

UNITY PARENTING AND COUNSELING, INC.

FINANCIAL STATEMENTS

Including OMB Circular A-133

Single Audit Reports for the Year Ended June 30, 2019

JUNE 30, 2019 AND 2018

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Odell Hicks & Company LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Unity Parenting and Counseling, Inc.
Chicago, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Unity Parenting and Counseling, Inc. (an Illinois not-for-profit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, 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 of America; 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 of America 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.

Odell Hicks & Company LLC

Certified Public Accountants

Opinion

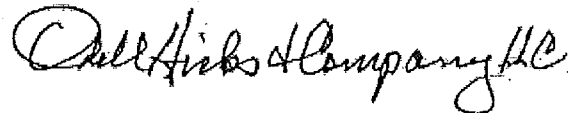
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Unity Parenting and Counseling, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audits were performed for the purpose of forming an opinion on the financial statements of Unity Parenting and Counseling, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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 audits 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 of America. 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 a report dated May 7, 2020, on our consideration of Unity Parenting and Counseling, Inc.'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 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 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 Unity Parenting and Counseling, Inc.'s internal control over financial reporting and compliance.



Odell Hicks & Company LLC

Chicago, Illinois
May 7, 2020

UNITY PARENTING AND COUNSELING, INC.

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents	\$ 38,905	\$ 118,651
Accounts receivable, net of allowance for uncollectible amounts of \$115,115 in 2019 and 2018	591,047	586,285
Prepaid expenses	23,550	23,550
Deposits	32,065	
Property and equipment, net	148	1,062
TOTAL ASSETS	<u>\$ 685,715</u>	<u>\$ 729,548</u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	45,885	52,148
Accrued expenses	111,773	109,577
Payroll taxes payable	-	151,735
Total Liabilities	157,658	313,460
Net Assets		
Without donor restrictions	528,057	416,088
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 685,715</u>	<u>\$ 729,548</u>

The accompanying notes are an integral part of these financial statements.

UNITY PARENTING AND COUNSELING, INC.

STATEMENTS OF ACTIVITIES

YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<u>UNRESTRICTED SUPPORT AND REVENUE</u>		
Government grants and fees	\$ 4,443,606	\$ 4,118,902
Other income	248,785	223,769
In-kind contributions	-	12,000
	<u>4,692,391</u>	<u>4,354,671</u>
<u>EXPENSES</u>		
Program Services:		
Foster Care	2,153,073	2,078,978
Housing	2,412,517	2,259,112
	<u>4,565,590</u>	<u>4,338,090</u>
Supportive Services:		
Management and General	14,832	14,809
	<u>14,832</u>	<u>14,809</u>
Total Expenses	<u>4,580,422</u>	<u>4,352,899</u>
Change in Unrestricted Net Assets	111,969	1,772
NET ASSETS - BEGINNING OF YEAR	<u>416,088</u>	<u>414,316</u>
NET ASSETS - END OF YEAR	<u>\$ 528,057</u>	<u>\$ 416,088</u>

The accompanying notes are an integral part of these financial statements.

UNITY PARENTING AND COUNSELING INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2019

	<u>Foster Care</u>	<u>Focus Hope II</u>	<u>Homeless Youth</u>	<u>Program Total</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 1,072,273	\$ 192,473	\$ 760,926	\$ 2,025,672	\$ 5,189	\$ 2,030,861
Employee benefits and related payroll taxes	146,140	26,233	116,804	289,177	707	289,884
Total Salaries and Related Expenses	<u>1,218,413</u>	<u>218,706</u>	<u>877,730</u>	<u>2,314,849</u>	<u>5,896</u>	<u>2,320,745</u>
Professional fees and contractual services	69,676	11,095	35,426	116,197	158	116,355
Foster board payment	529,985	-	-	529,985	-	529,985
Client assistance	52,296	10,839	58,498	121,633	-	121,633
Supplies	21,945	2,023	89,286	113,254	25	113,279
Telephone	22,985	6,680	21,454	51,119	89	51,208
Postage and delivery	1,489	215	823	2,527	6	2,533
Occupancy	95,428	378,077	602,752	1,076,257	26	1,076,283
Transportation	85,347	183	5,959	91,489	249	91,738
Equipment rental/lease	10,888	4,707	11,863	27,458	43	27,501
Meetings and conferences	2,044	524	11,592	14,160	240	14,400
Insurance	29,385	30,819	16,226	76,430	225	76,655
License	6	-	-	6	156	162
Interest and bank fees	-	-	290	290	-	290
Fines and penalties	-	-	-	-	7,211	7,211
Repairs and maintenance	766	141	609	1,516	4	1,520
Fundraising event expense	-	-	472	472	-	472
Miscellaneous	12,306	2,345	12,385	27,036	504	27,540
Total Other Expenses	<u>934,546</u>	<u>447,648</u>	<u>867,635</u>	<u>2,249,829</u>	<u>8,936</u>	<u>2,258,765</u>
Total Expenses Before Depreciation	2,152,959	666,354	1,745,365	4,564,678	14,832	4,579,510
Depreciation	114	20	778	912	-	912
Total expenses	<u>\$ 2,153,073</u>	<u>\$ 666,374</u>	<u>\$ 1,746,143</u>	<u>\$ 4,565,590</u>	<u>\$ 14,832</u>	<u>\$ 4,580,422</u>

The accompanying notes are an integral part of these financial statements.

UNITY PARENTING AND COUNSELING INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2018

	<u>Foster Care</u>	<u>Focus Hope II</u>	<u>Homeless Youth</u>	<u>Program Total</u>	<u>Management and General</u>	<u>Total</u>
Salaries	\$ 1,053,521	\$ 238,885	\$ 701,653	\$ 1,994,059	\$ 11,686	\$ 2,005,745
Employee benefits and related payroll taxes	122,997	31,440	77,866	232,303	1,351	233,654
Total Salaries and Related Expenses	<u>1,176,518</u>	<u>270,325</u>	<u>779,519</u>	<u>2,226,362</u>	<u>13,037</u>	<u>2,239,399</u>
Professional fees and contractual services	56,184	5,152	27,231	88,567	255	88,822
Foster board payment	510,992	-	-	510,992	-	510,992
Client assistance	69,688	13,034	54,490	137,212	-	137,212
Supplies	13,411	2,595	69,057	85,063	113	85,176
Telephone	21,937	6,220	19,399	47,556	184	47,740
Postage and delivery	1,265	289	905	2,459	14	2,473
Occupancy	82,625	373,918	522,572	979,115	554	979,669
Transportation	88,637	1,351	4,357	94,345	6	94,351
Equipment	-	-	-	-	-	-
Equipment rental/lease	10,700	15,659	3,396	29,755	124	29,879
Meetings and conferences	1,079	52	2,786	3,917	3	3,920
Insurance	37,036	18,297	13,899	69,232	403	69,635
License	398	28	84	510	27	537
Interest and bank fees	-	-	512	512	-	512
Fines and penalties	2,499	565	18,087	21,151	27	21,178
Repairs and maintenance	2,059	644	1,406	4,109	23	4,132
Fundraising event expense	-	-	-	-	-	-
Bad debt expense	-	-	-	-	-	-
Miscellaneous	3,950	766	23,316	28,032	39	28,071
Total Other Expenses	<u>902,460</u>	<u>438,570</u>	<u>761,497</u>	<u>2,102,527</u>	<u>1,772</u>	<u>2,104,299</u>
Total Expenses Before Depreciation	2,078,978	708,895	1,541,016	4,328,889	14,809	4,343,698
Depreciation	-	-	9,201	9,201	-	9,201
Total expenses	<u>\$ 2,078,978</u>	<u>\$ 708,895</u>	<u>\$ 1,550,217</u>	<u>\$ 4,338,090</u>	<u>\$ 14,809</u>	<u>\$ 4,352,899</u>

The accompanying notes are an integral part of these financial statements.

UNITY PARENTING AND COUNSELING, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 111,695	\$ 1,772
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation expense	914	9,201
(Increase) Decrease in accounts receivable	(4,762)	(96,936)
Decrease (Increase) in prepaid expenses	-	(670)
(Increase) Decrease in security deposits	(32,065)	
Increase (Decrease) in accounts payable	(5,989)	3,884
(Decrease) Increase in accrued expenses	2,196	(28,837)
(Decrease) Increase in payroll taxes payable	(151,735)	84,295
(Decrease) Increase in advance receipts	-	-
	<u> </u>	<u> </u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(79,746)</u>	<u>(27,291)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>
NET CASH (USED) BY INVESTING ACTIVITIES	<u>-</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on note payable	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>
NET CASH (USED) BY FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
	<u> </u>	<u> </u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(79,746)	(27,291)
BEGINNING CASH AND CASH EQUIVALENTS	<u>118,651</u>	<u>145,942</u>
ENDING CASH AND CASH EQUIVALENTS	<u>\$ 38,905</u>	<u>\$ 118,651</u>
SUPPLEMENTAL INFORMATION:		
Interest paid during the year	<u>\$ 291</u>	<u>\$ 357</u>

The accompanying notes are an integral part of these financial statements.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

Unity Parenting and Counseling, Inc., an Illinois non-profit corporation, was incorporated in June 1996 to provide a range of services in the areas of foster care, foster care placement, adoptions, adoption home studies, HIV prevention, parenting training, in-home parenting coaching, counseling, trauma management, mental health, housing for homeless youth and families, and permanent housing for the disabled.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of Unity Parenting and Counseling, Inc. have been prepared on the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when incurred. The significant accounting policies followed are described below.

Financial Statement Presentation

Financial statement presentation in follows Accounting Standards Codification (ASC), Topic 958, Not-for-Profit Entities, Subtopic 205, Presentation of Financial Statements, and Accounting Standards Update No. 2016-14, Unity Parenting and Counseling, Inc. is required to report information regarding its financial position and activities according to two classes of net assets; net assets without donor restrictions and net assets with donor restrictions. In addition, Unity Parenting and Counseling, Inc. is required to present a statement of cash flows, as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Unity Parenting's management and the board of directors.

Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Unity Parenting or by the passage of time.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Cash and Cash Equivalents

Unity Parenting and Counseling, Inc. considers cash on deposit and highly liquid investments with three months or less at the date of purchase to be cash and cash equivalents.

Income Tax Status

Unity Parenting and Counseling, Inc. is qualified under Section 501(c)(3) of the Internal Revenue Code, is an organization described in Section 509 (a)(1) and 170 (6)(1)(A)(vi) of the code and is exempt from federal and state income taxes.

Property and Equipment

Property and equipment purchases are capitalized at cost. Unity Parenting and Counseling, Inc. follows the practice of capitalizing all expenditures for property and equipment in excess of \$500. Lesser amounts are expensed. Property and equipment are depreciated on a straight-line basis over the estimated useful lives of the assets, as follows:

Furniture and equipment	3 – 5 years
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Contributions

Unity Parenting and Counseling, Inc. reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, Unity Parenting and Counseling, Inc. reports the support as unrestricted.

Government Grants

Grant funds are recognized as Unity Parenting and Counseling, Inc. performs the contracted services under the grant agreements. Grant revenue is recognized as earned as the eligible expenses are incurred. Grant expenditures are subject to audit and acceptance by the granting organization.

Allowance for Uncollectible Amounts

Unity Parenting and Counseling, Inc. maintains an allowance for uncollectible amounts for the amount of accounts receivable estimated to be uncollectible. The allowance is an estimated amount based on historical data.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)

Contributed Materials and Services

Contributed goods to Unity Parenting and Counseling, Inc. for use and distribution (e.g. food) are recorded as income and expense at the time the items are received and distributed, respectively.

Unity Parenting and Counseling, Inc. receives donated services from various volunteers. Contributions of services are required to be recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. In-kind contributions including donated food, rent and training services amounted to \$0 and \$12,000 for the years ended June 30, 2019 and 2018.

NOTE 3 – ACCOUNTS RECEIVABLE

The accounts receivable balance at June 30, 2019 and June 30, 2018 represents claims against the state and local governments and other funding sources for reimbursable contractual services rendered during the current period. Amounts owed for contractual program services are as follows:

	<u>2019</u>	<u>2018</u>
U.S. Department of Housing and Urban Development	\$ 112,189	\$ 131,426
State of Illinois Department of Children and Family Services	351,268	311,520
City of Chicago Department of Human Services	231,637	245,915
Illinois Department of Human Services	<u>11,068</u>	<u>12,539</u>
	706,162	701,400
Less allowance for uncollectible amounts	<u>115,115</u>	<u>115,115</u>
 TOTAL	 <u>\$ 591,047</u>	 <u>\$ 586,285</u>

The accounts receivable balance at June 30, 2019 and June 30, 2018 includes \$115,115 for reimbursable contractual services rendered prior to June 30, 2006.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 4 - PROPERTY AND EQUIPMENT

At June 30, 2019 and June 30, 2018, Unity Parenting and Counseling Inc.'s property and equipment along with the related accumulated depreciation is as follows:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	\$ 55,105	\$ 55,105
Leasehold improvements	47,253	47,253
	<u>102,358</u>	<u>102,358</u>
Accumulated depreciation	<u>(102,210)</u>	<u>(101,296)</u>
 TOTAL	 <u><u>\$ 148</u></u>	 <u><u>\$ 1,062</u></u>

NOTE 5 – NET ASSETS

As shown in the accompanying financial statements, Unity Parenting and Counseling, Inc. has net assets of \$527,783 and \$416,088 at June 30, 2019 and 2018, respectively. Management continues to implement expense reduction and revenue enhancements as well as cash management procedures to ensure timely payment of vendors. Also, nonessential expenditures, travel and other expenses have either been eliminated or postponed.

NOTE 6 – OPERATING LEASES

Unity Parenting and Counseling, Inc. (lessee) leases facilities and equipment under non-cancelable operating lease arrangements.

Unity Parenting and Counseling, Inc. has a lease agreement with Mumford Properties for the period January 1, 2019 to December 31, 2021 for office space located at 600 W. Cermak, Chicago, Illinois. The monthly rent was \$7,396 during the year ended June 30, 2019, and \$9,603 for the period July 1 to December 31, 2021.

Unity Parenting and Counseling, Inc. has a lease agreement with Wolcott Real Property LLC for the period November 2014 through October 2016, to rent units in the buildings located at 6816 South Dorchester, and 1734 E. 72nd Street, Chicago, Illinois for monthly payments of \$10,815. After October 2016 the leases for this property are through NOVO Properties on a month to month basis.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 6 – OPERATING LEASES – (CONTINUED)

Unity Parenting and Counseling, Inc. has a lease agreement with Yale Building for the period July 1, 2016 through June 30, 2018 to rent units located at 6656 South Yale, Chicago, Illinois, for monthly payments of \$3,500. The terms of a new lease are in discussion. The lease ending June 30, 2018 remains in force on a month to month basis.

Unity Parenting and Counseling, Inc. has a lease agreement with Corner & Park Properties for the period December 1, 2017 through November 30, 2018 to rent units located at 11201-59 South King Drive and 11025 Vernon, Chicago, Illinois, for monthly payments of \$3,650. The terms of a new lease are in discussion. The existing lease remains in force on a month to month basis.

Unity Parenting and Counseling, Inc. has a lease agreement with First Insite for the period March 1, 2017 through February 28, 2018 to rent a unit located at South Coles St., Chicago, Illinois for monthly payments of \$695. The terms of a new lease are in discussion. The existing lease remains in force on a month to month basis.

Unity Parenting and Counseling, Inc. has a lease arrangement with First Insite from the period June 1, 2017 through May 31, 2018 for units located at 7750 South Kingston, Chicago, Illinois for monthly payments of \$645 each. The terms of a new lease are in discussion. The existing lease remains in force on a month to month basis.

Unity Parenting and Counseling, Inc. has a lease agreement with First Insite for the period September 1, 2017 to August 31, 2020 to rent space located at 740 E. 79th Street, Chicago, Illinois for monthly payments of \$21,000.

Unity Parenting and Counseling, Inc. has a lease agreement with Institute of Women Today for the period June 2018 through May 31, 2019 to rent space located at 7326 South Yale, Chicago, Illinois for monthly payments of \$3,500. The terms of a new lease are in discussion. The existing lease remains in force on a month to month basis.

Unity Parenting and Counseling, Inc. also leases certain equipment under monthly operating leases.

Total rent expense was \$1,076,283 and \$979,669 for the years ended June 30, 2019 and 2018, respectively.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 6 – OPERATING LEASES – (CONTINUED)

The following is a schedule of future minimum rental payments required under operating leases as of June 30, 2019:

2020	\$ 595,583
2021	<u>133,674</u>
	<u>\$ 729,257</u>

NOTE 7 – CONCENTRATION OF RISK

Unity Parenting and Counseling, Inc. provides various placement, counseling and educational services to youth and manages transitional and permanent housing for eligible clients. Approximately 49% of Unity Parenting and Counseling, Inc.'s support and revenue for the years ended June 30, 2019 and 2018, respectively, was from the Illinois Department of Children and Family Services (IDCFS).

NOTE 8 – FUNCTIONAL ALLOCATION OF EXPENSES

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

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization regularly monitors liquidity to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a twelve month periods, the Organization considers all expenditures related to its ongoing activities. The organization strives to operate with a balance budget and anticipates collecting sufficient revenue from membership dues, sales of online merchandise, royalties and contributions without donor restrictions to cover general expenditures not covered by donor restricted resources.

Financial assets in excess of daily cash requirements are invested in money market funds and other short-term investments.

	<u>2019</u>	<u>2018</u>
Cash and cash equivalents	\$ 38,905	\$ 118,651
Accounts receivables	591,047	586,285
Deposits	<u>32,065</u>	<u>-</u>
Total financial assets	662,017	704,936
Deposits	<u>(32,065)</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 629,952</u>	<u>\$ 704,936</u>

UNITY PARENTING AND COUNSELING, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through May 7, 2020, which was the date this statement was approved and available to be issued.



Odell Hicks & Company LLC

Certified Public Accountants

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
Unity Parenting and Counseling, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America 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 Unity Parenting and Counseling, Inc. (an Illinois not-for-profit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, 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 May 7, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Unity Parenting and Counseling, Inc.'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 Unity Parenting and Counseling, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 a 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.

Odell Hicks & Company LLC

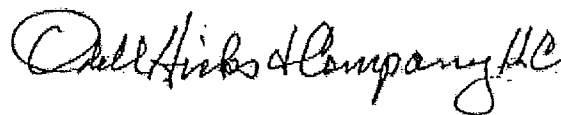
Certified Public Accountants

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unity Parenting and Counseling, Inc.'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 the organization'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.



Odell Hicks & Company LLC

Chicago, Illinois
May 7, 2020



Odell Hicks & Company LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Unity Parenting and Counseling, Inc.

Report on Compliance for Each Major Federal Program

We have audited Unity Parenting and Counseling, Inc.'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 Unity Parenting and Counseling, Inc.'s major federal programs for the year ended June 30, 2019. Unity Parenting and Counseling, Inc.'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 Unity Parenting and Counseling, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unity Parenting and Counseling, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Unity Parenting and Counseling, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Unity Parenting and Counseling, Inc. 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.

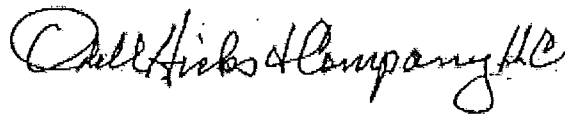
Report on Internal Control Over Compliance

Management of Unity Parenting and Counseling, Inc. 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 Unity Parenting and Counseling, Inc.'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 Unity Parenting and Counseling, Inc.'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 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. However, material weaknesses may exist that have not been identified.

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.



Odell Hicks & Company LLC

Chicago, Illinois
May 7, 2020

UNITY PARENTING AND COUNSELING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

<u>Federal Grantor/Pass-Through Agency</u>	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development			
Supportive Housing Program - Harmony Village	14.235	IL0128L5T101710	\$ 507,080 *
Supportive Housing Program - Focus Hope II	14.235	IL0124L5T101710	487,762 *
Supportive Housing Program - Umoja	14.235	IL0388L5T101709	153,819 *
Supportive Housing Program - Focus Hope I	14.235	IL0387L5T101709	228,047 *
Supportive Housing Program - Ujima STAR	14.235	IL1598L55101700	280,217 *
			<u>1,656,925</u>
 Pass-Through the City of Chicago - Department of Public Health			
Housing Opportunities for Persons with AIDS (HOPWA) Program	14.241	31801	139,827
			<u>139,827</u>
 Total U.S. Department of Housing and Urban Development			<u>1,796,752</u>
 TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,796,752</u></u>

* Major program

UNITY PARENTING AND COUNSELING, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

(1) SCOPE OF AUDIT PURSUANT TO
UNIFORM GUIDANCE:

Unity Parenting and Counseling, Inc. is an Illinois not-for-profit corporation. All federal grant operations of the Center are included in the scope of the Uniform Guidance audit (the "Single Audit"). The Single Audit was performed in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance).

Programs Subject to Single Audit - A Supplementary Schedule of Federal Expenditures is presented for each federal program related to the following agencies:

U.S. Department of Housing and Urban Development
U.S. Department of Health and Human Services

Cognizant duties have been delegated by the U.S. Department of Health and Human Services to the State of Illinois Department of Human Services

(2) FISCAL PERIOD AUDITED:

Single Audit testing procedures were performed for the transactions occurring during the fiscal year ended June 30, 2019, in accordance with the Uniform Guidance.

(3) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes all federal grants to Unity Parenting and Counseling, Inc., which had activity during the year ended June 30, 2019. This Schedule has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the conditions on which they depend have been met by Unity Parenting and Counseling, Inc. Expenditures are recognized when incurred. Unity Parenting and Counseling Inc. has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

(4) FINDINGS AND QUESTIONED COSTS:

Refer to Section III of Schedule of Findings and Questioned Costs.

UNITY PARENTING AND COUNSELING, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

(5) MAJOR PROGRAMS:

In accordance with the Uniform Guidance, major programs for Unity Parenting and Counseling, Inc. are an individual award or a number of awards in a category of federal financial awards or support for which total expenditures are the larger of 3% of total federal funds expended or \$750,000. The Uniform Guidance prescribes a risk based approach to determine which federal programs are major programs. A risk based approach emphasizes programs that by their nature are inherently risky based on the following considerations:

- Current and prior audit experience
- Oversight by federal agencies and pass through entities
- Inherent risk of the program

(6) NON-CASH ASSISTANCE:

Unity Parenting and Counseling, Inc. did not receive any non-cash assistance, loans or loan guarantees or insurance in federal awards during the year ended June 30, 2019.

(7) SUB RECIPIENTS AWARDS:

There were no sub recipient awards from the federal programs during the year ended June 30, 2019.

UNITY PARENTING AND COUNSELING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

UNITY PARENTING AND COUNSELING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

SECTION 1 - SUMMARY OF AUDITOR'S RESULTS

This section of the Schedule of Findings and Questioned Costs sets forth a Summary of the Auditor's Results as follows:

1. The Independent Auditor's Report expresses an unmodified opinion on the financial statements of Unity Parenting and Counseling, Inc.
2. No significant deficiencies relating to the audit of the financial statements of Unity Parenting and Counseling, Inc. are reported in the 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*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Unity Parenting and Counseling, Inc. which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report On Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
5. The auditor's report on compliance applicable for the major federal award programs for Unity Parenting and Counseling, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for Unity Parenting and Counseling, Inc. that are required to be reported in accordance with 2CFR Section 200 516 (a) are reported in Section III of this schedule.
- 7. The programs tested as major programs were:**

<u>FEDERAL GRANTOR/PROGRAM TITLE</u>	<u>CFDA Number</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	
Supportive Housing Program – Harmony Village	14.235
Supportive Housing Program – Focus Hope II	14.235
Supportive Housing Program – Umoja	14.235
Supportive Housing Program – Focus Hope I	14.235
Supportive Housing Program – Ujima STAR	14.235
Pass-through the City of Chicago - Department of Public Health Housing Opportunities for Persons with AIDS (HOPWA) Program	14.241

8. A \$750,000 threshold was used to distinguish between type A and type B programs.
9. Unity Parenting and Counseling, Inc. was determined not to be a low-risk auditee.

UNITY PARENTING AND COUNSELING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

SECTION II – FINDINGS RELATING TO THE FINANCIAL STATEMENT AUDIT

None

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

SECTION IV - SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS – MAJOR
FEDERAL AWARDS PROGRAM AUDIT

No matters were reported.



Odell Hicks & Company LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors of
Unity Parenting and Counseling, Inc.
Chicago, Illinois

Our audit was made for the purpose of forming an opinion on the basic financial statements of Unity Parenting and Counseling, Inc. taken as a whole. The accompanying supplemental information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Odell Hicks & Company LLC

Chicago, Illinois
May 7, 2020

Consolidated Financial Report

Schedule of Agency Information

Name of Agency: UNITY PARENTING AND COUNSELING (*****950

County: COOK

Mailing Address

Street: 600 W. Cermak Rd.

City: Chicago

State: IL

Zip Code: 60616

Federal Employer Identification Number (FEIN): **-***9502

Name of Person Completing Report: Martin Maxwell

Job Title: Chief Financial Officer

Telephone Number: 312-455-0007

Email Address: mmaxwell@unityparenting.org

Begin Date of Report: 7/1/2018

End Date of Report: 6/30/2019

Number of Programs Reported: 2

Actual / Budgeted Costs: Actual

Quarters Reported: 4

Type of Ownership: Not-for-profit

Basis of Maintaining Accounting Records: Accrual

Agency Accreditation Completed By: Council on Accreditation

Schedule of Programs

UNITY PARENTING AND COUNSELING (*****950
 _*9502

Program Number	Program Name		Contract Numbers or Program Codes				Healthcare & Family
	Description 1	Description 2	DCFS	DHS	ISBE	Aging	
1	FC-CookHMR/TRAD		1929874069				
2	HY-FY19			FCSXR0113			

Schedule of Program Costs

UNITY PARENTING AND COUNSELING (****950
 _*9502

	Agency Amount	All Other Not Allocated	FC-CookHMR/TRAI	HY-FY19	
Program Expenses					
1	Program Staff Salaries	1,906,048	873,374	993,802	38,872
2	Program Clerical Staff Salaries	21,294	0	21,294	0
3	Program Payroll Taxes and Fringe Benefits	274,706	132,859	137,757	4,090
4	Program Consultants	66,582	23,367	43,215	0
5	Consumer Wages and Fringe Benefits	0	0	0	0
6	Medicine and Drugs	0	0	0	0
7	All Other Program Equipment and Supplies	98,314	74,201	11,817	12,296
8	Staff Transportation	91,738	6,391	85,347	0
9	Client Transportation	39,976	16,552	21,484	1,940
10	Transportation To/From School	0	0	0	0
11	Direct Service Staff Conferences & Conventions	14,399	12,355	2,044	0
12	Program Insurance	76,655	47,270	29,385	0
13	Direct Client Specific Assistance	81,656	50,844	30,812	0
14	Telecommunication Costs Assigned to Program	50,133	20,768	22,985	6,380
15	Foster Care Payments	529,985	0	529,985	0
16	Other (Specify)	7,923	3,925	3,998	0
17	Total Program Expenses	3,259,409	1,261,906	1,933,925	63,578
Support Expenses					
18	Support Salaries	0	0	0	0
19	Support Payroll Taxes and Fringe Benefits	0	0	0	0
20	Dietary Supplies	0	0	0	0
21	Housekeeping and Laundry Supplies	0	0	0	0
22	Other (Specify)	0	0	0	0
23	Total Support Expenses	0	0	0	0
Occupancy Expenses					
24	Occupancy Salaries	0	0	0	0
25	Occupancy Payroll Taxes and Fringe Benefits	0	0	0	0
26	Building & Equipment Operations and Maintenance	40,505	23,536	16,969	0
27	Vehicle Depreciation	0	0	0	0
28	All Other Depreciation & Amorization	914	800	114	0
29	Vehicle Rent	0	0	0	0
30	All Other Lease/Rent/Taxes	1,064,801	846,519	90,113	128,169
31	Equipment Under \$500	0	0	0	0
32	Mortgage & Installment Interest	0	0	0	0
33	Operating Interest	0	0	0	0
34	Other (Specify)	0	0	0	0
35	Total Occupancy Expenses	1,106,220	870,855	107,196	128,169
Administrative and Office Expenses					
36	Administrative Salaries	103,519	40,624	57,177	5,718
37	Administrative Payroll Taxes and Fringe Benefits	15,178	6,237	8,383	558
38	Administrative Consultants	45,015	21,057	23,958	0
39	Telecommunication Costs Not Assigned to Program	1,076	1,076	0	0
40	Office Supplies and Equipment	2,716	1,216	1,500	0
41	Allocation of Management and General (G & A)	0	0	0	0
42	Other (Specify)	47,289	26,355	20,934	0
43	Total Administrative Expenses	214,793	96,565	111,952	6,276
44	Total Expenses	4,580,422	2,229,326	2,153,073	198,023
Non-reimbursable Expenses					
45	Depreciation on DMHDD Funded Capital Assets Included Above	0	0	0	0
46	Cost of Production and Workshop Client Wages Included Above	0	0	0	0
47	Other (Specify)	0	0	0	0
48	Total Non-Reimbursable Expenses	0	0	0	0
49	Net Expenses	4,580,422	2,229,326	2,153,073	198,023

Schedule of Program Costs
Other Specify Detail

Program 1 **FC-CookHMR/TRAD**

<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>
16	Payroll Service; Licensing; Postage	3,998
42	Printing; membership; bank fees; interest; fines;	20,934

Schedule of Program Revenue

UNITY PARENTING AND COUNSELING (*****950
 _*9502

	Agency Amount	All Other Not Allocated	FC-CookHMR/TRAD	HY-FY19
Fees & Purchase of Service				
1	Department of Aging	0	0	0
2	Department of Children and Family Services	2,285,440	135,338	2,150,102
3	Department of Corrections	0	0	0
4	Medicaid Rehab Option (MRO) Payments	0	0	0
5	Department of Human Services	0	0	0
6	Department of Public Aid	0	0	0
7	Department of Public Health	0	0	0
8	Local Education Agency/School District	0	0	0
9	Local Government	0	0	0
10	Federal Government	0	0	0
11	Other Government Agencies	0	0	0
12	Client/Family Program Fees (incl. SSI, SSA, pensions, etc)	16,083	16,083	0
13	Special Service Fees for Individual Clients	0	0	0
14	Diagnostic Service Fees	0	0	0
15	Other (Specify)	0	0	0
16	Total Fees & Purchase of Services	2,301,523	151,421	2,150,102
Grant Revenues				
17	Department of Aging	0	0	0
18	Department of Children and Family Services	0	0	0
19	Department of Corrections	0	0	0
20	Donated/Certified Funds Initiative (DFI/CFI)	0	0	0
21	Department of Human Services	198,023	0	198,023
22	Department of Public Aid	0	0	0
23	Department of Public Health	0	0	0
24	Local Education Agency/School District	0	0	0
25	Local Government Awards	520,625	520,625	0
26	Federal Government Awards	1,573,002	1,573,002	0
27	Other Government Awards	0	0	0
28	JTPA/CETA	0	0	0
29	Other (Specify)	0	0	0
30	Total Grant Revenues	2,291,650	2,093,627	198,023
Contributions & Other				
31	Restricted to Operations	97,125	97,125	0
32	Restricted to Capital	0	0	0
33	Unrestricted	0	0	0
34	Contributions - Goods and Services	0	0	0
35	Child & Adult Food Programs (school meals, commodities)	0	0	0
36	School Transportation Payments (to/from school)	0	0	0
37	Sales of Goods and Services	0	0	0
38	Rent Income	0	0	0
39	Gain on Sale of Assets	0	0	0
40	Cafeteria and Vending Machine	0	0	0
41	Other (Specify)	240	240	0
42	Total Contributions and Other	97,365	97,365	0
Investment Income				
43	Income on Restricted Assets/Investments	0	0	0
44	Income on Unrestricted Assets/Investments	0	0	0
45	Total Investment Income	0	0	0
46	Total Revenues	4,690,538	2,342,413	2,150,102

Other Specify Detail

Program

Line Nbr Description

Amount

Schedule of Service Units

UNITY PARENTING AND COUNSELING (*****950
 .9502

	Program Description	Service Unit Type	Client Units of Enrollment	Client Units Delivered/ Provided	Days Program Operated	Beginning License Capacity	Ending License Capacity	Date of Change
1	FC-CookHMR/TRAD	Days	65,700	65,700	365	180	180	
2	HY-FY19	Nights	29,200	29,000	365	80	80	

Schedule of Program Personnel

UNITY PARENTING AND COUNSELING (***)950
 _*9502

37.5

Number of Hours (excluding overtime) in a standard work week:

Program Staff Positions	TOTAL AGENCY				FC-CookHMR/TRAD				HY-FY19				
	Total Hours	Amount Paid	Headcount	Amount Not Allocated	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount	% Allocated	Amount Paid	Headcount
1 Audiologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
2 Behavior Therapist	0.00	157,621	0.00	0	100.00	157,621	0.00	0.00	0	0.00	0	0.00	0.00
3 Dietary Technician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
4 Dietician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
5 Habilitation Aide/Child Care Aide	0.00	573,635	0.00	525,646	4.40	25,230	0.00	3.97	22,759	0.00	22,759	0.00	0.00
6 Habilitation Professional or Supervisory Staff	0.00	857,759	0.00	148,955	81.61	699,990	0.00	1.03	8,814	0.00	8,814	0.00	0.00
7 LPN	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
8 Occupational Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
9 Physical Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
10 Physician	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
11 Principal	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
12 Program Director	0.00	317,033	0.00	198,773	35.00	110,961	0.00	2.30	7,299	0.00	7,299	0.00	0.00
13 Program Clerical Staff	0.00	21,294	0.00	0	100.00	21,294	0.00	0.00	0	0.00	0	0.00	0.00
14 Psychiatrist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
15 Psychologist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
16 Recreation Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
17 Registered Nurse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
18 Social Worker	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
19 Speech Therapist	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
20 Substance Abuse Counselor/Professional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
21 Substance Abuse Paraprofessional	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
22 Teacher	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
23 Teacher Aide	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
24 Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
25 Other Academic Instruction	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
26 Other Medical Care	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
27 Other Habilitation/Rehabilitation	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
28 Other Substance Abuse	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
29 All Other Program Staff	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
30 Total All Positions	0.00	1,927,342	0.00	873,374	52.67	1,015,096	0.00	2.02	38,872	0.00	38,872	0.00	0.00
31 Mental Health Professional (MHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
32 Qualified Mental Health Professional (QMHP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
33 Qualified Mental Retardation Professional (QMRP)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
34 Rehabilitative Services Associate (RSA)	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00
35 SEP Job Coach - For DHS Reporting Only	0.00	0	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00	0.00

Schedule of Program Personnel

Other Specify Detail

Program	<u>Line Nbr</u>	<u>Description</u>	<u>Amount</u>	<u>Headcount</u>
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Schedule of Program Consultant and Contractual

UNITY PARENTING AND COUNSELING (*****950
 **-*9502

	Program Staff Positions	TOTAL AGENCY			FC-Cook/HMR/TRAD			HY-FY19		
		Total Hours	Amount Paid	Amount Not Allocated	% Allocated	Amount Paid	% Allocated	Amount Paid	% Allocated	Amount Paid
1	Audiologist	0.00	0	0	0.00	0	0.00	0	0.00	0
2	Behavior Therapist	0.00	66,582	23,367	64.90	43,215	0.00	43,215	0.00	0
3	Dietary Technician	0.00	0	0	0.00	0	0.00	0	0.00	0
4	Dietician	0.00	0	0	0.00	0	0.00	0	0.00	0
5	Habilitation Aide/Child Care Aide	0.00	0	0	0.00	0	0.00	0	0.00	0
6	Habilitation Professional or Supervisory Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
7	LPN	0.00	0	0	0.00	0	0.00	0	0.00	0
8	Occupational Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
9	Physical Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
10	Physician	0.00	0	0	0.00	0	0.00	0	0.00	0
11	Principal	0.00	0	0	0.00	0	0.00	0	0.00	0
12	Program Director	0.00	0	0	0.00	0	0.00	0	0.00	0
13	Program Clerical Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
14	Psychiatrist	0.00	0	0	0.00	0	0.00	0	0.00	0
15	Psychologist	0.00	0	0	0.00	0	0.00	0	0.00	0
16	Recreation Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
17	Registered Nurse	0.00	0	0	0.00	0	0.00	0	0.00	0
18	Social Worker	0.00	0	0	0.00	0	0.00	0	0.00	0
19	Speech Therapist	0.00	0	0	0.00	0	0.00	0	0.00	0
20	Substance Abuse Counselor/Professional	0.00	0	0	0.00	0	0.00	0	0.00	0
21	Substance Abuse Paraprofessional	0.00	0	0	0.00	0	0.00	0	0.00	0
22	Teacher	0.00	0	0	0.00	0	0.00	0	0.00	0
23	Teacher Aide	0.00	0	0	0.00	0	0.00	0	0.00	0
24	Vocational Staff (incl. Job Coach, workshop, etc.)	0.00	0	0	0.00	0	0.00	0	0.00	0
25	Other Academic Instruction	0.00	0	0	0.00	0	0.00	0	0.00	0
26	Other Medical Care	0.00	0	0	0.00	0	0.00	0	0.00	0
27	Other Habilitation/Rehabilitation	0.00	0	0	0.00	0	0.00	0	0.00	0
28	Other Substance Abuse	0.00	0	0	0.00	0	0.00	0	0.00	0
29	All Other Program Staff	0.00	0	0	0.00	0	0.00	0	0.00	0
30	Total All Positions	0.00	66,582	23,367	64.90	43,215	0.00	43,215	0.00	0
31	Mental Health Professional (MHP)	0.00	0	0	0.00	0	0.00	0	0.00	0
32	Qualified Mental Health Professional (QMHP)	0.00	0	0	0.00	0	0.00	0	0.00	0
33	Qualified Mental Retardation Professional (QMRP)	0.00	0	0	0.00	0	0.00	0	0.00	0
34	Rehabilitative Services Associate (RSA)	0.00	0	0	0.00	0	0.00	0	0.00	0
35	SEP Job Coach - For DHS Reporting Only	0.00	0	0	0.00	0	0.00	0	0.00	0

Schedule of Program Consultant and Contractual

Other Specify Detail

Program

Line Nbr Description

Amount



Odell Hicks & Company LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors of
Unity Parenting and Counseling, Inc.
Chicago, Illinois

Our audit was made for the purpose of forming an opinion on the basic financial statements of Unity Parenting and Counseling, Inc. taken as a whole. The "Grant Report" for the State of Illinois fiscal year ended June 30, 2019 is presented for purposes of additional analysis, as required by the Illinois Department of Human Services, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Odell Hicks & Company LLC

Chicago, Illinois
May 7, 2020



State of Illinois
Department of Human Services

GRANT CLOSE OUT REPORT

Grantee Name: Unity Parenting and Counseling, Inc. FEIN Number: 36-4029502

Reporting period for July 1 through June 30, 2019

Program Name: Homeless Youth		Grant/Contract Number: FCSXR01139												
CFSA NUMBER:		444-	8	0	-	0	7	1	1	444-	-	444-	-	Total
A. GRANT AWARD RECEIVED	\$	198,023.00								\$				\$ 198,023.00
B. INTEREST EARNED	\$									\$				\$
C. DIRECT PROGRAM EXPENSES	\$	191,747.49								\$				\$ 191,747.49
D. INDIRECT COSTS	\$	6,275.51								\$				\$ 6,275.51
E. UNALLOWABLE COSTS	\$									\$				\$
F. OTHER APPROVED USES	\$									\$				\$
G. TOTAL ALLOWABLE COSTS	\$	198,023.00								\$				\$ 198,023.00
H. REFUND	\$	0.00								\$				\$ 0.00

ADDTABLE

DELETABLE

By signing [authorizing] this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the [related] expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

Unallowable costs includes, but not limited to: compensation of governing body, entertainment, associate dues, meetings and conventions, fundraising, bad debt, charity and grants, inventories, depreciation of IDHS funded assets, in-kind expenses, alcoholic beverages, personal automobile, fines and penalties, personal use items, lobbying, unallowable interest, unallowable relocation, gratuities, political contributions, related party transactions, or cost where conflict of interest exists.

Printed Name: Martin Maxwell Title: CFO

Signature: *Martin Maxwell* Date: March 4, 2020