

# **CITY OF CHICAGO**

Chicago, Illinois

## **REPORT ON FEDERAL AWARDS**

For the Year Ended December 31, 2019

# 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, 2019, 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, 2019 in accordance with accounting principles generally accepted in the United States of America.

*Baker Tilly Virchow Krause, LLP*

Chicago, Illinois  
July 31, 2020

CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
<b>I. Department of Agriculture</b>					
<b>A. Food and Nutrition Service</b>					
<b>Child Nutrition Cluster</b>					
Summer Food Service Program for Children (passed through Illinois Department of Public Health)					
Summer Food Program 2014	10.559	55280004C	\$ 42,392	\$ -	\$ -
Summer Food Program 2017	10.559	85280111F	8,066	-	-
Summer Food Program 2019	10.559	IL058N1099	55,468	-	-
			<u>105,926</u>	-	-
<b>Total Child Nutrition Cluster</b>			<u>105,926</u>	-	-
<b>WIC Special Supplemental Nutrition Program for Women, Infants, and Children (passed through Illinois Department of Human Services)</b>					
Women, Infants and Children Program 2017	10.557	FCSWQ00825	964	-	-
Women, Infants and Children Program 2018	10.557	FCSXQ00825	2,254,100	-	706,061
Women, Infants and Children Program 2019	10.557	FCSYQ00825	2,095,110	-	505,826
			<u>4,350,174</u>	-	<u>1,211,887</u>
Women Infant and Children Voucher Program (Nutritional Commodities) 2018/2019 - Direct Assistance	10.557	FCSXQ00825	1,810,870	-	-
Women Infant and Children Voucher Program (Nutritional Commodities) 2019/2020 - Direct Assistance	10.557	FCSYQ00825	1,771,753	-	-
			<u>3,582,623</u>	-	-
<b>Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>			<u>7,932,797</u>	-	<u>1,211,887</u>
<b>Total Food and Nutrition Service</b>			<u>8,038,723</u>	-	<u>1,211,887</u>
<b>B. Natural Resources Conservation Service</b>					
<b>Environmental Quality Incentives Program</b>					
Conservation Innovation Grant Program	10.912	69-3A75-17-55	256,546	-	78,559
			<u>256,546</u>	-	<u>78,559</u>
<b>Total Natural Resources Conservation Service</b>			<u>256,546</u>	-	<u>78,559</u>
<b>Total Department of Agriculture</b>			<u>8,295,269</u>	-	<u>1,290,446</u>
<b>II. Department of Housing and Urban Development</b>					
<b>A. Assistant Secretary for Community Planning and Development</b>					
<b>CDBG - Entitlement Grants Cluster</b>					
<b>Community Development Block Grants/Entitlement Grants</b>					
Community Development Block Grant YR42	14.218	B16MC170006	64,941	-	-
Community Development Block Grant YR43	14.218	B17MC170006	1,932,036	-	(958)
Community Development Block Grant YR44	14.218	B18MC170006	6,635,216	-	(149,573)
Community Development Block Grant YR45	14.218	B19MC170006	67,087,512	-	30,495,259
Neighborhood Stabilization Program (NSP1) HERA 2009	14.218	B08MN170002	23,397	-	(12,062)
			<u>75,743,102</u>	-	<u>30,332,666</u>
<b>Total CDBG - Entitlement Grants Cluster</b>			<u>75,743,102</u>	-	<u>30,332,666</u>
<b>Emergency Solutions Grant Program</b>					
Emergency Solutions Grant 2017	14.231	E-17-MC-17-0006	439,018	439,018	404,846
Emergency Solutions Grant 2018	14.231	E-18-MC-17-0006	272,422	272,422	54,659
Emergency Solutions Grant 2019	14.231	E19-MC-17-0006	6,217,507	6,217,507	5,856,183
			<u>6,928,947</u>	<u>6,928,947</u>	<u>6,315,688</u>
<b>HOME Investment Partnerships Program</b>					
HOME 2014	14.239	M14MC170201	260,727	-	-
HOME 2015	14.239	M15MC170201	(157,271)	-	-
HOME 2016	14.239	M16MC170201	8,173,530	-	-
HOME 2017	14.239	M17MC170201	6,279,101	-	258,334
HOME 2018	14.239	M18MC170201	3,491,749	-	-
HOME 2019	14.239	M19MC170201	2,216,855	-	-
			<u>20,264,691</u>	-	<u>258,334</u>
<b>Housing Opportunities for Persons with AIDS</b>					
HOPWA 2017/2019	14.241	ILH17F001	144	-	-
HOPWA 2018/2020	14.241	ILH18F001	10,404	-	8,534
HOPWA 2019/2021	14.241	ILH19F001	8,308,216	-	7,903,647
HOPWA Housing & Healthy Study 2019/2021	14.241	ILH180010	485,093	-	480,166
			<u>8,803,857</u>	-	<u>8,392,347</u>
<b>Community Development Block Grants Section 108 Loan Guarantees</b>					
Green Exchange Chicago	14.248	B10MV170006	623,349	-	-
			<u>623,349</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, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
ARRA - Neighborhood Stabilization Program (Recovery Act Funded) ARRA Neighborhood Stabilization Program (NSP II) 2010	14.256	B09LNIL0025	\$ (63,605) (63,605)	\$ - -	\$ (114,510) (114,510)
Neighborhood Stabilization Program Neighborhood Stabilization Program (NSP III) 2011	14.264	B11MN170002	(52,743) (52,743)	- -	(63,671) (63,671)
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	100,279	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2013	14.269	B13MS170001	1,415,650	-	-
CDBG - Disaster Recovery Program for Hurricane Sandy & Other Disasters 2013	14.269	B13MS170001	314,745	-	-
			1,830,674	-	-
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			1,830,674	-	-
Total Assistant Secretary for Community Planning and Development			114,078,272	6,928,947	45,120,854
<b>B. Assistant Secretary for Public and Indian Housing</b>					
Housing Voucher Cluster Section 8 Housing Choice Vouchers (passed through Chicago Housing Authority) Chicago Housing Authority 2017/2018	14.871	11907	(3,896) (3,896)	- -	(3,896) (3,896)
Total Housing Voucher Cluster			(3,896)	-	(3,896)
Moving to Work Demonstration Program Chicago Housing Authority Home Modification Program Chicago Housing Authority 2019/2020	14.881 14.881	12297 12303	25,865 1,273,919 1,299,784	- - -	25,865 712,322 738,187
Total Office of Public and Indian Housing			1,295,888	-	734,291
<b>C. Office of Lead Hazard Control and Healthy Homes</b>					
Lead Hazard Reduction Demonstration Grant Program Lead Hazard Reduction Demonstration Grant Program 2019	14.905	ILLHB06710-18	21,167 21,167	- -	- -
Total Office of Lead Hazard Control and Healthy Homes			21,167	-	-
Total Department of Housing and Urban Development			115,395,327	6,928,947	45,855,145
<b>III. Department of The Interior</b>					
A. National Park Service Historic Preservation Fund Grants-In-Aid African American Civil Rights (AACR) Preservation Grants	15.904	P18AF00073	13,125 13,125	- -	- -
Total Department of The Interior			13,125	-	-
<b>IV. Department of Justice</b>					
A. Office of Justice Programs Crime Victim Assistance (passed through Illinois Criminal Justice Information Authority) Services to Victims of Domestic Violence Help Line 2018/2019 Services to Victims of Domestic Violence Help Line 2019/2020	16.575 16.575	216215 217115	347,981 86,079 434,060	- - -	- - -
Project Safe Neighborhoods Project Safe Neighborhoods - PSN FY 2017	16.609	2017-GP-BX-0001	81,053 81,053	- -	- -
Edward Byrne Memorial Justice Assistance Grant Program Edward Byrne Memorial Justice Assistance 2016 Edward Byrne Memorial Justice Assistance 2017 Edward Byrne Memorial Justice Assistance 2018 Body-Worn Camera Pilot Implementation Program	16.738 16.738 16.738 16.738	2016-DJ-BX-0106 2017-DJ-BX-0023 2018-DJ-BX-0598 2015-DE-BX-K017	739,761 87,588 7,700 (13,712) 821,337	- - - - -	607,504 28,764 - - 636,268
Edward Byrne Memorial Competitive Grant Program Smart Policing Initiative 2015	16.751	2015-WY-BX-0001	94,047 94,047	- -	- -

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## CITY OF CHICAGO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
Innovations in Community-Based Crime Reduction Byrne Criminal Justice Innovation Program 2017	16.817	2017-AJ-BX-0005	\$ 23,706	\$ -	\$ -
			23,706	-	-
Body Worn Camera Policy and Implementation Body Worn Camera Policy and Implementation	16.835	2017-BC-BX-0030	527,946	522,557	-
			527,946	522,557	-
<b>Total Office of Justice Programs</b>			<b>1,982,149</b>	<b>522,557</b>	<b>636,268</b>
<b>B. Office on Violence Against Women Office (OVW)</b>					
Violence Against Women Formula Grants (passed through Illinois Criminal Justice Information Authority)					
Domestic Violence Multi-Disciplinary 2018	16.588	615130	141	52	-
Domestic Violence Multi-Disciplinary 2019	16.588	616070	80,037	24,087	-
Sexual Assault Multi-Discipline 2019	16.588	616060	51,209	17,071	-
			131,387	41,210	-
<b>Total Office on Violence Against Women Office (OVW)</b>			<b>131,387</b>	<b>41,210</b>	<b>-</b>
<b>C. Office of Community Oriented Policing Services</b>					
Public Safety Partnership and Community Policing Grants COPS Hiring Program 2017	16.710	2017-UL-WX-0006	550,894	3,027,302	-
			550,894	3,027,302	-
<b>Total Office of Community Oriented Policing Services</b>			<b>550,894</b>	<b>3,027,302</b>	<b>-</b>
<b>D. Criminal Division</b>					
Equitable Sharing Program Asset Forfeiture Program	16.922	N/A	3,028,681	-	-
			3,028,681	-	-
<b>Total Criminal Division</b>			<b>3,028,681</b>	<b>-</b>	<b>-</b>
<b>Total Department of Justice</b>			<b>5,693,111</b>	<b>3,591,069</b>	<b>636,268</b>
<b>V. Department of Labor</b>					
<b>A. Employment Training Administration</b>					
Senior Community Service Employment Program (passed through Illinois Department on Aging/ National Council for Senior Citizens)					
Senior Community Service Employment Program 2018/2019	17.235	V-19-12	249,415	-	87,360
Senior Community Service Employment Program 2019/2020	17.235	V9-20-12	181,461	-	38,494
			430,876	-	125,854
<b>Total Employment Training Administration</b>			<b>430,876</b>	<b>-</b>	<b>125,854</b>
<b>Total Department of Labor</b>			<b>430,876</b>	<b>-</b>	<b>125,854</b>
<b>VI. Department of Transportation</b>					
<b>A. Federal Aviation Administration</b>					
Airport Improvement Program					
Federal Airport Midway Field Development	20.106	N/A	35,488	-	-
Federal Airport O'Hare Field Development (passed through Illinois Department of Transportation)	20.106	N/A	67,349,348	-	-
Federal Airport O'Hare	20.106	N/A	41,318	-	-
			67,426,154	-	-
<b>Total Federal Aviation Administration</b>			<b>67,426,154</b>	<b>-</b>	<b>-</b>
<b>B. Federal Highway Administration</b>					
Highway Planning and Construction Cluster					
Highway Planning and Construction (passed through Illinois Department of Transportation)					
South Water Viaduct from Stetson to Beaubien	20.205	Various	(1,377)	(344)	-
Canal Street Viaduct: Madison to Taylor - Phase I	20.205	Various	(12,545)	(3,136)	-
Grand Avenue Improvements: Chicago to Damen	20.205	Various	354,177	88,544	-
Intersection Improvements at Kedzie Avenue and Belmont Avenue, Clark Street at LaSalle I	20.205	Various	(266)	(66)	-
Bicycle Parking Program (Phase I & II)-Bike Racks Installation on Public Property	20.205	Various	59,125	14,781	-
Bike Sharing Program	20.205	Various	(3,795)	(949)	-
Lakefront Bicycle Trail-Navy Pier Flyover	20.205	Various	236,598	59,150	-
Arterial Street Resurfacing Project 62 far South Area	20.205	Various	(16,446)	(4,112)	-
Lake Street (Ashland Avenue - Kennedy Expressway)	20.205	Various	127,490	31,873	-
US 41 Mainline Relocation - Harbor Ave to 79th Street	20.205	Various	(5,087)	(9,045)	-

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, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
Milwaukee Avenue: Montrose to Kilpartick	20.205	Various	\$ (524,562)	\$ -	\$ -
West Loop Terminal Plan Phase II	20.205	Various	316,417	-	-
130th Street/Torrence Avenue/Brainard Avenue	20.205	Various	575,684	553,108	-
STP Group 1 - C Construction	20.205	Various	(25,030)	-	-
Vaulted Sidewalk ADA Ramps Program State Street Corridor Haddock Place to Jackson	20.205	Various	8,785	2,196	-
Oakwood Boulevard Viaduct at the Illinois Central Railroad Tracks	20.205	Various	10,700	2,675	-
Ashland Avenue Viaduct over Pershing Road	20.205	Various	(2,192)	(548)	-
Stony Island Avenue Interconnect Midway Plaisance to 95th Street	20.205	Various	47,978	11,994	-
Broadway-Sheridan Road, Devon to Hollywood Signal Interconnect System (Design)	20.205	Various	33,442	8,360	-
Torrence Avenue over Calumet River	20.205	Various	139,682	34,920	-
Western Avenue Viaduct Over Belmont Avenue Phase II	20.205	Various	(8,458)	(2,114)	-
Harrison Street Viaduct West of the Chicago River	20.205	Various	8,515	2,129	-
Cortland Street Bridge Over North Branch of Chicago River	20.205	Various	30,290	7,573	-
Webster Street Bridge Over North Branch Of Chicago River	20.205	Various	123,620	30,905	-
Irving Park Bridge Over the Chicago River	20.205	Various	36,772	9,193	-
LaSalle Street Bridge Over Main Branch of Chicago River	20.205	Various	11,370	2,843	-
Van Buren Street Bridge Over Main Branch of Chicago River	20.205	Various	14,329	3,582	-
Grand Avenue Bridge Over Main Branch of Chicago River	20.205	Various	85,020	21,255	-
Foster Avenue: from Albany to Kimball Avenue	20.205	Various	(29,888)	(7,472)	-
Bloomingdale Trail #1 - Phase III	20.205	Various	285,518	-	-
Advanced Traffic Controller Signal, Controller Upgrade & Timing Program	20.205	Various	305,762	-	-
Street for Cycling Project #1	20.205	Various	367,320	-	-
Safe Routes to School: Safe Routes to High School	20.205	Various	1,643	-	-
Grand Avenue Improvements - Sec V - Pulaski road to Chicago Avenue	20.205	Various	98,730	24,683	-
Milwaukee Avenue - Belmont to Logan	20.205	Various	349,389	-	-
Lake Front Bicycle Trail #3 Over the Chicago River	20.205	Various	51,137	12,784	-
Bridge & Viaduct Painting - Contract #5	20.205	Various	134,727	-	-
Bridge & Viaduct Painting - Contract #6	20.205	Various	(59,092)	-	-
Arterial Street Resurfacing Project 73 - South Area	20.205	Various	(12,219)	(3,055)	-
Arterial Street Resurfacing Project 74 - Far South Area	20.205	Various	(926,815)	(231,704)	-
ADA Ramps Improvement Project 57 & 61 South Area	20.205	Various	(98)	(98)	-
Western Avenue Over Belmont Viaduct Removal Corridor Improvements	20.205	Various	(24,160)	(6,040)	-
Streets for Cycling Phase IV - 3B Construction	20.205	Various	194,885	-	-
Street for Cycling Phase V-1	20.205	Various	554,547	-	-
Lake Front Bicycle Trail #2 (Navy Pier Flyover)	20.205	Various	7,012,208	-	-
Commuter Bicycle Parking & Promotion	20.205	Various	247,565	-	-
Milwaukee Avenue - Belmont Avenue to Addison Street	20.205	Various	(409,267)	(102,317)	-
Chicago Riverwalk From Lake Street to Franklin Street	20.205	Various	43,200	-	-
Lake Shore Drive Viaduct Over Wilson Avenue Rehabilitation	20.205	Various	27,597	-	-
Lake Shore Drive Over Lawrence Avenue Rehabilitation	20.205	Various	(202,788)	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	249,472	-	-
Oakwood Blvd. Viaduct Over Metra/ICRR	20.205	Various	250,000	-	-
Create Program & RR Support Service	20.205	Various	135,292	-	-
Chicago Oak Park Traffic Safety and Mobility Improvement Study	20.205	Various	104,388	-	-
Milwaukee Avenue - Belmont to Addison Street	20.205	Various	716,332	-	-
Arterial Street Resurfacing Project 76 - North Area	20.205	Various	(1,406,430)	-	-
Arterial Street Resurfacing Project 76 - Central Area	20.205	Various	428,350	-	-
Arterial Street Resurfacing Project 77 - South Area	20.205	Various	(3,670)	-	-
Arterial Street Resurfacing Project 77 - Far South Area	20.205	Various	262,190	-	-
South Water Viaduct from Stetson Avenue to Beaubien	20.205	Various	29,773	-	-
Lake Front Bicycle Trail #2 (Navy Pier Flyover)	20.205	Various	109,027	-	-
41st Street Pedestrian Bridge Over Lake Shore Drive (STP)	20.205	Various	2,001,187	-	-
Oakwood Blvd. Viaduct Over Metra/ICRR - STP	20.205	Various	6,326,503	-	-
Bridge Inspection Services	20.205	Various	1,822,319	-	-
Canal Street from Adams Street to Jackson Blvd.	20.205	Various	325,180	-	-
Lakefront Bicycle Trail #3 (Navy Pier Flyover) Over the Chicago River (STP)	20.205	Various	631,167	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	1,165,268	-	-
North Branch Riverwalk Underbridge Connection at Addison Street	20.205	Various	5,588,136	-	-
Create Program & RR Support Service	20.205	Various	103,083	-	-
Transportation Planning	20.205	Various	43,490	-	-
Stony Island Avenue Interconnect - Midway Plaisance to 95th Street	20.205	Various	26,012	6,503	-
Arterial Street Resurfacing Project #52 Central Area	20.205	Various	8,164	2,041	-
Structural Inspection of Bridge at Various Locations Citywide	20.205	Various	(254,994)	(63,749)	-
Pershing Road Improvement Ashland Avenue to Dan Ryan Expressway	20.205	Various	75,016	18,754	-
Roosevelt Road, Western to LSD Traffic Control Interconnect	20.205	Various	115,625	28,906	-
Safe Routes to School and High School	20.205	Various	11,502	2,876	-
Chicago Streets for Cycling Project #1 PE - Phase I & II	20.205	Various	(11,502)	(2,876)	-
Lincoln Village Pedestrian and Bicycle Bridge	20.205	Various	99	25	-
Damen Avenue/Elston Avenue/Fullerton Avenue	20.205	Various	581,269	145,317	-
Montrose Harbor Bridges and Underpass Improvement	20.205	Various	499	125	-
Fullerton Ave. Streetscape - Ashland to Racine	20.205	Various	85,534	21,384	-
Pedestrian Bridge Over Metra 43rd Street	20.205	Various	29,670	7,418	-
Streets for Cycling IV #1	20.205	Various	3,137	784	-
Streets for Cycling IV #3	20.205	Various	15,235	3,809	-
Chicago Area Alternative Fuels	20.205	Various	78,222	52,149	-
Adams Street Viaduct Over Union Station & Adams Bascule Rehab	20.205	Various	299,440	413,513	-
Intelligent Transportation System Centralized Traffic Management Center	20.205	Various	2,459,036	614,759	-
Archer Avenue at Kenton Avenue - CREATE GS09	20.205	Various	53,755	13,438	-
Columbus Avenue at Maplewood - CREATE GS11	20.205	Various	65,318	152,407	-
Columbia Drive Bridge Over Jackson Park Lagoon	20.205	Various	22,122	-	-
Transportation Planning and Programming	20.205	Various	249,210	62,302	-
Stony Island Avenue Interconnect - Midway Plaisance to 95th Street	20.205	Various	174,731	-	-
Enhanced Travel Information and Arterial Monitoring Systems - Midway Airport Area	20.205	Various	769	-	-

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CITY OF CHICAGO

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FOR THE YEAR ENDED DECEMBER 31, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
Highway Planning and Construction (cont.)					
Chicago Streets for Cycling PH IV - Project 1A	20.205	Various	\$ 558,762	\$ -	\$ -
Chicago Streets for Cycling Phase IV - Project 3A	20.205	Various	745,505	-	-
Lakefront Bicycle Trail #3 (Navy Pier Flyover) Over The Chicago River (CMAQ)	20.205	Various	643,261	-	-
Walk to Transit: Series I & II	20.205	Various	1,031,689	-	-
Irving Park Road Bridge Over the North Branch of the Chicago River	20.205	Various	2,599,685	-	-
Blue Island Streetscape Improvement Project, West 19th Street - West 21st Street	20.205	Various	582,800	-	-
Lincoln Village Pedestrian and Bicycle Bridge Over North Shore Channel at Hood Avenue	20.205	Various	647,996	-	-
Blue Island Streetscape Improvement Project, West 19th Street - West 21st Street	20.205	Various	1,214,394	-	-
Randolph Corridor Improvement Study	20.205	Various	63,422	-	-
ADA Ramps Improvement Project 55 & 59 North Area	20.205	Various	2,112,352	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 79	20.205	Various	1,180,874	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 80	20.205	Various	2,991,902	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 81	20.205	Various	1,476,445	-	-
IDOT Transportation Funds - Arterial Street Resurfacing # 82	20.205	Various	1,453,923	-	-
Arterial Street Resurfacing Project 83 - North Area	20.205	Various	1,996,866	-	-
Arterial Street Resurfacing Project 84 - Central Area	20.205	Various	1,699,749	-	-
Arterial Street Resurfacing Project 85 - South Area	20.205	Various	1,814,144	-	-
Arterial Street Resurfacing Project 86 - far South Area	20.205	Various	1,360,704	-	-
Irving Park Road Bridge Over the North Branch of the Chicago River	20.205	Various	1,310,389	-	-
Lincoln Village Pedestrian and Bike Bridge over North Shore Channel at Hood Avenue	20.205	Various	1,721,619	-	-
Blue Island Streetscape Improvement Project, West 19th Street - West 21st Street	20.205	Various	428,867	-	-
Transportation Planning and Programming	20.205	Various	241,239	-	-
Transportation Planning and Programming	20.205	Various	461,798	-	-
			60,847,448	2,031,433	-
Total Highway Planning and Construction Cluster			60,847,448	2,031,433	-
Transportation Infrastructure Finance and Innovation Act (TIFIA) Program (passed through Illinois Department of Transportation) O'Hare Modernization Program	20.223	TIFIA-2013-1006A	20,606,419	-	-
			20,606,419	-	-
Total Federal Highway Administration			81,453,867	2,031,433	-
C. Federal Railroad Administration Railroad Development (passed through Illinois Department of Transportation) 95th / Eggleston - Create GS21A	20.314	VARIOUS	158,351	-	-
			158,351	-	-
Total Federal Railroad Administration			158,351	-	-
D. Federal Transit Administration Federal Transit Cluster Federal Transit -- Capital Investment Grants Union Station Transportation and Central Loop BRT	20.500	Various	196,479	49,120	-
			196,479	49,120	-
Federal Transit - Formula Grants Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X010	2,827,910	-	-
Washington Wabash Loop Elevated CTA Station	20.507	IL-95-X027-01	(1,020,748)	(88,761)	-
Union Station Transportation Center	20.507	IL-95-X013-03	2,961	740	-
Western Avenue TSP (Howard to 79th Street)	20.507	IL-95-X030	34,617	-	-
Milwaukee: Inlay to Jefferson Park CTA Station (RTA)	20.507	IL-95-X030	39,885	-	-
			1,884,625	(88,021)	-
Total Federal Transit Cluster			2,081,104	(38,901)	-
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research Corridor Study Technical Assistance 2018	20.505	CPP-2018-01	134,272	-	-
			134,272	-	-
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	155,257	-	-
Accessible Pedestrian Signals (APS) in the Central Loop	20.521	IL-57-X025-XX	50,028	-	-
			205,285	-	-
Total Transit Services Programs Cluster			205,285	-	-
Total Federal Transit Administration			2,420,661	(38,901)	-

See accompanying notes to schedule of expenditures of federal awards.

## CITY OF CHICAGO

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	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
<b>E. National Highway Traffic Safety Administration</b>					
Highway Safety Cluster					
State and Community Highway Safety					
(passed through Illinois Department of Transportation)					
Injury Prevention Distracted Driving 2018	20.600	OP-19-0135	\$ 111,994	\$ -	\$ -
IDOT Sustained Traffic Enforcement Program 2018	20.600	OP-19-0132	242,266	-	-
IDOT Sustained Traffic Enforcement Program 2019	20.600	OP-20-0270	94,376	-	-
			<u>448,636</u>	-	-
National Priority Safety Programs					
(passed through Illinois Department of Transportation)					
Injury Prevention 2018	20.616	PB-19-0134	116,411	-	-
Local Alcohol Program 2018	20.616	AP-19-0133	277,576	-	-
Local Alcohol Program 2019	20.616	AP-20-0269	62,435	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-20-0249, 12-02	48,842	-	-
Injury Prevention (Pedestrian and Bicycle Safety Initiative)	20.616	PB-18-10137	402,581	-	-
			<u>907,845</u>	-	-
<b>Total Highway Safety Cluster</b>			<u>1,356,481</u>	-	-
<b>Total National Highway Traffic Safety Administration</b>			<u>1,356,481</u>	-	-
<b>F. Office of the Pipeline and Hazardous Materials Safety Administration</b>					
Interagency Hazardous Materials Public Sector Training and Planning Grants					
Hazardous Material Emergency Preparedness Planning 2016	20.703	HM-HMP-16-001	79,944	-	-
			<u>79,944</u>	-	-
Technical Assistance Grants					
Technical Assistance Grant (TAG)	20.710	693JK31840011PTAG	97,200	-	-
			<u>97,200</u>	-	-
<b>Total Office of the Pipeline and Hazardous Materials Safety Administration</b>			<u>177,144</u>	-	-
<b>G. Office of the Secretary (OST) Administration Secretariate</b>					
National Infrastructure Investments					
(passed through Illinois Department of Transportation)					
41st Street Pedestrian Bridge Over Lake Shore Drive (TIGER)	20.933	C-88-001-16	194,819	-	-
			<u>194,819</u>	-	-
<b>Total Office of the Secretary (OST) Administration Secretariate</b>			<u>194,819</u>	-	-
<b>Total Department of Transportation</b>			<u>153,187,477</u>	<u>1,992,532</u>	-
<b>VII. Department of Treasury</b>					
Equitable Sharing					
Treasury Forfeiture Fund	21.016	N/A	380,901	-	-
			<u>380,901</u>	-	-
<b>Total Department of Treasury</b>			<u>380,901</u>	-	-
<b>VIII. Federal Mediation and Conciliation Service</b>					
Labor Management Cooperation					
Labor Management Cooperation	34.002	17-IL/A-003	22,773	-	-
			<u>22,773</u>	-	-
<b>Total Federal Mediation and Conciliation Service</b>			<u>22,773</u>	-	-
<b>IX. National Endowment for the Arts</b>					
Promotion of the Arts Grants to Organizations and Individuals					
NEA - Art Works 2017	45.024	17-6200-7047	35,000	-	35,000
NEA - Our Town Maxwell Street 2018	45.024	18095294218	48,485	-	-
(passed through Mid-Atlantic Arts Foundation)					
Mid-Atlantic Arts Foundation - World Music Festival 2019	45.024	185183856C18	5,600	-	5,600
			<u>89,085</u>	-	<u>40,600</u>
Promotion of the Arts Partnership Agreements					
(passed through Illinois Arts Council)					
IAC - Community Arts Access Program 2019	45.025	18098916118	140,200	-	-
			<u>140,200</u>	-	-
<b>Total National Endowment for the Arts</b>			<u>229,285</u>	-	<u>40,600</u>

See accompanying notes to schedule of expenditures of federal awards.

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<b>X. Institute of Museum and Library Services</b>					
<b>Grants to States</b>					
(passed through Office of Secretary of State, Illinois State Library)					
Project Next Generation 2018/2019	45.310	19SL538073	\$ 25,001	\$ -	\$ -
Project Next Generation 2019/2020	45.310	20SL488022	1,200	-	-
			<u>26,201</u>	<u>-</u>	<u>-</u>
<b>Total Institute of Museum and Library Services</b>			<u>26,201</u>	<u>-</u>	<u>-</u>
<b>XI. Environmental Protection Agency</b>					
<b>A. Office of Water</b>					
<b>Clean Water State Revolving Fund Cluster</b>					
Capitalization Grants for Clean Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Water Pollution Control 2017	66.458	L175396	8,023,902	-	-
			<u>8,023,902</u>	<u>-</u>	<u>-</u>
<b>Total Clean Water State Revolving Fund Cluster</b>			<u>8,023,902</u>	<u>-</u>	<u>-</u>
<b>Drinking Water State Revolving Fund Cluster</b>					
Capitalization Grants for Drinking Water State Revolving Funds (passed through Illinois Environmental Protection Agency)					
Public Water Supply Loan Program 2015	66.468	L175332	13,060,961	-	-
			<u>13,060,961</u>	<u>-</u>	<u>-</u>
<b>Total Drinking Water State Revolving Fund Cluster</b>			<u>13,060,961</u>	<u>-</u>	<u>-</u>
<b>Total Office of Water</b>			<u>21,084,863</u>	<u>-</u>	<u>-</u>
<b>B. Office of Solid Waste and Emergency Response</b>					
Superfund State, Political Subdivision and Indian Tribe Site-Specific Cooperative Agreements					
Streeterville Thorium Moratorium	66.802	00E01070	603,032	-	-
Anadarko Streeterville Removal	66.802	00E02452	132,879	-	-
			<u>735,911</u>	<u>-</u>	<u>-</u>
Brownfields Assessment and Cleanup Cooperative Agreements					
Brownfields Assessment Program FY 2016/2019	66.818	BF00E02063	157,725	-	-
			<u>157,725</u>	<u>-</u>	<u>-</u>
<b>Total Office of Solid Waste and Emergency Response</b>			<u>893,636</u>	<u>-</u>	<u>-</u>
<b>C. Office of the Administrator</b>					
Performance Partnership Grants (passed through Illinois Environmental Protection Agency)					
Air Pollution Control Program 2018	66.605	FA-19202	242,821	-	-
			<u>242,821</u>	<u>-</u>	<u>-</u>
<b>Total Office of the Administrator</b>			<u>242,821</u>	<u>-</u>	<u>-</u>
<b>Total Environmental Protection Agency</b>			<u>22,221,320</u>	<u>-</u>	<u>-</u>
<b>XII. Department of Education</b>					
Performance Partnership Pilots for Disconnected Youth Performance Partnership Pilots P3	84.420	V420A150018	(11,103)	-	(11,103)
			<u>(11,103)</u>	<u>-</u>	<u>(11,103)</u>
<b>Total Department of Education</b>			<u>(11,103)</u>	<u>-</u>	<u>(11,103)</u>
<b>XIII. Department of Health and Human Services</b>					
<b>A. Administration for Community Living</b>					
<b>Aging Cluster</b>					
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (passed through Illinois Department on Aging)					
Area Plan on Aging 2017/2018	93.044	T31812	(14)	-	(13)
Area Plan on Aging 2018/2019	93.044	T31912	2,006,487	-	540,320
Area Plan on Aging 2019/2020	93.044	T32012	584,460	-	72,320
			<u>2,590,933</u>	<u>-</u>	<u>612,627</u>
Special Programs for the Aging - Title III, Part C - Nutrition Services (passed through Illinois Department on Aging)					
Area Plan on Aging 2018/2019	93.045	T31912	6,157,220	-	4,184,233
Area Plan on Aging 2019/2020	93.045	T32012	1,428,609	-	1,065,986
			<u>7,585,829</u>	<u>-</u>	<u>5,250,219</u>

See accompanying notes to schedule of expenditures of federal awards.

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Nutrition Services Incentive Program (passed through Illinois Department on Aging)					
Area Plan on Aging 2018/2019	93.053	T31912	\$ 1,941,510	\$ -	\$ 1,941,510
Area Plan on Aging 2019/2020	93.053	T32012	1,279,845	-	1,279,845
			<u>3,221,355</u>	<u>-</u>	<u>3,221,355</u>
<b>Total Aging Cluster</b>			<b>13,398,117</b>	<b>-</b>	<b>9,084,201</b>
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation (passed through Illinois Department on Aging)					
Area Plan on Aging 2018/2019	93.041	T31912	9,000	-	-
			<u>9,000</u>	<u>-</u>	<u>-</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 Plan on Aging 2018/2019	93.042	T31912	66,987	-	-
Area Plan on Aging 2019/2020	93.042	T32012	17,536	-	-
			<u>84,523</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 Plan on Aging 2018/2019	93.043	T31912	208,576	-	205,576
Area Plan on Aging 2019/2020	93.043	T32012	849	-	849
			<u>209,425</u>	<u>-</u>	<u>206,425</u>
Special Programs for the Aging - Title IV and Title II Discretionary Projects and Programs (passed through AGE Options)					
Senior Medicare Patrol 2018/2019	93.048	90MPPG0036-01-00	20,000	-	20,000
Senior Medicare Patrol 2019/2020	93.048	90MPPG0036-02-00	15,500	-	15,500
			<u>35,500</u>	<u>-</u>	<u>35,500</u>
National Family Caregiver Support, Title III, Part E (passed through Illinois Department on Aging)					
Area Plan on Aging 2018/2019	93.052	T31912	821,677	-	109,984
Area Plan on Aging 2019/2020	93.052	T32012	346,284	-	8,242
			<u>1,167,961</u>	<u>-</u>	<u>118,226</u>
Medicare Enrollment Assistance Program (passed through Illinois Department on Aging)					
Medicare Improvement For Patients and Providers Act 2019/2020	93.071	MIPPA1912	76,332	-	-
			<u>76,332</u>	<u>-</u>	<u>-</u>
<b>Total Administration for Community Living</b>			<b>14,980,858</b>	<b>-</b>	<b>9,444,352</b>
<b>B. Administration for Children and Families</b>					
Community Services Block Grant (passed through Illinois Department of Commerce and Economic Opportunity)					
Community Services Block Grant 2008	93.569	08-231036	(56)	-	-
Community Services Block Grant 2015	93.569	15-231036	(10,827)	-	(10,827)
Community Services Block Grant 2018	93.569	18-231036	(8,890)	-	(5,890)
Community Services Block Grant 2019	93.569	19-231036	12,168,735	-	5,325,691
			<u>12,148,962</u>	<u>-</u>	<u>5,308,974</u>
CCDF Cluster					
Childcare and Development Block Grant					
Child Care and Development Block Grant 2003/2004	93.575	81X4117CON	(1,851)	-	(1,851)
			<u>(1,851)</u>	<u>-</u>	<u>(1,851)</u>
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (passed through Illinois Department of Human Services)					
Child Care Services 2018/2019	93.596	FCSX100434	7,557,780	-	5,643,749
Child Care Services 2019/2020	93.596	FCSY100434	6,063,640	-	4,337,890
			<u>13,621,420</u>	<u>-</u>	<u>9,981,639</u>
<b>Total CCDF Cluster</b>			<b>13,619,569</b>	<b>-</b>	<b>9,979,788</b>

See accompanying notes to schedule of expenditures of federal awards.

CITY OF CHICAGO

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<b>Head Start</b>					
Base Headstart 2015/2016	93.600	05CH8460/02	\$ (1,067)	\$ -	\$ (1,067)
Base Headstart 2016/2017	93.600	05CH8460/03	(7,943)	-	(7,867)
Base Headstart 2017/2018	93.600	05CH8460/04	(429,640)	-	(429,639)
Base Headstart 2018/2019	93.600	05CH8460/05	89,901,658	-	75,737,948
Base Headstart 2019/2020	93.600	05CH8460-06	5,712,934	-	4,462,952
Early Headstart 2016/2017	93.600	05CH8460/03	(253)	-	(253)
Early Headstart 2017/2018	93.600	05CH8460/04	(21,136)	-	(21,136)
Early Headstart 2018/2019	93.600	05CH8460/05	16,434,393	-	15,134,442
Early Headstart 2019/2020	93.600	05CH8460-06	1,565,337	-	1,287,544
Early Headstart Child Care Partnership 2016/2017	93.600	05HP0001/02	(19,011)	-	(19,011)
Early Headstart Child Care Partnership 2017/2018	93.600	05HP0001/03	(1,686)	-	(1,686)
Early Headstart Child Care Partnership 2018/2019	93.600	05HP0001/04	13,585,090	-	11,780,834
Early Headstart Child Care Partnership 2019/2020	93.600	05HP0001-05	822,195	-	640,018
Early Headstart Expansion	93.600	05HP00015001	1,670,207	-	1,400,552
			129,211,078	-	109,963,631
<b>Social Services Block Grant</b> (passed through Illinois Department of Human Services)					
High Risk Infant Follow-Up / HealthWorks 2018/2019	93.667	FCSXU05018	71,940	-	-
High Risk Infant Follow-Up / HealthWorks 2019/2020	93.667	FCSYU05018	345,263	-	-
Title XX - Donated Funds Initiative - A.S.N. 2018/2019	93.667	FCSXJ00048	345,013	-	330,086
Title XX - Donated Funds Initiative - A.S.N. 2019/2020	93.667	FCSYJ00048	246,001	-	241,854
Title XX - Donated Funds Initiative - Challenge 2018/2019	93.667	FCSXJ00229	114,878	-	102,341
Title XX - Donated Funds Initiative - Challenge 2019/2020	93.667	FCSYJ00229	145,532	-	110,182
Title XX - Donated Funds Initiative - Dare 2018/2019	93.667	FCSXJ00231	284,329	-	269,609
Title XX - Donated Funds Initiative - Dare 2019/2020	93.667	FCSYJ00231	218,802	-	214,832
			1,771,758	-	1,268,904
<b>Total Administration for Children and Families</b>			156,751,367	-	126,521,297
<b>C. Centers for Disease Control and Prevention</b>					
<b>Public Health Emergency Preparedness</b>					
Public Health Emergency Preparedness 2017	93.069	6NU90TP921901-01	750,278	-	-
Public Health Emergency Preparedness 2018	93.069	NU90TP921901-01	4,282,643	-	-
Public Health Emergency Preparedness 2019	93.069	NU90TP922033-01	3,647,100	-	-
			8,680,021	-	-
Public Health Emergency Preparedness 2019- Direct Assistance	93.069	NU90TP922033-01	130,280	-	-
			130,280	-	-
<b>Total Public Health Emergency Preparedness (PHEP)</b>			8,810,301	-	-
<b>Project Grants and Cooperative Agreements for Tuberculosis Control Programs</b>					
TB Control and Elimination 2018	93.116	1U52PS004659-04	969	-	-
TB Control and Elimination 2019	93.116	1U52PS004659-05	1,094,850	-	-
			1,095,819	-	-
<b>Injury Prevention and Control Research and State and Community Based Programs</b> (passed through Illinois Department of Public Health)					
State Violence & Injury Prevention Program - Dating Matters 2018/2019	93.136	93285001G	20,000	-	-
Overdose Data to Action 2019/2020	93.136	INU17CE98601	8,890	-	-
			28,890	-	-
<b>Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children</b>					
Lead Poisoning Prevention - Childhood Lead Poisoning Prevention 2018	93.197	6NUE2EH001376-01	266,419	-	46,174
Lead Poisoning Prevention - Childhood Lead Poisoning Prevention 2019	93.197	6NUE2EH001376-02	51,874	-	18,715
			318,293	-	64,889
<b>Immunization Cooperative Agreements</b>					
Immunization and Services Billing 2014	93.268	1H23IP000934-01	2,242	-	-
Immunization and Vaccines for Children 2017	93.268	6U23IP000732-05	2,875,611	-	233,367
Immunization and Vaccines for Children 2019	93.268	NU23IP922613-01	1,846,054	-	158,834
			4,723,907	-	392,201
Immunization and Vaccines for Children 2019 - Direct Assistance	93.268	6U23IP000732-05	41,429,221	-	-
Vaccines Personnel	93.268	6U23IP000732-05	129,400	-	-
Travel	93.268	6U23IP000732-05	6,679	-	-
Other	93.268	6U23IP000732-05	4,688	-	-
			41,569,988	-	-
<b>Total Immunization Cooperative Agreements</b>			46,293,895	-	392,201
<b>Viral Hepatitis Prevention and Control</b>					
Adult Viral Hepatitis Prevention and Control 2016/2017	93.270	NU51PS005077-01	(6,627)	-	-
Adult Viral Hepatitis Prevention and Control 2018/2019	93.270	PS005077-03	180,370	-	76,184
			173,743	-	76,184

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<b>Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>					
Building Epidemiology and Health IT Capacity Program 2017	93.323	6NU50CK000367-04	\$ 120,854	\$ -	\$ -
Building Epidemiology and Health IT Capacity (Non-PPHF) Program 2018	93.323	6NU50CK000367-04	1,116,785	-	-
Building Epidemiology and Health IT Capacity Program 2019	93.323	NU50CK000556-01	372,991	-	-
			<u>1,610,630</u>	<u>-</u>	<u>-</u>
<b>Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health</b> (passed through the National Association of County and City Health Officials)					
Local Opioid Overdose Prevention and Response Program 2018/2019	93.421	2019-010306	41,979	-	39,229
			<u>41,979</u>	<u>-</u>	<u>39,229</u>
<b>Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance Financed in part by The Prevention and Public Health Fund (PPHF)</b>					
Increasing HPS Vaccines (HPV) 2016	93.733	6NH23IP922557-01	137,791	-	136,822
			<u>137,791</u>	<u>-</u>	<u>136,822</u>
<b>Child Lead Poisoning Prevention Surveillance - Financed in part by Prevention and Public Health (PPHF) Program</b>					
Childhood Lead Poisoning Prevention Surveillance 2016	93.753	1UE1EH001253-03	408	-	(592)
			<u>408</u>	<u>-</u>	<u>(592)</u>
<b>Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>					
Building & Strengthening EPI & IT Capacity - Ebola Supplement 2015	93.815	3U50CK000367-01S2	861,206	-	489,610
			<u>861,206</u>	<u>-</u>	<u>489,610</u>
<b>HIV Prevention Activities - Health Department Based</b>					
HIV Prevention 2016	93.940	5U62PS003644-05	(165)	-	(165)
Reduce HIV & Improve Care for MSM & Transgender 2017	93.940	1U62PS005021-03	2,317,539	-	1,617,647
Integrated HIV Surveillance and Prevention 2018	93.940	NU62PS924560-01	(67,635)	-	(67,654)
Integrated HIV Surveillance and Prevention 2019	93.940	PS924560-02	6,240,585	-	1,639,358
			<u>8,490,324</u>	<u>-</u>	<u>3,189,186</u>
<b>Human Immunodeficiency Virus (HIV) / Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance</b>					
Medical Monitoring Project 2018	93.944	6U62PS004943-04	239,224	-	-
Medical Monitoring Project 2019	93.944	NU62PS004943	61,954	-	-
HIV Behavioral Surveillance 2019	93.944	PS005083-04	388,854	-	236,813
			<u>690,032</u>	<u>-</u>	<u>236,813</u>
<b>Sexually Transmitted Diseases (STD) Prevention and Control Grants</b>					
STD Prevention 2017	93.977	6H25PS004341-04	(25,000)	-	-
STD Prevention 2018	93.977	6H25PS004341-05	63,543	-	-
Strengthening STD Prevention & Control for Health Departments (STD PCHD)	93.977	PS005128-01	1,706,081	-	103,094
			<u>1,744,624</u>	<u>-</u>	<u>103,094</u>
<b>Total Centers for Disease Control and Prevention</b>			<u>70,297,935</u>	<u>-</u>	<u>4,727,436</u>
<b>D. Office of the Secretary</b>					
<b>Teenage Pregnancy Prevention Program</b>					
Teen Pregnancy Prevention 2018	93.297	TP2AH000034-04	485,383	-	32,146
Teen Pregnancy Prevention 2019	93.297	TP2AH000034-05	582,885	-	35,184
			<u>1,068,268</u>	<u>-</u>	<u>67,330</u>
<b>National Bioterrorism Hospital Preparedness Program</b>					
Hospital Preparedness Program (HPP) 2017	93.889	6NU90TP921901-01	687,357	-	687,357
Hospital Preparedness Program (HPP) 2018	93.889	6NU90TP921901-01	1,698,365	-	1,003,188
Hospital Preparedness Program (HPP) 2019	93.889	UREP190582-01	388,736	-	143,272
			<u>2,774,458</u>	<u>-</u>	<u>1,833,817</u>
<b>Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities</b>					
HPP Ebola Preparedness & Response Activities 2015	93.817	1U3REP150522-01	342,966	-	277,867
			<u>342,966</u>	<u>-</u>	<u>277,867</u>
<b>Total Office of the Secretary</b>			<u>4,185,692</u>	<u>-</u>	<u>2,179,014</u>
<b>E. Health Resources and Services Administration</b>					
<b>Maternal, Infant and Early Childhood Home Visiting Grant Program</b> (passed through Illinois Department of Human Services)					
Healthy Families Illinois 2018/2019	93.870	FCSXS00674	132,486	-	89,910
			<u>132,486</u>	<u>-</u>	<u>89,910</u>
<b>HIV Emergency Relief Project Grants</b>					
Ryan White HIV Care Act - Part A Emergency Relief 2018	93.914	2H89HA00008-28	5,241,228	-	5,137,861
Ryan White HIV Care Act - Part A Emergency Relief 2019	93.914	2H89HA00008-29	20,496,910	-	13,170,424
			<u>25,738,138</u>	<u>-</u>	<u>18,308,285</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, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
<b>Maternal and Child Health Services Block Grant to the States (passed through Illinois Department of Public Health)</b>					
Dental Sealant 2018	93.994	6B04MC29341	\$ 96,217	\$ -	\$ -
Maternal and Child Health Block Grant 2015	93.994	66380013D	1,188	-	-
Maternal and Child Health Block Grant 2017	93.994	B04MC29341	2,481,938	-	-
Maternal and Child Health Block Grant 2019	93.994	06380013H	1,479,332	-	-
			<u>4,058,675</u>	-	-
<b>Total Health Resources and Services Administration</b>			<u>29,929,299</u>	-	<u>18,398,195</u>
<b>F. Substance Abuse and Mental Health Services Administration</b>					
<b>Substance Abuse and Mental Health Services Projects of Regional and National Significance</b>					
First Responders Comprehensive Addiction and Recovery 2018	93.243	1H79SP080314	35,064	-	-
Chicago Southside Early Diversion 2018 - FED	93.243	1H79SM080512	10,400	-	-
Resiliency in the Communities After Stress and Trauma ReCAST 2017	93.243	79SM063522-02	4,422	-	-
Resiliency in the Communities After Stress and Trauma ReCAST 2018	93.243	79SM063522-03	997,375	-	400,129
Resiliency in the Communities After Stress and Trauma ReCAST 2019	93.243	79SM063522-04	140,067	-	5,650
			<u>1,187,328</u>	-	<u>405,779</u>
<b>Block Grants for Prevention and Treatment of Substance Abuse (passed through Illinois Department of Human Services)</b>					
Substance Abuse and AIDS Prevention Program 2018/2019	93.959	43CXZ03275	85,465	-	-
Substance Abuse and AIDS Prevention Program 2019/2020	93.959	43CYZ03560	75,283	-	-
			<u>160,748</u>	-	-
<b>Total Substance Abuse and Mental Health Services Administration</b>			<u>1,348,076</u>	-	<u>405,779</u>
<b>G. National Institutes of Health</b>					
<b>National Center for Advancing Translational Sciences (passed through Northwestern University)</b>					
C3 Clinical and Translational Research 2019 (passed through the University of Chicago)	93.350	5UL1TR001422-05	26,612	-	-
C3 Clinical and Translational Research 2019	93.350	1UL1TR002389-03	26,089	-	-
			<u>52,701</u>	-	-
<b>Total National Institutes of Health</b>			<u>52,701</u>	-	-
<b>Total Department of Health and Human Services</b>			<u>277,545,928</u>	-	<u>161,676,073</u>
<b>XIV. Corporation for National and Community Service</b>					
<b>Corporation for National and Community Service Foster Grandparent/Senior Companion Cluster</b>					
<b>Foster Grandparent Program</b>					
Foster Grandparent Program 2018/2019	94.011	18SFNIL005	308,833	-	-
Foster Grandparent Program 2019/2020	94.011	18SFNIL005	254,588	-	-
			<u>563,421</u>	-	-
<b>Senior Companion Program</b>					
Senior Companion Program 2018/2019	94.016	18SCNIL001	112,761	-	-
Senior Companion Program 2019/2020	94.016	18SCNIL001	159,420	-	-
			<u>272,181</u>	-	-
<b>Total Foster Grandparent/Senior Companion Cluster</b>			<u>835,602</u>	-	-
<b>Total Corporation for National and Community Service</b>			<u>835,602</u>	-	-
<b>XV. Social Security Administration</b>					
<b>Social Security - Work Incentives Planning and Assistance Program</b>					
Work Incentives Planning and Assistance Program 2018/2019	96.008	5WIP150504300400	106,754	-	-
Work Incentives Planning and Assistance Program 2019/2020	96.008	5WIP150504300500	108,483	-	-
			<u>215,237</u>	-	-
<b>Total Social Security Administration</b>			<u>215,237</u>	-	-
<b>XVI. Department of Homeland Security</b>					
<b>A. Federal Emergency Management Agency</b>					
<b>Hazard Mitigation Grant</b>					
Hazard Mitigation	97.039	FEMA-DR-1935-IL	159,910	-	-
			<u>159,910</u>	-	-
<b>Port Security Grant Program</b>					
Port Security Grant Program 2017	97.056	EMW-2017-PU-00427-S01	972,514	-	-
Port Security Grant Program 2018/CFD	97.056	EMW-2018-PU-00207-S01	41,722	13,908	-
			<u>1,014,236</u>	<u>13,908</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, 2019

Agency / Program / Grant Title or Cluster Title	Federal CFDA Number	Federal Grant/ State Pass-Through Number	2019 Federal Expenditures	2019 Non-Federal Expenditures	2019 Sub recipient Expenditures
<b>Homeland Security Grant Program</b>					
(passed through Illinois Emergency Management Agency)					
Urban Areas Security Initiative Grant 2016	97.067	16UASICHGO	\$ 10,964,701	\$ -	-
Urban Areas Security Initiative Grant 2017	97.067	17UASICHGO	13,119,610	-	-
Urban Areas Security Initiative Grant 2018	97.067	18UASICHGO	10,349,315	-	-
			<u>34,433,626</u>	-	-
<b>Rail and Transit Security Grant Program</b>					
(passed through Chicago Transit Authority)					
Transit Security Grant Program 2016	97.075	EMW-2016-RA-00027-S01	125,321	-	-
Transit Security Grant Program 2017	97.075	EMW-2017-RA-00010-S01	504,693	-	-
Transit Security Grant Program 2018	97.075	EMW-2018-RA-00019-S01	4,823,034	-	-
			<u>5,453,048</u>	-	-
<b>Total Federal Emergency Management Agency</b>			<u>41,060,820</u>	<u>13,908</u>	<u>-</u>
<b>B. Domestic Nuclear Detection Office</b>					
Securing the Cities Program					
Securing the Cities Program	97.106	2016-DN-106-000001	1,644,553	-	-
Securing the Cities Program Year 2	97.106	16DNSTC00001-02-00	3,233,070	-	-
			<u>4,877,623</u>	-	-
<b>Total Domestic Nuclear Detection Office</b>			<u>4,877,623</u>	<u>-</u>	<u>-</u>
<b>Total Department of Homeland Security</b>			<u>45,938,443</u>	<u>13,908</u>	<u>-</u>
<b>XVII. Research and Development Cluster</b>					
Department of Justice					
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	189,170	-	-
			<u>189,170</u>	-	-
<b>Total National Institute of Justice</b>			<u>189,170</u>	<u>-</u>	<u>-</u>
<b>Total Research and Development Cluster</b>			<u>189,170</u>	<u>-</u>	<u>-</u>
<b>TOTALS</b>			<u>\$ 630,608,942</u>	<u>\$ 12,526,456</u>	<u>\$ 209,613,283</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, 2019

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#### NOTE 1 – REPORTING ENTITY

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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	\$ 8,295,269
U.S. Department of Housing and Urban Development	115,395,327
U.S. Department of The Interior	13,125
U.S. Department of Justice	5,693,111
Research and Development Cluster	189,170
U.S. Department of Labor	430,876
U.S. Department of Transportation	153,187,477
U.S. Department of Treasury	380,901
U.S. Federal Mediation and Conciliation Service	22,773
U.S. National Endowment for the Arts	229,285
U.S. Institute of Museum and Library Services	26,201
U.S. Environmental Protection Agency	22,221,320
U.S. Department of Education	(11,103)
U.S. Department of Health and Human Services	277,545,928
U.S. Corporation for National and Community Service	835,602
U.S. Social Security Administration	215,237
U.S. Department of Homeland Security	<u>45,938,443</u>
 Total Expenditures of Federal Awards	 <u>\$ 630,608,942</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.

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#### NOTE 2 – BASIS OF PRESENTATION

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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, 2019. 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, 2019

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#### NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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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 2019 grant programs are based primarily on 2018 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 2019 has been prepared on a Direct Cost Base that does conform to the direct cost bases in the Uniform Guidance. The City's 2019 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 2019.

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 2019 have been prepared on a Salaries and Wages plus all Fringe Benefits (S&W+FB) Direct Cost Base that does conform to the OMB Uniform Guidance.

The 2019 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 1/01/2019 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.

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.

## CITY OF CHICAGO

### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2019

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#### **NOTE 4 – SUBSEQUENT EVENTS**

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On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus (COVID-19) as a pandemic in the face of the global spread of the virus. The COVID-19 pandemic has dramatically altered the behavior of business and people in a manner that is having negative effects on global and local economies.

The City of Chicago provides essential services to residents, businesses and visitors and continues to operate its normal course of business throughout this pandemic.

The City anticipates receiving over \$1 billion in Federal Assistance in response to the impact of COVID-19. These funds will be used to cover expenses during the public health emergency, including COVID-19 response and recovery, mitigation and prevention, providing food, healthcare and mental health support, housing and shelters, ongoing communication and outreach, rental assistance, supporting small businesses, funding for first responders and funding to support airport operations. In addition, the City is eligible for reimbursement of costs under the Federal Emergency Management Agency (FEMA) Public Assistance Grant.

Included in the \$1 billion, the Federal Aviation Administration (FAA) allocated grant assistance to the airports under the CARES Act. Approximately \$294.4 million was allocated to O'Hare and \$82.3 million was allocated to Midway. The City will draw on these funds on a reimbursement basis for any purpose for which airport revenues may be lawfully used in accordance with FAA rules and regulations.

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, 2019. 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, 2019.

### **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 a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as finding 2019-001, that we consider to be a significant deficiency.

### **City of Chicago's Response to Finding**

The City of Chicago's response to the internal control over compliance finding 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 31, 2020

**CITY OF CHICAGO**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2019

**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 Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
20.205	Highway Planning and Construction Cluster – Highway Planning and Construction
66.458	Clean Water State Revolving Fund Cluster – Capitalization Grants for Clean Water State Revolving Funds
93.069	Public Health Emergency Preparedness
93.600	Head Start
93.940	HIV Prevention Activities – Health Department Based
97.067	Homeland Security Grant Program
97.075	Rail and Transit Security Grant Program

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

**CITY OF CHICAGO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2019

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

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None reported by other auditors.

# CITY OF CHICAGO

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended December 31, 2019

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### SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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#### ***FINDING 2019-001***

<b>CFDA Nos.</b>	93.069 Public Health Emergency Preparedness 93.940 HIV Prevention Activities – Health Department Based
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-through Agency</b>	Not applicable
<b>Award Numbers / Years</b>	NU90TP921901, NU90TP922033, NU62PS924560 / 2019, 2020
<b>City Department</b>	Department of Public Health

**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 these federal programs, the department supervisors approve time of employees. There were three instances out of forty payroll transactions sampled for CFDA No. 93.940 and one instance out of forty payroll transactions sampled for CFDA No. 93.069 where an employee was charged to an award but the time was not properly approved by a supervisor. The samples were not statistically valid.

**Effect:** The department could charge invalid time to relevant awards if proper approvals do not take place.

**Questioned Costs:** None noted

**Cause:** Though in 95% of the instances tested the department's control for approving employee was applied, in 5%, or four instances, controls were not applied as designed due to transition in the supervisory role.

**Recommendation:** We recommend the department implement procedures to ensure the controls in place are properly completed prior to finalization of payroll.

**Views of Responsible Officials:** See Corrective Action Plan.

**CITY OF CHICAGO, ILLINOIS  
CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2019**



CITY OF CHICAGO



DEPARTMENT OF FINANCE

**CORRECTIVE ACTION PLAN**  
Year Ended December 31, 2019

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**FINDING 2019-001**

Corrective Action:

Quarterly, beginning with the 3<sup>rd</sup> quarter of CY2020, the Chicago Department of Public Health (CDPH) Finance Deputy Commissioner, or designee, will send the Supervisor Approval Rating reports to CDPH Personnel Activity Reporting (PAR) Liaisons, Deputy Commissioners and Commissioner. The report will detail approval ratings by supervisors that are less than 100%. Deputy Commissioners and the Commissioner, as applicable, will work directly with the identified supervisor and PAR Liaisons to have time approved within 5 business days. If time is not approved, and assuming no extenuating circumstances agreed upon by the CDPH Finance Deputy Commissioner, the supervisor will receive verbal counseling. If time is not approved then within 2 business days after receiving verbal counseling, the supervisor will receive next level of discipline.

Further, CDPH will work with OBM to schedule training on the PAR system.

Anticipated Completion Date: September 30, 2020

Person Responsible for Corrective Action: Tonya Tucker, Deputy Commissioner

**CITY OF CHICAGO, ILLINOIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2019**



CITY OF CHICAGO



DEPARTMENT OF FINANCE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended December 31, 2019

**FINDING 2018-001**

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

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. The sample was not statistically valid.

**2019 STATUS**

The Department of Housing (DOH) completed the review of the HOME funded property portfolio and identified 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 conducted HQS inspections of these properties. Inspections included individual units, common areas, and building systems. Follow up took place and is documented accordingly. This work was completed in the 2019 calendar year.

**FINDING 2018-002**

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

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.

## CITY OF CHICAGO

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2019

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#### **FINDING 2018-002 (cont.)**

##### **2019 STATUS**

OBM coordinated with the Data and Analytics Unit and the Department of Finance to set up automated daily workflow mailers from the City's Financial Management and Purchasing System (FMPS) that outline the City's general ledger payroll posting status for the past 60 days. This automated alert ensures that OBM does not begin the Personnel Activity Reporting Reconciliation (PARR) process using unfinalized payroll costing data. The Deputy Budget Director from the Grants Management Unit in OBM is responsible for implementation and this was completed in the 1<sup>st</sup> quarter of 2019.

#### **FINDING 2018-003**

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

CPD does not maintain an inventory listing of certain equipment obtained using funding from the Equitable Sharing Program. CPD was not able to adequately demonstrate that proper equipment records were being maintained and properly tracked for the Equitable Sharing Program.

##### **2019 STATUS**

The Chicago Police Department (CPD) through its General Support Unit together with the Chicago Department of Fleet & Facilities Management (2FM) maintained the inventory for all fleet items, such as police vehicles, by funding source and a unique identifier (asset tag). CPD was in the process of improving the inventory system to include non-fleet items or to purchase a new inventory system with the ability to track equipment by funding source. Effective for the FY2020 Budget, the Mayor announced the creation of the new Office of Public Safety Administration (PSA) Department. This will consist of CPD, Chicago Fire Department (CFD) and the Office of Emergency Management and Communications (OEMC). CPD continues to work with the City of Chicago Department of Assets, Information and Services (AIS) to come up with a single inventory system citywide.

# CITY OF CHICAGO

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS Year Ended December 31, 2019

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### FINDING 2018-004

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

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.

### 2019 STATUS

CPD has implemented the Standard Operating Procedures for the preparation and submission of the Equitable Sharing Agreement and Certification through February 2021, and thereafter each year. The steps will be supervised by the Bureau of Organizational Development and has been distributed to the responsible staff. Effective for the FY2020 Budget, the Mayor announced the creation of the new Office of Public Safety Administration (PSA) Department. This will consist of CPD, Chicago Fire Department (CFD) and the Office of Emergency Management and Communications (OEMC). Given the creation of the PSA, assignments as well as the supervision regarding the preparation of the annual Equitable Sharing Agreement and Certification may change. However, as PSA moves forward the transition, the completion and preparation of the ESAC as well as oversight of other Department of Justice programs will be addressed to ensure compliance with all requirements. The FY2019 ESAC report was submitted timely on February 28, 2020.