

TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING

June 30, 2019

Prepared For:

AIDS Foundation Of Chicago
200 West Monroe Street, Suite 1150
Chicago, IL 60606

Prepared By:

Wipfli LLP
100 Tri-State International Ste 300
Lincolnshire, IL 60069

Amount of Tax:

Balance due of \$15

Make Check Payable To:

Illinois Charity Bureau Fund

Mail Tax Return To:

Office of the Attorney General
Charitable Trust Bureau
100 West Randolph St., 11th Floor
Chicago, IL 60601-3175

Return Must Be Mailed On Or Before:

Please mail as soon as possible.

Special Instructions:

The report should be signed and dated by an authorized individual(s).

FOR FORM 990 TAXPAYERS, TWO SIGNATURES ARE REQUIRED, BUT
NOTARIZATION IS NOT REQUIRED. FOR 990PF TAXPAYERS, TWO SIGNATURE
ARE REQUIRED WITH NOTARIZATION.

ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT

PMT #	_____
AMT	_____
INIT	_____

Attorney General LISA MADIGAN State of Illinois
Charitable Trust Bureau, 100 West Randolph
11th Floor, Chicago, Illinois 60601

CO # 01-016418

Report for the Fiscal Period:

Beginning 07/01/2018

& Ending 06/30/2019
MO DAY YR

Make Checks Payable to the Illinois Charity Bureau Fund

- Check all items attached:**
- Copy of IRS Return
 - Audited Financial Statements
 - Copy of Form IFC
 - \$15.00 Annual Report Filing Fee
 - \$100.00 Late Report Filing Fee

Federal ID # 36-3412054

Are contributions to the organization tax deductible? Yes No

Date Organization was created: 11/13/1985
MO DAY YR

LEGAL NAME AIDS FOUNDATION OF CHICAGO	Year-end amounts	
MAIL ADDRESS 200 WEST MONROE STREET, NO. 1150	A) ASSETS	A) \$ 14,891,441.
CITY, STATE CHICAGO, IL	B) LIABILITIES	B) \$ 3,592,947.
ZIP CODE 60606	C) NET ASSETS	C) \$ 11,298,494.
I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	14.725 %	D) \$ 4,390,904.
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	84.696 %	E) \$ 25,255,791.
F) OTHER REVENUES	0.579 %	F) \$ 172,543.
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	100 %	G) \$ 29,819,238.
II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:		
H) OPERATING CHARITABLE PROGRAM EXPENSE	23.387 %	H) \$ 7,008,378.
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	23.387 %	J) \$ 7,008,378.
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	66.579 %	K) \$ 19,951,818.
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	89.965 %	L) \$ 26,960,196.
M) MANAGEMENT AND GENERAL EXPENSE	5.009 %	M) \$ 1,501,071.
N) FUNDRAISING EXPENSE	5.025 %	N) \$ 1,506,000.
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	100 %	O) \$ 29,967,267.
III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES: (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
PROFESSIONAL FUNDRAISERS:		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	100 %	P) \$ 0.
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) \$
PROFESSIONAL FUNDRAISING CONSULTANTS:		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ 0.
IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:		
T) NAME, TITLE: JOHN PELLER, PRESIDENT & CEO		T) \$ 142,546.
U) NAME, TITLE: LAURIE WETTSTEAD, CHIEF FINANCIAL OFFICER		U) \$ 138,611.
V) NAME, TITLE: SIMONE G. KOEHLINGER, CHIEF PROGRAMS OFFICER		V) \$ 122,558.
V. CHARITABLE PROGRAM DESCRIPTION: CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES		List on back side of instructions CODE
W) DESCRIPTION: HOUSING & HEALTH FOR VULNERABLE POPULATIONS		W) # 300
X) DESCRIPTION:		X) #
Y) DESCRIPTION:		Y) #

IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:

	YES	NO
1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT?		<input checked="" type="checkbox"/>
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY?		<input checked="" type="checkbox"/>
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION?		<input checked="" type="checkbox"/>
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES?		<input checked="" type="checkbox"/>
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION?		<input checked="" type="checkbox"/>
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC)		<input checked="" type="checkbox"/>
7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES?		<input checked="" type="checkbox"/>
7b. IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ _____ ; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ _____ ; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ _____ ; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ _____		
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES?		<input checked="" type="checkbox"/>
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY?		<input checked="" type="checkbox"/>
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS?		<input checked="" type="checkbox"/>
11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS: BANK OF AMERICA, CHICAGO, IL #5800281585, #5800399072 PNC BANK, CHICAGO, IL #46-0278-9035		
12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: LEILANI NAVALTA - (312)922-2322		

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

BE SURE TO INCLUDE ALL FEES DUE:

- 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END.
- 2.) FOR FEES DUE SEE INSTRUCTIONS.
- 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

JOHN PELLER

PRESIDENT or TRUSTEE (PRINT NAME) SIGNATURE DATE

X

TREASURER or TRUSTEE (PRINT NAME) SIGNATURE DATE

BEN DARCY

Bennett Darcy

5/14/2020

PREPARER (PRINT NAME) SIGNATURE DATE

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2018 calendar year, or tax year beginning **JUL 1, 2018** and ending **JUN 30, 2019**

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization AIDS FOUNDATION OF CHICAGO Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 200 WEST MONROE STREET 1150 City or town, state or province, country, and ZIP or foreign postal code CHICAGO, IL 60606 F Name and address of principal officer: JOHN PELLER SAME AS C ABOVE	D Employer identification number 36-3412054 E Telephone number (312)922-2322 G Gross receipts \$ 29,866,051. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ WWW.AIDSchicago.org		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1985 M State of legal domicile: IL		

Part I Summary

		1 Briefly describe the organization's mission or most significant activities: THE AIDS FOUNDATION OF CHICAGO MOBILIZES COMMUNITIES TO CREATE EQUITY AND JUSTICE FOR PEOPLE LIVING		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	31
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	31
	5	Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	135
	6	Total number of volunteers (estimate if necessary)	6	325
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 38	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	27,451,562.	28,373,249.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,001,354.	1,054,881.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	95,937.	121,646.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-111,239.	-186,240.
12			28,437,614.	29,363,536.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	18,345,532.	19,951,818.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,700,365.	7,086,726.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,050,298.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,557,929.	2,473,021.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	27,603,826.	29,511,565.
	19	Revenue less expenses. Subtract line 18 from line 12	833,788.	-148,029.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	12,663,576.	14,891,441.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,263,866.	3,592,947.
	22		11,399,710.	11,298,494.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer LAURIE WETTSTEAD, CHIEF FINANCIAL OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name BEN DARCY	Preparer's signature BEN DARCY
	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶ WIPFLI LLP	Firm's EIN ▶ 39-0758449
	Firm's address ▶ 100 TRI-STATE INTERNATIONAL STE 300 LINCOLNSHIRE, IL 60069	Phone no. 847.941.0100

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE AIDS FOUNDATION OF CHICAGO MOBILIZES COMMUNITIES TO CREATE EQUITY AND JUSTICE FOR PEOPLE LIVING WITH AND VULNERABLE TO HIV AND RELATED CHRONIC DISEASES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 26,960,196. including grants of \$ 19,951,818.) (Revenue \$ 1,054,881.) AIDS FOUNDATION OF CHICAGO (AFC) PROVIDES SYSTEMS-LEVEL LEADERSHIP TO THE CHICAGO AREA'S HIV/AIDS SECTOR BY PROVIDING FUNDING TO AND COORDINATING THE ACTIVITIES OF CHICAGO'S REGIONAL CASE MANAGEMENT SYSTEM; PROVIDING FUNDING FOR PERMANENT, SUPPORTIVE HOUSING INCLUDING RENTAL, UTILITY AND/OR FURNITURE ASSISTANCE; PROVIDING FUNDING TO COMMUNITY ORGANIZATIONS PROVIDING HIGH QUALITY HIV/AIDS PROGRAMMING; AND ENGAGING IN LOCAL AND STATEWIDE ADVOCACY TO PROMOTE HIV/AIDS FUNDING AND SERVICES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 26,960,196.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 654	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 31		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 31		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **IL**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **LEILANI NAVALTA - (312) 922-2322**
200 WEST MONROE STREET, NO. 1150, CHICAGO, IL 60606

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) GARY BERINGER DIRECTOR	0.50	X					0.	0.	0.	
(2) GEOFF BROWN DIRECTOR	1.00	X					0.	0.	0.	
(3) PAULA FRIEDMAN DIRECTOR	0.50	X					0.	0.	0.	
(4) YUSEF GARCIA DIRECTOR	0.50	X					0.	0.	0.	
(5) LARRY GIDDINGS DIRECTOR	0.50	X					0.	0.	0.	
(6) LANCE GLASS DIRECTOR	1.00	X					0.	0.	0.	
(7) ABBAS HYDERI, M.D. DIRECTOR	1.00	X					0.	0.	0.	
(8) KEVIN JAMES DIRECTOR	0.50	X					0.	0.	0.	
(9) CRAIG JOHNSON DIRECTOR	0.50	X					0.	0.	0.	
(10) NICOLE KAZEE DIRECTOR	0.50 1.50	X					0.	0.	0.	
(11) JANET LIN DIRECTOR	0.50	X					0.	0.	0.	
(12) CONDON MCGLOTHLEN DIRECTOR (THRU 10/18)	0.50	X					0.	0.	0.	
(13) PARIS MULLEN DIRECTOR	1.00 0.50	X					0.	0.	0.	
(14) ROBERT NEUBERT DIRECTOR	0.50	X					0.	0.	0.	
(15) MARY POUNDER DIRECTOR	1.00	X					0.	0.	0.	
(16) ESTEBAN RODRIGUEZ DIRECTOR	0.50	X					0.	0.	0.	
(17) NAN SILVA DIRECTOR	0.50	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) TOM SONDERGELD DIRECTOR	1.00	X						0.	0.	0.
(19) JOSEPH STOKES, PH.D. DIRECTOR	0.50	X						0.	0.	0.
(20) J. BEN STRINGFELLOW DIRECTOR	1.00	X						0.	0.	0.
(21) JP VALADEZ DIRECTOR	0.50	X						0.	0.	0.
(22) KARRIEM WATSON DIRECTOR	1.00	X						0.	0.	0.
(23) KULIVA WILLBURN DIRECTOR	0.50	X						0.	0.	0.
(24) ANNA LAUBACH CHAIR	1.00	X		X				0.	0.	0.
(25) ANTHONY BRUCK CHAIR OF POLICY & ADVOCACY	1.00	X		X				0.	0.	0.
(26) EDWARD W. DIFFIN, III CHAIR OF GOVERNANCE	1.00	X		X				0.	0.	0.
1b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								725,866.	0.	168,191.
d Total (add lines 1b and 1c)								725,866.	0.	168,191.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SPECIAL EVENTS MANAGEMENT, INC. 2221 WEST 43RD STREET, CHICAGO, IL 60609	EVENT MANAGEMENT SERVICES	102,000.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	975,246.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	25,255,791.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,142,212.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f			28,373,249.			
	Program Service Revenue	2 a COMMUNITY LINKS REVENUE	Business Code	624100	620,144.	620,144.	
b MANAGEMENT FEE INCOME			624100	370,377.	370,377.		
c							
d							
e							
f All other program service revenue			624100	64,360.	64,360.		
g Total. Add lines 2a-2f				1,054,881.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			106,879.		106,879.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real					
		(ii) Personal					
		b Less: rental expenses					
		c Rental income or (loss)					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities					
		(ii) Other			61,580.		
		b Less: cost or other basis and sales expenses			46,813.		
		c Gain or (loss)			14,767.		
	d Net gain or (loss)			14,767.		14,767.	
	8 a Gross income from fundraising events (not including \$ 975,246. of contributions reported on line 1c). See Part IV, line 18	a			218,565.		
		b Less: direct expenses			455,702.		
c Net income or (loss) from fundraising events				-237,137.		-237,137.	
9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses						
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a							
	b						
	c						
	d All other revenue		900099	50,897.		50,897.	
	e Total. Add lines 11a-11d			50,897.			
12 Total revenue. See instructions			29,363,536.	1,054,881.	0.	-64,594.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	12,229,621.	12,229,621.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	7,722,197.	7,722,197.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	359,630.	262,111.	58,864.	38,655.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,049,589.	3,680,316.	826,519.	542,754.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	225,514.	164,363.	36,912.	24,239.
9 Other employee benefits	1,041,127.	758,810.	170,412.	111,905.
10 Payroll taxes	410,866.	299,453.	67,251.	44,162.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	39,237.		39,237.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	485,858.	386,216.	78,975.	20,667.
12 Advertising and promotion	7,496.	3,959.	2,927.	610.
13 Office expenses	121,458.	86,761.	7,971.	26,726.
14 Information technology	373,246.	266,623.	24,494.	82,129.
15 Royalties				
16 Occupancy	398,601.	314,610.	42,064.	41,927.
17 Travel	272,287.	219,903.	39,627.	12,757.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	180,634.	144,531.	27,473.	8,630.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	99,680.	78,676.	10,519.	10,485.
23 Insurance	32,132.	25,361.	3,391.	3,380.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TENANT RENT WRITE OFF	184,440.	184,440.		
b PUBLIC EDUCATION	119,697.	106,240.		13,457.
c EQUIPMENT RENTAL & MAIN	32,948.	26,005.	3,477.	3,466.
d _____				
e All other expenses _____	125,307.		60,958.	64,349.
25 Total functional expenses. Add lines 1 through 24e	29,511,565.	26,960,196.	1,501,071.	1,050,298.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	5,191,829.	2	2,100,614.
	3 Pledges and grants receivable, net	3,506,946.	3	5,643,726.
	4 Accounts receivable, net	1,140,853.	4	1,229,013.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	329,597.	9	479,034.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,016,073.		
	b Less: accumulated depreciation	10b 1,707,075.	143,189.	10c 2,308,998.
	11 Investments - publicly traded securities	2,254,956.	11	2,454,341.
	12 Investments - other securities. See Part IV, line 11	96,206.	12	74,985.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0.	15	600,730.
16 Total assets. Add lines 1 through 15 (must equal line 34)	12,663,576.	16	14,891,441.	
Liabilities	17 Accounts payable and accrued expenses	710,136.	17	2,103,183.
	18 Grants payable	109,768.	18	15,000.
	19 Deferred revenue	443,962.	19	474,764.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	1,000,000.
	26 Total liabilities. Add lines 17 through 25	1,263,866.	26	3,592,947.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	10,490,686.	27	10,697,095.
	28 Temporarily restricted net assets	909,024.	28	601,399.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	11,399,710.	33	11,298,494.	
34 Total liabilities and net assets/fund balances	12,663,576.	34	14,891,441.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	29,363,536.
2	Total expenses (must equal Part IX, column (A), line 25)	2	29,511,565.
3	Revenue less expenses. Subtract line 2 from line 1	3	-148,029.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	11,399,710.
5	Net unrealized gains (losses) on investments	5	46,813.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	11,298,494.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	X	

Form 990 (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **AIDS FOUNDATION OF CHICAGO** Employer identification number **36-3412054**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23311628.	24578929.	25440361.	27451562.	28373249.	129155729
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	23311628.	24578929.	25440361.	27451562.	28373249.	129155729
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						129155729

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	23311628.	24578929.	25440361.	27451562.	28373249.	129155729
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	72,372.	75,817.	67,640.	71,627.	106,879.	394,335.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						129550064
12 Gross receipts from related activities, etc. (see instructions)					12	8,449,328.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	99.70	%
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	99.72	%
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶ <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2018

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2018

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization AIDS FOUNDATION OF CHICAGO	Employer identification number 36-3412054
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990 or 990-EZ) 2018**

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	46,586.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	58,300.													
c	Total lobbying expenditures (add lines 1a and 1b)	104,886.													
d	Other exempt purpose expenditures	26,855,310.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	26,960,196.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	112,501.	123,419.	127,571.	104,886.	468,377.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	58,615.	62,615.	68,248.	46,586.	236,064.

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No," OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization **AIDS FOUNDATION OF CHICAGO** Employer identification number **36-3412054**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2018

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	7,003,122.	6,401,122.	6,421,582.	6,421,582.	6,360,582.
b Contributions		602,000.			61,000.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs			20,460.		
f Administrative expenses					
g End of year balance	7,003,122.	7,003,122.	6,401,122.	6,421,582.	6,421,582.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 100.00 %
 - b Permanent endowment .00 %
 - c Temporarily restricted endowment .00 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,778,579.	1,707,075.	71,504.
e Other		2,237,494.		2,237,494.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,308,998.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LINE OF CREDIT	1,000,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,000,000.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	29,371,112.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	46,813.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-39,237.
e	Add lines 2a through 2d	2e	7,576.
3	Subtract line 2e from line 1	3	29,363,536.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	29,363,536.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	29,472,328.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	29,472,328.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	39,237.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	39,237.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	29,511,565.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

PROVIDE FUNDING TO AND COORDINATE THE ACTIVITIES FOR AIDS ASSISTANCE AND PREVENTION AND ESTABLISH A FUND FOR THE FUTURE.

PART X, LINE 2:

MANAGEMENT DOES NOT BELIEVE ITS FINANCIAL STATEMENTS CONTAIN UNCERTAIN TAX POSITIONS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

INVESTMENT EXPENSES -39,237.

SCHEDULE G (Form 990 or 990-EZ)

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

2018

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization AIDS FOUNDATION OF CHICAGO

Employer identification number 36-3412054

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. a Mail solicitations, b Internet and email solicitations, c Phone solicitations, d In-person solicitations, e Solicitation of non-government grants, f Solicitation of government grants, g Special fundraising events. 2 a Did the organization have a written or oral agreement with any individual... b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements...

Table with 6 columns: (i) Name and address of individual or entity (fundraiser), (ii) Activity, (iii) Did fundraiser have custody or control of contributions? (Yes/No), (iv) Gross receipts from activity, (v) Amount paid to (or retained by) fundraiser listed in col. (i), (vi) Amount paid to (or retained by) organization.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		AIDS RUN & WALK (event type)	TEAM TO END AIDS (event type)	2 (total number)		
Revenue	1	Gross receipts	571,622.	367,813.	254,376.	1,193,811.
	2	Less: Contributions	477,539.	351,361.	146,346.	975,246.
	3	Gross income (line 1 minus line 2)	94,083.	16,452.	108,030.	218,565.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs		2,877.	20,420.	23,297.
	7	Food and beverages	3,971.	5,899.	49,071.	58,941.
	8	Entertainment	200.		250.	450.
	9	Other direct expenses	139,483.	108,765.	61,424.	309,672.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				392,360.
11	Net income summary. Subtract line 10 from line 3, column (d)				-173,795.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility		13a	%
b An outside facility		13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

AIDS FOUNDATION OF CHICAGO

Employer identification number
36-3412054

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
AGAPE MISSIONS, NFP 840 PLAINFIELD ROAD JOLIET, IL 60435	36-3789462	501(C)(3)	189,496.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
AIDS HEALTHCARE FOUNDATION (ANIXTER CENTER/CALOR) - 5038 WEST ARMITAGE AVENUE - CHICAGO, IL 60639	36-2244895	501(C)(3)	60,750.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
ALEXIAN BROTHERS BONAVENTURE HOUSE INC - 825 WEST WELLINGTON AVENUE - CHICAGO, IL 60657	36-3527899	501(C)(3)	519,091.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
BROTHERS HEALTH COLLECTIVE 58 EAST 26TH STREET CHICAGO, IL 60616	52-1871747	501(C)(3)	40,871.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
CATHOLIC CHARITIES 721 NORTH LASALLE STREET CHICAGO, IL 60654	36-2170821	501(C)(3)	330,119.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
CENTER FOR HOUSING AND HEALTH 200 WEST MONROE STREET, SUITE 1150 CHICAGO, IL 60606	26-4287202	501(C)(3)	1,101,504.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **35.**
- 3** Enter total number of other organizations listed in the line 1 table **0.**

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2018)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHICAGO HOUSE AND SOCIAL SERVICE AGENCY - 1925 NORTH CLYBOURN AVENUE, SUITE 401 - CHICAGO, IL 60614	36-3376432	501(C)(3)	951,533.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
CHILDREN'S PLACE ASSOCIATION 700 NORTH SACRAMENTO BOULEVARD CHICAGO, IL 60612	36-3641017	501(C)(3)	62,194.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
CHRISTIAN COMMUNITY HEALTH CENTER 9718 SOUTH HALSTED STREET CHICAGO, IL 60628	36-3799834	501(C)(3)	517,242.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
ERIE FAMILY HEALTH CENTER 1701 WEST SUPERIOR STREET, 3RD FLOOR CHICAGO, IL 60622	36-3088628	501(C)(3)	297,003.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
FACING FORWARD TO END HOMELESSNESS 624 NORTH KEDZIE AVENUE CHICAGO, IL 60612	36-3397005	501(C)(3)	57,312.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HAYMARKET CENTER 120 NORTH SANGAMON STREET CHICAGO, IL 60607	23-7249912	501(C)(3)	73,680.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HEALTHCARE ALTERNATIVE SYSTEMS 4534 SOUTH WESTERN AVENUE CHICAGO, IL 60609	23-7432930	501(C)(3)	32,516.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HEARTLAND HEALTH OUTREACH 208 SOUTH LASALLE STREET CHICAGO, IL 60604	36-3775696	501(C)(3)	534,037.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HEARTLAND HUMAN CARE SERVICES, INC. - 208 SOUTH LASALLE, SUITE 1300 - CHICAGO, IL 60604	36-4053244	501(C)(3)	483,980.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HEKTOEN INSTITUTE 1339 SOUTH WOOD STREET, SUITE G CHICAGO, IL 60608	36-2244897	501(C)(3)	2,011,767.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HOUSING OPPORTUNITIES FOR WOMEN 1607 WEST HOWARD STREET, 2ND FLOOR CHICAGO, IL 60626	36-3263818	501(C)(3)	172,407.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
HOWARD BROWN HEALTH CENTER 4025 NORTH SHERIDAN ROAD CHICAGO, IL 60613	36-2894128	501(C)(3)	206,655.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
LAKE COUNTY HEALTH DEPARTMENT 3010 GRAND AVENUE WAUKEGAN, IL 60085	36-3308953	501(C)(3)	167,994.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
LEGAL COUNCIL FOR HEALTH JUSTICE 17 NORTH STATE STREET, SUITE 900 CHICAGO, IL 60602	36-3563802	501(C)(3)	104,604.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
MEN & WOMEN IN PRISON MINISTRIES 10 WEST 35TH STREET, 9TH FLOOR CHICAGO, IL 60616	36-3850240	501(C)(3)	38,960.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
MERCY HOUSING LAKEFRONT 120 SOUTH LASALLE STREET, SUITE 185 CHICAGO, IL 60603	36-3453183	501(C)(3)	64,825.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
MICHAEL REESE RESEARCH AND EDUCATION FOUNDATION - 1339 SOUTH WOOD STREET, SUITE G - CHICAGO, IL 60608	36-3761674	501(C)(3)	182,411.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
NORTH SIDE HOUSING & SUPPORTIVE SERVICES - 4410 NORTH RAVENSWOOD, SUITE 101 - CHICAGO, IL 60640	36-3318158	501(C)(3)	48,046.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)							
(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OPEN DOOR CLINIC 1665 LARKIN AVENUE ELGIN, IL 60123	36-2899274	501(C)(3)	1,127,535.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
PEDIATRIC AIDS CHICAGO PREVENTION INITIATIVE - 200 WEST JACKSON, SUITE 2100 - CHICAGO, IL 60606	36-8769252	501(C)(3)	88,790.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
PROJECT VIDA 2659 SOUTH KEDVALE AVENUE CHICAGO, IL 60623	36-3008606	501(C)(3)	52,168.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
SINAI HEALTH SYSTEM 1500 SOUTH FAIRFIELD AVENUE CHICAGO, IL 60608	36-3305449	501(C)(3)	223,988.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
SOUTH SIDE HELP CENTER 10420 SOUTH HALSTED STREET CHICAGO, IL 60628	36-3532259	501(C)(3)	90,718.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
TEST POSITIVE AWARE NETWORK 5537 NORTH BROADWAY CHICAGO, IL 60640	36-2244897	501(C)(3)	502,965.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
THE BOARD OF TRUSTEES OF UNIVERSITY OF ILLINOIS - 28395 NETWORK PLACE - CHICAGO, IL 60673	37-6000511	501(C)(3)	660,066.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
THE BOULEVARD OF CHICAGO 3456 WEST FRANKLIN BOULEVARD CHICAGO, IL 60624	36-4075641	501(C)(3)	206,107.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
UNIVERSAL FAMILY CONNECTION, INC. 1350 WEST 103RD STREET CHICAGO, IL 60643	36-3091272	501(C)(3)	8,820.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF CHICAGO 6054 SOUTH DREXEL AVENUE CHICAGO, IL 60637	36-3488183	501(C)(3)	685,010.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS
VIDA/SIDA PUERTO RICAN CULTURAL CENTER - 2229 WEST FULLERTON AVENUE - CHICAGO, IL 60647	23-7347778	501(C)(3)	48,130.	0.			ASSIST AGENCY'S AIDS RELATED PROGRAMS

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
DIRECT CLIENT SUPPORT	1624	7,722,197.	0.		

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:
 THE ORGANIZATION MAINTAINS DETAILED RECORDS OF ALL GRANTS AWARDED AND MONITORS AGENCIES' USE OF GRANT FUNDS BY REQUIRING DETAILED REPORTS AND SUBSTANTIATION.
 THE ORGANIZATION MONITORS THE USE OF GRANT FUNDS THROUGH COMPLIANCE WITH FUNDING SOURCE REGULATIONS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2018

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **AIDS FOUNDATION OF CHICAGO**
 Employer identification number: **36-3412054**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990	
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
(1) JOHN PELLER PRESIDENT & CEO	(i)	140,109.	0.	2,437.	15,292.	27,173.	185,011.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) LAURIE WETTSTEAD CHIEF FINANCIAL OFFICER	(i)	137,818.	0.	793.	14,122.	16,425.	169,158.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) SIMONE G. KOEHLINGER CHIEF PROGRAMS OFFICER	(i)	122,065.	0.	493.	12,517.	15,569.	150,644.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

AIDS FOUNDATION OF CHICAGO

Employer identification number

36-3412054

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WITH AND VULNERABLE TO HIV AND RELATED CHRONIC DISEASES.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE COMMITTEE REVIEWS THE FORM 990 AND A COPY OF THE FORM 990 IS PROVIDED TO THE ENTIRE BOARD PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

NO EMPLOYEE SHALL ORIGINATE, PARTICIPATE IN OR VOTE ON ANY TRANSACTION INVOLVING AFC IN WHICH SUCH EMPLOYEE HAS A CONFLICT OF INTEREST.

AN EMPLOYEE WILL BE DEEMED TO HAVE A CONFLICT OF INTEREST IF THE EMPLOYEE OR A RELATED PARTY HAS A MATERIAL FINANCIAL INTEREST IN OR IS AFFILIATED WITH ANY ENTITY THAT PROPOSES TO ENTER INTO ANY TRANSACTION OR BUSINESS WITH THE COMPANY OR SUCH EMPLOYEE WOULD OTHERWISE MATERIALLY BENEFIT, DIRECTLY OR INDIRECTLY, FROM THE TRANSACTION. AN "ENTITY" INCLUDES SERVICE PROVIDER COUNCIL (SPC) MEMBERS, AS WELL AS OTHER PARTNER AGENCIES OR VENDORS.

TO EFFECTUATE THIS POLICY, EACH EMPLOYEE SHALL DISCLOSE ANY CONFLICT OF INTEREST SUCH EMPLOYEE OR RELATED PARTY HAS REGARDING ANY TRANSACTION TO BE CONSIDERED BY AFC. ON AN ANNUAL BASIS, EACH EMPLOYEE SHALL SUBMIT A DISCLOSURE LIST ON WHICH THE EMPLOYEE LISTS ALL ENTITIES IN WHICH SUCH EMPLOYEE OR A RELATED PARTY HAS A MATERIAL FINANCIAL INTEREST. WITH RESPECT TO MEMBERS OF AN EMPLOYEE'S FAMILY LIVING OUTSIDE THE HOUSEHOLD, THE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

832211 10-10-18

Name of the organization AIDS FOUNDATION OF CHICAGO	Employer identification number 36-3412054
---	---

EMPLOYEE SHALL DISCLOSE SUCH CONFLICTS OF WHICH THE EMPLOYEE HAS ACTUAL KNOWLEDGE. IN ADDITION, ALL EMPLOYEES SHALL ANNUALLY SIGN A STATEMENT AFFIRMING THAT THEY HAVE READ THIS POLICY, AGREE TO COMPLY WITH THE POLICY AND ACKNOWLEDGES THEY ARE NOT AWARE OF ANY VIOLATIONS OR DISCLOSE ANY KNOWN VIOLATIONS.

EMPLOYEES SHALL NOT BE THE RESPONSIBLE STAFF PERSON FOR ANY TRANSACTION IN WHICH THEY HAVE A CONFLICT OF INTEREST.

AFC SHALL MAINTAIN A RECORD OF ALL TRANSACTIONS IN WHICH AN EMPLOYEE HAS A CONFLICT OF INTEREST AND THE PROCEDURES FOLLOWED IN EACH INSTANCE.

FORM 990, PART VI, SECTION B, LINE 15:
THE PROCESS FOR DETERMINING COMPENSATION REQUIRES REVIEW BY THE EXECUTIVE COMMITTEE, THE USE OF COMPARABLE DATA, AS WELL AS CONTEMPORANEOUS SUBSTANTIATION OF THE DELIBERATION AND DECISION.

FORM 990, PART VI, SECTION C, LINE 19:
THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE ALSO MADE AVAILABLE ON THE ORGANIZATION'S WEBSITE.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

OMB No. 1545-0047

2018

Open to Public Inspection

Name of the organization

AIDS FOUNDATION OF CHICAGO

Employer identification number
36-3412054

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
CENTER FOR HOUSING AND HEALTH - 26-4287202 200 WEST MONROE STREET, SUITE 1150 CHICAGO, IL 60606	ASSIST HOUSING & HEALTH PROGRAMS THAT SERVE VULNERABLE POPULATIONS	ILLINOIS	501(C)(3)	LINE 7	AIDS FOUNDATION OF CHICAGO		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) 2018

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CENTER FOR HOUSING AND HEALTH	B	1,101,504.FMV	
(2) CENTER FOR HOUSING AND HEALTH	D	309,203.FMV	
(3) CENTER FOR HOUSING AND HEALTH	N	92,278.FMV	
(4) CENTER FOR HOUSING AND HEALTH	O	1,262,576.FMV	
(5)			
(6)			

AIDS Foundation of Chicago

Financial Statements and Supplementary Information

Years Ended June 30, 2019 and 2018





Independent Auditor's Report

To the Board of Directors
AIDS Foundation of Chicago
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of AIDS Foundation of Chicago, (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 AIDS Foundation of Chicago 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.

Other Matters

Other 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 and schedule of program expenses are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 November 1, 2019, on our consideration of AIDS Foundation of Chicago'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 AIDS Foundation of Chicago'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 AIDS Foundation of Chicago's internal control over financial reporting and compliance.

Wipfli LLP

Lincolnshire, Illinois

November 1, 2019

AIDS Foundation of Chicago

Statements of Financial Position

<i>As of June 30,</i>	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<i>Assets</i>						
Current assets						
Cash and cash equivalents	\$ 1,609,910	\$ 365,164	\$ 1,975,074	\$ 4,577,387	\$ 489,024	\$ 5,066,411
Certificate of deposits	125,540	-	125,540	125,418	-	125,418
Grants receivable	5,635,476	-	5,635,476	3,495,946	-	3,495,946
Other receivables	683,575	236,235	919,810	535,936	420,000	955,936
Prepaid expenses and deposits	479,034	-	479,034	329,598	-	329,598
Due from related party	309,203	-	309,203	184,916	-	184,916
Promises to give, current	8,250	-	8,250	9,750	-	9,750
Total current assets	8,850,988	601,399	9,452,387	9,258,951	909,024	10,167,975
Property and equipment						
Furniture, fixtures & equipment	1,778,579	-	1,778,579	1,750,584	-	1,750,584
Construction in process	2,237,494	-	2,237,494	-	-	-
Total property and equipment	4,016,073	-	4,016,073	1,750,584	-	1,750,584
Less accumulated depreciation	(1,707,075)	-	(1,707,075)	(1,607,395)	-	(1,607,395)
Net property and equipment	2,308,998	-	2,308,998	143,189	-	143,189
Other assets						
Investments - collateral	600,730	-	600,730	-	-	-
Promises to give, non-current	-	-	-	1,250	-	1,250
Investments	2,529,326	-	2,529,326	2,351,162	-	2,351,162
Total other assets	3,130,056	-	3,130,056	2,352,412	-	2,352,412
Total assets	\$ 14,290,042	\$ 601,399	\$14,891,441	\$ 11,754,552	\$ 909,024	\$12,663,576

See accompanying notes to financial statements.

AIDS Foundation of Chicago

Statements of Financial Position (Continued)

<i>As of June 30,</i>	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<i>Liabilities and Net Assets</i>						
Current liabilities						
Grants payable	\$ 15,000	\$ -	\$ 15,000	\$ 109,768	\$ -	\$ 109,768
Other payables	1,703,445	-	1,703,445	314,759	-	314,759
Line of credit	1,000,000	-	1,000,000	-	-	-
Deferred revenue	183,814	-	183,814	183,250	-	183,250
Accrued paid time off	387,008	-	387,008	318,856	-	318,856
Accrued interest	751	-	751	-	-	-
Deferred rent	11,979	-	11,979	76,521	-	76,521
Unearned government grants	290,950	-	290,950	260,712	-	260,712
Total liabilities	3,592,947	-	3,592,947	1,263,866	-	1,263,866
Net assets						
Without donor restrictions	3,693,973	-	3,693,973	3,487,564	-	3,487,564
Without donor restrictions - board designated	7,003,122	-	7,003,122	7,003,122	-	7,003,122
With donor restrictions	-	601,399	601,399	-	909,024	909,024
Total net assets	10,697,095	601,399	11,298,494	10,490,686	909,024	11,399,710
Total liabilities and net assets	\$ 14,290,042	\$ 601,399	\$ 14,891,441	\$ 11,754,552	\$ 909,024	\$ 12,663,576

See accompanying notes to financial statements.

AIDS Foundation of Chicago

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						
Government grants	\$ 25,255,791	\$ -	\$ 25,255,791	\$23,116,580	\$ -	\$23,116,580
Special events						
Gross proceeds	1,193,811	-	1,193,811	1,182,173	-	1,182,173
Less direct expenses	(455,702)	-	(455,702)	(460,661)	-	(460,661)
Community Links revenue	620,144	-	620,144	636,125	-	636,125
Foundation and corporate grants	1,162,319	513,700	1,676,019	2,055,860	689,728	2,745,588
Individual contributions	441,964	-	441,964	505,819	-	505,819
Bequests	24,229	-	24,229	146,762	-	146,762
Management fee income	370,377	-	370,377	365,229	-	365,229
Program income	64,360	-	64,360	-	-	-
Investment income, net	129,222	-	129,222	11,426	-	11,426
Other revenue	50,897	-	50,897	104,062	-	104,062
Net assets released from restrictions	821,325	(821,325)	-	861,423	(861,423)	-
Total support and revenue and assets released from restrictions	\$ 29,678,737	\$ (307,625)	29,371,112	\$28,524,798	\$ (171,695)	\$28,353,103

See accompanying notes to financial statements.

AIDS Foundation of Chicago

Statements of Activities and Changes in Net Assets (Continued)

<i>Years Ended June 30,</i>	2019			2018		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Expenses						
Program services	\$ 26,960,196	\$ -	\$ 26,960,196	\$ 25,314,429	\$ -	\$ 25,314,429
Management and general	1,461,834	-	1,461,834	1,261,087	-	1,261,087
Fundraising	1,050,298	-	1,050,298	1,009,875	-	1,009,875
Total expenses	29,472,328	-	29,472,328	27,585,391	-	27,585,391
Change in net assets	206,409	(307,625)	(101,216)	939,407	(171,695)	767,712
Net assets at beginning of year	10,490,686	909,024	11,399,710	9,551,279	1,080,719	10,631,998
Net assets at end of year	\$ 10,697,095	\$ 601,399	\$ 11,298,494	\$ 10,490,686	\$ 909,024	\$ 11,399,710

See accompanying notes to financial statements.

AIDS Foundation of Chicago

Statements of Functional Expenses

<i>Years Ended June 30,</i>	2019				2018			
	Program Services	Management and General	Fundraising	Total Expenses	Program Services	Management and General	Fundraising	Total Expenses
Salaries and related expenses	\$ 5,165,052	\$ 1,159,958	\$ 761,715	\$ 7,086,725	\$ 4,945,341	\$ 1,027,623	\$ 727,401	\$ 6,700,365
Occupancy	444,653	59,451	59,257	563,361	442,685	77,747	62,499	582,931
Contractual services	386,216	78,975	20,667	485,858	586,849	72,221	31,198	690,268
Office supplies and expenses	353,384	32,465	108,856	494,705	384,029	22,883	83,251	490,163
Meetings and subscriptions	368,393	70,027	21,997	460,417	347,015	38,066	19,585	404,666
Public education	106,240	-	13,457	119,697	94,321	775	10,562	105,658
Fees and other expenses	-	60,958	64,349	125,307	13,519	21,772	75,379	110,670
Grant expense	350,063	-	-	350,063	797,144	-	-	797,144
Direct client support	7,722,197	-	-	7,722,197	6,878,909	-	-	6,878,909
Tenant rent write off	184,440	-	-	184,440	155,138	-	-	155,138
Subcontractor expense	11,879,558	-	-	11,879,558	10,669,479	-	-	10,669,479
Special event expenses, direct donor benefit	-	-	455,702	455,702	-	-	460,661	460,661
Total expenses	26,960,196	1,461,834	1,506,000	29,928,030	25,314,429	1,261,087	1,470,536	28,046,052
Expenses included on the Statement of Activities								
Direct Benefit Donor Expenses	-	-	(455,702)	(455,702)	-	-	(460,661)	(460,661)
Total expenses	\$26,960,196	\$ 1,461,834	1,050,298	\$ 29,472,328	\$ 25,314,429	\$ 1,261,087	\$ 1,009,875	\$ 27,585,391

See accompanying notes to financial statements.

AIDS Foundation of Chicago

Statements of Cash Flows

<i>Years Ended June 30,</i>	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ (101,216)	\$ 767,712
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation and amortization	99,680	112,832
Donated stock	(4,831)	-
Realized/unrealized (gain) loss on investments	(61,580)	41,767
(Increase) decrease in:		
Grants and other receivables	(2,101,904)	504,785
Prepaid expenses	(149,437)	(43,480)
Security deposit	(599,480)	-
Due from related party	(124,286)	37,203
Increase (decrease) in:		
Grants payable	(94,768)	(8,065)
Other payables	1,343,609	78,091
Deferred revenue	564	4,794
Unearned government grants	30,238	198,684
Net cash from operating activities	(1,763,411)	1,694,323
Cash flow from investing activities		
Purchase of equipment	(27,995)	(43,825)
Purchase of investments	(62,315)	(50,027)
Increase (decrease) in certificates of deposit	(122)	(129)
Increase in construction in progress	(2,237,494)	-
Net cash from investing activities	(2,327,926)	(93,981)
Cash flow from financing activities		
Borrowing on line of credit	1,000,000	-
Net cash from financing activities	1,000,000	-
Change in cash	(3,091,337)	1,600,342
Cash and cash equivalents, beginning of year	5,066,411	3,466,069
Cash and cash equivalents, end of year	\$ 1,975,074	\$ 5,066,411

See accompanying notes to financial statements.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

AIDS Foundation of Chicago ("the Foundation") was incorporated on November 13, 1985, as an Illinois not-for-profit corporation and began operations on May 1, 1986. The Foundation mobilizes communities to create equity and justice for people living with and vulnerable to HIV and related chronic diseases. The Foundation brings together service providers and funders to develop systems that meet the needs of those living with HIV/AIDS and to maximize the use of scarce resources. The Foundation manages local, state, and federal funds for an array of AIDS-related services including case management, housing, prevention and advocacy. By assisting government entities in planning, distributing, and monitoring service contracts, the Foundation helps develop provider expertise and promotes uniform and high-quality delivery across the region. The Foundation also spearheads policy initiatives to improve services for, and protect the rights of, people living with and vulnerable to HIV.

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 Foundation 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. The governing board has designated, from net assets without donor restrictions, a board-designated reserve.
- *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 Foundation has no net assets with donor restrictions that are perpetual in nature.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Foundation considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Cash and cash equivalents consist of checking and money market accounts.

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 contributions 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 restriction 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 Foundation reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

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 Foundation 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.

Property and Equipment

Furniture, fixtures and equipment are carried at cost. All purchases in excess of \$1,000 are capitalized while lesser amounts are charged to expense. Depreciation on furniture, fixtures and equipment is calculated using the straight line method over their estimated useful lives, which range from three to five years. Gains and losses from the sale of property and equipment are included in income. Maintenance and repairs are charged to operations.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments

Investments are carried at fair value (Note 5) and consist of money market, common stock, fixed income securities and mutual funds. All interest, dividends, and realized and unrealized gains and losses are reported in the statement of activities as increases or decreases in net assets without donor restrictions. Investment fees, including direct internal investment expenses, if any, are netted with return on the statements of activities.

Deferred Rent

The Foundation recognizes rent expense on the straight-line method over the term of its office space lease. The cumulative excess of the amounts expensed over the payments required under the lease is recorded as deferred rent. Deferred rent as of June 30, 2019 and 2018 is \$11,979 and \$76,521, respectively, and is included in liabilities on the statements of financial position.

Functional Allocation of Expenses

The costs of providing program and supporting services has been summarized on a functional basis in the statement 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 Foundation charges direct program expenses directly to each program. The Foundation uses a salary allocation based on time and effort to allocate all shared costs to program, management and general or fundraising.

Rental Subsidy

The Foundation participates in a rental subsidy program partially funded by the Department of Housing and Urban Development (HUD). As part of this program, the Foundation 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 Foundation is complying with a HUD guideline that requires the Foundation 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 Foundation 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 tenant rent was \$451,805 and \$395,005 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 period. Actual results could differ from those estimates.

Income Taxes

The Foundation 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

AIDS Foundation of Chicago

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

taxes is made in the statements. The Foundation continues to operate in compliance with its tax-exempt purpose. Management does not believe its financial statements include uncertain tax positions.

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 Foundation has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

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 Foundation is currently evaluating the impact of the provisions of ASC 606.

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. When this standard is adopted, the primary accounting change will require lessees to recognize right of use assets and lease obligations for most operating leases as well as finance leases. This new standard based on a proposed extension, is effective for financial statements issued for annual periods beginning after December 15, 2020. The Foundation is evaluating what impact this new standard will have on its financial statements.

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 recipient. Early application of the amendments in this update is permitted. The Foundation 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

AIDS Foundation of Chicago

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Reclassification (Continued)

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 November 1, 2019, the date the financial statements were available to be issued.

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 of the following:

<i>As of June 30,</i>	2019	2018
Cash and cash equivalents	\$ 1,975,074	\$ 5,066,411
Certificates of deposit	125,540	125,418
Grants receivable	5,635,476	3,495,946
Investments	2,529,326	2,351,162
Other receivables	919,810	955,936
Total financial assets	11,185,226	11,994,873
Less: grants and other payable	(1,718,445)	(1,813,213)
Board designated - reserves (Note 8)	(7,003,122)	(7,003,122)
Donor restricted - time or purpose	(601,399)	(909,024)
Financial assets available to meet general expenditures within one year	\$ 1,862,260	\$ 2,269,514

The Foundation does not have a formal liquidity policy, but generally strives to maintain liquid financial assets sufficient to cover operating expenses for government grants. In the event of unanticipated liquidity needs, the Foundation could draw up to \$1,310,000 on a line of credit with Merrill Lynch. Additionally, the majority portion of the board designated reserves are for operating expenses and could be used to meet general expenditures within one year.

Note 3: Concentration of Credit Risk

The Foundation maintains bank accounts included in cash and in investments in major Chicagoland banks in excess of the Federal Deposit Insurance Corporation's \$250,000 limit. At times throughout the year bank balances exceeded FDIC insured limits. The Foundation has not experienced any loss in these accounts. The Foundation believes it is not exposed to any significant credit risk on its cash balance.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 4: Concentration of Contributions

For the year ended June 30, 2019 approximately 78% of the Foundation's revenue was earned under various contracts from three funding sources. For the year ended June 30, 2019, the Foundation recognized revenue of \$22,978,241 from these funding sources. As of June 30, 2019, these three funding sources owed the Foundation \$5,474,535.

For the year ended June 30, 2018 approximately 75% of the Foundation's revenue was earned under various contracts from three funding sources. For the year ended June 30, 2018, the Foundation recognized revenue of \$21,235,980 from these funding sources. As of June 30, 2018, these three funding sources owed the Foundation \$3,258,476

Note 5: Summary of Investments

Investments consisted of the following as of June 30, 2019:

Description	Cost	Market
Investment money market	\$ 74,985	\$ 74,985
Common stock	1,050,766	1,119,961
Fixed income securities	368,591	387,025
Mutual funds	956,007	947,355
Total investments	\$ 2,450,349	\$ 2,529,326

Investments consisted of the following as of June 30, 2018:

Description	Cost	Market
Investment money market	\$ 96,206	\$ 96,206
Common stock	962,274	956,266
Fixed income securities	330,942	332,819
Mutual funds	993,023	965,871
Total investments	\$ 2,382,445	\$ 2,351,162

Investment income for the years ended 2019 and 2018 are summarized as follows:

	2019	2018
Dividends and interest	\$ 106,879	\$ 71,626
Unrealized gains/(losses)	46,813	(66,076)
Realized gains	14,767	24,311
Investment fees	(39,237)	(18,435)
Net investment income	\$ 129,222	\$ 11,426

AIDS Foundation of Chicago

Notes to Financial Statements

Note 6: Fair Value Measurements

The Foundation's assets are reported at fair value, as defined by GAAP, to classify the source of the information measuring fair value.

Assets and liabilities carried at fair value are classified and disclosed in one of the following categories:

Level I - Quoted market prices in active markets for identical assets or liabilities.

Level II - Observable market-based inputs or unobservable inputs corroborated by market data.

Level III - Unobservable inputs not corroborated by market data.

The Foundation did not have any nonfinancial assets recorded at fair value on a recurring basis at June 30, 2019 and 2018.

Investment money market fund valuations are based on quoted net asset value (NAV) of shares held at year-end and are classified as Level 2 investments.

Common stock, fixed income securities and mutual funds are valued based on the closing price reported on the active market on which the securities are traded at year-end, and are classified as Level 1 investments.

Fair value measurements recorded on a recurring basis at June 30, 2019 and 2018, were as follows:

Fair Value Measurements Using				
<i>As of June 30, 2019</i>	Total	Level 1	Level 2	Level 3
Investment money market	\$ 74,985	\$ -	\$ 74,985	\$ -
Common stock	1,119,961	1,119,961	-	-
Fixed income securities	387,025	387,025	-	-
Mutual funds	947,355	947,355	-	-
Total	\$ 2,529,326	\$ 2,454,341	\$ 74,985	\$ -

Fair Value Measurements Using				
<i>As of June 30, 2018</i>	Total	Level 1	Level 2	Level 3
Investment money market	\$ 96,206	\$ -	\$ 96,206	\$ -
Common stock	956,266	956,266	-	-
Fixed income securities	332,819	332,819	-	-
Mutual funds	965,871	965,871	-	-
Total	\$ 2,351,162	\$ 2,254,956	\$ 96,206	\$ -

AIDS Foundation of Chicago

Notes to Financial Statements

Note 7: Line of Credit

The Foundation has an available revolving line of credit with Merrill Lynch under terms of a Loan Management Account Agreement ("LMA") that can be terminated by request of the bank. The line is collateralized by investments held at Merrill Lynch in the LMA Account. Interest is payable at a variable interest rate determined by Merrill Lynch on a monthly basis. The amount of the line of credit is determined based on the investments held by Merrill Lynch in the LMA Account.

At June 30, 2019, the Foundation had investments of \$2,472,157 at Merrill Lynch and an available line of credit of \$310,345. At June 30, 2018, the Foundation had investments of \$2,345,162 at Merrill Lynch and an available line of credit of \$1,102,282.

Two of the Foundation's largest government grants end in February and March. During the time that the contracts are being renewed, the reimbursement period is longer than the normal two to three months. This added delay in reimbursement could create a short-term cash flow issue, which the Foundation would address, if necessary, by borrowing against its securities using the Line of Credit. Amounts outstanding at June 30, 2019 and 2018 were \$1,000,000 and \$0, respectively.

Note 8: Board Designated Funds

Board designated funds at June 30, 2019 and 2018 consist of the following:

	2019	2018
Six months of core operating expenses	\$ 2,578,628	\$ 2,578,628
Cash flow for public grant expenses	2,500,000	2,500,000
Service innovation and expansion	250,000	250,000
Fund for the future	1,074,494	1,074,494
Funds for new office building	250,000	250,000
Funds for new electronic client information system	350,000	350,000
Total	\$ 7,003,122	\$ 7,003,122

The \$2,578,628 represents six months of the Foundation's operating expenses as a safety measure to continue operations in the event of a sudden unexpected loss of revenue from either public or private sources. The amount is considered necessary to allow the Foundation to implement a transition mechanism that will minimize the impact on the HIV/AIDS system of programs and services.

The \$2,500,000 cash flow reserve is used to cover cash flow shortages resulting from on-going delays in public grant reimbursements. The Foundation's annual public grants are approximately \$23,000,000 (\$1,920,000 monthly), and the Foundation is typically reimbursed two to three months after the expenses have been paid. The combined board designated funds and unrestricted funds allow the Foundation to fully cover the cash requirements of the public grants system throughout the year.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 8: Board Designated Funds (Continued)

The \$250,000 reserve for Service Innovation and Expansion represents a cash reserve created for program expansion, innovation, and new initiatives.

The \$1,074,494 represents a reserve designated for the future by the board. In 2009, the Foundation initiated solicitation for a permanent endowment fund. In 2014, the Foundation obtained permission from the donors to release these funds to a new Board Designated Fund for the Future. Interest, dividends and realized gains are to be used to support operations. The funds raised and collected to date are invested in mutual funds through Merrill Lynch.

On June 22, 2018, the Board voted to designate \$250,000 for the Foundation's move to a new office building (scheduled for July or August 2019) and \$350,000 for a new electronic client information system to be implemented in FY20.

Note 9: Net Assets with Donor Restriction

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

<i>Years Ended June 30,</i>	2019	2018
<i>Purpose restricted:</i>		
Better Housing & Health	\$ 182,346	\$ -
Ensuring Access to HIV Care	38,718	157,660
Getting to Zero	55,099	110,000
Outreach for Safe Senior Living	40,000	-
PrEP	141,136	-
Program SpeakUp	50,000	22,747
Research to End HIV	-	169,236
SHP Leadership	-	100,000
Support HIV & Aging	-	13,017
Syringe Exchange Programs	-	40,000
Train Case Managers	-	33,187
Women's Connection	29,953	123,177
Other Programs	64,147	-
<i>Time Restricted</i>	-	140,000
Total net assets with donor restrictions	\$ 601,399	\$ 909,024

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 the an event totaled \$681,325 and \$801,423, respectively, for the years ended June 30, 2019 and 2018. Net assets released from restrictions due to a passage of time totaled \$140,000 and \$60,000, for the years ended June

AIDS Foundation of Chicago

Notes to Financial Statements

Note 9: Net Assets with Donor Restriction (Continued)

30, 2019 and 2018, respectively.

Note 10: Commitments and Contingencies

The Foundation has entered into an amended lease agreement, classified as an operating lease, for office space. Rent expense totaled \$467,598 and \$367,515 for the years ending June 30, 2019 and 2018, respectively. The lease has a current termination date of August 30, 2019, under the terms of the lease.

Future minimum rental payments under this lease, after rent abatements, are as follows:

	Amount
2020	\$ 79,155
Total	\$ 79,155

On January 10, 2019, the Foundation entered into a new lease agreement for office space, classified as an operating lease, with an unrelated third-party, which will expire August 31, 2034.

Minimum lease commitments over the next five years are as follows:

<i>Years Ending June 30:</i>	
2020	\$ 525,247
2021	536,530
2022	551,231
2023	629,685
2024	777,198
Thereafter	9,221,054
Total	\$ 12,240,945

Under the terms of the new lease, for the premises located at 200 W Monroe, the Foundation must have a security deposit of \$600,000. The security deposit may be in the form of a letter of credit or investments. As of June 30, 2019, the Foundation has a standby letter of credit, for the benefit of the landlord, of \$600,730 with Bank of America.

AIDS Foundation of Chicago

Notes to Financial Statements

Note 10: Commitments and Contingencies (Continued)

At June 30, 2019, the Foundation was committed for leasehold improvements totaling approximately \$3,235,280 to a general contractor. As of June 30, 2019, the Foundation had paid \$1,803,823 of this balance and \$2,237,494 in overall construction costs. Under the terms of the new lease the landlord will reimburse the Foundation for up to \$4,001,880 of construction costs related to the project. The reimbursement from the landlord is conditional on the completion of the construction project. The Foundation will record this reimbursement as a deferred lease benefit and will amortize it over the life of the lease.

The Foundation is involved in various legal proceedings from time-to-time in the normal course of business. It is the opinion of management that any judgement or settlement resulting from pending or threatened litigation would not have a material adverse effect on the financial position or operations of the Foundation.

Note 11: Special Events

The Foundation's largest special events include the AIDS Run and Walk held in the Fall, the Team to End AIDS activities held in connection with the Bank of America Half Marathon held in the Fall each year and Chicago Marathon run in October and A World of Chocolate held in late Fall.

The Foundation's gross proceeds from special events were as follows:

<i>Years Ended June 30,</i>	2019	2018
AIDS Run and Walk	\$ 571,622	\$ 598,926
Team to End AIDS	367,813	311,410
A World of Chocolate	210,405	239,201
Other Events	43,971	32,636
Total	\$ 1,193,811	\$ 1,182,173

Note 12: Retirement Plan

The Foundation maintains a 401(K) employee benefit plan, whereby the Foundation makes contributions of 5% of eligible salary to the plan for each employee meeting length of service requirements (six months). Eligible employees can also make voluntary contributions to the plan. The cost to the Foundation was \$255,399 and \$226,331 for the years ended June 30, 2019 and 2018, respectively.

Note 13: Related Party Transactions

The Foundation formed the Center for Housing and Health "CHH" as a supporting organization. CHH 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. CHH and the Foundation have common board membership. The Foundation provides CHH with the use of personnel and allocates certain operating expenses. Additionally, the Foundation contributes unrestricted funds to CHH as well as pass through federal grants. Consolidated financial statements are being issued combining activity for both the Foundation and

AIDS Foundation of Chicago

Notes to Financial Statements

Note 13: Related Party Transactions (Continued)

CHH. They have been issued under a separate cover.

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

Included in statements of financial position

<i>Years Ended June 30,</i>	2019	2018
Due from Related Party	\$ 309,203	\$ 184,916

Included in statements of activities

<i>Years Ended June 30,</i>	2019	2018
Federal Pass Through Grants	\$ 1,101,504	\$ 890,915

Note 14: Grant Award Commitments

At June 30, 2019 and 2018, the Foundation had commitments under various grants of approximately \$18,738,186 and \$19,498,614, respectively. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

Supplementary Information

AIDS Foundation of Chicago

Schedule of Program Expenses

<i>For the Year Ended June 30, 2019</i>	Service Coordination- Programs Public	Advocacy & Public Policy	Programs - Private	Total
Salaries and related expenses	\$ 3,408,151	\$ 899,441	\$ 857,460	\$ 5,165,052
Occupancy	284,470	77,676	82,507	444,653
Contractual services	124,973	92,817	168,426	386,216
Office supplies and expenses	239,519	56,446	57,419	353,384
Meetings and subscriptions	110,032	141,740	116,621	368,393
Public education	-	54,927	51,313	106,240
Grant expense	-	-	350,063	350,063
Direct client support	7,612,281	-	109,916	7,722,197
Tenant rent write off	184,440	-	-	184,440
Subcontractor expense	11,879,558	-	-	11,879,558
Total	\$ 23,843,424	\$ 1,323,047	\$ 1,793,725	\$ 26,960,196

See independent auditor's report

AIDS Foundation of Chicago

Schedule of Public Grant Activity

<i>For the Year Ended June 30, 2019</i>	Part A	Part B	HOPWA	Safe Start 1	HUD RHHP
Funding Agency	Chicago Dept. of Public Health	Illinois Dept. of Public Health	Chicago Dept. of Public Health	U.S. Dept. of Housing & Urban Dev.	U.S. Dept. of Housing & Urban Dev.
Grant Period(s)	3/1/19-2/29/20 3/1/18-2/28/19	4/1/18-3/31/20 4/1/18-3/31/19	3/1/19-12/31/19 1/1/18-12/31/18	5/1/19-4/30/20 5/1/18-4/30/19	8/1/17-7/31/20
Total Grant Award(s)	\$ 5,700,283	\$ 4,746,886	\$ 3,472,113	\$ 1,950,490	\$ 1,423,648
	\$ 6,020,384	\$ 4,425,884	\$ 2,925,965	\$ 1,950,490	
Grant Awards:					
Uncollected Grant Awards 6/30/18	\$ 6,020,384	\$ 4,347,581	\$ 2,075,591	\$ 1,950,490	\$ 1,018,540
New Grant Awards	5,700,283	4,746,886	3,472,113	1,950,490	-
Grant Collected or Adjusted	(6,020,384)	(4,019,813)	(2,838,983)	(1,983,200)	(434,049)
Uncollected Grant Awards 6/30/19	\$ 5,700,283	\$ 5,074,654	\$ 2,708,721	\$ 1,917,780	\$ 584,491
Unearned Grant Commitments:					
Unearned Grant 6/30/18	\$ 4,884,961	\$ 4,086,411	\$ 1,621,216	\$ 1,601,301	\$ 985,346
New Grant Awards	5,700,283	4,746,886	3,472,113	1,950,490	-
Grants Expended and Earned					
Expenditures	(6,016,000)	(4,878,163)	(3,311,966)	(1,917,756)	(541,277)
Adjustment	(141,468)	(1,235)	(243,876)	(33,468)	-
Remaining Grant Commitments 6/30/19	\$ 4,427,776	\$ 3,953,899	\$ 1,537,487	\$ 1,600,567	\$ 444,069

See independent auditor's report

AIDS Foundation of Chicago

Schedule of Public Grant Activity

<i>For the Year Ended June 30, 2019</i>	Corrections Initiative	Part B Collar Countries	HOPWA RCN	Chronic Homeless Samaritan	HOPWA CHHP
Funding Agency	Illinois Dept. of Public Health	Illinois Dept. of Public Health	U.S. Dept. of Housing & Urban Dev.	U.S. Dept. of Housing & Urban Dev.	U.S. Dept. of Housing & Urban Dev.
Grant Period(s)	4/1/19-3/31/20 4/1/18-3/31/19	4/1/18-3/31/20 4/1/18-3/31/19	2/1/19-1/31/20 2/1/18-1/31/19	9/1/18-8/31/19 9/1/17-8/31/18	2/1/18-1/31/21
Total Grant Award(s)	\$ 543,667	\$ 1,017,231	\$ 1,450,980	\$ 2,882,160	\$ 1,382,574
	\$ 543,667	\$ 961,832	\$ 1,472,777	\$ 2,777,296	
Grant Awards:					
Uncollected Grant Awards 6/30/18	\$ 634,012	\$ 941,630	\$ 359,619	\$ 534,529	\$ 1,250,879
New Grant Awards	543,667	1,017,231	1,450,980	2,882,160	-
Grant Collected or Adjusted	(634,012)	(941,630)	(419,772)	(2,430,555)	(402,663)
Uncollected Grant Awards 6/30/19	\$ 543,667	\$ 1,017,231	\$ 1,390,827	\$ 986,134	\$ 848,216
Unearned Grant Commitments:					
Unearned Grant 6/30/18	\$ 467,074	\$ 871,013	\$ 316,999	\$ 225,598	\$ 1,224,013
New Grant Awards	543,667	1,017,231	1,450,980	2,882,160	-
Grants Expended and Earned					
Expenditures	(536,209)	(1,045,168)	(521,620)	(2,562,348)	(417,766)
Adjustment	(172)	(3,673)	(1,162)	2	-
Remaining Grant Commitments 6/30/19	\$ 474,360	\$ 839,403	\$ 1,245,197	\$ 545,412	\$ 806,247

See independent auditor's report

AIDS Foundation of Chicago

Schedule of Public Grant Activity

<i>For the Year Ended June 30, 2019</i>	H&H CDPH	IDHS Supportive Housing	IDPH PACPI	DHHS HRSA	SAMHSA
Funding Agency	Chicago Dept. of Public Health	Illinois Dept. of Human Services	Pediatric AIDS Chicago Prevention Initiative	Dept. of Health & Human Services	SAMHSA
Grant Period(s)	1/1/19-12/31/21 1/1/18-12/31/18	7/1/18-6/30/19	4/1/19-3/30/20 4/1/18-3/30/19	9/1/17-8/31/18	9/30/18-9/29/19
Total Grant Award(s)	\$ 482,412	\$ 602,286	\$ 768,106	\$ 300,000	\$ 499,010
	<u>\$ 482,412</u>		<u>\$ 742,407</u>		
Grant Awards:					
Uncollected Grant Awards 6/30/18	\$ 269,590	\$ -	\$ 556,805	\$ 86,732	\$ -
New Grant Awards	482,412	602,286	768,106	-	499,010
Grant Collected or Adjusted	(269,590)	(602,286)	(513,546)	(86,732)	(182,783)
Uncollected Grant Awards 6/30/19	<u>\$ 482,412</u>	<u>\$ -</u>	<u>\$ 811,365</u>	<u>\$ -</u>	<u>\$ 316,227</u>
Unearned Grant Commitments:					
Unearned Grant 6/30/18	\$ 200,488	\$ 77,771	\$ 739,747	\$ 52,113	\$ -
New Grant Awards	482,412	602,286	768,106	-	499,010
Grants Expended and Earned					
Expenditures	(466,761)	(573,255)	(508,257)	(54,384)	(230,371)
Adjustment	(2,661)	(6,789)	-	2,271	-
Remaining Grant Commitments 6/30/19	<u>\$ 213,478</u>	<u>\$ 100,013</u>	<u>\$ 999,596</u>	<u>\$ -</u>	<u>\$ 268,639</u>

See independent auditor's report

AIDS Foundation of Chicago

Schedule of Public Grant Activity

<i>For the Year Ended June 30, 2019</i>	IDPH HOPWA Cook	IDPH HOPWA Collar	HRSA Safe & Sound	CDC	NWU PrEP
Funding Agency	Illinois Dept. of Public Health	Illinois Dept. of Public Health	Dept. of Health & Human Services	FHI360	Northwestern University
Grant Period(s)	3/31/18-3/31/20	3/31/18-3/31/20	9/30/18-9/29/19 9/30/17-9/29/18	7/30/18-9/17/18	8/16/17-3/31/18
Total Grant Award(s)	\$ 754,200	\$ 539,601	\$ 300,000	\$ 5,000	\$ 7,391
	<u>\$ 1,014,389</u>	<u>\$ 1,218,380</u>	<u>\$ 300,000</u>		<u>\$ -</u>
Grant Awards:					
Uncollected Grant Awards 6/30/18	\$ 1,014,389	\$ 1,218,380	\$ 208,566	\$ -	\$ 7,391
New Grant Awards	754,200	539,601	300,000	5,000	-
Grant Collected or Adjusted	(1,014,389)	(1,218,380)	(299,518)	(5,000)	(7,391)
Uncollected Grant Awards 6/30/19	<u>\$ 754,200</u>	<u>\$ 539,601</u>	<u>\$ 209,048</u>	<u>\$ -</u>	<u>-</u>
Unearned Grant Commitments:					
Unearned Grant 6/30/18	\$ 725,392	\$ 1,037,074	\$ 184,067	\$ -	\$ 2,628
New Grant Awards	754,200	539,601	300,000	5,000	-
Grants Expended and Earned					
Expenditures	(608,095)	(579,236)	(296,904)	(7,182)	(2,628)
Adjustment	(293,400)	(565,434)	-	2,182	-
Remaining Grant Commitments 6/30/19	<u>\$ 578,097</u>	<u>\$ 432,005</u>	<u>\$ 187,163</u>	<u>\$ -</u>	<u>-</u>

See independent auditor's report

AIDS Foundation of Chicago

Schedule of Public Grant Activity

<i>For the Year Ended June 30, 2019</i>	PrEP CDPH	NIH-NCMHD	Total
Funding Agency	Chicago Dept. of Public Health	Medical College of Wisconsin	
Grant Period(s)	9/1/17-9/29/18	6/1/19-5/31/20 6/1/18-5/31/19	
Total Grant Award(s)	\$ 350,000	\$ 91,619	
		\$ 67,668	
Grant Awards:			
Uncollected Grant Awards 6/30/18	\$ 149,233	\$ 89,506	\$ 22,733,847
New Grant Awards	-	91,619	25,806,044
Grant Collected or Adjusted	(55,150)	(77,355)	(24,457,181)
Uncollected Grant Awards 6/30/19	\$ 94,083	\$ 103,770	\$ 24,082,710
Unearned Grant Commitments:			
Unearned Grant 6/30/18	\$ 112,546	\$ 82,854	\$ 19,498,612
New Grant Awards	-	91,619	25,806,044
Grants Expended and Earned			
Expenditures	(112,085)	(62,791)	(25,250,222)
Adjustment	-	(27,365)	(1,316,248)
Remaining Grant Commitments 6/30/19	\$ 461	\$ 84,317	\$ 18,738,186

See independent auditor's report

AIDS Foundation of Chicago
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Health and Human Services				
<i>Pass-Through</i>				
Substance Abuse and Mental Health Services Administration- Road to Health and Housing	93.243	1H79SM080798-01	\$ 230,371	\$ 11,900
Medical College of Wisconsin - NIH	93.307	5R01MD011573-03	55,490	-
Medical College of Wisconsin - NIH	93.307		7,301	-
Subtotal CFDA 93.307			62,791	-
Northwestern University AIDS Research - NIH	93.855	5P30AI117943-04	2,628	-
Chicago Department of Public Health - Ryan White Part A	93.914	72807	4,743,493	3,266,486
Chicago Department of Public Health - Ryan White Part A	93.914	94395,72807,94385	1,272,507	597,092
Subtotal CFDA 93.914			6,016,000	3,863,578
Illinois Department of Public Health - Ryan White Part B Cook	93.917	75780027E	4,245,676	2,840,113
Illinois Department of Public Health - Ryan White Part B Cook	93.917	75780027E	632,487	210,680
Illinois Department of Public Health - Ryan White Part B Collar	93.917	75780026E	867,340	465,613
Illinois Department of Public Health - Ryan White Part B Collar	93.917	75780026E	177,828	50,084
Illinois Department of Public Health - PHIMC Community Re-Entry	93.917	85780025F	466,932	315,033
Illinois Department of Public Health - PHIMC Community Re-Entry	93.917	95780025G	69,307	18,801
Illinois Department of Public Health - PACPI	93.917	7570012E	505,551	490,897
Illinois Department of Public Health - PACPI	93.917	95780100G	2,707	-
Subtotal CFDA 93.917			6,967,828	4,391,221
Healthy Resources & Services Administration - SPNS	93.928	H97HA26498	54,384	24,326
Health Resources & Services Administration - Safe and Sound	93.928	H97HA31426	132,639	56,106
Health Resources & Services Administration - Safe and Sound	93.928	H97HA31426	164,264	45,126
Subtotal CFDA 93.928			351,287	125,558

AIDS Foundation of Chicago
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2019

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed-Through to Subrecipients
U.S. Department of Health and Human Services (continued)				
Chicago Department of Public Health - CDC Prep4Love	93.940	1H79SM080798-01	\$ 112,085	\$ -
Total U.S. Department of Health and Human Services			13,742,990	8,392,257
U.S. Department of Housing and Urban Development				
<i>Pass-Through</i>				
Chicago Department of Public Health - HOPWA	14.241	31731 REL #6	247,215	222,788
Chicago Department of Public Health - HOPWA	14.241	31731 REL #10	128,350	96,506
Chicago Department of Public Health - HOPWA	14.241	31731 REL #6	1,389,849	161,962
Chicago Department of Public Health - HOPWA	14.241	31731 REL #9	425,778	40,463
Chicago Department of Public Health - HOPWA	14.241	92325 #1	1,120,827	115,153
Chicago Department of Public Health - HOPWA SPNS	14.241	38023 REL #3	197,826	-
Chicago Department of Public Health - HOPWA SPNS	14.241	85047 Rel #1	268,934	-
Illinois Department of Public Health - HOPWA Cook	14.241	75780027E	431,992	86,226
Illinois Department of Public Health - HOPWA Cook	14.241	75780027E	176,103	26,223
Illinois Department of Public Health - HOPWA Collar	14.241	75780026E	471,639	236,512
Illinois Department of Public Health - HOPWA Collar	14.241	75780026E	107,596	19,742
<i>Direct</i>				
HOPWA RCN SPNS	14.241	ILH150016	315,841	288,010
HOPWA RCN SPNS	14.241	ILH180014	205,783	186,099
HOPWA CHHP SPNS	14.241	IL-H17-0030-00	417,766	385,068
HOPWA RHHP	14.241	HOPWA170007-01-01	541,276	459,520
Subtotal CFDA 14.241			6,446,775	2,324,272

AIDS Foundation of Chicago
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2019

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed- Through to Subrecipients
U.S. Department of Housing and Urban Development (continued)				
<i>Direct:</i>				
SHP Safe Start 1	14.267	IL0197L5T101710	\$ 1,567,834	\$ 368,195
SHP Safe Start 1	14.267	IL0197L5T101811	349,923	5,214
SHP Chronic Homless Samaritan	14.267	IL0162L5T101609	225,598	146,539
SHP Chronic Homeless Samaritan	14.267	IL0162L5T101710	2,336,748	269,118
Subtotal CFDA 14.267			4,480,103	789,066
Total U.S. Department of Housing and Urban Development			10,926,878	3,113,338
Total Expenditures of Federal Awards			\$ 24,669,868	\$ 11,505,595

See Independent Auditor's Report.

See Notes to Schedule of Expenditures of Federal Awards.

AIDS Foundation of Chicago

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1: General

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of AIDS Foundation of Chicago under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of AIDS Foundation of Chicago, it is not intended to and does not present the financial position, changes in net assets or cash flows of AIDS Foundation of Chicago.

Note 2: Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

Note 3: Indirect Cost Rate

AIDS Foundation of Chicago negotiated an indirect cost rate with the Department of Health and Human Services of 13.90% and is not utilizing the 10% de minimus cost rate.



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
AIDS Foundation of Chicago
Chicago, IL

We have audited, 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, the financial statements of AIDS Foundation of Chicago (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, 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, and have issued our report thereon dated November 1, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered AIDS Foundation of Chicago's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the AIDS Foundation of Chicago's internal control. Accordingly, we do not express an opinion on the effectiveness of AIDS Foundation of Chicago's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether AIDS Foundation of Chicago's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of AIDS Foundation of Chicago's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Wipfli LLP

Lincolnshire, Illinois

November 1, 2019



Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance

To the Board of Directors
AIDS Foundation of Chicago
Chicago, IL

Report on Compliance for Each Major Federal Program

We have audited AIDS Foundation of Chicago's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of AIDS Foundation of Chicago's major federal programs for the year ended June 30, 2019. AIDS Foundation 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 AIDS Foundation 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; 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 AIDS Foundation 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 on AIDS Foundation of Chicago's compliance.

Opinion on Each Major Federal Program

In our opinion, AIDS Foundation 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 June 30, 2019.

Report on Internal Control Over Compliance

Management of AIDS Foundation 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 AIDS Foundation 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 AIDS Foundation 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

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.

Wipfli LLP

Lincolnshire, Illinois

November 1, 2019

AIDS Foundation of Chicago

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
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 the Uniform Guidance [2 CFR 200.516(a)]?	No

Identification of major federal programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.917	HIV Emergency Relief Grant
14.241	Housing Opportunities for Persons with AIDS

Dollar threshold used to distinguish between Type A and Type B programs:

Federal	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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AIDS Foundation of Chicago
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2019

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None