

Center for Housing and Health

Financial Statements and Supplementary Information

Years Ended June 30, 2018 and 2017





Independent Auditor's Report

Board of Directors
Center for Housing and Health
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Housing and Health (a not-for-profit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements 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 statements 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 statements.

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 statements referred to above present fairly, in all material respects, the financial position of Center for Housing and Health as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.



Prior Period Financial Statements

The financial statements of Center for Housing and Health, as of June 30, 2017, were audited by Kessler, Orlean, Silver & Company, P.C. which combined its practices with Wipfli as of January 1, 2018 and whose report dated November 29, 2017, expressed an unmodified opinion on those statements.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of public grant activity is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2019, on our consideration of Center for Housing and Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Center for Housing and Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Housing and Health's internal control over financial reporting and compliance.

Related Party Relationship

Center for Housing and Health is related through governance, operations, and staff utilization with AIDS Foundation of Chicago ("AFC"). Center for Housing and Health was formed by AFC and is a supporting organization of AFC. These statements only include the accounts of Center for Housing and Health.

A handwritten signature in black ink that reads "Wipfli LLP".

Wipfli LLP

March 8, 2019
Green Bay, Wisconsin

Center for Housing and Health

Statements of Financial Position

June 30, 2018 and 2017

Assets	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Current assets:						
Cash and cash equivalents	\$ 617,092	\$ 97,954	\$ 715,046	\$ 421,008	\$ 36,532	\$ 457,540
Grants receivable	590,807	25,000	615,807	728,542	25,000	753,542
Prepaid expenses	8,558	-	8,558	3,388	-	3,388
Total assets	\$ 1,216,457	\$ 122,954	\$ 1,339,411	\$ 1,152,938	\$ 61,532	\$ 1,214,470
Liabilities and Net Assets						
Current liabilities:						
Accounts payable	\$ 16,106	\$ -	\$ 16,106	\$ 59,834	\$ -	\$ 59,834
Due to related party	184,917	-	184,917	222,120	-	222,120
Deferred rent	-	-	-	16,440	-	16,440
Unearned government grants	17,674	-	17,674	14,006	-	14,006
Total liabilities	218,697	-	218,697	312,400	-	312,400
Net assets	997,760	122,954	1,120,714	840,538	61,532	902,070
Total liabilities and net assets	\$ 1,216,457	\$ 122,954	\$ 1,339,411	\$ 1,152,938	\$ 61,532	\$ 1,214,470

See accompanying notes to financial statements

Center for Housing and Health
Statements of Activities
For the years Ended June 30, 2018 and 2017

<i>Years Ended June 30,</i>	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support and Revenue:						
Public grants earned	\$ 5,060,450	\$ -	\$ 5,060,450	\$ 4,831,741	\$ -	\$ 4,831,741
Corporate and foundation grants	66,046	122,954	189,000	524,745	61,532	586,277
Rent income - client match	152,255	-	152,255	153,494	-	153,494
Other revenue	82,640	-	82,640	20,737	-	20,737
Assets released from restrictions	61,532	(61,532)	-	192,471	(192,471)	-
Total support and revenue and assets released from restrictions	5,422,923	61,422	5,484,345	5,723,188	(130,939)	5,592,249
Operating Expenses:						
Program services	4,147,564	-	4,147,564	4,033,935	-	4,033,935
Management and general	217,640	-	217,640	192,952	-	192,952
Fundraising	-	-	-	15,362	-	15,362
Total operating expenses	4,365,204	-	4,365,204	4,242,249	-	4,242,249
Excess of revenue over expenses before subcontractor costs	1,057,719	61,422	1,119,141	1,480,939	(130,939)	1,350,000
Subcontractor program costs	900,497	-	900,497	918,720	-	918,720
Increase (decrease) in net assets	157,222	61,422	218,644	562,219	(130,939)	431,280
Net assets at beginning of year	840,538	61,532	902,070	278,319	192,471	470,790
Net assets at end of year	\$ 997,760	\$ 122,954	\$ 1,120,714	\$ 840,538	\$ 61,532	\$ 902,070

See accompanying notes to financial statements

Center for Housing and Health
Statements of Functional Expenses
For the years Ended June 30, 2018 and 2017

For the years ended June 30,	2018				2017			
	Program Services	Management and General	Fund Raising	Total Expenses	Program Services	Management and General	Fund Raising	Total Expenses
Salaries and related	\$ 957,245	\$ 3,639	\$ -	\$ 960,884	\$ 859,696	\$ 40,468	\$ -	\$ 900,164
Professional and technical services	42,332	186,946	-	229,278	121,952	138,257	15,362	275,571
Occupancy	69,859	1,128	-	70,987	53,762	4,501	-	58,263
Equipment lease and maintenance	1,781	10	-	1,791	2,170	105	-	2,275
Utilities and telephone	8,055	1,317	-	9,372	5,586	291	-	5,877
Direct client support	2,924,251	14,493	-	2,938,744	2,841,527	-	-	2,841,527
Tenant rent write-off	63,435	-	-	63,435	52,595	-	-	52,595
Liability insurance	4,517	47	-	4,564	4,401	214	-	4,615
Equipment use	6,697	71	-	6,768	6,498	1,202	-	7,700
Bank fees and other	2,030	2,382	-	4,412	-	2,380	-	2,380
Meetings and travel	26,020	414	-	26,434	40,031	1,748	-	41,779
Postage and messenger services	2,454	1,375	-	3,829	1,104	1,645	-	2,749
Membership Dues								
Membership dues and subscriptions	1,356	4,608	-	5,964	541	-	-	541
Printing	229	-	-	229	-	-	-	-
Supplies	37,303	1,210	-	38,513	44,072	2,141	-	46,213
Total	\$4,147,564	\$ 217,640	\$ -	\$4,365,204	\$ 4,033,935	\$ 192,952	\$ 15,362	\$4,242,249

See accompanying notes to financial statements.

Center for Housing and Health
Statements of Cash Flows
For the years Ended June 30, 2018 and 2017

	2018	2017
Cash flows from operating activities:		
Increase in net assets	\$ 218,644	\$ 431,280
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Contribution through loan reduction	-	(250,000)
(Increase) decrease in:		
Grant receivable	137,735	158,345
Prepaid expenses	(5,170)	98
Increase (decrease) in:		
Accounts payable	(43,728)	49,433
Related party payable	(37,203)	(72,858)
Deferred rent	(16,440)	(3,516)
Unearned government grants	3,668	67,630
Net cash provided by operating activities	257,506	380,412
Cash flow from investing activities		
Repayment of loan payable	-	(250,000)
Net increase in cash	257,506	130,412
Cash and cash equivalents, beginning of year	457,540	327,128
Cash and cash equivalents, end of year	\$ 715,046	\$ 457,540

See accompanying notes to financial statements

Center for Housing and Health

Notes to financial statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Center for Housing and Health ("the Organization") is an Illinois not-for-profit corporation and is exempt from federal income taxes as a public charity under Section 501(c)(3) of the Internal Revenue Code. The Organization began operations in December 2011, and is organized to promote the coordination research, evaluation, and policy development of housing and health programs that serve vulnerable populations in the Chicago metropolitan area. The Organization is a supporting organization of AIDS Foundation of Chicago.

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States ("GAAP")

Basis of Presentation

The Organization is required to report information regarding its net assets and revenue, expenses, gains, and losses based on the existence or absence of donor-imposed restrictions. Accordingly, the Organization's net assets are classified and reported as follows:

- *Unrestricted Net Assets* - Net assets that are neither temporarily nor permanently restricted by donor-imposed stipulations. Board designations, which are voluntary board-approved segregations of net assets for specific purposes, projects, or investments, are also a part of unrestricted net assets.
- *Temporarily Restricted Net Assets* - Net assets that result from contributions whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.
- *Permanently Restricted Net Assets* - Net assets resulting from contributions whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled and removed by actions of the Organization.

The Organization has no permanently restricted net assets.

Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Fair Value Disclosures

The fair value of financial instruments including cash, grants receivables, prepaid expenses, and accounts payable approximates the carrying values, principally because of the short maturity of those items.

Center for Housing and Health

Notes to financial statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Organization considers all highly liquid investments purchased with an original maturity of three months or less to be cash and cash equivalents.

Temporarily Restricted Cash

The Organization has elected to treat cash as restricted to the extent that there are unexpended funds from temporarily restricted grants.

Accounts Receivable

Accounts receivable consist primarily of miscellaneous fees and trade receivables. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history. The Organization considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded.

Contributions and Grants

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Grants and other contributions are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions that are restricted by donors are reported as increases in unrestricted net assets if the restrictions are met in the reporting period in which the contributions are made. Unconditional promises to give are recorded as receivables and revenue when notification is received. The Organization distinguishes between contributions received for each net asset category in accordance with donor-imposed restrictions.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Taxes

The Organization has been classified by the Internal Revenue Service as an organization exempt from income taxes (not a private foundation) under Internal Revenue Code Section 501(c)(3) and, accordingly, no provision for such taxes is made in the statements. The Organization continues to operate in compliance with its tax-exempt purpose.

Management believes the Organization does not have any material uncertain tax positions requiring recognition or measurement in accordance with accounting standards.

Center for Housing and Health

Notes to financial statements

Note 1: Summary of Significant Accounting Policies (Continued)

Recently Issued Accounting Standards

On August 18, 2016, the FASB issued ASU 2016-14 ("Topic 958"): Presentation of Financial Statements of Not-For-Profit Entities ("Update"). The Update reduces the number of net asset classes from three to two, those with donor restrictions and those without, requires all nonprofit organizations to report expenses by nature and function and improves information presented in financial statements and notes that is useful in assessing a not-for-profit's liquidity, financial performance, and cash flows. The amendments in this Update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017 and for interim periods within fiscal years beginning at December 15, 2018. Early application of the amendments in this Update is permitted. The Organization is currently in the process of determining the impact of the new standard, and has not elected to early adopt the amendments.

In May 2014, the FASB issued Accounting Standards Update ("ASU") No. 2014-09, Revenue from Contracts with Customers ("Topic 606"). This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB ASC Topic 605, Revenue Recognition, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic entities for annual periods beginning after December 15, 2018. The Organization is currently evaluating the impact of the provisions of ASC 606.

Reclassification

Certain reclassifications have been made to the 2017 financial statements presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

Subsequent Events

Management has evaluated subsequent events through March 8, 2019, the date the financial statements were available to be issued.

Note 2: Concentration of Credit Risk

From time to time, the Organization maintains cash balances at one financial institution in excess of the Federal Deposit Insurance Corporation (FDIC) limits of \$250,000. The uninsured balances total \$465,046 and \$207,540 at June 30, 2018 and 2017, respectively. Management assesses the creditworthiness of the financial institution and does not feel the risk of loss is significant.

Note 3: Concentration of Contributions

For the year ending June 30, 2018 approximately 78% of the Organization's revenue was earned under various contracts from two funding sources. For the year ending June 30, 2018, the Organization recognized revenue of \$4,269,112 from these funding sources. As of June 30, 2018, these two funding sources owed the Organization \$405,755.

Center for Housing and Health

Notes to financial statements

Note 3: Concentration of Contributions (Continued)

For the year ending June 30, 2017 approximately 71% of the Organization's revenue was earned under various contracts from two funding sources. For the year ending June 30, 2017, the Organization recognized revenue of \$3,955,913 from these funding sources. As of June 30, 2017, these two funding sources owed the Organization \$298,546.

Note 4: Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 were comprised of the balances of an unused portion of a restricted grant agreement from Polk Brothers of \$27,407, Michael Reese Health Trust of \$54,794 and a time restricted grant from the Chicago Community Trust of \$40,753 to be used for general operations.

Temporarily restricted net assets at June 30, 2017 were comprised of the balances of an unused portion of a restricted grant agreement from Polk Brothers of \$36,532 and a time restricted grant from Chicago Community Trust of \$25,000 to be used for general operations.

Note 5: Contractual Agreements

The Organization's personnel, office space, and financial activities are primarily supported by the AIDS Foundation of Chicago (AFC) through a managed services arrangement. AFC provides personnel and office space and allocates appropriate expenses to the Organization. Grant procurement is also done by AFC. As such, the Organization does not have fundraising expenses. At June 30, 2018 and 2017, amounts owed to AFC were \$184,917 and \$212,120 respectively.

Note 6: Contract for Services

The Organization entered into a contract to receive a maximum of \$250,000 to coordinate the efforts of the Better Health Through Housing Program to assure that the program will transition patients identified as being homeless into permanent supportive housing. They will also provide services including case management, consisting of advocacy, counseling, and outreach along with helping participants in navigating the health care system and assistance following the terms of their lease in order to maintain permanent housing. The Organization will receive compensation at the rate of \$1,000 per participant per month. The contract expires August 4, 2018, and the total amount committed but not yet earned under this contract is \$193,785.

Note 7: Related Party Transactions

AFC formed the Center for Housing and Health as a supporting organization. The Organization was organized to promote the coordination, research, evaluation, and policy development of housing and health programs that serve vulnerable populations in the Chicago metropolitan area. The Organization and AFC have common board membership. AFC provides CHH with the use of personnel and allocates certain operating expenses. Additionally, AFC contributes unrestricted funds to the Organization as well as pass through federal grants.

Center for Housing and Health

Notes to financial statements

Note 7: Related Party Transactions (Continued)

The following is a summary of activity included in the financial statements:

Included in statements of financial position

<i>Years Ended June 30, 2018 and 2017</i>	2018	2017
Due to Related Party	\$ 184,917	\$ 222,120

Included in statements of activities

<i>Years Ended June 30, 2018 and 2017</i>	2018	2017
Public Grants Earned	\$ 890,915	\$ 938,800
Corporate and Foundation Grants	-	250,000

Supplementary Information

Center for Housing and Health

Schedule of Public Grant Activity For the Year Ended June 30, 2018

	DFSS Outreach - Homeless Service	DFSS - Permanent Supportive Housing	CSH/DFSS System Coordination	DFSS - Permanent Supportive
Funding Agency	Chicago Department of Family and Support Services	Chicago Department of Family and Support Services	Chicago Department of Family and Support Services	Chicago Department of Family and Support Services
Grant Period(s)	1/1/18 to 12/31/18	1/1/18 to 12/31/18	1/1/18 to 12/31/18	1/1/17 - 12/31/17
Total Grant Award(s)	<u>\$ 80,000</u>	<u>\$ 250,000</u>	<u>90,245</u>	<u>\$ -</u>
Grant Awards:				
Grants Receivable 6/30/17	\$ 59,356	\$ 195,880	\$ -	\$ 236,852
New Grant Awards	80,000	250,000	90,245	-
Grant collected or adjusted	(85,885)	(253,064)	-	(236,852)
Uncollected Grant Awards 6/30/18	<u>\$ 53,471</u>	<u>\$ 192,816</u>	<u>\$ 90,245</u>	<u>\$ -</u>
Unearned Grant Commitments:				
Unearned Grant 6/30/17	\$ 46,468	\$ 163,696	\$ -	\$ 200,793
New Grant Awards	80,000	250,000	90,245	-
Grants Expended and Earned:				
Expenditures	(84,080)	(252,896)	(48,306)	(193,979)
Adjustment	(1,834)	-	-	(6,814)
Remaining Grant Commitments 6/30/18	<u>\$ 40,554</u>	<u>\$ 160,800</u>	<u>\$ 41,939</u>	<u>\$ -</u>

See Independent Auditor's Report

Center for Housing and Health

Schedule of Public Grant Activity (Continued) For the Year Ended June 30, 2018

	<u>Supportive Housing Program</u>	<u>Soar Grant</u>	<u>Housing for Health</u> U.S. Dept of Housing & Urban Dev.	<u>HOPWA RCN SPNS</u> AIDS Foundation of Chicago
Funding Agency	Illinois Department of Human Services	Illinois Department of Human Services	U.S. Dept of Housing & Urban Dev.	AIDS Foundation of Chicago
Grant Period(s)	7/1/17 to 6/30/18	7/1/17 to 6/30/18	3/1/18 to 2/28/19	2/1/18 to 1/31/19
Total Grant Award(s)	<u>\$ 233,128</u>	<u>\$ 55,500</u>	<u>\$ 2,398,551</u>	<u>\$ 261,756</u>
Grant Awards:				
Grants Receivable 6/30/17	\$ 10,491	\$ 64,422	\$ 1,678,731	\$ 135,061
New Grant Awards	233,128	55,500	2,398,551	261,756
Grant collected or adjusted	(243,619)	(119,922)	(2,395,486)	(267,186)
Uncollected Grant Awards 6/30/18	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,681,796</u>	<u>\$ 129,631</u>
Unearned Grant Commitments				
Unearned Grant 6/30/17	\$ 24,496	\$ 2,512	\$ 1,489,766	\$ 135,061
New Grant Awards	233,128	55,500	2,398,551	261,756
Grants Expended and Earned:				
Expenditures	(215,454)	(55,426)	(2,416,437)	(309,168)
Adjustment	(24,496)	(2,586)	(3,887)	15,557
Remaining Grant Commitments 6/30/18	<u>\$ 17,674</u>	<u>\$ -</u>	<u>\$ 1,467,993</u>	<u>\$ 103,206</u>

See Independent Auditor's Report

Center for Housing and Health

Schedule of Public Grant Activity (Continued) For the Year Ended June 30, 2018

	<u>HUD HOPWA CHHP</u>	<u>HUD RHHP</u>	<u>EF CDFSS</u>	<u>DFSS - Permanent Supportive</u>
Funding Agency	AIDS Foundation of Chicago	AIDS Foundation of Chicago	All Chicago	Chicago Department of Family and Support Services
Grant Period(s)	2/1/18 to 1/31/19	8/1/17 to 7/31/18	1/1/18 to 12/31/18	1/1/18 to 12/31/18
Total Grant Award(s)	<u>\$ 266,785</u>	<u>\$ 324,210</u>	<u>\$ 86,025</u>	<u>\$ 370,000</u>
Grant Awards:				
Grants Receivable 6/30/17	\$ 124,818	\$ -	\$ 155,177	\$ -
New Grant Awards	266,785	324,210	86,025	370,000
Grant collected or adjusted	(233,801)	(283,447)	(158,297)	(112,505)
Uncollected Grant Awards 6/30/18	<u>\$ 157,802</u>	<u>\$ 40,763</u>	<u>\$ 82,905</u>	<u>\$ 257,495</u>
Unearned Grant Revenue:				
Unearned Grant 6/30/17	\$ 124,818	\$ -	\$ 102,034	\$ -
New Grant Awards	266,785	324,210	86,025	370,000
Grants Expended and Earned:				
Expenditures	(276,644)	(305,103)	(127,323)	(142,732)
Adjustment	22,441	-	(3,729)	-
Remaining Grant Commitments 6/30/18	<u>\$ 137,400</u>	<u>\$ 19,107</u>	<u>\$ 57,007</u>	<u>\$ 227,268</u>

See Independent Auditor's Report

Center for Housing and Health

Schedule of Public Grant Activity (Continued)

For the Year Ended June 30, 2018

	<u>DFSS - Permanent Supportive Housing</u>	<u>DFSS - Permanent Supportive Housing</u>	<u>DFSS - Permanent Supportive Housing</u>	<u>HUD Continuum of Care</u>
Funding Agency	Chicago Department of Family and Support Services	Chicago Department of Family and Support Services	Chicago Department of Family and Support Services	CSH
Grant Period(s)	5/1/17 to 12/31/17	1/1/17 to 12/31/17	1/1/17 to 12/31/17	7/1/17 to 6/30/18
Total Grant Award(s)	<u>\$ 70,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 327,089</u>
Grants Receivable:				
Grants Receivable 6/30/17	\$ -	\$ -	\$ 112,361	\$ 57,160
New Grant Awards	70,000	100,000	-	327,089
Grant collected or adjusted	(70,000)	(100,000)	(112,361)	(300,401)
Uncollected Grant Awards 6/30/18	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,848</u>
Unearned Grant Revenue:				
Unearned Grant 6/30/17	\$ -	\$ -	\$ 83,911	\$ -
New Grant Awards	70,000	100,000	-	327,089
Grants Expended and Earned:				
Expenditures	(66,164)	(99,550)	(83,635)	(327,089)
Adjustment	(3,836)	(450)	(276)	
Remaining Grant Commitments 6/30/18	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Center for Housing and Health

Schedule of Public Grant Activity (Continued)

For the Year Ended June 30, 2018

	NIH NIDA MCW HUD	Total
Funding Agency	Medical College of Wisconsin	
Grant Period(s)	12/1/17 to 11/30/18	
Total Grant Award(s)	\$ 66,250	\$ 4,979,539
Grant Awards		
Grants Receivable 6/30/17	\$ 55,000	\$ 2,885,309
New Grant Awards	66,250	4,979,539
Grant collected or adjusted	(63,685)	(5,036,511)
Uncollected Grant Awards 6/30/18	\$ 57,565	\$ 2,828,337
Unearned Grant Revenue:		
Unearned Grant 6/30/17	\$ 26,707	\$ 2,400,262
New Grant Awards	66,250	4,979,539
Grants Expended and Earned:		
Expenditures	(66,831)	(5,070,817)
Adjustment	4,571	(5,339)
Remaining Grant Commitments 6/30/18	\$ 30,697	\$ 2,303,645

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