

Center for Housing and Health

Financial Statements and Supplementary Information

Years Ended June 30, 2019 and 2018





Independent Auditor's Report

To the 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 nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018 , and the related statements of activities and changes in net assets, functional expenses and cash flows for the years 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 audits. We conducted our audits 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 audit 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.



Emphasis of Matter

As discussed in Note 1 to the financial statements, Center for Housing and Health adopted the amendments in Accounting Standards Update (ASU) No. 2016-14, Not-for-profit Entities - Presentation of Financial Statements of Not-for-Profit Entities, as of and for the year ended June 30, 2019. The amendments have been applied on a retrospective basis. Our opinion is not modified with respect to this matter.

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. See note 8 for details of related transactions. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The 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. The 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 January 24, 2020, 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.

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

Lincolnshire, Illinois
January 24, 2020

Center for Housing and Health

Statements of Financial Position

June 30,	2019			2018		
	Assets					
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Current assets:						
Cash	\$ 292,794	\$ 86,748	\$ 379,542	\$ 617,092	\$ 97,954	\$ 715,046
Grants receivable	1,200,356	-	1,200,356	590,807	25,000	615,807
Prepaid expenses	22,429	-	22,429	8,558	-	8,558
Total assets	\$ 1,515,579	\$ 86,748	\$ 1,602,327	\$ 1,216,457	\$ 122,954	\$ 1,339,411
Liabilities and Net Assets						
Current liabilities:						
Accounts payable	\$ 3,205	\$ -	\$ 3,205	\$ 16,106	\$ -	\$ 16,106
Due to related party	309,203	-	309,203	184,917	-	184,917
Unearned government grants	29,191	-	29,191	17,674	-	17,674
Total liabilities	341,599	-	341,599	218,697	-	218,697
Net assets	1,173,980	86,748	1,260,728	997,760	122,954	1,120,714
Total liabilities and net assets	\$ 1,515,579	\$ 86,748	\$ 1,602,327	\$ 1,216,457	\$ 122,954	\$ 1,339,411

See accompanying notes to financial statements

Center for Housing and Health

Statements of Activities and Changes in Net Assets

<i>Years Ended June 30,</i>	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:						
Public grants	\$ 5,076,164	\$ -	\$ 5,076,164	\$ 5,060,450	\$ -	\$ 5,060,450
Corporate and foundation grants	142,752	86,748	229,500	66,046	122,954	189,000
Other revenue	425,568	-	425,568	82,640	-	82,640
Net assets released from restrictions	122,954	(122,954)	-	61,532	(61,532)	-
Total support and revenue	5,767,438	(36,206)	5,731,232	5,270,668	61,422	5,332,090
Operating expenses:						
Program services	5,354,411	-	5,354,411	4,895,806	-	4,895,806
Management and general	236,807	-	236,807	217,640	-	217,640
Total operating expenses	5,591,218	-	5,591,218	5,113,446	-	5,113,446
Change in net assets	176,220	(36,206)	140,014	157,222	61,422	218,644
Net assets at beginning of year	997,760	122,954	1,120,714	840,538	61,532	902,070
Net assets at end of year	\$ 1,173,980	\$ 86,748	\$ 1,260,728	\$ 997,760	\$ 122,954	\$ 1,120,714

See accompanying notes to financial statements

Center for Housing and Health

Statements of Functional Expenses

<i>Years Ended June 30,</i>	2019			2018		
	Program Services	Management and General	Total Expenses	Program Services	Management and General	Total Expenses
Salaries and related	\$ 1,047,866	\$ 21,176	\$ 1,069,042	\$ 957,245	\$ 3,639	\$ 960,884
Professional and technical services	12,712	197,749	210,461	42,332	186,946	229,278
Occupancy	73,847	3,742	77,589	69,859	1,128	70,987
Equipment lease and maintenance	2,484	84	2,568	1,781	10	1,791
Utilities and telephone	9,411	2,710	12,121	8,055	1,317	9,372
Direct client support	2,934,670	-	2,934,670	2,771,996	14,493	2,786,489
Tenant rent write-off	-	-	-	63,435	-	63,435
Liability insurance	8,535	140	8,675	4,517	47	4,564
Equipment use	5,787	194	5,981	6,697	71	6,768
Bank fees and other	209	2,446	2,655	2,030	2,382	4,412
Meetings and travel	34,578	242	34,820	26,020	414	26,434
Postage and messenger services	1,298	1,490	2,788	2,454	1,375	3,829
Membership dues and subscriptions	812	7	819	1,356	4,608	5,964
Printing	363	720	1,083	229	-	229
Supplies	132,201	6,107	138,308	37,303	1,210	38,513
Subcontractor program costs	1,089,638	-	1,089,638	900,497	-	900,497
Total	\$ 5,354,411	\$ 236,807	\$ 5,591,218	\$ 4,895,806	\$ 217,640	\$ 5,113,446

See accompanying notes to financial statements

Center for Housing and Health

Statements of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 140,014	\$ 218,644
Adjustments to reconcile change in net assets to net cash from operating activities:		
(Increase) decrease in:		
Grants receivable	(584,549)	137,735
Prepaid expenses	(13,871)	(5,170)
Increase (decrease) in:		
Accounts payable	(12,901)	(43,728)
Due to related party	124,286	(37,203)
Deferred rent	-	(16,440)
Unearned government grants	11,517	3,668
Net cash from operating activities	(335,504)	257,506
Net change in cash	(335,504)	257,506
Cash, beginning of year	715,046	457,540
Cash, end of year	\$ 379,542	\$ 715,046

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 financial position and activities according to two classes of net assets. A definition of each class follows:

- *Net Assets without donor restrictions:* Net assets available for use in general operations and not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by the board of directors.
- *Net Assets with donor restrictions:* Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

The Organization has no net assets with donor restrictions that are perpetual in nature.

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. The Organization had no cash equivalents as of June 30, 2019 and 2018.

Center for Housing and Health

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contributions and Unconditional Promises to Give

Contributions are recognized as revenue when they are received or unconditionally promised. Unconditional promises to give are recognized as assets and as revenue in the period promised. Conditional promises to give are recognized when the conditions upon which they depend are substantially met.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

- *Grant Awards That are Contributions* - Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as unearned government grants.
- *Grant Awards That are Exchange Transactions* - Exchange transactions reimburse based on a predetermined rate for services performed. Revenue is recognized in the period the service is performed.

Gifts of property and equipment are recorded as increases in net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash and other assets that must be used to acquire long-lived assets are reported as increases to net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

Grants Receivable

Grants receivable represent amounts due from funding organizations for reimbursable expenses incurred in accordance with the related agreements. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history. As of June 30, 2019 and 2018, the Organization considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. If an account becomes uncollectible, it will be written off at that time.

Functional Allocation of Expenses

The costs of providing program and supporting services have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function based on time and effort. The Organization charges direct program expenses directly to each program. The Organization uses a salary allocation based on time and effort to allocate all shared costs to program, management and general or fundraising.

Center for Housing and Health

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Rental Subsidy

The Organization participates in a rental subsidy program partially funded by the Department of Housing and Urban Development (HUD). As part of this program, the Organization began collecting rent directly from tenants as a pass-through to the landlords of the properties. The tenants are listed in the lease agreements and the Organization is complying with HUD guidelines that require the Organization to pay the landlords 100% of the tenant's portion of the rent. As such, the tenant's portion of the rent paid to the Organization and passed through to the landlord is considered an agency transaction and is not reported in revenues or expenses on the financial statements. The amount of passed through rent was \$356,648 and \$152,255 for the years ended June 30, 2019 and 2018.

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.

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 does not believe its financial statements include uncertain tax positions.

Fair Value Disclosures

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

Cash with Donor Restrictions

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

Change in Accounting Policy

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standard Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Center for Housing and Health

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Recently Issued Accounting Standards

In May 2014, the FASB issued 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.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in this update will assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal) transactions and determining whether a transaction is conditional. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2018, for transactions in which the entity serves as a resource recipient, and for interim periods within fiscal years beginning after December 15, 2019, for transactions in which the entity serves as the resource provider. Early application of the amendments in this update is permitted. The Organization is still evaluating the impact of the provisions of ASU Topic 958.

Reclassification

Certain amounts as previously reported in the June 30, 2018 financial statements have been reclassified to conform to the June 30, 2019 presentation. Such reclassifications have no effect on reported amounts of net assets or change in net assets and include the expense classifications on the statement of functional expenses.

Subsequent Events

Management has evaluated subsequent events through January 24, 2020, the date the financial statements were available to be issued.

Center for Housing and Health

Notes to Financial Statements

Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

<i>As of June 30,</i>	2019	2018
Cash	\$ 379,542	\$ 715,046
Grants receivable	1,200,356	615,807
Total financial assets	1,579,898	1,330,853
Donor restricted - time or purpose	(86,748)	(122,954)
Financial assets available to meet general expenditures within one year	\$ 1,493,150	\$ 1,207,899

The Organization does not have a formal liquidity policy, but generally strives to maintain liquid financial assets sufficient to cover operating expenses for government grants.

Note 3: Concentration of Credit Risk

The Organization maintains a bank account in a major Chicagoland bank subject to the Federal Deposit Insurance Corporation's \$250,000 limit. At times throughout the year, bank balances exceeded FDIC insured limits. The Organization has not experienced any loss in this account and believes it is not exposed to any significant credit risk on its cash balance.

Note 4: Concentration of Contributions

For the year ended June 30, 2019, approximately 68% of the Organization's revenue was earned under various contracts from two funding sources. For the year ended June 30, 2019, the Organization recognized revenue of \$4,198,820 from these funding sources. As of June 30, 2019, these two funding sources owed the Organization \$719,359.

For the year ended June 30, 2018, approximately 78% of the Organization's revenue was earned under various contracts from two funding sources. For the year ended 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 5: Net Assets with Donor Restrictions

At June 30, 2019 and 2018, net assets with donor restrictions, which have either purpose or time restriction, consisted of the following:

<i>As of June 30,</i>	2019	2018
<i>Purpose restricted:</i>		
Chicago and Cook County Housing for Health Strategic Plan	\$ 56,748	\$ 27,407
Evaluation of SHP Redesign	30,000	-
Implementation of the 2017-2019 Strategic Plan	-	54,794
Preventing and Ending Homelessness	-	40,753
<hr/>		
Total net assets with donor restrictions	\$ 86,748	\$ 122,954

Net assets are released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events, specified by the donors. Net assets released from restrictions due to events totaled \$122,954 and \$61,532, for the years ended June 30, 2019 and 2018, respectively.

Note 6: 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, 2019 and 2018, amounts owed to AFC were \$309,201 and \$184,917, respectively.

Note 7: Contract for Services

The Organization entered into a contract to receive a maximum of \$1,500,000 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. The Organization provides 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 leases in order to maintain permanent housing. The Organization receives compensation at the rate of \$1,000 per participant per month. The contract expires June 30, 2021, and the total amount committed but not yet earned under this contract as of June 30, 2019 is \$419,702.

The Organization entered into a contract to receive initial funding of \$1,800,000 to coordinate the efforts of the Flexible Housing Subsidy Program to assure that eligible residents in the City of Chicago are placed in qualified residential housing units. The Organization provides services including case management, consisting of counseling and outreach, and assistance helping the tenants meet goals and desired health outcomes. The contract expires after three years, and the total amount earned under this contract for the year ended June 30, 2019 is \$206,910.

Center for Housing and Health

Notes to Financial Statements

Note 8: 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 awards pass through federal grants to the Center for Housing and Health.

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

Included in statements of financial position

<i>As of June 30, 2019 and 2018</i>	2019	2018
Due to Related Party	\$ 309,203	\$ 184,917

Included in statements of activities

<i>Years Ended June 30, 2019 and 2018</i>	2019	2018
Public Grants Earned	\$ 1,101,504	\$ 890,915
Amounts paid to AFC for personnel/operating costs	194,311	176,855

Supplementary Information

Center for Housing and Health

Schedule of Public Grant Activity

Year Ended June 30, 2019

	DFSS Outreach - Homeless Service	DFSS - Homeward Bound	DFSS - Permanent Supportive Housing	CSH/DFSS System Coordination
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)	1/1/19 to 12/31/19 1/1/18 to 12/31/18	1/1/19 to 12/31/19 1/1/18 to 12/31/18	1/1/19 to 12/31/19 1/1/18 to 12/31/18	1/1/19 to 12/31/19 1/1/18 to 12/31/18
Total Grant Award(s)	130,000	250,000	370,000	90,245
Grant Awards:				
Uncollected Grants Awards 6-30-18	\$ 53,471	\$ 192,817	\$ 257,495	\$ 90,245
New Grant Awards	130,000	250,000	370,000	90,245
Grant collected or adjusted	(107,424)	(192,817)	(257,494)	(90,245)
Uncollected Grant Awards 6-30-19	76,047	250,000	370,001	90,245
Unearned Grant Commitments:				
Unearned Grant 6-30-18	40,554	160,800	227,268	41,939
New Grant Awards	130,000	250,000	370,000	90,245
Grants Expended and Earned :				
Expenditures	(83,070)	(208,553)	(325,774)	(87,772)
Adjustments	(43,188)	(18,659)	(19,508)	1
Remaining Grant Commitments 6-30-19	\$ 44,296	\$ 183,588	\$ 251,986	\$ 44,413

Center for Housing and Health

Schedule of Public Grant Activity

Year Ended June 30, 2019

	Supportive Housing Program	Soar Grant	IDPH HOPWA Project	IDPH HOPWA Collar Grant
Funding Agency	Illinois Department of Human Services	Illinois Department of Human Services	AIDS Foundation of Chicago	AIDS Foundation of Chicago
Grant Period(s)	7/1/18 to 6/30/19	5/1/19 to 6/30/20	7/1/19 to 3/31/20	7/1/19 to 3/31/20
Total Grant Award(s)	233,128	275,926	441,746	277,273
Grant Awards:				
Uncollected Grant Awards 6-30-18	\$ -	\$ -	\$ -	\$ -
New Grant Awards	233,128	275,926	441,746	277,273
Grant collected or adjusted	(233,128)	-	-	-
Uncollected Grant Awards 6-30-19	-	275,926	441,746	277,273
Unearned Grant Commitments:				
Unearned Grant 6-30-18	17,674	-	-	-
New Grant Awards	233,128	275,926	441,746	277,273
Grants Expended and Earned :				
Expenditures	(218,336)	(82,799)	(45,346)	(19,474)
Adjustments	(3,272)	-	-	-
Remaining Grant Commitments 6-30-19	\$ 29,194	\$ 193,127	\$ 396,400	\$ 257,799

Center for Housing and Health

Schedule of Public Grant Activity

Year Ended June 30, 2019

	HUD CoC	HUD HOPWA RCN	HUD HOPWA SPNS	HUD RHHP
Funding Agency	U.S. Department of Housing and Urban Development	AIDS Foundation of Chicago	AIDS Foundation of Chicago	AIDS Foundation of Chicago
Grant Period(s)	3/1/19 to 2/28/20 3/1/18 to 2/28/19	2/1/19 to 1/31/20 2/1/18 to 1/31/19	2/1/19 to 1/31/20 2/1/18 to 1/31/19	8/1/18 to 7/31/19 8/1/17 to 7/31/18
Total Grant Award(s)	2,398,551	398,167	276,639	387,375
Grant Awards:				
Uncollected Grant Awards 6-30-18	\$ 1,681,796	\$ 129,631	\$ 157,802	\$ 40,763
New Grant Awards	2,398,551	398,167	276,639	387,375
Grant collected or adjusted	(2,335,685)	(351,538)	(249,662)	(355,985)
Uncollected Grant Awards 6-30-19	1,744,662	176,260	184,779	72,153
Unearned Grant Commitments:				
Unearned Grant 6-30-18	1,467,993	103,206	137,401	19,107
New Grant Awards	2,398,551	398,167	276,639	387,375
Grants Expended and Earned :				
Expenditures	(2,331,955)	(416,150)	(282,149)	(403,205)
Adjustments	(2)	-	-	(1,351)
Remaining Grant Commitments 6-30-19	\$ 1,534,587	\$ 85,223	\$ 131,891	\$ 1,926

Center for Housing and Health

Schedule of Public Grant Activity

Year Ended June 30, 2019

	ESG Rapid Re- Housing Program	NIH NIDA MCW - HUD	HUD Continuum of Care
Funding Agency	All Chicago	Medical College of Wisconsin	CSH
Grant Period(s)	1/1/19 to 12/31/19	7/1/18 to 6/30/19	12/1/18 to 11/30/19
	1/1/18 to 12/31/18	7/1/17 to 6/30/18	12/1/17 to 11/30/18
Total Grant Award(s)	133,922	327,089	63,493
Grant Awards:			
Uncollected Grant Awards 6-30-18	\$ 82,905	\$ 83,848	\$ 57,565
New Grant Awards	133,922	327,089	63,493
Grant collected or adjusted	(105,712)	(183,848)	(54,858)
Uncollected Grant Awards 6-30-19	111,115	227,089	66,200
Unearned Grant Commitments:			
Unearned Grant 6-30-18	57,007	-	30,696
New Grant Awards	133,922	327,089	63,493
Grants Expended and Earned :			
Expenditures	(135,096)	(170,242)	(60,192)
Adjustments	-	(100,000)	(889)
Remaining Grant Commitments 6-30-19	\$ 55,833	\$ 56,847	\$ 33,108

Center for Housing and Health

Schedule of Public Grant Activity

Year Ended June 30, 2019

	Flexible Housing Program	Total
Funding Agency	Chicago Department of Family and Support Services	
Grant Period(s)	1/1/19 to 12/31/19	
Total Grant Award(s)	206,910	
Grant Awards:		
Uncollected Grant Awards 6-30-18	\$ -	\$ 2,828,338
New Grant Awards	206,910	6,053,554
Grant collected or adjusted	(206,910)	(4,518,396)
Uncollected Grant Awards 6-30-19	-	4,363,496
Unearned Grant Commitments:		
Unearned Grant 6-30-18	-	2,303,645
New Grant Awards	206,910	6,053,554
Grants Expended and Earned :		
Expenditures	(206,910)	(4,870,113)
Adjustments	-	(186,868)
Remaining Grant Commitments 6-30-19	\$ -	\$ 3,300,218