

CITY OF CHICAGO

Chicago, Illinois

REPORT ON FEDERAL AWARDS

For the Year Ended December 31, 2017

CITY OF CHICAGO

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INDEPENDENT AUDITORS' REPORT
ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of the City of Chicago, Illinois for the year ended December 31, 2017, 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, 2017 in accordance with accounting principles generally accepted in the United States of America.

Baker Tilly Virchow Krause, LLP

Chicago, Illinois
July 27, 2018

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2017 Federal Expenditures	2017 Non-Federal Expenditures	2017 Sub recipient Expenditures
I. Department of Agriculture					
A. Food and Nutrition Service					
Child Nutrition Cluster					
Summer Food Service Program for Children					
Summer Food Program 2014	10.559	55280004C	\$ 78,678	\$ -	\$ -
			78,678	-	-
Total Child Nutrition Cluster			78,678	-	-
Child and Adult Care Food Program					
Child and Adult Care Food Program	10.558	55280060C	23,767	-	-
			23,767	-	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children (passed through Illinois Department of Human Services)					
Women, Infants and Children Program 2015	10.557	FCSUQ00825	5,801	-	-
Women, Infants and Children Program 2016	10.557	FCSVQ00825	2,364,301	-	662,931
Women, Infants and Children Program 2017	10.557	FCSWQ00825	2,110,286	-	611,950
Breastfeeding Peer Counseling (BPC) 2016	10.557	FCSVQ03592	21,406	-	21,406
			4,501,794	-	1,296,287
Women Infant and Children Voucher Program (Nutritional Commodities) 2016/2017 - Direct Assistance					
Women Infant and Children Voucher Program (Nutritional Commodities) 2017/2018 - Direct Assistance	10.557	FCSVQ00825	2,946,565	-	-
			2,946,565	-	-
Women Infant and Children Voucher Program (Nutritional Commodities) 2017/2018 - Direct Assistance					
Women Infant and Children Voucher Program (Nutritional Commodities) 2017/2018 - Direct Assistance	10.557	FCSWQ00825	2,316,695	-	-
			5,263,260	-	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			9,765,054	-	1,296,287
Total Food and Nutrition Service			9,867,499	-	1,296,287
B. Natural Resources Conservation Service					
Environmental Quality Incentives Program					
Conservation Innovation Grant Program	10.912	69-3A75-17-55	17,747	-	-
			17,747	-	-
Total Natural Resources Conservation Service			17,747	-	-
Total Department of Agriculture			9,885,246	-	1,296,287
II. Department of Commerce					
A. Natural Oceanic and Atmospheric Administration (NOAA)					
Coastal Zone Management Administration Awards	11.419	13NOS4190115	56,336	-	-
			56,336	-	-
Total Natural Oceanic and Atmospheric Administration (NOAA)			56,336	-	-
Total Department of Commerce			56,336	-	-
III. Department of Housing and Urban Development					
A. Office of Community Planning and Development					
CDBG - Entitlement Grants Cluster					
Community Development Block Grants/Entitlement Grants					
Community Development Block Grant YR40	14.218	B14MC170006	2,373	-	-
Community Development Block Grant YR41	14.218	B15MC170006	(291)	-	(553)
Community Development Block Grant YR42	14.218	B16MC170006	1,525,528	-	(176,042)
Community Development Block Grant YR43	14.218	B17MC170006	65,563,778	-	29,248,958
Neighborhood Stabilization Program (NSP1) HERA 2009	14.218	B08MN170002	217,978	-	(24,729)
			67,309,366	-	29,047,634
Total CDBG - Entitlement Grants Cluster			67,309,366	-	29,047,634
CDBG--State's Program and Non-Entitlement Grants in Hawaii (passed through Illinois Department of Commerce and Economic Opportunity)					
Improvements to Public Roadway Green Bay Avenue and 84th Street	14.228	08-357018	4,337,469	-	-
			4,337,469	-	-
Emergency Solutions Grant Program					
Emergency Solutions Grant Salvage 2010	14.231	E-10-MC-17-0006	(1,486)	(1,486)	(1,486)
Emergency Solutions Grant 2013	14.231	E-13-MC-17-0006	(9,191)	(9,191)	(9,191)
Emergency Solutions Grant 2015	14.231	E-15-MC-17-0006	643,474	643,474	628,085
Emergency Solutions Grant 2016	14.231	E-16-MC-17-0006	329,298	329,298	30,782
Emergency Solutions Grant 2017	14.231	E-17-MC-17-0006	5,827,611	5,827,611	5,671,979
			6,789,706	6,789,706	6,320,169
Shelter Plus Care					
Shelter Plus Care 2016/2017	14.238	IL0461C5T101000	26,426	-	26,426
Shelter Plus Care 2016/2017	14.238	IL0496C5T101100	8,151	-	8,151
Shelter Plus Care 2017/2018	14.238	IL0496C5T101100	44,366	-	44,366
			78,943	-	78,943

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2017 Federal Expenditures	2017 Non-Federal Expenditures	2017 Sub recipient Expenditures
HOME Investment Partnerships Program					
HOME 2009	14.239	M09MC170201	\$ (340,840)	\$ 2,946	\$ -
HOME 2011	14.239	M11MC170201	1,567	-	-
HOME 2012	14.239	M12MC170201	9,217	-	-
HOME 2013	14.239	M13MC170201	212,427	-	-
HOME 2014	14.239	M14MC170201	2,725,103	-	-
HOME 2015	14.239	M15MC170201	3,770,238	-	-
HOME 2016	14.239	M16MC170201	742,547	-	-
HOME 2017	14.239	M17MC170201	1,484,565	-	-
			<u>8,604,824</u>	<u>2,946</u>	<u>-</u>
Housing Opportunities for Persons with AIDS					
HOPWA 2014/2016	14.241	ILH14F001	378,679	-	375,986
HOPWA 2015/2017	14.241	ILH15F001	(2,389)	-	(2,389)
HOPWA 2016/2018	14.241	ILH16F001	(2,950)	-	(2,950)
HOPWA 2017/2019	14.241	ILH17F001	7,244,889	-	6,940,509
HOPWA Housing & Healthy Study 2016/2018	14.241	ILH150013	481,670	-	481,670
			<u>8,099,899</u>	<u>-</u>	<u>7,792,826</u>
Community Development Block Grants Section 108 Loan Guarantees Green Exchange Chicago	14.248	B10MC170006	600,424	-	-
			<u>600,424</u>	<u>-</u>	<u>-</u>
ARRA - Neighborhood Stabilization Program (Recovery Act Funded) ARRA Neighborhood Stabilization Program (NSP II) 2010	14.256	B09LNIL0025	334,237	-	(163,352)
			<u>334,237</u>	<u>-</u>	<u>(163,352)</u>
Neighborhood Stabilization Program Neighborhood Stabilization Program (NSP III) 2011	14.264	B11MN170002	(1,951)	-	(14,210)
			<u>(1,951)</u>	<u>-</u>	<u>(14,210)</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 2013	14.269	B13MS170001	(5,422)	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2014	14.269	B13MS170001	8,682,712	-	288,980
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2015	14.269	B13MS170001	2,258,842	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2016	14.269	B13MS170001	4,735,472	-	-
			<u>15,671,604</u>	<u>-</u>	<u>288,980</u>
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			<u>15,671,604</u>	<u>-</u>	<u>288,980</u>
Total Office of Community Planning and Development			<u>111,824,521</u>	<u>6,792,652</u>	<u>43,350,990</u>
B. Office of Public and Indian Housing					
Housing Voucher Cluster					
Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority)					
Chicago Housing Authority 2010	14.871	1018	58,872	-	-
Chicago Housing Authority 2015	14.871	11541	(386)	-	(386)
Chicago Housing Authority 2016	14.871	11723	(4,673)	-	(4,673)
Chicago Housing Authority 2017/2018	14.871	11907	1,380,457	-	900,463
			<u>1,434,270</u>	<u>-</u>	<u>895,404</u>
Total Housing Voucher Cluster			<u>1,434,270</u>	<u>-</u>	<u>895,404</u>
HOPE VI Cluster					
Choice Neighborhoods Implementation Grants					
Choice Neighborhoods Implementation Grants 2012	14.889	IL5A507CNI110	15,321	-	-
			<u>15,321</u>	<u>-</u>	<u>-</u>
Total HOPE VI Cluster			<u>15,321</u>	<u>-</u>	<u>-</u>
Total Office of Public and Indian Housing			<u>1,449,591</u>	<u>-</u>	<u>895,404</u>
C. Office of Healthy Homes and Lead Hazard Control					
Lead Hazard Reduction Demonstration Grant Program					
Lead Hazard Reduction Demonstration Grant Program 2014	14.905	ILLHD0270-14	1,593,575	-	1,511,846
			<u>1,593,575</u>	<u>-</u>	<u>1,511,846</u>
Total Office of Healthy Homes and Lead Hazard Control			<u>1,593,575</u>	<u>-</u>	<u>1,511,846</u>
Total Department of Housing and Urban Development			<u>114,867,687</u>	<u>6,792,652</u>	<u>45,758,240</u>
IV. Department of Justice					
A. Violence Against Women Office					
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
Domestic Violence Multi-Disciplinary Team	16.588	615030	50,309	-	-
			<u>50,309</u>	<u>-</u>	<u>-</u>
Total Violence Against Women Office			<u>50,309</u>	<u>-</u>	<u>-</u>

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B. Bureau of Justice Assistance					
Edward Byrne Memorial Justice Assistance Grant Program					
Edward Byrne Memorial Justice Assistance 2010	16.738	2010-DJ-BX-0309	\$ (137,760)	\$ -	\$ (267,062)
Edward Byrne Memorial Justice Assistance 2012	16.738	2012-DJ-BX-0447	829,656	-	773,022
Edward Byrne Memorial Justice Assistance 2013	16.738	2013-DJ-BX-0471	751,144	-	705,758
Edward Byrne Memorial Justice Assistance 2014	16.738	2014-DJ-BX-0155	830,751	-	693,431
Edward Byrne Memorial Justice Assistance 2015	16.738	2015-DJ-BX-0223	422,717	-	24,164
Edward Byrne Memorial Justice Assistance 2016	16.738	2016-DJ-BX-0106	1,514,492	-	61,711
Body-Worn Camera Pilot Implementation Program 2015	16.738	2015-DE-BX-K017	368,845	373,221	-
			<u>4,579,844</u>	<u>373,221</u>	<u>1,991,024</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program Justice & Mental Health Collaboration 2014	16.745	2014-MO-BX-0002	40,752	-	-
			<u>40,752</u>	<u>-</u>	<u>-</u>
Edward Byrne Memorial Competitive Grant Program Smart Policing Initiative 2015	16.751	2015-WY-BX-0001	145,888	-	-
			<u>145,888</u>	<u>-</u>	<u>-</u>
Total Bureau of Justice Assistance			<u>4,766,484</u>	<u>373,221</u>	<u>1,991,024</u>
C. Office for Victims of Crime					
Antiterrorism Emergency Reserve					
Antiterrorism and Emergency Assistance Program 2014	16.321	2014-RF-GX-K012	215,106	-	-
Antiterrorism Crime Victim Response Program 2014	16.321	2014-RF-GX-K011	164,301	-	145,474
			<u>379,407</u>	<u>-</u>	<u>145,474</u>
Crime Victim Assistance (passed through Illinois Criminal Justice Information Authority)					
Services to Victims of Domestic Violence 2016/2017	16.575	215389	111,907	-	-
Services to Victims of Domestic Violence Help Line 2016/2017	16.575	215115	317,614	-	(12,825)
Services to Victims of Domestic Violence Help Line 2017/2018	16.575	216115	96,978	-	7,783
			<u>526,499</u>	<u>-</u>	<u>(5,042)</u>
Total Office for Victims of Crime			<u>905,906</u>	<u>-</u>	<u>140,432</u>
D. Criminal Division					
Equitable Sharing Program Asset Forfeiture Program	16.922	N/A	2,622,201	-	-
			<u>2,622,201</u>	<u>-</u>	<u>-</u>
Total Criminal Division			<u>2,622,201</u>	<u>-</u>	<u>-</u>
E. Office of Community Oriented Policing Services					
Public Safety Partnership and Community Policing Grants					
COPS Hiring Recovery Program 2014	16.710	2014-UL-WX-0032	(27,108)	1,304,223	-
COPS Hiring Recovery Program 2015	16.710	2015-UL-WX-0015	1,706,468	1,060,604	-
COPS Hiring Recovery Program 2016	16.710	2016-UL-WX-0018	1,284,190	1,337,134	-
Community Policing Development 2014	16.710	2014-CK-WX-0007	15,554	-	-
Community Policing Development 2016	16.710	2016-CK-WX-0026	19,793	-	-
			<u>2,998,897</u>	<u>3,701,961</u>	<u>-</u>
Total Office of Community Oriented Policing Services			<u>2,998,897</u>	<u>3,701,961</u>	<u>-</u>
Total Department of Justice			<u>11,343,798</u>	<u>4,075,182</u>	<u>2,131,456</u>
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 2016/2017	17.235	V-17-12	393,692	-	221,817
Senior Community Service Employment Program 2017/2018	17.235	V-18-12	293,871	-	138,030
			<u>687,563</u>	<u>-</u>	<u>359,847</u>
WIOA Cluster WIOA Youth Activities (passed through Chicago Cook County Workforce Partnership) Chicago Young Parents Program	17.259	17-681007	132,211	-	132,211
			<u>132,211</u>	<u>-</u>	<u>132,211</u>
Total WIOA Cluster			<u>132,211</u>	<u>-</u>	<u>132,211</u>
Total Employment Training Administration			<u>819,774</u>	<u>-</u>	<u>492,058</u>
Total Department of Labor			<u>819,774</u>	<u>-</u>	<u>492,058</u>

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FOR THE YEAR ENDED DECEMBER 31, 2017

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2017 Federal Expenditures	2017 Non-Federal Expenditures	2017 Sub recipient Expenditures
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	\$ 63,021,060	\$ -	\$ -
Federal Airport Midway	20.106	N/A	29,637,613	-	-
			<u>92,658,673</u>	<u>-</u>	<u>-</u>
Total Federal Aviation Administration			92,658,673	-	-
B. Federal Highway Administration					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
(passed through Illinois Department of Transportation)					
Gateway Green Kennedy Expressway Landscape Enhancements	20.205	Various	35,272	8,818	-
Canal Street Viaduct/Madison to Taylor - Phase I	20.205	Various	7,146	1,786	-
Pedestrian Countdown Signals (Various Locations) Design	20.205	Various	8,574	953	-
Intersection Improvements at Kedzie Avenue at Belmont	20.205	Various	299	33	-
CSAC Advance Traffic Management System 63rd to I-55	20.205	Various	5,599	1,400	-
North Avenue Bridge Over Chicago River - Phase III	20.205	Various	10,047	2,512	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	28,977	7,244	-
Grand Avenue (Narragansett to Central Avenue)	20.205	Various	229,495	57,374	-
35th Street Bicycle and Pedestrian Bridge	20.205	Various	4,420,303	1,105,076	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	97,439	24,360	-
Bike Share Program	20.205	Various	1,496,333	374,083	-
Lake Shore Drive Viaduct Over LaSalle Drive	20.205	Various	30,424	7,606	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	3,061,978	1,132,512	-
Chicago Safe Routes to School Phase I & II	20.205	Various	7,423	-	-
Chicago Streets for Cycling Project No. 2	20.205	Various	58,170	14,543	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	10,361	2,590	-
Wacker Drive: Viaduct Utility Relocation	20.205	Various	(1,054,700)	(122,420)	-
West Loop Terminal Plan Phase II	20.205	Various	(32,230)	(8,058)	-
Far South RR Relocation Study	20.205	Various	21,380	5,345	-
Union Station Master Plan: Phase III	20.205	Various	33,709	8,427	-
Transportation Planning & Programming	20.205	Various	6,112	1,528	-
Milwaukee Avenue Section 3 Improvement - N. Kilpatrick Avenue to Addison	20.205	Various	16,815	4,204	-
West Loop Terminal Plan Phase II	20.205	Various	62,929	-	-
Arterial Streets ADA Ramps (North) 2011	20.205	Various	(10,243)	(2,561)	-
Milwaukee Avenue Improvements, Addison to Belmont	20.205	Various	11,763	2,941	-
ADA Ramp Improvements Project 56 & 60-Central Area	20.205	Various	70,929	17,732	-
130th St/Torrence Ave/Brainard Ave Main Contract	20.205	Various	5,689,867	1,422,467	-
Grand Avenue: Fullerton - Jefferson	20.205	Various	(70)	(18)	-
Arterial Street ADA Ramps Program 2007	20.205	Various	510,614	127,654	-
ASR-ADA Ramps Improvements Project #51 (North Area)	20.205	Various	245,536	61,384	-
ASR-ADA Ramps Improvements Project #52 (Central Area)	20.205	Various	225,831	56,458	-
Oakwood Blvd. Viaduct at the Illinois Central Railroad Tracks	20.205	Various	26,445	6,611	-
Traffic Signal Modification Construction (Various Locations) 2008	20.205	Various	(182,155)	(45,539)	-
Traffic Signal Modernization Construction (Various Locations) 2009	20.205	Various	55,699	13,925	-
Ashland Avenue Viaduct Over Pershing Road	20.205	Various	22,036	5,509	-
Sleepy Hollow - HPP-II/WPA - New STR Construction	20.205	Various	27,750	6,937	-
Stony Island Avenue Interconnect Midway Plaisance to 95th Street	20.205	Various	5,949	1,487	-
Broadway-Sheridan Road, Devon to Hollywood Signal Interconnect System (Design)	20.205	Various	53,291	13,323	-
Vertical Clearance Improvement Cermak Road @ Kenton	20.205	Various	2,957	-	-
Western Avenue Viaduct over Belmont Avenue Phase II	20.205	Various	6,914	1,729	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	93,109	23,277	-
Cortland Street Bridge Over North Branch of Chicago River	20.205	Various	20,957	5,239	-
Webster Street Bridge Over North Branch Of Chicago River	20.205	Various	6,655	1,664	-
Irving Park Bridge Over the Chicago River	20.205	Various	56,990	14,248	-
East Jackson Drive Over Metra Railroad Reconstruction	20.205	Various	(89)	(22)	-
Fullerton Drive Bridge over Lincoln Park Lagoon	20.205	Various	89,833	22,458	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	16,841	4,210	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	863	216	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	44,097	11,024	-
Foster Avenue: From Albany to Kimball Avenue	20.205	Various	(13,788)	(3,447)	-
Bloomington Trail #1 - Phase III	20.205	Various	(276,557)	-	-
West Ridge Nature Preserve	20.205	Various	15,468	3,867	-
Advanced Traffic Controller Signal, Controller Upgrade & Timing Program	20.205	Various	259,732	-	-
Street for Cycling Project Number 1	20.205	Various	843,109	-	-
Safe Routes to School: Safe Routes to High School	20.205	Various	693,904	-	-
Grand Avenue Improvements - Sec V - Pulaski road to Chicago Avenue	20.205	Various	10,709,439	2,677,360	-
Milwaukee Avenue - Belmont to Logan	20.205	Various	297,981	-	-
Lake Front Bicycle Trail #3 Over the Chicago River	20.205	Various	698,028	174,507	-
Bridge & Viaduct Painting - Contract #6	20.205	Various	5,386	-	-
Transportation Planning and Programming	20.205	Various	232,241	58,060	-
DIVVY Bike Sharing Expansion Program - 2014	20.205	Various	4,271	-	-
Arterial Street Resurfacing Project 71 - North Area	20.205	Various	2,774,694	693,674	-
Arterial Street Resurfacing Project 72 - Central Area	20.205	Various	2,703,872	675,968	-
Arterial Street Resurfacing Project 73 - South Area	20.205	Various	1,333,406	333,351	-
Arterial Street Resurfacing Project 74 - Far South Area	20.205	Various	1,483,922	370,980	-
ADA Ramps Improvement Project 57 & 61 South Area	20.205	Various	209,095	209,095	-
Western Ave over Belmont Viaduct Removal Corridor Improvements	20.205	Various	4,179,634	1,044,909	-
Street for Cycling Phase V-1	20.205	Various	325,162	-	-
Lake Front Bicycle Trail #2 (Navy Pier Flyover)	20.205	Various	2,327,249	-	-
Chicago Riverwalk From Lake Street to Franklin Street	20.205	Various	404,000	-	-
Lake Shore Drive Viaduct Over Wilson Avenue Rehabilitation	20.205	Various	599,958	-	-
Lake Shore Drive Over Lawrence Avenue Rehabilitation	20.205	Various	623,669	-	-
Oakwood Blvd. Viaduct over Metra/ICRR	20.205	Various	375,000	-	-

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Highway Planning and Construction (cont.)					
Lake Shore Drive Over Wilson Avenue Rehabilitation	20.205	Various	\$ 184,810	\$ -	\$ -
Milwaukee Avenue - Belmont to Addison Street	20.205	Various	153,896	38,474	-
ADA Ramp Improvements Project 58 & 62 Far South Area	20.205	Various	296,312	-	-
Arterial Street Resurfacing Project 76 - North Area	20.205	Various	699,422	-	-
Arterial Street Resurfacing Project 76 - Central Area	20.205	Various	379,501	-	-
Arterial Street Resurfacing Project 77 - South Area	20.205	Various	1,046,423	-	-
Arterial Street Resurfacing Project 77 - Far South Area	20.205	Various	893,393	-	-
South Water Viaduct from Stetson Avenue to Beaubien	20.205	Various	165,232	-	-
Oakwood Blvd. Viaduct over Metra/CRR - STP	20.205	Various	276,249	-	-
Bridge Inspection Services	20.205	Various	1,388,539	-	-
Canal Street from Adams Street to Jackson Blvd.	20.205	Various	41,218	-	-
Transportation Planning & Programming	20.205	Various	330,896	91,704	-
Arterial Street Resurfacing Project 51 - North Area	20.205	Various	(17,053)	(4,263)	-
Arterial Street Resurfacing Project 52 - Central Area	20.205	Various	(14,484)	(4,229)	-
Arterial Street Resurfacing Project 53 - South Area	20.205	Various	(31,971)	(7,993)	-
Arterial Street Resurfacing Project 54 - Far South Area	20.205	Various	(43,533)	(10,883)	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	2,112,643	528,161	-
Procurement and Installation of Bicycle Parking	20.205	Various	22,199	5,550	-
Pershing Road Improvement Ashland Ave to Dan Ryan Expressway	20.205	Various	53,058	13,264	-
Arterial Street ADA-Ramps 2010 (South)	20.205	Various	(19,296)	(4,824)	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	24,648	6,162	-
Chicago Green Street Tree Planting Initiative Mid. South Area 2011	20.205	Various	(138,324)	(34,581)	-
Blue Island 19th to 21st Street PH I & II	20.205	Various	14,742	3,685	-
Safe Routes to School & High School	20.205	Various	1,528	382	-
Chicago Streets for Cycling Project No. 1 PE - Phase I & II	20.205	Various	59,294	14,823	-
Chicago Bikes Marketing Campaign	20.205	Various	4,432	1,108	-
Wacker Drive Viaduct Reconstruction Monroe to Van Buren	20.205	Various	92,038	23,010	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	101,891	25,473	-
Transportation Planning	20.205	Various	42,090	10,522	-
Damen Avenue/Elston Ave/Fullerton Avenue	20.205	Various	5,559,069	231,628	-
Arterial Street Resurfacing Project 64-Central Area	20.205	Various	281,678	76,054	-
Arterial Street Resurfacing Project 65-South Area	20.205	Various	318,090	79,523	-
Arterial Street Resurfacing Project 66-Far South Area	20.205	Various	92,623	23,156	-
Bridge & Viaduct Painting - Contract #3	20.205	Various	44,790	11,197	-
Bridge & Viaduct Painting - Contract #4	20.205	Various	26,560	6,640	-
Pin & Link Assembly Expansion Joint Retrofits	20.205	Various	874,630	218,657	-
ADA Ramp Improvements Project 55 & 59 - North Area	20.205	Various	289,676	72,419	-
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	317,238	438,091	-
Pedestrian Bridge over Metra 43rd Street	20.205	Various	59,633	14,908	-
Streets for Cycling IV #1	20.205	Various	196,500	49,125	-
Streets for Cycling IV #2	20.205	Various	26,794	6,699	-
Streets for Cycling IV #3	20.205	Various	38,281	9,570	-
43rd Street Bicycle & Pedestrian Bridge Over South Lake Shore Drive	20.205	Various	215,043	53,761	-
Chicago Riverwalk Wacker Drive, State Street to LaSalle	20.205	Various	12,474	3,118	-
Chicago Area Alternative Fuels	20.205	Various	728,519	-	-
Adams Street Viaduct Over Union Station & Adams Bascule Rehab	20.205	Various	4,473,582	5,930,097	-
Street for Cycling Project Number 2: Group B	20.205	Various	234,769	58,692	-
Intelligent Transportation System Centralized Traffic Management Center	20.205	Various	577,153	144,288	-
Arterial Street Resurfacing Project 67 - North Avenue	20.205	Various	234,596	61,986	-
Arterial Street Resurfacing Project 68 - Central Area	20.205	Various	324,869	65,739	-
Arterial Street Resurfacing Project 69 - South Area	20.205	Various	482,049	120,512	-
Arterial Street Resurfacing Project 70 - Far South Area	20.205	Various	264,075	66,019	-
Archer Ave. at Kenton Ave - CREATE GS09	20.205	Various	424,624	106,156	-
Columbus Ave. at Maplewood - CREATE GS11	20.205	Various	76,802	179,205	-
Columbia Drive Bridge Over Jackson Park Lagoon	20.205	Various	186,451	46,613	-
Devon Avenue - From California to Rockwell Streetscape	20.205	Various	341,295	90,724	-
Safe Routes to School - CPD	20.205	Various	63,261	15,815	-
			<u>71,377,601</u>	<u>19,523,926</u>	-
Total Highway Planning and Construction Cluster			71,377,601	19,523,926	-
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program					
Chicago Riverwalk - State to LaSalle	20.223	TIFIA-2013-1004A	9,152,408	-	-
O'Hare Modernization Program	20.223	TIFIA-2013-1006A	156,754,765	-	-
			<u>165,907,173</u>	-	-
Total Federal Highway Administration			237,284,774	19,523,926	-
C. Federal Transit Administration					
Federal Transit Cluster					
Federal Transit -- Capital Investment Grants					
(passed through Illinois Department of Transportation)					
Southwest Transit Extension ROW	20.500	Various	136	34	-
Union Station Transportation and Central Loop BRT	20.500	Various	1,393,259	464,420	-
Union Station Transportation and Central Loop BRT	20.500	Various	1,015,095	253,774	-
			<u>2,408,490</u>	<u>718,228</u>	-
Federal Transit - Formula Grants					
Carroll Ave Alternatives Analysis	20.507	IL-95-X009-00	256,518	64,130	-
Clark/Division CTA Subway Station	20.507	IL-95-X010-03	854,740	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X010	4,561,423	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027-01	38,100,448	-	-
Union Station Transportation Center	20.507	IL-95-X013-03	808,306	202,077	-
Western Ave. TSP (Howard to 79th St.)	20.507	IL-95-X030	1,427,497	-	-
			<u>46,008,932</u>	<u>266,207</u>	-
Total Federal Transit Cluster			48,417,422	984,435	-

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Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Comprehensive Multi-Modal Transportation Plan	20.505	C-14-0017	\$ 86,363	\$ 21,591	\$ -
			86,363	21,591	-
Total Federal Transit Administration			48,503,785	1,006,026	-
D. National Highway Traffic Safety Administration					
Highway Safety Cluster					
State and Community Highway Safety (passed through Illinois Department of Transportation)					
IDOT Sustained Traffic Enforcement Program 2016	20.600	AP-17-0208	101,917	-	-
IDOT Sustained Traffic Enforcement Program 2017	20.600	OP-18-0172	68,154	-	-
Vision Zero 2016	20.600	OP-17-0093	51,294	-	-
			221,365	-	-
National Priority Safety Programs (passed through Illinois Department of Transportation)					
Local Alcohol Program 2016	20.616	AP-17-0207	248,763	-	-
Local Alcohol Program 2017	20.616	AP-18-0170	46,006	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-17-0140	246,999	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-17-0209	68,375	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	OP-18-0169	59,547	-	-
Chicago Electronic Crash Reporting Phase III	20.616	TR-17-0211	1,695,995	-	-
Crash Data Integration and WEB Reporting Project	20.616	OP-26-0220	47,940	-	-
			2,413,625	-	-
Total Highway Safety Cluster			2,634,990	-	-
Total National Highway Traffic Safety Administration			2,634,990	-	-
E. 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	7,142,372	-	-
			7,142,372	-	-
Total Office of the Secretary (OST) Administration Secretariate			7,142,372	-	-
Total Department of Transportation			388,224,594	20,529,952	-
VII. Department of Treasury					
Treasury Executive Office for Asset Forfeiture (TEOAF)					
Treasury Forfeiture Fund	21.U01	N/A	200,765	-	-
			200,765	-	-
Total Department of Treasury			200,765	-	-
VIII. Federal Mediation and Conciliation Service					
Labor Management Cooperation					
Labor Management Cooperation	34.002	17-IL/A-003	810	90	-
			810	90	-
Total Federal Mediation and Conciliation Service			810	90	-
IX. National Endowment for the Arts					
Promotion of the Arts_ Grants to Organizations and Individuals					
Art Works - NEA Downtown Sound (passed through Mid Atlantic Arts Foundation)	45.024	16-6200-7047	44,325	45,000	-
Chicago Cultural Plan - World Music Festival	45.024	29637	2,400	2,400	-
			46,725	47,400	-
Promotion of the Arts_Partnership Agreements (passed through Illinois Arts Council)					
IAC - Community Arts Access Program FY 2016/2017	45.025	2017-0501	138,650	36,663	-
			138,650	36,663	-
Total National Endowment for the Arts			185,375	84,063	-

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X. Environmental Protection Agency					
A. Office of Water					
Drinking Water State Revolving Fund Cluster					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program	66.468	L173767	\$ 2,354,114	\$ -	-
Public Water Supply Loan Program 2015	66.468	L175232	4,205,057	-	-
Public Water Supply Loan Program 2015	66.468	L175332	6,005,910	-	-
			<u>12,565,081</u>	-	-
Total Drinking Water State Revolving Fund Cluster			<u>12,565,081</u>	-	-
Total Office of Water			<u>12,565,081</u>	-	-
B. Office of Solid Waste and Emergency Response					
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreements					
Streeterville Thorium Moratorium	66.802	00E01070	336,671	-	298,068
			<u>336,671</u>	-	<u>298,068</u>
Brownfields Assessment and Cleanup Cooperative Agreements					
Brownfields Assessment Program FY 2016/2019	66.818	BF00E02063	14,620	-	-
			<u>14,620</u>	-	-
Total Office of Solid Waste and Emergency Response			<u>351,291</u>	-	<u>298,068</u>
C. Office of the Administrator					
Performance Partnership Grants (passed through Illinois Environmental Protection Agency)					
Air Pollution Control Program 2016	66.605	FA-17129	783,241	-	-
			<u>783,241</u>	-	-
Total Office of the Administrator			<u>783,241</u>	-	-
Total Environmental Protection Agency			<u>13,699,613</u>	-	<u>298,068</u>
XI. Department of Energy					
Renewable Energy Research and Development					
Chicago Climate Action Plan Advanced Transportation Technologies Initiative	81.087	DE-FG36-06G086052	108,703	-	-
			<u>108,703</u>	-	-
Total Department of Energy			<u>108,703</u>	-	-
XII. Department of Education					
Performance Partnership Pilots for Disconnected Youth					
Performance Partnership Pilots P3	84.420	V420A150018	246,817	-	234,149
			<u>246,817</u>	-	<u>234,149</u>
Total Department of Education			<u>246,817</u>	-	<u>234,149</u>
XIII. Department of Health and Human Services					
A. Administration for Community Living					
Aging Cluster					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Area Aging Plan 2015/2016	93.044	T31612	(227)	-	(227)
Area Aging Plan 2016/2017	93.044	T31712	1,809,658	-	472,952
Area Aging Plan 2017/2018	93.044	T31812	729,448	-	20,077
			<u>2,538,879</u>	-	<u>492,802</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Aging Plan 2016/2017	93.045	T31712	4,520,775	-	1,185,939
Area Aging Plan 2017/2018	93.045	T31812	838,778	-	163,038
			<u>5,359,553</u>	-	<u>1,348,977</u>
Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Aging Plan 2016/2017	93.053	T31712	1,865,214	-	1,865,214
Area Aging Plan 2017/2018	93.053	T31812	530,227	-	530,227
			<u>2,395,441</u>	-	<u>2,395,441</u>
Total Aging Cluster			<u>10,293,873</u>	-	<u>4,237,220</u>

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Special Programs for the Aging - Title VII, Chapter 3					
Program for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Area Aging Plan 2015/2016	93.041	T31612	\$ (3,000)	\$ -	\$ (3,000)
Area Aging Plan 2016/2017	93.041	T31712	22,558	-	-
			<u>19,558</u>	<u>-</u>	<u>(3,000)</u>
Special Programs for the Aging - Title VII, Chapter 2					
Long-Term Care Ombudsman Services for Older Individuals (passed through Illinois Department on Aging)					
Area Aging Plan 2016/2017	93.042	T31712	78,125	-	-
			<u>78,125</u>	<u>-</u>	<u>-</u>
Special Programs for the Aging - Title III, Part D					
Disease Prevention and Health Promotion Services (passed through Illinois Department on Aging)					
Area Aging Plan 2015/2016	93.043	T31612	(235)	-	(235)
Area Aging Plan 2016/2017	93.043	T31712	241,057	-	222,277
Area Aging Plan 2017/2018	93.043	T31812	1,530	-	1,530
			<u>242,352</u>	<u>-</u>	<u>223,572</u>
National Family Caregiver Support, Title III, Part E					
(passed through Illinois Department on Aging)					
Area Aging Plan 2016/2017	93.052	T31712	677,068	-	64,276
Area Aging Plan 2017/2018	93.052	T31812	368,869	-	9,785
			<u>1,045,937</u>	<u>-</u>	<u>74,061</u>
Special Programs for the Aging - Title II and Title IV					
Discretionary Projects and Programs (passed through AGE Options)					
Senior Medicare Patrol 2016/2017	93.048	90MP0216-01	8,333	-	8,333
Senior Medicare Patrol 2017/2018	93.048	90MP0216-02	11,667	-	11,667
			<u>20,000</u>	<u>-</u>	<u>20,000</u>
Medicare Enrollment Assistance Program					
(passed through Illinois Department on Aging)					
Medicare Improvements for Patients and Providers 2016/2017	93.071	MIPPA-1712	95,906	-	-
			<u>95,906</u>	<u>-</u>	<u>-</u>
Total Administration for Community Living			<u>11,795,751</u>	<u>-</u>	<u>4,551,853</u>
B. Administration for Children and Families					
Community Services Block Grant					
(passed through Illinois Department of Commerce and Economic Opportunity)					
Community Services Block Grant 2014	93.569	14-231036	(5,023)	-	(5,023)
Community Services Block Grant 2016	93.569	16-231036	1,179,970	-	291,049
Community Services Block Grant 2017	93.569	17-231036	9,577,520	-	4,027,553
			<u>10,752,467</u>	<u>-</u>	<u>4,313,579</u>
CCDF Cluster					
Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
(passed through Illinois Department of Human Services)					
Child Care Services 2016/2017	93.596	FCSV100434	8,572,382	-	6,675,148
Child Care Services 2017/2018	93.596	FCSW00434	2,699,881	-	2,288,248
			<u>11,272,263</u>	<u>-</u>	<u>8,963,396</u>
Total CCDF Cluster			<u>11,272,263</u>	<u>-</u>	<u>8,963,396</u>
Head Start					
Early Headstart 2016/2017	93.600	05CH8460/03	16,543,952	-	15,173,826
Early Headstart 2017/2018	93.600	05CH8460/04	1,223,948	-	1,098,053
Base Headstart 2016/2017	93.600	05CH8460/03	98,110,366	-	89,193,172
Base Headstart 2017/2018	93.600	05CH8460/04	8,394,397	-	7,240,119
Early Headstart Child Care Partnership 2016/2017	93.600	05HP0001/02	11,964,579	-	9,904,790
Early Headstart Child Care Partnership 2017/2018	93.600	05HP0001/03	6,610,925	-	5,834,237
			<u>142,848,167</u>	<u>-</u>	<u>128,444,197</u>
Social Services Block Grant					
(passed through Illinois Department of Human Services)					
Title XX - Donated Funds Initiative - A.S.N. 2016/2017	93.667	FCSVJ00048	284,512	-	267,654
Title XX - Donated Funds Initiative - A.S.N. 2017/2018	93.667	FCSWJ00048	163,970	-	157,161
Title XX - Donated Funds Initiative - Challenge 2015/2016	93.667	FCSUJ00229	(5)	-	(5)
Title XX - Donated Funds Initiative - Challenge 2016/2017	93.667	FCSVJ00229	111,448	-	104,402
Title XX - Donated Funds Initiative - Challenge 2017/2018	93.667	FCSWJ00229	41,931	-	41,931
Title XX - Donated Funds Initiative - Dare 2016/2017	93.667	FCSVJ00231	230,475	-	215,051
Title XX - Donated Funds Initiative - Dare 2017/2018	93.667	FCSWJ00231	213,041	-	203,762
			<u>1,045,372</u>	<u>-</u>	<u>989,956</u>
Total Administration for Children and Families			<u>165,918,269</u>	<u>-</u>	<u>142,711,128</u>

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C. Centers for Medicare and Medicaid Services					
Medicaid Cluster					
Medical Assistance Program					
(passed through Illinois Department of Healthcare and Family Services)					
Chicago Family Case Management - Medicaid 2016	93.778	411C7001111	\$ (293,126)	\$ -	-
Chicago Family Case Management - Medicaid 2017	93.778	411C7001111	292,728	-	-
			(398)	-	-
Total Medicaid Cluster			(398)	-	-
Total Centers for Medicare and Medicaid Services					
			(398)	-	-
D. Centers for Disease Control and Prevention					
Public Health Emergency Preparedness					
Ebola Supplement 2015					
Public Health Emergency Preparedness 2015	93.069	3U90TP000507-03S2	228,587	-	6,259
Public Health Emergency Preparedness 2016	93.069	5U90TP00507-04	(604)	-	-
Public Health Emergency Preparedness 2016	93.069	5U90TP00507-05	5,983,134	-	-
Public Health Emergency Preparedness 2017	93.069	6NU90TP921901-01	3,863,693	-	-
All Hazard Public Health Emergencies: ZIKA 2016	93.069	1NU90TP921867-01	3,678	-	-
			10,078,488	-	6,259
Public Health Emergency Preparedness 2017 - Direct Assistance	93.069	6NU90TP921901-01	37,155	-	-
			37,155	-	-
Total Public Health Emergency Preparedness (PHEP)			10,115,643	-	6,259
Birth Defects and Developmental Disabilities - Prevention and Surveillance					
ZIKA Surveillance, Intervention and Referral					
	93.073	6NU50DD000043-01	113,087	-	-
			113,087	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
TB Control and Elimination 2015					
TB Control and Elimination 2015	93.116	1U52PS004659-01	(739)	-	-
TB Control and Elimination 2016	93.116	1U52PS004659-02	(3,649)	-	-
TB Control and Elimination 2017	93.116	1U52PS004659-03	914,945	-	-
			910,557	-	-
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					
State Violence & Injury Prevention Program - Dating Matters 2017/2018	93.136	6NU17CE924833-01	18,169	-	-
	93.136	6NU17CE924833-01	6,948	-	-
			25,117	-	-
Immunization Cooperative Agreements					
Immunization and Services Billing 2014					
Immunization and Vaccines for Children 2015	93.268	1H23IP000934-01	68,730	-	-
Immunization and Vaccines for Children 2016	93.268	5U23IP000732-03	3,491	-	-
Immunization and Vaccines for Children 2016	93.268	5U23IP000732-04	(258,406)	-	90,697
Immunization and Vaccines for Children 2017	93.268	6U23IP000732-05	2,940,958	-	249,235
			2,754,773	-	339,932
Immunization and Vaccines for Children 2017 - Direct Assistance					
Vaccines					
Personnel	93.268	6U23IP000732-05	41,475,266	-	-
Contractual	93.268	6U23IP000732-05	121,012	-	-
Travel	93.268	6U23IP000732-05	149,577	-	-
SAS License	93.268	6U23IP000732-05	1,142	-	-
			4,688	-	-
			41,751,685	-	-
Total Immunization Cooperative Agreements			44,506,458	-	339,932
Viral Hepatitis Prevention and Control					
Adult Viral Hepatitis Prevention and Control					
	93.270	6NU51PS005077-01	15,632	-	-
			15,632	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
Building Epidemiology and Health IT Capacity (Non-PPHF) Program 2017					
Building Epidemiology and Health IT Capacity Program 2017	93.323	6NU50CK000367-03	87,530	-	-
	93.323	6NU50CK000367-04	270,532	-	-
			358,062	-	-
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 2014					
Building Epidemiology and Health IT Capacity Program 2016	93.521	1U50CK000367-01	2,377	-	-
	93.521	5U50CK000367-03	477,617	-	-
			479,994	-	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization					
Infrastructure and Performance financed in part by 2012 Prevention and					
Public Health Funds					
Increasing Human Papillomavirus (HPV) Vaccination Coverage Rate 2013	93.539	3H23IP000732	1,547,329	-	-
			1,547,329	-	-
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)	93.733	6NH23IP922557-01	89,766	-	87,918
			89,766	-	87,918

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Child Lead Poisoning Prevention Surveillance - financed in part by Prevention and Public Health (PPHF) Program					
Childhood Lead Poisoning Prevention Surveillance 2016	93.753	1UE1EH001253-03	\$ 359,335	\$ -	\$ 139,893
			359,335	-	139,893
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	892,993	-	409,790
			892,993	-	409,790
HIV Prevention Activities - Health Department Based					
HIV Prevention 2014	93.940	5U62PS003644-03	(2,365)	-	(2,365)
HIV Prevention 2016	93.940	5U62PS003644-05	9,436,292	-	3,478,215
Reduce HIV & Improve Care for MSM & Transgender 2015	93.940	1U62PS005021-01	(55,500)	-	-
Reduce HIV & Improve Care for MSM & Transgender 2016	93.940	1U62PS005021-02	1,840,582	-	1,241,839
Reduce HIV & Improve Care for MSM & Transgender 2017	93.940	1U62PS005021-03	649,021	-	325,510
			11,868,030	-	5,043,199
Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
HIV/AIDS 2016	93.944	5U62PS003955-04	11,671	-	-
HIV/AIDS 2017	93.944	NU62PS003955-05	1,162,320	-	-
Medical Monitoring Project 2015	93.944	1U62PS004943-01	(33,394)	-	-
Medical Monitoring Project 2016	93.944	1U62PS004943-02	266,458	-	-
Medical Monitoring Project 2017	93.944	NU62PS004943-03	212,868	-	-
HIV Behavioral Surveillance 2017	93.944	6U62PS005083-02	469,301	-	242,361
			2,089,224	-	242,361
Prevention Health Services - Sexually Transmitted Diseases Control Grants					
STD Prevention 2017	93.977	6H25PS004341-04	1,996,937	-	401,457
			1,996,937	-	401,457
Total Centers for Disease Control and Prevention			75,368,164	-	6,670,809
E. Office of the Secretary					
Public Health and Social Services Emergency Fund					
Bioterrorism Hospital	93.003	6U3RMC00035-01	(3,278)	-	-
			(3,278)	-	-
Teenage Pregnancy Prevention Program					
Teen Pregnancy Prevention 2016	93.297	TP2AH000034-02	505,914	-	39,566
Teen Pregnancy Prevention 2017	93.297	TP2AH000034-03	469,103	-	42,940
			975,017	-	82,506
Ebola Healthcare Preparedness and Response for Select Cities with Enhanced Airport Entrance Screenings from Affected Countries in West Africa					
Ebola Healthcare Preparedness	93.801	6U3REP150472-01	81,744	-	73,267
			81,744	-	73,267
National Bioterrorism Hospital Preparedness Program					
Hospital Preparedness Program (HPP) 2006	93.889	6U3RHS07591-01	(3,181)	-	(3,181)
Hospital Preparedness Program (HPP) 2016	93.889	5U90TP000507-05	2,602,882	-	2,142,095
Hospital Preparedness Program (HPP) 2017	93.889	6NU90TP921901-01	508,809	-	155,338
			3,108,510	-	2,294,252
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
HPP Ebola Preparedness & Response Activities	93.817	1U3REP150522-01	1,205,915	-	1,149,246
			1,205,915	-	1,149,246
Total Office of the Secretary			5,367,908	-	3,599,271
F. 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	60,200	48,467	52,641
			60,200	48,467	52,641
Total Maternal, Infant, and Early Childhood Home Visiting Cluster			60,200	48,467	52,641
HIV Emergency Relief Project Grants					
Ryan White HIV Care Act - Part A Emergency Relief 2000	93.914	5H89HA00008-10	1,921	-	-
Ryan White HIV Care Act - Part A Emergency Relief 2002	93.914	5H89HA00008-12	45	-	-
Ryan White HIV Care Act - Part A Emergency Relief 2014	93.914	2H89HA00008-24	(249,724)	-	(4,749)
Ryan White HIV Care Act - Part A Emergency Relief 2015	93.914	2H89HA00008-25	(1,572)	-	(1,572)
Ryan White HIV Care Act - Part A Emergency Relief 2016	93.914	2H89HA00008-26	6,963,161	-	6,158,990
Ryan White HIV Care Act - Part A Emergency Relief 2017	93.914	2H89HA00008-27	21,235,008	-	19,006,123
			27,948,839	-	25,158,792

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2017 Federal Expenditures	2017 Non-Federal Expenditures	2017 Sub recipient Expenditures
Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Human Services)					
Dental Sealant 2016	93.994	6B04MC29341	\$ 30,345	\$ -	-
Maternal and Child Health Block Grant 2016 (passed through Illinois Department of Public Health)	93.994	B04MC29341/B04MC30610	2,445,362	-	-
Dental Sealant 2017	93.994	6B04MC29341	11,844	-	-
Maternal and Child Health Block Grant 2015	93.994	66380013D	985	-	-
Maternal and Child Health Block Grant 2017	93.994	B04MC29341	1,690,546	-	-
			4,179,082	-	-
Total Health Resources and Services Administration			32,188,121	48,467	25,211,433
G. 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	424,448	-	-
Resiliency in the Communities After Stress and Trauma RECAST 2017	93.243	79SM063522-02	72,166	-	-
			496,614	-	-
Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)					
Substance Abuse and AIDS Prevention Program 2016/2017	93.959	FCSVP01557	93,244	20,191	-
Substance Abuse and AIDS Prevention Program 2017/2018	93.959	43CWZ03275	94,810	9,292	-
			188,054	29,483	-
Total Substance Abuse and Mental Health Services Administration			684,668	29,483	-
Total Department of Health and Human Services			291,322,483	77,950	182,744,494
XIV. Corporation for National and Community Service					
Foster Grandparent/Senior Companion Cluster					
Foster Grandparent Program					
Foster Grandparent Program 2016/2017	94.011	15SFNIL003	289,981	-	-
Foster Grandparent Program 2017/2018	94.011	15SFNIL003	218,302	-	-
			508,283	-	-
Senior Companion Program					
Senior Companion Program 2016/2017	94.016	15SCNIL001	136,147	-	-
Senior Companion Program 2017/2018	94.016	15SCNIL001	167,014	-	-
			303,161	-	-
Total Foster Grandparent/Senior Companion Cluster			811,444	-	-
Total Corporation for National and Community Service			811,444	-	-
XV. Social Security Administration					
Social Security -- Work Incentives Planning and Assistance Program					
Work Incentive Planning and Assistance Program 2016/2017	96.008	5WIP150504300200	111,456	-	-
Work Incentive Planning and Assistance Program 2017/2018	96.008	5WIP150504300300	105,007	-	-
			216,463	-	-
Total Social Security Administration			216,463	-	-
XVI. Department of Homeland Security					
Emergency Management Performance Grants					
EMA 2016	97.042	16EMACHGO	71,707	-	-
EMA 2017	97.042	EMC-2017-EP-00005-501	542,183	-	-
			613,890	-	-
Assistance to Firefighters Grant					
Assistance to Firefighters Grant 2015	97.044	EMW-2015-FO-03422	3,058,866	458,829	-
Assistance to Firefighters Grant 2016	97.044	EMW-2016-FO-03845	1,184,098	176,934	-
			4,242,964	635,763	-
Port Security Grant Program					
Port Security Grant Program 2016	97.056	EMW-2016-PU-00077-S01	90,000	30,000	-
			90,000	30,000	-
Homeland Security Grant Program (passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative Grant 2014	97.067	14UASICHGO	(557,850)	-	-
Urban Areas Security Initiative Grant 2015	97.067	15UASICHGO	12,252,936	-	-
Urban Areas Security Initiative Grant 2016	97.067	16UASICHGO	17,065,038	-	-
			28,760,124	-	-
Rail and Transit Security Grant Program (passed through Chicago Transit Authority)					
Transit Security Grant Program 2015	97.075	EMW2015RA00013	367,717	-	-
Transit Security Grant Program 2016	97.075	EMW2016RA00027	1,696,771	-	-
			2,064,488	-	-

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2017 Federal Expenditures	2017 Non-Federal Expenditures	2017 Sub recipient Expenditures
Securing the Cities Program Securing the Cities Program	97.106	2016-DN-106-000001	\$ 204,431	\$ -	\$ -
			<u>204,431</u>	<u>-</u>	<u>-</u>
Total Department of Homeland Security			<u>35,975,897</u>	<u>665,763</u>	<u>-</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 the Use of Video Technology to Improve Criminal Justice Outcomes	16.560	2014-R2-CX-K002	175,422	-	-
			<u>175,422</u>	<u>-</u>	<u>-</u>
Total National Institute of Justice			<u>175,422</u>	<u>-</u>	<u>-</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)	79,188	-	-
			<u>79,188</u>	<u>-</u>	<u>-</u>
Total Federal Highway Administration			<u>79,188</u>	<u>-</u>	<u>-</u>
Total Research and Development Cluster			<u>254,610</u>	<u>-</u>	<u>-</u>
TOTALS			<u>\$ 868,220,415</u>	<u>\$ 32,225,652</u>	<u>\$ 232,954,752</u>

CITY OF CHICAGO

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2017

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	\$ 9,885,246
U.S. Department of Commerce	56,336
U.S. Department of Housing and Urban Development	114,867,687
U.S. Department of Justice	11,343,798
Research and Development Cluster	175,422
U.S. Department of Labor	819,774
U.S. Department of Transportation	388,224,594
Research and Development Cluster	79,188
U.S. Department of Treasury	200,765
U.S. Federal Mediation and Conciliation Service	810
U.S. National Endowment for the Arts	185,375
U.S. Environmental Protection Agency	13,699,613
U.S. Department of Energy	108,703
U.S. Department of Education	246,817
U.S. Department of Health and Human Services	291,322,483
U.S. Corporation for National and Community Service	811,444
U.S. Social Security Administration	216,463
U.S. Department of Homeland Security	<u>35,975,897</u>
 Total Expenditures of Federal Awards	 <u>\$ 868,220,415</u>

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

NOTE 2 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the “schedule”) includes the federal award activity of the City of Chicago under programs of the federal government for the year ended December 31, 2017. 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, 2017

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 2017 grant programs are based primarily on 2016 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 2017 has been prepared on a Direct Cost Base that does not conform to the direct cost bases in the Uniform Guidance. The City's 2017 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 2017 with the understanding that the City's Cost Allocation Plan for 2018 would be changed to the new base to conform to the Uniform Guidance and Appendix V to Part 200. The City's efforts to develop and implement the changes to its methodologies to achieve full compliance in the LOCAP began in 2016 and continued into 2017 with the intention of completing compliance by 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 2017 have been prepared on a Direct Cost Base that does not conform to either of the direct costs bases in the OMB Uniform Guidance, i.e., either Modified Total Direct Costs (MTDC) or Salaries and Wages (S&W). The 2017 ICRP's for the Chicago Departments of Planning and Development, Public Health, and Family and Support Services were negotiated and approved by the City's indirect cost cognizant agency with the understanding that the City's ICRP's for 2018 would be changed to the new base to conform to the Uniform Guidance. The submission and documentation of the ICRP's for all affected City departments, including the three aforementioned departments, were prepared in accordance with OMB 2 CFR Part 200, Subpart E (200.414) and Appendix VII to Part 200. The City's efforts to develop and implement the changes to its methodologies to achieve full compliance in the ICRP's began in 2016 and continued into 2017 with the intention of completing compliance by 2018.

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, 2017

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

In 2017, under CFDA 20.600 and 20.616, the City of Chicago Police Department recorded prior year 2016 expenditures for salary overtime of \$85,417 and \$59,872, respectively. Federal expenditures for these programs were recognized and recorded based on the receipt of payments received in 2017 from reimbursement claims submitted to the pass-through agency, Illinois Department of Transportation. The recognition and recording of all expenditures for these programs has since been changed and are now being recorded when incurred.

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal Program

We have audited the City of Chicago, Illinois' (City of Chicago) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Chicago's major federal programs for the year ended December 31, 2017. 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, 2017.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2017-001. Our opinion on each major federal program is not modified with respect to these matters.

City of Chicago's Response to the Finding

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

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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 2017-001 and 2017-002, that we consider to be significant deficiencies.

City of Chicago's Response to Findings

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

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 27, 2018

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017

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? yes X no

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG-Entitlement Grants Cluster – Community Development Block Grants/Entitlement Grants
14.228	CDBG--State's Program and Non-Entitlement Grants in Hawaii
20.500	Federal Transit Cluster - Federal Transit Capital Investment Grants
20.507	Federal Transit Cluster - Federal Transit Formula Grants
20.933	National Infrastructure Investments
93.268	Immunization Cooperative Agreements
93.569	Community Services Block Grant
93.596	CCDF Cluster - Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.600	Head Start
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

CITY OF CHICAGO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2017**

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>
93.889	National Bioterrorism Hospital Preparedness Program
93.994	Maternal and Child Health Services Block Grant to the States
97.044	Assistance to Firefighters Grant

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.

SECTION III – FEDERAL FINDINGS AND QUESTIONED COSTS

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

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.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

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

FINDING 2017-001 (cont.)

Condition/Context: 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.

Effect: The departments inaccurately charged four employees' salaries to the federal award.

Questioned Costs: Questioned costs were determined to be \$4,304 for CFDA No. 14.218. This amount represents an overcharge to the program, calculated by comparing the information per the time and effort reporting system to the actual charges made to the program.

Cause: The departments have not fully implemented a consistent system for obtaining and reviewing the necessary supporting documentation and/or making look-back adjustments to record actual time and effort as required under the Uniform Guidance for payroll changes.

Recommendation: We recommend the Department of Buildings, DFSS, and the Commission on Human Relations continue to improve the certification process, including consistent usage, review, and approval of quarterly reconciliations and completion of the resulting adjustments that are derived from these reconciliations.

Views of Responsible Officials: See Corrective Action Plan.

CITY OF CHICAGO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2017

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

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.

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: 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.

Effect: CDPH may not have appropriate support for salaries and wages charged to these federal programs, causing possible over or under reporting of expenditures.

Questioned Costs: After comparing the amount per the time and effort reporting system to the actual charges, the result is an undercharge of expenditures to the program. Therefore, no questioned costs are noted.

Cause: CDPH has not fully implemented a consistent system for obtaining and reviewing the necessary supporting documentation or making look-back adjustments to record actual time and effort as required under the Uniform Guidance for payroll charges.

Recommendation: CDPH has implemented a revised time and effort reporting system. We recommend CDPH continue to improve the certification process, including consistent usage, review, and approval of quarterly reconciliations and completion of the resulting adjustments that are derived from these reconciliations.

Views of Responsible Officials: See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2017**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

CORRECTIVE ACTION PLAN
Year Ended December 31, 2017

FINDING 2017-001

Commission on Human Relations

All grant funded staff of the Chicago Commission on Human Relations (CCHR) have been migrated to the City-wide online Personnel Activity Reporting system (PARs). The online PARs give supervisors foreknowledge into the minimum number of hours each employee is required to track each month versus the number of hours each employee has tracked for a given month. Supervisors will be instructed to print reports quarterly to assist in determining whether their employees are achieving their targeted allocations each month as well as quarterly.

The CCHR is in the process of documenting the budgeted allocation of employees across all funding sources. Once this documentation is complete, we expect that by the 3rd quarter of 2018 we will track actual salary allocations quarterly against budgeted allocations and make adjustments where and as appropriate.

The PARs also generates the semi-annual report that employees and supervisors are required to sign for submission to the Department of Finance. The Administrative Services Officer II along with the First Deputy Commissioner will review the semi-annual reports for accuracy and report any journal entry adjustments that may be required to the Department of Finance.

Department of Buildings

The Department of Buildings (DOB) is currently making the necessary position changes in the Budget to ensure that the staff funded with CDBG funding are performing 100% CDBG related duties and is accurately reflected on the semi-annual certifications for the department.

The Managing Deputy Commissioner of the department will monitor staff activities to ensure that the appropriate adjustments are made in the event an employee is assigned to a non-CDBG funded section in the department.

Department of Family and Support Services

The Department of Family and Support Services (DFSS) will continue working closely with the Office of Budget and Management (OBM) and the Department of Finance to ensure the time tracking system process accurately reflects DFSS funding and that the time tracking data and payroll records are reconciled and adjusted in a timely manner. DFSS' Deputy Commissioner of Finance, will be responsible for monitoring the corrective action response (CAR) and the ongoing progress of the department.

CITY OF CHICAGO

CORRECTIVE ACTION PLAN Year Ended December 31, 2017

FINDING 2017-002

The Chicago Department of Public Health (CDPH), led by the Deputy of Finance, will continue to work closely with OBM to complete quarterly reconciliations between employee time and effort reporting, and actual payroll allocation. At least a semi-annual meeting will be conducted between relevant CDPH program staff, OBM and the Grant and Project Accounting Division (GPAD) to discuss variances and to make appropriate payroll transfers as result of the ongoing reconciliation analysis.

**CITY OF CHICAGO, ILLINOIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2017**



DEPARTMENT OF FINANCE
CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2017

FINDING 2016-001

CFDA No.	Not Applicable
Federal Agency	Not Applicable
Pass-through Agency	Not applicable
Award Number	Not Applicable
City Department	Department of Family and Support Services (DFSS) Department of Public Health (CDPH) Department of Law

Out of a sample of 80 payroll transactions selected across all of the City's federal awards, we identified eleven instances where actual grant expenditures did not reflect the time documented by the employee and approved by the employee's supervisor in the personnel activity reports or semi-annual certification forms, as applicable.

Our sample included payroll transactions recorded across all City departments and federal awards. This sample was not statistically valid and was not intended to, and cannot be used to make conclusions on individual federal programs.

2017 STATUS

Department of Family and Support Services (DFSS)

Please refer to the response provided for 2016-002.

Department of Public Health (CDPH)

Please refer to the response provided for 2016-004.

Department of Law

Currently, the Law Department does not have access to the Time and Effort Tracking System. On February 22, 2018, the Law Department met with the Office of Budget and Management (OBM) regarding efforts to track personnel activities who are grant funded. The Law Department had a productive meeting and looks forward to OBM addressing some of our concerns regarding finding the best solution for implementing internal controls to accurately track employee hours. The Law Department will continue to collaborate with OBM to: get access to the Time and Effort Tracking System; and to appropriately track and reconcile grant funded salaries.

Also, the Law Department has worked with OBM and Finance to update the salary certification form which we are currently implementing. The Administrative Deputy and the Director of Personnel Policies and Utilization in the Law Department will have the responsibility for corrective actions plans.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2017

FINDING 2016-002

CFDA No.	93.044 – Aging Cluster – Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Illinois Department on Aging
Award Numbers / Years	T31612 / 2016
City Department	Department of Family and Support Services (DFSS)

For this federal program, the department uses personnel activity reports to document salaries and wages. There was one instance out of 20 payroll transactions sampled for this award where an employee was charged to an award other than the award that was documented and approved on the personnel activity report. The sample was not statistically valid.

2017 STATUS

The Time and Effort Tracking system updates that were implemented in 2017 greatly improved reporting and allow for DFSS to better track employees' activity and funding. With new reporting and electronic manager approval the department can monitor employee activity in a streamlined manner which has improved departmental records and tracking of time and effort activity. DFSS is working closely with OBM and the Department of Finance to ensure the time tracking system accurately reflects DFSS funding and that time tracking data and payroll records are reconciled and adjusted in a timely manner.

FINDING 2016-003

CFDA No.	10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
Federal Agency	U.S. Department of Agriculture
Pass-through Agency	Illinois Department of Human Services
Award Numbers / Years	FCSUQ00825, FCSVQ00825 / 2016, 2017
City Department	Department of Public Health (CDPH)

Of the forty participants selected for eligibility testing, the following deficiencies were noted:

- > There was no evidence of hemoglobin testing or alternative documentation available in one participant's file.
- > The WIC certification form was not signed off on by a certified health professional for two participants.
- > The residency proof field was not completed on the WIC certification form for two of the participants.

The sample was not statistically valid.

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2017

FINDING 2016-003 (cont.)

2017 STATUS

The training of all staff occurred on August 1, 2017. 84 charts (>20 charts/month) were reviewed between August 1, 2017 and November 30, 2017. Data collected revealed 100% compliance in Certifying Health Professional (CHP) and Clerk signatures; and 89% of all HGB/HCT values were appropriately documented in the case notes.

Goal: Continue with chart review and consider amending HGB/HCT questions to target relevant concerns related to risk factors and education needs.

FINDING 2016-004

CFDA Nos.	93.940 – HIV Prevention Activities 93.069 – Public Health Emergency Preparedness
Federal Agency	U.S. Department of Health and Human Services
Pass-through Agency	Not applicable
Award Numbers / Years	5U62PS003644-05, 5U90TP000507-04 / 2016, 2015
City Department	Department of Public Health (CDPH)

Repeat of prior year finding 2015-003

For these federal programs, the department uses semi-annual certification forms to document salaries and wages. There were four instances out of 24 payroll transactions sampled for these awards where an employee was charged to an award other than the award that was documented and approved on the salary certification form. The sample was not statistically valid.

2017 STATUS

Beginning January 2018, CDPH will have monthly PARs meeting with OBM to review PARs utilization by employee including approval levels by supervisors. During the meeting we will also review staff whose salaries are grant funded, but are not setup in PARs to determine why and next steps for getting such staff setup. Further, we will review/reconcile actual payroll charges against PARs payroll and discuss/correct any discrepancies appropriately.

Lastly, CDPH created a database to be shared with Program Directors January 2018 listing the salary allocation of all employees. Program Directors and the Fiscal unit will continually review this database for accuracy and compliance with grant requirements. Further, it is our expectation that the database will assist in ensuring that employees time and attendance reporting accurately reflects what has been approved by the funder, and any adjustments are made appropriately.

The disallowed costs in the amount of \$6,803 for the HIV Prevention Grant (CFDA No. 93.940, 5U62PS003644-05) and \$5,128 for the Public Health Emergency Preparedness Grant (CFDA No. 93.069, 5U90TP000507-04) have been refunded through the Payment Management System (PMS).

CITY OF CHICAGO

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2017

FINDING 2016-005

CFDA No.	14.269 Community Development Block Grant – Disaster Recovery
Federal Agency	U.S. Department of Housing and Urban Development (HUD)
Pass-through Agency	Not applicable
Award Number / Year	B-13-MS-17-0001 / 2013
City Department	Office of Budget and Management (OBM)

The department did not appropriately submit the annual Section 3 Summary Report on the HUD automated online system.

2017 STATUS

The Office of Budget and Management (OBM) received an audit finding for non-compliance with the online submission requirements of the federal Section 3 – Performance Evaluation and Registry System (SPEARS). OBM secured access to the new federal online reporting system (SPEARS) in January 2018 and worked with all relevant departments supporting the CDBG-DR activities to properly report on Section 3 requirements.

All outstanding reports were completed in SPEARS before April 1, 2018.

FINDING 2016-006

CFDA No.	14.239 HOME Investment Partnerships Program
Federal Agency	U.S. Department of Housing and Urban Development (HUD)
Pass-through Agency	Not applicable
Award Numbers / Years	M11-MC170201, M13-MC170201, M14-MC170201, M15-MC170201 / 2011, 2013, 2014, 2015
City Department	Department of Planning and Development (DPD)

Repeat of prior year finding 2015-006

As part of following up on the prior year audit finding, we selected a sample of seventeen projects and found two deficiencies. We noted that one 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 was also one HOME property selected for testing that did not have an inspection done within the last three years. Our sample was not statistically valid.

2017 STATUS

The Chicago Department of Planning and Development has implemented physical inspection monitoring policies and procedures that include inspections of each property at least once every three years and additional follow-up inspections within one year for those with prior health and safety deficiencies. Our internal process informs whether or not an additional physical inspection is required. With the 2017 LTM effort DPD is up to date with physical inspections of our portfolio of properties.

Properties with health and safety deficiencies require 10-day cure by owner/manager with DPD verification, and non-health and safety deficiencies require 90-day cure. For non-health or safety deficiencies, either an on-site re-inspection will be conducted or the City will accept approved third party documentation reflecting that the items were corrected.