational Sciences					
C3 Clinical and Translational Research - University of Chicago 2017	93.350	1UL1TR002389-01	(4,450)	-	-
C3 Clinical and Translational Research - University of Illinois at Chicago 2017	93.350	5UL1TR002003-02	4,450	-	-
C3 Clinical and Translational Research - Northwestern University 2018	93.350	5UL1TR001422-04	27,332	-	-
C3 Clinical and Translational Research - University of Chicago 2018	93.350	1UL1TR002389-02	27,358	-	-
			<u>54,690</u>	<u>-</u>	<u>-</u>
Total National Institutes of Health			54,690	-	-
Total Department of Health and Human Services			283,823,438	38,052	172,771,613
XIV. Corporation for National and Community Service					
A. Corporation for National and Community Service					
Foster Grandparent/Senior Companion Cluster					
Foster Grandparent Program					
Foster Grandparent Program 2017/2018	94.011	15SFNIL003	279,055	-	-
Foster Grandparent Program 2018/2019	94.011	18SCNIL001	202,818	-	-
			<u>481,873</u>	<u>-</u>	<u>-</u>
Senior Companion Program					
Senior Companion Program 2004/2005	94.016	03SCNIL002	(161)	-	-
Senior Companion Program 2017/2018	94.016	15SCNIL001	97,883	-	-
Senior Companion Program 2018/2019	94.016	18SCNIL001	166,865	-	-
			<u>264,587</u>	<u>-</u>	<u>-</u>
Total Foster Grandparent/Senior Companion Cluster			746,460	-	-
Total Corporation for National and Community Service			746,460	-	-
XV. Social Security Administration					
Social Security - Work Incentives Planning and Assistance Program					
SSA Free to Work	96.008	16T1011503	(414)	-	-
Work Incentives Planning and Assistance Program 2017/2018	96.008	5WIP150504300300	106,927	-	-
Work Incentives Planning and Assistance Program 2018/2019	96.008	5WIP150504300400	112,644	-	-
			<u>219,157</u>	<u>-</u>	<u>-</u>
Total Social Security Administration			219,157	-	-
XVI. Department of Homeland Security					
A. Federal Emergency Management Agency					
Non-Profit Security Program					
UASI Part 3 Grant	97.008	N/A	(2,936)	-	-
			<u>(2,936)</u>	<u>-</u>	<u>-</u>
Emergency Management Performance Grants					
EMA 2017	97.042	17EMACHGO	18,089	-	-
EMA 2018	97.042	18EMACHGO	552,222	-	-
			<u>570,311</u>	<u>-</u>	<u>-</u>
Port Security Grant Program					
Port Security Grant Program 2016	97.056	EMW-2016-PU-00010-S01	158,018	52,672	-
Port Security Grant Program 2017	97.056	EMW-2017-PU-00427-S01	331,205	-	-
Port Security Grant Program 2017/CFD	97.056	EMW-2017-PU-00029-S01	12,100	-	-
			<u>501,323</u>	<u>52,672</u>	<u>-</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2018 Federal Expenditures	2018 Non-Federal Expenditures	2018 Sub recipient Expenditures
Homeland Security Grant Program					
(passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative Grant 2011	97.067	11UASICHIC	\$ 261,359	\$ -	\$ -
Urban Areas Security Initiative Grant 2012	97.067	12UASICHIC	386,617	-	-
Urban Areas Security Initiative Grant 2013	97.067	13UASICHIC	385,874	-	-
Urban Areas Security Initiative Grant 2014	97.067	14UASICHGO	698,631	-	-
Urban Areas Security Initiative Grant 2015	97.067	15UASICHGO	7,485,827	-	(24,976)
Urban Areas Security Initiative Grant 2016	97.067	16UASICHGO	14,121,934	-	99,897
Urban Areas Security Initiative Grant 2017	97.067	EMW-2017-SS-00051-S01	13,175,016	-	-
			<u>36,515,258</u>	-	<u>74,921</u>
Rail and Transit Security Grant Program					
(passed through Chicago Transit Authority)					
Transit Security Grant Program 2017	97.075	EMW-2017-RA-00010-S01	3,089,230	-	-
			<u>3,089,230</u>	-	-
Total Federal Emergency Management Agency			<u>40,673,186</u>	<u>52,672</u>	<u>74,921</u>
B. Domestic Nuclear Detection Office					
Securing the Cities Program					
Securing the Cities Program	97.106	2016-DN-106-000001	1,651,016	-	-
Securing the Cities Program Year 2	97.106	16DNSTC00001-02-00	122,389	-	-
			<u>1,773,405</u>	-	-
Total Domestic Nuclear Detection Office			<u>1,773,405</u>	-	-
Total Department of Homeland Security			<u>42,446,591</u>	<u>52,672</u>	<u>74,921</u>
XVII. Research and Development Cluster					
Department of Justice					
A. National Institute of Justice					
National Institute of Justice Research, Evaluation, and Development Project Grants					
Optimizing Use of Video Tech to Imp Crim Justice Outcomes	16.560	2014-R2-CX-K002	59,988	-	-
			<u>59,988</u>	-	-
Total National Institute of Justice			<u>59,988</u>	-	-
Department of Transportation					
B. Federal Highway Administration					
Highway Research and Development Program					
(passed through Illinois Department of Transportation)					
IGO Peer to Peer Car Sharing Program	20.200	VP-6000(438)	124,510	-	-
			<u>124,510</u>	-	-
Total Federal Highway Administration			<u>124,510</u>	-	-
Total Research and Development Cluster			<u>184,498</u>	-	-
TOTALS			<u>\$ 799,405,525</u>	<u>\$ 10,612,989</u>	<u>\$ 222,576,778</u>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2018

NOTE 1 – REPORTING ENTITY

The City of Chicago (the “City”) is a governmental entity established by laws of the State of Illinois and has the powers of a body corporate, as defined in the statutes. All significant operations of the City are included in the scope of the Office of Management and Budget (“OMB”) requirements contained in 2 CFR Part 200, Subpart F (“Single Audit”). The U.S. Department of Health and Human Services (“HHS”) has been designated as the City’s cognizant agency for the Single Audit. The reporting entity for the City is based upon criteria established by the Governmental Accounting Standards Board.

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

U.S. Department of Agriculture	\$ 8,408,885
U.S. Department of Commerce	60,000
U.S. Department of Housing and Urban Development	113,357,428
U.S. Department of Justice	7,882,254
Research and Development Cluster	59,988
U.S. Department of Labor	1,001,745
U.S. Department of Transportation	295,221,452
Research and Development Cluster	124,510
U.S. Department of Treasury	149,278
U.S. Federal Mediation and Conciliation Service	62,060
U.S. National Endowment for the Arts	138,550
U.S. Institute of Museum and Library Services	14,817
U.S. Environmental Protection Agency	45,667,586
U.S. Department of Education	21,326
U.S. Department of Health and Human Services	283,823,438
U.S. Corporation for National and Community Service	746,460
U.S. Social Security Administration	219,157
U.S. Department of Homeland Security	42,446,591
	<hr/>
Total Expenditures of Federal Awards	\$ 799,405,525

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

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the City of Chicago under programs of the federal government for the year ended December 31, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The schedule presents only a selected portion of the operations of the City of Chicago and accordingly, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Chicago.

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2018

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are generally reported on the accrual or modified accrual basis of accounting, depending on the type of fund. Some expenditures are reported when the reimbursement is received due to uncertainty of the source of funding at the time the expenditure is incurred. Such expenditures are recognized following the cost principles contained in OMB Circular A-87 or the Uniform Guidance, as applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Certain financial awards were received by the City in the form of noncash awards. These noncash awards are included on the schedule under CFDA Nos. 10.557, 93.069, and 93.268. The schedule of expenditures of federal awards includes a column titled Non-Federal Expenditures. Amounts reported in this column include the City's required match for federal programs.

The City has a cost allocation plan for allocation of common and indirect costs related to grant programs. The amounts allocated to 2018 grant programs are based primarily on 2017 budgeted amounts. Variances between actual costs and budgeted amounts are adjusted on a prospective basis. A copy of the cost allocation plan is kept on file at the City. The City's cost allocation plan for 2018 has been prepared on a Direct Cost Base that conforms to the direct cost bases in the Uniform Guidance. The City's 2018 Cost Allocation Plan (Local Organization Cost Allocation Plan – LOCAP) was provided for review and negotiation to the City's indirect cost cognizant agency. This LOCAP was subsequently negotiated and approved during 2018.

The City has not elected to use the 10% de minimis indirect cost rate allowed by the Uniform Guidance. Individual City departments' indirect cost rate proposals (ICRP's) for 2018 have been prepared on a Salaries and Wages plus all Fringe Benefits (S&W+FB) Direct Cost Base that conforms to the OMB Uniform Guidance.

The 2018 Indirect Cost Rate Agreements related to the ICRP's for the Chicago Departments of Planning and Development, Public Health, and Family and Support Services were negotiated, approved, and signed by the City's indirect cost cognizant agency which included provisional indirect cost rates for these departments extending from 1/1/2019 through 12/31/2021.

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

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2018

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

NOTE 4 – PRIOR PERIOD FEDERAL EXPENDITURES

The 2017 SEFA inadvertently omitted federal expenditures for the Area Aging Plan Program a federal pass-through grant from the Department of Health and Human Services through the Illinois Department on Aging. The 2017 Federal allocation of expenditures based on receipts should have reported federal expenditures in the amount of \$15,418 for CFDA 93.044.

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

Independent Auditors' Report

To the Honorable Lori E. Lightfoot, Mayor,
and the Members of the City Council
City of Chicago
Chicago, Illinois

Report on Compliance for Each Major Federal Program

We have audited the City of Chicago, Illinois' (City of Chicago) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Chicago's major federal programs for the year ended December 31, 2018. The City of Chicago's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Chicago's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Chicago's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Chicago's compliance.

Opinion on Each of the Major Federal Programs

In our opinion, the City of Chicago complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2018-001, 2018-002, 2018-003, and 2018-004. Our opinion on each major federal program is not modified with respect to these matters.

City of Chicago's Response to Findings

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

Report on Internal Control Over Compliance

Management of the City of Chicago is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Chicago's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Chicago's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as findings 2018-001, 2018-002, 2018-003, and 2018-004, that we consider to be significant deficiencies.

City of Chicago's Response to Findings

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

Purpose of this Report

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

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 30, 2019

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2018

SECTION I – SUMMARY OF AUDITORS' RESULTS

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

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: *Unmodified*

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? yes X no

FEDERAL AWARDS

Internal control over major programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance? X yes no

Auditee qualified as low-risk auditee? X yes no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.231	Emergency Solutions Grant Program
14.239	HOME Investment Partnerships Program
14.241	Housing Opportunities for Persons with AIDS
14.256	ARRA – Neighborhood Stabilization Program (NSP II) 2010
16.710	Public Safety Partnership and Community Policing Grants
16.922	Equitable Sharing Program
20.106	Airport Improvement Program
20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program
66.468	Capitalization Grants for Drinking Water State Revolving Funds
93.044	Aging Cluster – Special Programs for the Aging – Title III, Part B – Grants

CITY OF CHICAGO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2018**

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

FEDERAL AWARDS (cont.)

Identification of major programs (cont.):

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.045	Aging Cluster – Special Programs for the Aging – Title III, Part C – Nutrition Services
93.053	Aging Cluster – Nutrition Services Incentive Program
93.914	HIV Emergency Relief Project Grants
97.106	Securing the Cities Program

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

**SECTION II – FINANCIAL STATEMENT FINDINGS REQUIRED TO BE REPORTED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

None reported by other auditors.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

FINDING 2018-001

CFDA No.	14.239 HOME Investment Partnerships Program
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
Award Numbers / Years	M09-MC170201, M13-MC170201, M14-MC170201, M15-MC170201, M16-MC170201, M17-MC170201, M18-MC170201 / 2009, 2013, 2014, 2015, 2016, 2017, 2018
City Department	Department of Housing (DOH), formerly Department of Planning and Development

Criteria: Per 24 CFR 92.504(d), which is related to Housing Quality Standards, the first on-site inspections must occur within 12 months after project completion, and an inspection must be conducted at least once every three years thereafter. If any deficiencies are identified for projects subject to inspection, a follow-up on-site inspection is required within 12 months. For non-hazardous deficiencies, the City can either conduct an on-site inspection or accept third party documentation. Health and safety deficiencies identified during inspections must be corrected immediately and the City must adopt a more frequent inspection schedule for these properties.

Condition/Context: During testing of the Housing Quality Standards, we selected 18 projects and noted that two of the HOME properties selected for testing had deficiencies noted in their most recent on-site physical inspection, and the City did not follow up with the property to determine that these deficiencies were fixed in a timely manner. There were also two HOME properties selected for testing that did not have an inspection done within the last three years. Our sample was not statistically valid.

Effect: Inspection deficiencies may not be corrected in a timely manner, resulting in the individuals living in inadequate or unsafe conditions for an extended period of time.

Questioned Costs: None noted

Cause: DOH is aware of the Housing Quality Standards; however, the Department has indicated that resource constraints resulted in an inability to fully comply with these standards.

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

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

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

FINDING 2018-002

CFDA No.	14.239 HOME Investment Partnerships Program
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
Award Numbers / Years	M09-MC170201, M13-MC170201, M14-MC170201, M15-MC170201, M16-MC170201, M17-MC170201, M18-MC170201 / 2009, 2013, 2014, 2015, 2016, 2017, 2018
City Departments	Office of Budget and Management (OBM) Department of Housing (DOH), formerly Department of Planning and Development

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

Condition/Context: OBM performs a reconciliation for the employees in the DOH to true-up their original budgeted time charged to the award with the actual time worked per the payroll system on a biannual basis. It was noted that three out of the 40 payroll transactions sampled contained errors in this reconciliation process resulting in time being overcharged to the award. These transactions occurred during the beginning or end of the year. The sample was not statistically valid.

Effect: DOH inaccurately charged three employees' salaries to the federal award.

Questioned Costs: Questioned costs were determined to be \$2,263 for CFDA No. 14.239. This amount represents an overcharge to the award, calculated by comparing the information per the time and effort reporting system to the actual charges made to the award.

Cause: The reconciliation process involves multiple systems and there were timing issues between these systems, resulting in some discrepancies at the beginning and ending of the fiscal year.

Recommendation: We recommend that OBM review its reconciliation procedures to ensure that salary cutoff is appropriately accounted for at the beginning or end of the year.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

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

FINDING 2018-003

CFDA No.	16.922 Equitable Sharing Program
Federal Agency	U.S. Department of Justice
Pass-through Agency	Not applicable
Award Numbers / Years	N/A / 2018
City Department	Chicago Police Department (CPD)

Criteria: Per guidance provided in 2 CFR 200.313, equipment is to be used in the program for which it was acquired or, when appropriate, other Federal programs. Equipment records shall be maintained, a physical inventory of equipment shall be taken at least once every 2 years and reconciled to the equipment records, an appropriate control system shall be used to safeguard equipment, and equipment shall be adequately maintained. When equipment with a current per unit fair market value of \$5,000 or more is no longer needed for a Federal program, it may be retained or sold with the Federal agency having a right to a proportionate (percent of Federal participation in the cost of the original project) amount of the current fair market value. Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

Condition/Context: CPD was not able to adequately demonstrate that proper equipment records were being maintained and that all equipment purchased with funds from the Equitable Sharing Program was being properly tracked. We also were not able to determine whether CPD was in compliance with proper sales procedures of assets purchased with funds from the Equitable Sharing program.

Effect: Agencies that are found to be noncompliant with the Equitable Sharing program requirements could be subject to 1) denial of future sharing requests, 2) temporary or permanent exclusion from the Program, 3) freeze on receipt and/or expenditure of shared funds, 4) demand for return of funds or offsets from future sharing, and 5) civil or criminal legal proceedings.

Questioned Costs: None noted

Cause: Equipment purchased directly with federal funds, other than vehicles, is not tracked in a capital assets or inventory system that identifies the assets by funding source.

Recommendation: We recommend that CPD review its current equipment inventory procedures and implement procedures that allow for the perpetual tracking of equipment by funding source. We further recommend that purchase records of all equipment acquired with federal funds, and currently in inventory, be reviewed in order to account for all equipment purchased by funding source.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2018

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

FINDING 2018-004

CFDA No.	16.922 Equitable Sharing Program
Federal Agency	U.S. Department of Justice
Pass-through Agency	Not applicable
Award Numbers / Years	N/A / 2018
City Department	Chicago Police Department (CPD)

Criteria: Per guidance provided in the Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies, the Equitable Sharing Annual Certification report is to be submitted no later than 2 months after the grantee's fiscal year-end.

Condition/Context: CPD did not submit its Equitable Sharing Annual Certification (ESAC) report by the 2 month deadline (March 1) after the City's fiscal year-end.

Effect: CPD was out of compliance with the Equitable Sharing program's reporting requirements until the ESAC report was submitted on March 23, 2019, the date the report was submitted.

Questioned Costs: None noted

Cause: The ESAC report was submitted late due to delays in obtaining final financial information reported in the ESAC report.

Recommendation: We recommend that CPD review its current process for preparing, approving and submitting its ESAC report and implement procedures to ensure that the ESAC report is submitted within 2 months after the City's fiscal year end (March 1 of each year).

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2018**



CITY OF CHICAGO



DEPARTMENT OF FINANCE

CORRECTIVE ACTION PLAN
Year Ended December 31, 2018

FINDING 2018-001

The Department of Housing (DOH) will conduct a complete review of our HOME funded property portfolio to identify any potentially unmet follow up or missed inspections within the HUD allotted time frames pursuant to HUD rules and regulations (24 CFR 92.504(d)). DOH's Construction and Compliance Construction Services Division Supervisor and Rehabilitation Construction Specialist inspectors will conduct and document standard HQS inspections of these properties. Inspections will include individual units, common areas, and building systems. Follow up will take place accordingly. This work will conclude on or before the end of the 2019 calendar year.

FINDING 2018-002

The Office of Budget and Management (OBM) runs payroll reports monthly that are utilized in the Personnel Activity Reporting (PAR) and reconciliation process. These reports are run when final payroll expenses are posted to the City's general ledger on a schedule determined by the Department of Finance (DOF) on the fifth and twentieth day of each month. After review of its reconciliation procedures, OBM determined that various delays could lead to final payroll expenses being posted beyond the scheduled dates, typically at the beginning and end of each fiscal year.

In order to prevent such delays from leading to discrepancies in the data that could compromise the quality of the reconciliation process, OBM does not begin the reconciliation process until confirmation is received that the final payroll expenses have been posted to the general ledger. In early 2019, the City implemented an automated email alert that is generated each Monday from the financial system to OBM that states the status of payroll posting. This automated alert corrected the timing issues between the systems.

The Deputy Budget Director over the Grants Management Unit in OBM is responsible for overseeing the PAR reconciliation process and therefore implemented this corrective action to ensure the effectiveness of the process and create better controls. OBM continues its effort to improve and refine its PAR reconciliation process to ensure compliance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

FINDING 2018-003

The Chicago Police Department (CPD) through its General Support Unit together with the Chicago Department of Fleet & Facilities Management (2FM) maintains the inventory for all fleet items, such as police vehicles, by funding source and a unique identifier (asset tag). Currently, CPD is in the process of improving the current inventory system to include non-fleet items or to purchase a new inventory system with the ability to track equipment by funding source. Once the inventory system is updated, then the Commanding Officer of General Support will work with the Chicago Police Department Research and Development Division to ensure the Department's inventory policies and procedures are updated and will work with the Chicago Police Department Finance Division to review purchase records and to update the funding source for the equipment items in the inventory system.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2018

FINDING 2018-003 (cont.)

CPD plans to review a new inventory system demonstration project in the month of August 2019 to assess options for the purchase of a new system or the modification of the existing system. Pending the outcome of the assessment a timeline will be developed for funding, contracting and implementation.

FINDING 2018-004

One month before the current budget fiscal year ends, the Director of Finance of the Chicago Police Department (CPD) will instruct the CPD Finance Staff to begin the reconciliation of revenues and expenditures of the Equitable Sharing Program, and to ensure expenditures are appropriately categorized as defined in the Equitable Sharing Annual Certification guidelines.

The Director of Finance will also prepare and route through the chain of command memorandums to the following CPD Bureaus/City of Chicago Agencies to request the additional information needed in order to complete the ESAC, all with a due date of mid-January of the following year.

The memos will be addressed to:

- The General Counsel of Office of Legal Affairs of CPD requesting the Civil Rights Cases, as they must obtain this information from the City of Chicago Law Department.
- The Chief of Bureau of Organized Crime of CPD seeking any non-cash equipment/items received, verifying any Transfers To/From Other Participating Law Enforcement Agencies, and ensuring the proceeds from the sale of any non-cash equipment/items sold are deposited back into the Equitable Sharing Funds.
- The City Comptroller of the City of Chicago Department of Finance requesting the interest and investment income earned through December 31st, the Single Audit Information, and the Jurisdiction Finance Contact Information.

In January of the following year, the CPD Finance Staff will complete the reconciliation of the revenues and expenditures through December 31st. The Finance Staff will enter the revenues and expenditures and the responses received from the other CPD Bureaus/City of Chicago Agencies into the eShare Portal in order to complete and to print the ESAC, targeting a completion date of the end of January. This is to allow about a month for internal and external department reviews before the ESAC is signed by the Agency Head and the Governing Body Head.

Once the ESAC is complete, the Director of Finance will prepare a memo addressed to the Superintendent of CPD along with the ESAC through the chain of command for review and signature. After the Superintendent has signed the ESAC, then it will be forwarded to the Chief of Bureau of Organizational Development who will forward it to the Budget Director of the City of Chicago Office of Budget and Management for review. The Budget Director will meet with the Mayor's Chief of Staff for review and signature. Once the ESAC is signed, then the Budget Director will return the ESAC to the Chicago Police Department.

The Director of Finance will forward the fully signed ESAC to the Chief of Bureau of Organized Crime, who will have a member of his staff with eShare Administrator rights to review the fully signed ESAC, enter the electronic signatures and dates for the Agency Head and the Governing Body Head in the eShare Portal and then to submit the ESAC by the required deadline.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2018**



CITY OF CHICAGO



DEPARTMENT OF FINANCE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2018

FINDING 2017-001

CFDA No.	14.218 Community Development Block Grant
Federal Agency	U.S. Department of Housing and Urban Development
Pass-through Agency	Not applicable
Award Number / Year	B-17-MC-17-0006 / 2017
City Departments	Department of Buildings Department of Family and Support Services (DFSS) Commission on Human Relations

The Department of Buildings, DFSS, and the Commission on Human Relations use a time and effort reporting system to document salaries and wages. We selected a sample size of 40 payroll transactions for this major program. Eight out of the 40 payroll transactions sampled related to the Department of Buildings. Four out of the 40 payroll transactions sampled related to DFSS. One out of the 40 payroll transactions sampled related to the Commission on Human Relations. The City's time and effort reporting system includes a process for quarterly reconciliations to account for the differences that arise between the percentage charged to the award and what was documented and approved per the time and effort reporting system with adjusting journal entries prepared to reallocate salaries and wages as needed.

- There was one Department of Buildings transaction where an employee was charged a different percentage to the award than what was documented and approved per the time and effort reporting system. This employee was not considered in the quarterly reconciliation process.
- There were two DFSS transactions and one Commission on Human Relations transaction tested where employees were charged a different percentage to the award than what was documented and approved per the time and effort reporting system. However, for these three transactions tested, no journal entry was made to account for the differences identified in the reconciliations.

The sample was not statistically valid.

2018 STATUS

Department of Buildings
Department of Family and Support Services (DFSS)
Commission on Human Relations

As of January 1, 2019 the City has implemented a new policy to ensure all Salary Certifications are audited and reconciliations are processed in accordance with manager approved time. All reconciliations are required to be completed on a quarterly basis. The City has issued the "Personnel Tracking, Reporting and Reconciliation (PARR) Policy and Procedures" on the time tracking, reporting, and reconciliation process.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2018

FINDING 2017-001 (cont.)

In addition to the current efforts, the City released a Task Order Request in December 2018 to a secure a vendor for the development of a new personnel tracking and reporting system, which will be integrated with the City's financial system. This new system will allow the City to schedule automated reconciliations on a quarterly basis for all required employees. The new system is anticipated for release by the third quarter of 2020.

FINDING 2017-002

CFDA No.	93.994 – Maternal and Child Health Services Block Grant
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department of Public Health
Award Numbers / Years	76380013E, 73489004E / 2016, 2017
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2016-004.

For this federal program, CDPH uses a time and effort reporting system to document salaries and wages. During our testing, we noted that quarterly reconciliations were not being consistently performed and therefore three out of 40 payroll transactions selected had differences between the amount charged to the grant and the amount that should have been charged to the grant per the time and effort reporting system. The sample was not statistically valid.

2018 STATUS

For the period January 1, 2018 through June 30, 2018, CDPH, led by the Deputy of Finance, worked closely with OBM to reconcile between employee time and effort reporting and actual payroll allocation, submitting a transfer request to ensure compliance. We are actively working with OBM now to complete the reconciliation for the period July 1, 2018 through December 31, 2018.

The reconciliation for both periods, and going forward, consists of a detail review of how employees are reporting their time in PAR versus salary allocation and making ongoing corrective actions as needed, which may consist of, educating employees and supervisors on their appropriate work activities and/or redirecting actual salary to reflect how employees should be working. In addition, we are now receiving monthly reports from OBM outlining time an effort reporting compliance and working with department PAR liaisons to ensure complete compliance.