

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2016
Open to Public
Inspection

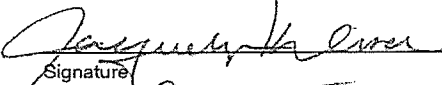

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01/2016 and Ending (mm/dd/yyyy) 06/30/2017		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: HARLEM UNITED COMMUNITY AIDS CENTER, INC	Employer Identification Number (EIN): 13-3461695
	Mailing Address: 306 LENOX AVENUE	NY Registration Number: 04-76-58
	City / State / ZIP: NEW YORK, NY 10027	Telephone: 212 803-2850
	Website: WWW.HARLEMUNITED.ORG	Email: JKILMER@HARLEMUNITE
	Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT	

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:		JACQUELYN KILMER CHIEF EXECUTIVE OFFI	5/10/18
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:		MARVIN GRIFFITH TREASURER	5/10/18
	Signature	Print Name and Title	Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc, did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).

3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
---	---------------------------------	------------------------------------	------------------------------	--

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors).
- Our organization was eligible for and filed an IRS 990-N e-postcard. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2016

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
HARLEM UNITED COMMUNITY AIDS CENTER, INC	04-76-58

2. Government Grants

Name of Government Agency	Amount of Grant
1.US DEPARTMENT OF HEALTH AND HUMAN SERVICES	1. 761,446.
2.NEW YORK STATE DEPARTMENT OF HEALTH AIDS INSTITUTE	2. 2,457,084.
3.NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE	3. 2,471,361.
4.NEW YORK CITY HUMAN RESOURCES ADMINISTRATION	4. 9,171,083.
5.US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT	5. 837,363.
6.NYS OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	6. 69,714.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 15,768,051.

EXTENDED TO MAY 15, 2018

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2016

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

Open to Public Inspection

A For the 2016 calendar year, or tax year beginning JUL 1, 2016 and ending JUN 30, 2017

B Check if applicable: C Name of organization HARLEM UNITED COMMUNITY AIDS CENTER, INC D Employer identification number 13-3461695 E Telephone number 212-803-2850 G Gross receipts \$ 32,736,104. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.HARLEMUNITED.ORG K Form of organization: L Year of formation: 1989 M State of legal domicile: NY

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, member counts, revenue breakdown, expenses, and net assets.

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.

Signature of officer: JACQUELYN KILMER, CHIEF EXECUTIVE OFFICER. Date: 5/10/18

Preparer information: THOMAS LANNING, COHNREZNICK LLP, 1301 AVENUE OF THE AMERICAS, NEW YORK, NY 10019. Date: 05/08/18. PTIN: P00851654. Firm's EIN: 22-1478099. Phone no. 212-297-0400

May the IRS discuss this return with the preparer shown above? (see instructions) [X] 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: HARLEM UNITED PROVIDES HEALTHCARE, SUPPORTIVE HOUSING AND PREVENTION SERVICES TO PERSONS LIVING WITH OR AT RISK FOR AIDS OR HIV RELATED ILLNESSES AND OTHER CHRONIC CONDITIONS.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 18,917,338. including grants of \$) (Revenue \$ 7,535,276.)

HOUSING: PROVIDES OVER 650 SCATTERED-SITE AND CONGREGATE UNITS OF SUPPORTIVE HOUSING FOR HOMELESS SINGLES, COUPLES AND FAMILIES WITH CHILDREN WITH CHRONIC HEALTH CONDITIONS INCLUDING HIV/AIDS, MENTAL HEALTH ISSUES AND SUBSTANCE USE DISORDER.

4b (Code:) (Expenses \$ 4,792,853. including grants of \$) (Revenue \$)

PREVENTION: PROVIDES EVIDENCE-BASED HIV PREVENTION INTERVENTIONS, PATIENT NAVIGATION SERVICES, EDUCATION AND ACCESS TO PREP, COMPREHENSIVE RISK-REDUCTION COUNSELING, CONFIDENTIAL FREE HIV, STI, HEPATITIS B AND C TESTING, HARM REDUCTION SERVICES, INCLUDING ALCOHOL AND OTHER DRUG SERVICES FOR HIV+ INDIVIDUALS, SYRINGE EXCHANGE SERVICES AND DRUG USE EDUCATION.

4c (Code:) (Expenses \$ 3,302,583. including grants of \$) (Revenue \$ 5,110,348.)

HEALTH HOME: PROVIDES CARE COORDINATION FOR HIGH-COST, HIGH-NEED MEDICAID RECIPIENTS WITH MULTIPLE CHRONIC CONDITIONS, WHEREBY ALL OF THE PROFESSIONALS INVOLVED IN A MEMBER'S CARE COMMUNICATE WITH ONE ANOTHER SO THAT ALL NEEDS (MEDICAL, BEHAVIORAL, HEALTH AND SOCIAL SERVICE) ARE ADDRESSED IN A COMPREHENSIVE MANNER.

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

4e Total program service expenses 27,012,774.

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b <i>If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?</i>		
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
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>		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>	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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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>		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>		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>		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>		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>		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>		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>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b <i>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)? If "Yes," complete Schedule R, Part V, line 2</i>	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>		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>		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	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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1a	590		
1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	321		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
8			
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8a	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body?	X	
8b	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
10b	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	
11b	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	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	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?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
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
16b	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 **▶ NY**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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: **▶**
BTQ FINANCIAL LLC - 212-901-2500
80 BROAD STREET, 15TH FLOOR, NEW YORK, NY 10004

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) ALISON M. DESIR OUTGOING DIRECTOR	1.00	X						0.	0.	0.
(2) AMY HOLMES SECRETARY	1.00 1.00	X		X				0.	0.	0.
(3) DAVID F. STERNLIEB, ESQ OUTGOING VICE CHAIR	1.00	X		X				0.	0.	0.
(4) EMMET A. DENNIS, JR VICE CHAIR	1.00 1.00	X		X				0.	0.	0.
(5) GILBERTO A. HINDS, RN, MPH DIRECTOR	1.00 1.00	X						0.	0.	0.
(6) GLY SINGELTON DIRECTOR	1.00	X						0.	0.	0.
(7) J. ROBIN MOON, DPH DIRECTOR	1.00	X						0.	0.	0.
(8) LATRAVIETTE SMITH-WILSON CHAIR	1.00	X		X				0.	0.	0.
(9) MARVIN GRIFFITH, CPA, CGMA, MBA TREASURER	1.00	X		X				0.	0.	0.
(10) WILLIAM SMITH-RIVERA DIRECTOR	1.00 1.00	X						0.	0.	0.
(11) ALAN ZUCKERMAN CHIEF FINANCIAL OFFICER	20.00 10.00			X				175,290.	0.	44,360.
(12) CHARLES CARROLL CHIEF OPERATING OFFICER	20.00 10.00			X				0.	197,339.	42,598.
(13) JACQUELYN KILMER CHIEF EXECUTIVE OFFICER	20.00 10.00			X				237,528.	0.	20,837.
(14) TAMISHA MCPHERSON CHIEF PROGRAM OFFICER	10.00 25.00				X			0.	182,799.	35,916.
(15) EARL COX ASSOCIATE VP - OPERATION	35.00					X		102,534.	0.	18,277.
(16) LAURA GRUND SENIOR VP OF GRANTS, EVALUATION, HEA	33.00 2.00					X		134,807.	0.	33,030.
(17) MICHAEL HESTER SENIOR VP OF OPERATIONS	25.00 10.00					X		125,413.	0.	10,837.

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) SANDRA MILLER VICE PRESIDENT - FINANCE	35.00					X		116,260.	0.	15,477.
(19) SEAN CARRINGTON VICE PRESIDENT - HR	35.00					X		112,853.	0.	16,167.
1b Sub-total								1,004,685.	380,138.	237,499.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,004,685.	380,138.	237,499.

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 **8**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		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? If "Yes," complete Schedule J for such individual	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? If "Yes," complete Schedule J for such person		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
TASTY ENTERPRISES LLC 809 W 181 ST, STE. 119, NEW YORK, NY 10033	FOOD SERVICES	902,122.
COHNREZNICK LLP, 1301 AVENUE OF THE AMERICAS, NEW YORK, NY 10019	AUDITORS	427,500.
ARENT FOX 1717 K STREET, NW, WASHINGTON, DC 20006	LEGAL	197,145.
MANATT, PHELPS & PHILLIPS, LLP 7 TIMES SQUARE, NEW YORK, NY 10036	LEGAL	154,654.
ALAN J. BENNETT, PLLC 2357 CONEY ISLAND AVE, BROOKLYN, NY 11223	LEGAL	120,310.

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 **5**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	1 b	Membership dues					
	1 c	Fundraising events					
	1 d	Related organizations					
	1 e	Government grants (contributions)	15,768,051.				
	1 f	All other contributions, gifts, grants, and similar amounts not included above	4,265,346.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		20,033,397.			
Program Service Revenue			Business Code				
	2 a	MEDICAID	623990	5,110,348.	5,110,348.		
	2 b	RENTAL INCOME	531110	4,817,640.	4,817,640.		
	2 c	MANAGEMENT FEE	623990	2,612,479.	2,612,479.		
	2 d						
	2 e						
	2 f	All other program service revenue					
g	Total. Add lines 2a-2f		12,540,467.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		57,083.		57,083.	
	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			
	b	Less: cost or other basis and sales expenses					
c	Gain or (loss)						
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
		b	Less: direct expenses				
		c	Net income or (loss) from fundraising events				
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	OTHER INCOME	900099	90,157.	90,157.			
11 b	TENANT SERVICE FEE	623990	15,000.	15,000.			
11 c							
11 d	All other revenue						
11 e	Total. Add lines 11a-11d		105,157.				
12	Total revenue. See instructions.		32,736,104.	12,645,624.	0.	57,083.	

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	493,289.	364,890.	128,399.	
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	9,996,110.	7,319,618.	2,676,492.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	291,324.	234,820.	56,504.	
9 Other employee benefits	1,134,526.	914,476.	220,050.	
10 Payroll taxes	1,042,381.	840,204.	202,177.	
11 Fees for services (non-employees):				
a Management				
b Legal	395,892.	101,533.	294,359.	
c Accounting	230,259.	53,613.	176,646.	
d Lobbying	111,829.		111,829.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,672,316.	2,043,561.	628,755.	
12 Advertising and promotion				
13 Office expenses	548,025.	292,860.	255,165.	
14 Information technology	79,055.	66,397.	12,658.	
15 Royalties				
16 Occupancy	11,886,048.	11,647,121.	238,927.	
17 Travel	485,101.	387,715.	97,386.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	30,799.	13,705.	17,094.	
20 Interest	330,182.	126,790.	203,392.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	39,170.		39,170.	
23 Insurance	305,690.	240,246.	65,444.	
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 BAD DEBTS	801,179.	801,179.		
b CLIENT STIPENDS / REIMB	584,253.	495,699.	88,554.	
c EQUIPMENT	363,353.	206,560.	156,793.	
d FOOD	329,888.	316,250.	13,638.	
e All other expenses	746,571.	545,537.	201,034.	
25 Total functional expenses. Add lines 1 through 24e	32,897,240.	27,012,774.	5,884,466.	0.
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	10,273.	1	12,126.
	2	Savings and temporary cash investments	458,060.	2	1,257,214.
	3	Pledges and grants receivable, net	4,838,798.	3	5,995,314.
	4	Accounts receivable, net	859,241.	4	903,904.
	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	180,672.	7	179,922.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	92,512.	9	437,072.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,117,946.		
		10a			
	b	Less: accumulated depreciation	3,731,002.	10c	386,944.
		10b			
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11	916,579.	13	1,171,760.
14	Intangible assets		14		
15	Other assets. See Part IV, line 11	5,911,194.	15	7,344,171.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	13,642,656.	16	17,688,427.	
Liabilities	17	Accounts payable and accrued expenses	5,939,041.	17	7,336,888.
	18	Grants payable		18	
	19	Deferred revenue	86,636.	19	86,636.
	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	3,500,000.	23	5,931,940.
	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	1,264,330.	25	1,443,048.
	26	Total liabilities. Add lines 17 through 25	10,790,007.	26	14,798,512.
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	2,835,303.	27	2,872,569.
	28	Temporarily restricted net assets	17,346.	28	17,346.
	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	2,852,649.	33	2,889,915.
	34	Total liabilities and net assets/fund balances	13,642,656.	34	17,688,427.

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	32,736,104.
2	Total expenses (must equal Part IX, column (A), line 25)	2	32,897,240.
3	Revenue less expenses. Subtract line 2 from line 1	3	-161,136.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,852,649.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	198,402.
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	2,889,915.

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?		X
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			
b	Were the organization's financial statements audited by an independent accountant?	X	
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 type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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 (2016)

SCHEDULE A
(Form 990 or 990-EZ)

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.

OMB No. 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization HARLEM UNITED COMMUNITY AIDS CENTER, INC	Employer identification number 13-3461695
---	---

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	19309290.	17502019.	16710520.	17565712.	20033397.	91120938.
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	19309290.	17502019.	16710520.	17565712.	20033397.	91120938.
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.						91120938.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
7 Amounts from line 4	19309290.	17502019.	16710520.	17565712.	20033397.	91120938.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	555.	1,325.	6,329.	60,967.	57,083.	126,259.
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.)	223,931.	888,717.	126,201.	114,787.	105,157.	1458793.
11 Total support. Add lines 7 through 10						92705990.
12 Gross receipts from related activities, etc. (see instructions)					12 43,115,453.	
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 2016 (line 6, column (f) divided by line 11, column (f))	14	98.29	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	98.39	%
16a 33 1/3% support test - 2016. 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 - 2015. 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 - 2016. 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 - 2015. 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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2016.** 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 - 2015.** 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 (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?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		
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? 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.		
1		
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? 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.		
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)? 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).		
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?		
1		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
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? 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.		
2a		
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? 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.		
2b		
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? Provide details in Part VI.		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		
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			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 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI). See instructions			
3 Excess distributions carryover, if any, to 2016:			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, 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 2016. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7:			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

Schedule A (Form 990 or 990-EZ) 2016

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

HOUSING REIMBURSEMENT

2012 AMOUNT: \$ 107,681.

2013 AMOUNT: \$ 11,394.

TENANT SERVICE FEE

2012 AMOUNT: \$ 31,250.

2013 AMOUNT: \$ 15,000.

2014 AMOUNT: \$ 15,000.

2015 AMOUNT: \$ 15,000.

2016 AMOUNT: \$ 15,000.

MISCELLANEOUS REVENUE

2012 AMOUNT: \$ 85,000.

2013 AMOUNT: \$ 7,956.

2014 AMOUNT: \$ 21,646.

2015 AMOUNT: \$ 46,162.

2016 AMOUNT: \$ 90,157.

INVESTMENT IN HCH LLC

2013 AMOUNT: \$ 854,367.

2014 AMOUNT: \$ 57,837.

REBATES AND REFUNDS

2014 AMOUNT: \$ 31,718.

FUNDRAISING

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.)

2015 AMOUNT: \$ 53,625.

Multiple horizontal lines for supplemental information.

Schedule of Contributors

OMB No. 1545-0047

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and
its instructions is at www.irs.gov/form990.

2016

Name of the organization

Employer identification number

HARLEM UNITED COMMUNITY AIDS CENTER, INC

13-3461695

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2016)

Name of organization HARLEM UNITED COMMUNITY AIDS CENTER, INC	Employer identification number 13-3461695
---	---

Part I Contributors (See instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NEW YORK STATE DEPARTMENT OF HEALTH AIDS INSTITUTE 320 CARLETON AVENUE, SUITE 5000 CENTRAL ISLIP, NY 11722	\$ 2,457,084.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NEW YORK CITY DEPARTMENT OF HEALTH AND MENTAL HYGIENE 125 WORTH ST NEW YORK, NY 10013	\$ 2,471,361.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	NEW YORK CITY HUMAN RESOURCES ADMINISTRATION 180 WATER ST. NEW YORK, NY 10038	\$ 9,171,083.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PUBLIC HEALTH SOLUTIONS 40 WORTH STREET, 5TH FLOOR NEW YORK, NY 10013	\$ 3,754,314.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	US DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVE SW WASHINGTON, DC 20201	\$ 761,446.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT 451 7TH ST SW WASHINGTON, DC 20410	\$ 837,363.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

HARLEM UNITED COMMUNITY AIDS CENTER, INC

13-3461695

Part II Noncash Property (See instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____
	_____ _____ _____	\$ _____	_____

Name of organization HARLEM UNITED COMMUNITY AIDS CENTER, INC	Employer identification number 13-3461695
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2016
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.**
▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

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 HARLEM UNITED COMMUNITY AIDS CENTER, INC	Employer identification number 13-3461695
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4a Was a correction made?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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-.

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)														
b Total lobbying expenditures to influence a legislative body (direct lobbying)														
c Total lobbying expenditures (add lines 1a and 1b)														
d Other exempt purpose expenditures														
e Total exempt purpose expenditures (add lines 1c and 1d)														
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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)).

For each "Yes," response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(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?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		111,829.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			111,829.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
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.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE \$111,829 WAS PAID TO PUBLIC STRATEGIES AND THE WRIGHT GROUP FOR STATE AND LOCAL LOBBYING ACTIVITIES.

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.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016
Open to Public Inspection

Name of the organization **HARLEM UNITED COMMUNITY AIDS CENTER, INC** Employer identification number **13-3461695**

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 8/17/06, 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 ▶ \$ 133,570.

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 ▶ \$ _____

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
1c	
1d	
1e	
1f	

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Temporarily restricted endowment %

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		
(ii) related organizations		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

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		1,027,843.	1,027,843.	0.
d Equipment		3,090,103.	2,703,159.	386,944.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				386,944.

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) INVESTMENT IN HARLEM		
(2) UNITED HCH LLC	1,171,760.	COST
(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) SECURITY DEPOSITS	635,019.
(2) DUE FROM RELATED PARTY	5,804,152.
(3) RESTRICTED CASH - DEBT SERVICE	905,000.
(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) REFUNDABLE ADVANCES	1,443,048.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

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	53,066,114.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	20,386,789.	
e	Add lines 2a through 2d	2e		20,386,789.
3	Subtract line 2e from line 1	3		32,679,325.
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	56,779.	
c	Add lines 4a and 4b	4c		56,779.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		32,736,104.

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	55,052,473.
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	22,956,412.	
e	Add lines 2a through 2d	2e		22,956,412.
3	Subtract line 2e from line 1	3		32,096,061.
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		
b	Other (Describe in Part XIII.)	4b	801,179.	
c	Add lines 4a and 4b	4c		801,179.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		32,897,240.

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 III, LINE 4:

THE ORGANIZATION HAS THE COLLECTION FOR PUBLIC DISPLAY FOR PATRONS TO LOOK AT.

PART X, LINE 2:

MANAGEMENT HAS EVALUATED THE COMPANIES' TAX POSITIONS AND CONCLUDED THAT THE COMPANIES HAVE TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENTS TO THE CONSOLIDATED FINANCIAL STATEMENTS. GENERALLY, THE COMPANIES ARE NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS BY FEDERAL, STATE AND LOCAL TAX AUTHORITIES FOR YEARS BEFORE 2014.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

Part XIII Supplemental Information (continued)

RELATED PARTIES REVENUES	24,199,901.
RELATED PARTIES ELIMINATIONS	-3,011,933.
PROVISION FOR BAD DEBTS	-801,179.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	20,386,789.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT REVENUE FROM HARLEM UNITED HCH LLC	56,779.
---	---------

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RELATED PARTIES EXPENSES	25,968,345.
RELATED PARTIES ELIMINATIONS	-3,011,933.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	22,956,412.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

PROVISION FOR BAD DEBTS	801,179.
-------------------------	----------

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

HARLEM UNITED COMMUNITY AIDS CENTER, INC

Employer identification number

13-3461695

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 checked="" type="checkbox"/> Compensation committee | <input 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? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- 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? **5a**
- b** Any related organization? **5b**
- 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? **6a**
- b** Any related organization? **6b**
- 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
1b		
2		
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) 2016

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) ALAN ZUCKERMAN CHIEF FINANCIAL OFFICER	(i)	174,894.	0.	396.	7,770.	36,590.	219,650.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) CHARLES CARROLL CHIEF OPERATING OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	197,279.	0.	60.	8,558.	34,040.	239,937.	0.
(3) JACQUELYN KILMER CHIEF EXECUTIVE OFFICER	(i)	237,270.	0.	258.	9,637.	11,200.	258,365.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) TAMISHA MCPHERSON CHIEF PROGRAM OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	182,729.	0.	70.	7,755.	28,161.	218,715.	0.
(5) LAURA GRUND SENIOR VP OF GRANTS, EVALUATION, HEA	(i)	134,219.	0.	588.	5,934.	27,096.	167,837.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

HARLEM UNITED COMMUNITY AIDS CENTER, INC

Employer identification number

13-3461695

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

LIVING WITH OR AT RISK FOR AIDS OR HIV RELATED ILLNESSES AND OTHER
CHRONIC CONDITIONS.

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

THE 990 IS PREPARED BY AN INDEPENDENT ACCOUNTANT AND IS REVIEWED BY THE
CFO, CEO, COMPLIANCE OFFICER AND IS PROVIDED TO THE FULL BOARD PRIOR TO
FILING WITH THE IRS.

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

IT IS THE POLICY OF THE ORGANIZATION THAT ALL POTENTIAL INTERESTS ARE TO BE
FULLY DISCLOSED AS THEY ARISE, BY ANY INDIVIDUAL REGARDLESS OF WHETHER A
CONFLICT OF INTEREST IS DETERMINATED TO EXIST. ON AN ANNUAL BASIS, OFFICERS
AND DIRECTORS ARE REQUIRED TO SIGN CONFLICT OF INTEREST DISCLOSURE
STATEMENTS. IF A POTENTIAL CONFLICT ARISES THE SUPERVISOR AND/OR HUMAN
RESOURCES WILL RESOLVE THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:

ON AN ANNUAL BASIS, THE COMPENSATION COMMITTEE PROVIDES SALARY
RECOMMENDATIONS FOR CEO AND OFFICERS TO THE BOARD OF DIRECTORS. THE MEMBERS
OF THE COMMITTEE ARE INDEPENDENT FROM MANAGEMENT. THE COMMITTEE'S
RECOMMENDATION IS BASED ON READILY AVAILABLE COMPENSATION DATA.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE AVAILABLE UPON REQUEST.

Name of the organization

HARLEM UNITED COMMUNITY AIDS CENTER, INC

Employer identification number

13-3461695

FROM 990, PART XII, LINE 2C:

THE PROCESS DID NOT CHANGE FROM THE PRIOR YEAR.

FORM 990, PART VII:

PLEASE NOTE THAT THE HOURS FOR PART VII ARE PAYROLL HOURS. ACTUAL HOURS WORKED FOR VARIOUS ENTITIES ARE HIGHER THAN PAYROLL HOURS.

**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.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2016

Open to Public
Inspection

Name of the organization

HARLEM UNITED COMMUNITY AIDS CENTER, INC

Employer identification number
13-3461695

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
FOUNDATION FOR RESEARCH ON SEXUALLY TRANSMITTED DISEASES, INC. - 13-3387630, 306 LENOX AVENUE, NEW YORK, NY 10027	HEALTHCARE	NEW YORK	501(C)(3)	LINE 7	HARLEM UNITED COMMUNITY AIDS CENTER INC.		X
HARLEM UNITED SUPPORTIVE HOUSING DEVELOPMENT FUND CORPORATION - 45-0496248, 306 LENOX AVENUE, NEW YORK, NY 10027	RENTAL	NEW YORK	501(C)(3)	LINE 10	HARLEM UNITED COMMUNITY AIDS CENTER INC.		X
NORTH GENERAL AIDS HOUSING DEVELOPMENT FUND CORP INC - 13-3737001, 306 LENOX AVENUE, NEW YORK, NY 10027	HOUSING	NEW YORK	501(C)(3)	LINE 7	HARLEM UNITED COMMUNITY AIDS CENTER INC.		X
UPPER ROOM AIDS MINISTRY INC / ADULT DAY HEALTH CENTER - 13-3841701, 306 LENOX AVENUE, NEW YORK, NY 10027	HEALTHCARE	NEW YORK	501(C)(3)	LINE 10	HARLEM UNITED COMMUNITY AIDS CENTER INC.		X

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

Schedule R (Form 990) 2016

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	
HARLEM UNITED HCH LLC - 45-5252111, 306 LENOX AVENUE, NEW YORK, NY 10027	SPECIAL PURPOSE ENTITY	NY	HARLEM UNITED COMMUNITY AIDS CENTER, INC	EXCLUDED	311,930.	6,934,513.		X	N/A		X	99.00%

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
HU 124TH STREET SUPPORTIVE HOUSING INC - 37-1514269, 306 LENOX AVENUE, NEW YORK, NY 10027	HOUSING	NY	N/A	C CORP	N/A	N/A	N/A		X

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)		X
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)	X	
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		X
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)	HARLEM UNITED HCH LLC	A	56,779	BOOK
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate 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		Yes	No	

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.

**Harlem United Community AIDS Center, Inc.
and Affiliates**

**Consolidated Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

June 30, 2017

COHN  REZNICK
ACCOUNTING • TAX • ADVISORY

Harlem United Community AIDS Center, Inc. and Affiliates

Index

	<u>Page</u>
Independent Auditor's Report	2
Financial Statements	
Consolidated Statement of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statement of Changes in Net Assets	6
Consolidated Statement of Functional Expenses	7
Consolidated Statement of Cash Flows	8
Notes to Consolidated Financial Statements	9
Supplementary Information	
Consolidating Statement of Financial Position	27
Consolidating Statement of Activities and Changes in Net Assets	28

Independent Auditor's Report

To the Board of Directors
Harlem United Community AIDS Center, Inc.

We have audited the accompanying consolidated financial statements of Harlem United Community AIDS Center, Inc. and Affiliates (the "Company"), which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Company as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating information included in the accompanying statements on pages 27 and 28 is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position and the changes in net assets of the individual organizations, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

A handwritten signature in cursive script that reads "Cohen Reznick LLP".

New York, New York
March 14, 2018

Harlem United Community AIDS Center, Inc. and Affiliates

Consolidated Statement of Financial Position
June 30, 2017

Assets

Current assets	
Cash and cash equivalents	\$ 1,628,260
Grants and contracts receivable	7,146,800
Patient services receivable, net	2,306,177
Subvention note receivable	179,922
340B pharmacy receivable	899,937
Prepaid expenses and other receivables	661,474
	<hr/>
Total current assets	12,822,570
Restricted cash - debt service	1,203,989
Long-term loans receivable	6,952,447
Property and equipment, net	22,763,794
Security deposits	674,877
	<hr/>
Total noncurrent assets	31,595,107
	<hr/>
Total	\$ 44,417,677

Liabilities and Unrestricted Net Assets

Current liabilities	
Accounts payable and accrued expenses	\$ 6,894,834
Accrued compensation	1,577,830
Current maturities of long-term debt	452,988
Refundable advances	1,509,788
	<hr/>
Total current liabilities	10,435,440
Long-term debt, less current maturities	20,646,676
Deferred rent	86,636
Conditional grants	10,519,095
	<hr/>
Total liabilities	41,687,847
Commitments and contingencies	
Net assets	
Unrestricted	
Controlling interest	3,362,065
Noncontrolling limited partners' interests in consolidated affiliates	(649,581)
	<hr/>
Total	2,712,484
Temporarily restricted net assets	17,346
	<hr/>
Total net assets	2,729,830
	<hr/>
Total	\$ 44,417,677

See Notes to Consolidated Financial Statements.

Harlem United Community AIDS Center, Inc. and Affiliates

**Consolidated Statement of Activities
Year Ended June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Total</u>
Revenue			
Patient services revenue (net of contractual allowances and discounts)	\$ 15,992,772	\$ -	\$ 15,992,772
Provision for bad debts	<u>(1,769,099)</u>	<u>-</u>	<u>(1,769,099)</u>
Net patient services revenue less provision for bad debts	14,223,673	-	14,223,673
Grants and contract services	25,371,967	-	25,371,967
Donations and contributions	270,435	-	270,435
Rental income	4,911,964	-	4,911,964
340B pharmacy revenue	7,796,579	-	7,796,579
Other	<u>491,496</u>	<u>-</u>	<u>491,496</u>
Total revenue	<u>53,066,114</u>	<u>-</u>	<u>53,066,114</u>
Expenses			
Salaries and related benefits	23,799,324	-	23,799,324
Other than personnel services	29,090,617	-	29,090,617
Interest	<u>1,013,576</u>	<u>-</u>	<u>1,013,576</u>
Total expenses	<u>53,903,517</u>	<u>-</u>	<u>53,903,517</u>
Operating loss prior to depreciation and amortization	(837,403)	-	(837,403)
Depreciation and amortization	<u>1,148,956</u>	<u>-</u>	<u>1,148,956</u>
Change in consolidated net assets	(1,986,359)	-	(1,986,359)
Increase in consolidated net assets attributable to noncontrolling interest	<u>291,925</u>	<u>-</u>	<u>291,925</u>
Change in consolidated net assets attributable to Harlem United Community AIDS Center, Inc. and Affiliates	<u>\$ (1,694,434)</u>	<u>\$ -</u>	<u>\$ (1,694,434)</u>

See Notes to Consolidated Financial Statements.

Harlem United Community AIDS Center, Inc. and Affiliates

Consolidated Statement of Changes in Net Assets
Year Ended June 30, 2017

	Unrestricted		Total	Temporarily restricted net assets Controlling	Net assets total
	Controlling	Noncontrolling			
Beginning balance, July 1, 2016	\$ 5,056,499	\$ (357,656)	\$ 4,698,843	\$ 17,346	\$ 4,716,189
Change in consolidated net assets attributable to Harlem United Community AIDS Center, Inc. and Affiliates	(1,694,434)	-	(1,694,434)	-	(1,694,434)
Change in consolidated net assets attributable to noncontrolling interest	-	(291,925)	(291,925)	-	(291,925)
Ending balance, June 30, 2017	\$ 3,362,065	\$ (649,581)	\$ 2,712,484	\$ 17,346	\$ 2,729,830

See Notes to Consolidated Financial Statements.

Harlem United Community AIDS Center, Inc. and Affiliates

Consolidated Statement of Functional Expenses
Year Ended June 30, 2017

	Program services			Prevention	Total program services	Management and general	Total
	Housing	Healthcare					
Salaries and wages	\$ 4,901,087	\$ 8,560,777	\$ 2,880,080	\$ 16,341,944	\$ 2,795,216	\$ 19,137,160	
Fringe benefits	1,324,235	2,137,948	799,578	4,261,761	400,403	4,662,164	
Professional fees and contractual services	1,661,250	797,907	693,840	3,152,997	1,212,880	4,365,877	
340B pharmaceuticals	-	5,636,785	-	5,636,785	-	5,636,785	
Supplies	134,692	176,043	42,513	353,248	26,036	379,284	
Occupancy	1,256,835	558,256	733,593	2,548,684	246,262	2,794,946	
Residential expenses	9,699,968	-	-	9,699,968	664	9,700,632	
Client stipends and reimbursements	55,355	328,775	255,783	639,913	88,554	728,467	
Insurance	213,136	288,529	24,318	525,983	77,444	603,427	
Repairs and maintenance	158,999	137,062	20,991	317,052	24,425	341,477	
Program events	454,919	1,142,569	129,771	1,727,259	58,718	1,785,977	
Staff training and recruitment	19,079	20,872	3,723	43,674	18,923	62,597	
Moving and carting	16,388	15,038	15,573	46,999	13,568	60,567	
Telephone and communications	240,713	217,468	60,199	518,380	68,978	587,358	
Travel, conferences and meetings	193,566	454,441	134,516	782,523	115,376	897,899	
Printing, publications and postage	5,888	44,321	1,614	51,823	172,294	224,117	
Dues and subscriptions	20,105	162,769	6,280	189,154	60,700	249,854	
Equipment	200,968	50,642	20,421	272,031	157,213	429,244	
Interest	187	549,751	-	549,938	463,638	1,013,576	
Other	9,279	77,164	22,491	108,934	133,175	242,109	
Total	20,566,649	21,357,117	5,845,284	47,769,050	6,134,467	53,903,517	
Depreciation and amortization	85,664	705,247	-	790,911	358,045	1,148,956	
Total functional expenses	\$ 20,652,313	\$ 22,062,364	\$ 5,845,284	\$ 48,559,961	\$ 6,492,512	\$ 55,052,473	

See Notes to Consolidated Financial Statements.

Harlem United Community AIDS Center, Inc. and Affiliates

**Consolidated Statement of Cash Flows
Year Ended June 30, 2017**

Cash flows from operating activities	
Cash received from government grants and contract services	\$ 23,868,282
Cash received from patient services	14,232,482
Cash received from donations and contributions	270,435
Cash received from rental income	4,911,964
Cash received from other	7,601,065
Cash paid to employees	(23,706,041)
Cash paid to vendors	(27,157,390)
Cash paid for interest	(991,744)
Net cash used in operating activities	<u>(970,947)</u>
Cash flows from investing activities	
Increase in subvention note receivable	750
Cash paid for purchase of property and equipment	(103,467)
Net cash used in investing activities	<u>(102,717)</u>
Cash flows from financing activities	
Increase in restricted cash - debt service	(910,632)
Principal payments of long-term debt	(4,026,191)
Proceed from long-term debt	5,924,928
Net cash provided by financing activities	<u>988,105</u>
Net decrease in cash and cash equivalents	(85,559)
Cash and cash equivalents, beginning	<u>1,713,819</u>
Cash and cash equivalents, end	<u><u>\$ 1,628,260</u></u>
Reconciliation of change in consolidated net assets to net cash used in operating activities	
Change in consolidated net assets	\$ (1,986,359)
Adjustments to reconcile change in consolidated net assets to net cash used in operating activities	
Provision for bad debts	1,769,099
Depreciation and amortization	1,148,956
Interest expense	21,832
Changes in operating assets and liabilities	
Grants and contracts receivable	(1,704,084)
Patient services receivable	(1,760,290)
340B pharmacy receivable	(298,293)
Prepaid expenses and other receivables	(438,199)
Security deposits	49,482
Accounts payable and accrued expenses	1,933,227
Accrued compensation	93,283
Refundable advances	200,399
Net cash used in operating activities	<u><u>\$ (970,947)</u></u>

See Notes to Consolidated Financial Statements.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

Note 1 - Organization and summary of significant accounting policies

Nature of activities

Harlem United Community AIDS Center, Inc. (the "Company") was founded in 1988 as a non-profit organization to provide assistance and housing to persons living with HIV/AIDS ("PLWHA"). Since then, the Company has expanded its brand of service and now operates as a fully-integrated patient-centered medical home for underserved communities, including but not limited to PLWHA, the homeless, communities of color and the LGBT community, among others. The Company's mission is to provide full access to integrated health care and social services for clients experiencing multiple and complex issues (i.e., mental illness, chronic substance use, homelessness, HIV/AIDS, extreme poverty and social stigma related to sexuality and gender identity). Today, the Company provides the following services using an integrated and nonjudgmental approach: primary care, mental health care and dental services, supportive housing, adult day health care, HIV/hepatitis C/sexually transmitted infection testing and prevention services; health home care management and patient navigation services; integrated harm reduction; and food and nutrition services, among other services.

To facilitate in providing these services, the Company established two separately incorporated not-for-profit affiliates that are controlled by the Board of Directors of the Company. Upper Room AIDS Ministry, Inc.: Adult Day Health Care Center, an adult, day healthcare center ("URAM") and Harlem United Supportive Housing Development Fund Corporation ("HUSHDFC"). URAM operates freestanding diagnostic and treatment facilities as a Federally Qualified Health Center ("FQHC") and is licensed under Article 28 of the New York State health law, and the facilities are located in New York City. URAM provides a broad range of health services to persons living with AIDS or HIV-related illnesses.

HUSHDFC is the sole shareholder of H.U.124th Street Supportive Housing, Inc. ("HUSH, Inc."), a for-profit corporation, which is the general partner with 0.1% ownership in HUSH 124th Street ("HUSH"). HUSH, a for-profit partnership, is the limited beneficial owner of the Congregate Housing Project on West 124th Street. It is the finance vehicle and will hold tax credits related to the project. All activities of HUSH have been consolidated under HUSHDFC, the general partner.

Effective July 1, 2007, The Foundation for Research on Sexually Transmitted Diseases, Inc. ("FROST'D") and the Company, both not-for-profit companies, forged a strategic alliance in which the Company is the sole member of FROST'D. The Company will preserve FROST'D's corporate and public identity with the official name "FROST'D at Harlem United" at least for the foreseeable future. FROST'D was incorporated under New York State law during April 1986 and was created for the purpose of reaching out to underserved populations at high risk of acquiring HIV or other sexually transmitted and blood borne diseases to lower the incidence of such infections in these populations, and to provide assistance to those already infected.

The Company became the sole member of North General AIDS Housing Development Fund Corporation ("NGHDFC"), a not-for-profit corporation, as of July 1, 2011. NGHDFC provides housing and supportive services for low-income or homeless individuals diagnosed with AIDS. The Company acquired NGHDFC by assuming its outstanding liabilities.

The Company, together with URAM, became the members of Harlem United HCH, LLC ("HUHCH"), a New York State limited liability company formed on May 8, 2012 to facilitate the transactions related to the New Markets Tax Credits for the construction of a new healthcare center in New York City.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

Basis of presentation

The consolidated financial statements include the accounts of the Company, URAM, HUSHDFC, FROST'D, NGHDFC and HUHCH. The Company and its affiliates are collectively referred to as the "Companies." All significant intercompany accounts and transactions are eliminated in consolidation. The accompanying consolidated financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Change in accounting principle

For the year ended June 30, 2017, the Companies adopted the provisions of Accounting Standards Update 2015-03, *Simplifying the Presentation of Debt Issuance Costs* ("ASU 2015-03"), which modifies the presentation of debt issuance costs and the related amortization. The change in accounting under ASU 2015-03 improves the reporting of debt issuance costs by no longer reporting them as assets. It also improves the reporting of the related amortization by including it as a component of interest expense.

Classification of net assets

The accompanying consolidated financial statements present its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted and permanently restricted. They are described as follows:

Unrestricted net assets are not subject to explicit donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily restricted net assets are those whose use by the Companies is subject to either explicit donor-imposed stipulations or by the operation of law that can be fulfilled by actions of the Companies or that expire with the passage of time. When restrictions expire, that is, when the time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are recorded as net assets released from restrictions. Temporarily restricted net assets amounted to \$17,346 as of June 30, 2017.

Permanently restricted net assets are subject to explicit donor-imposed stipulations that they be maintained permanently by the Companies and stipulate the use of income and/or appreciation as either unrestricted or temporarily restricted based on donor imposed stipulations or by operation of law. At June 30, 2017, there were no permanently restricted net assets.

Performance indicator

The consolidated statement of activities includes change in consolidated net assets as the performance indicator.

Cash and cash equivalents and assets limited to use

The Companies maintain their cash in bank deposit accounts, which, at times, may exceed federally insured limits. At times during the year, the Companies' bank balances may exceed the limits of the Federal Deposit Insurance Corporation's insurance coverage. At June 30, 2017, the Companies' uninsured cash balances totaled approximately \$2,271,000. The Companies monitor

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

their financial institutions and concentration of credit risk on a regular basis and do not anticipate nonperformance by the financial institutions. All highly liquid investments available for operations with original maturities of three months or less when purchased are considered to be cash equivalents.

Restricted cash - debt service

The Companies have restricted cash whose use has been limited by the lending institution in connection with long-term debt entered into in 2006 and prior years.

Grants and contracts receivable

Grants and contracts receivable consist of reimbursements due to the Companies under the grant and contract agreements for costs which were incurred prior to year-end for which payment has not been received. Grants receivable credit risk is limited due to the nature of the grants. The Companies regularly monitor their grants and contracts receivable by investigating delayed payments and differences when payments do not conform to the amount billed. Management determines the allowance for doubtful accounts by reviewing and identifying items that are uncollectible.

Patient services receivable and concentration of credit risk

The collection of receivables from third-party payors and patients is the Companies' primary source of cash for operations and is critical to their operating performance. The primary collection risks relate to uninsured patient accounts and patient accounts for which the primary insurance payor has paid, but patient responsibility amounts (deductibles and copayments) remain outstanding. Patient receivables from third-party payors are carried at a net amount determined by the original charge for the service provided, less an estimate made for contractual adjustments or discounts provided to third-party payors.

Receivables due directly from patients are carried at the original charge for the service provided less discounts provided under the Companies' charity care policy, less amounts covered by third-party payors and less an estimated allowance for doubtful accounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by historical experience applied to an aging of accounts. The Companies do not charge interest on past due accounts. Patient receivables are written off against the allowance when deemed uncollectible. Recoveries of receivables previously written off are recorded as a reduction of provision for bad debts when received.

Property and equipment

Purchased property and equipment is carried at cost less accumulated depreciation and amortization. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation and amortization is computed using the straight-line method over the estimated useful lives of the assets, which range from 5 to 40 years. Leasehold improvements are amortized on a straight-line basis over the estimated useful life of the improvement or the term of the lease, whichever is less. The Companies depreciate their assets using the half-year convention in the first year the assets are placed in services. The Companies capitalize all purchases of property and equipment in excess of \$1,000.

According to federal regulations, any equipment items obtained through federal funds are subject to a lien by the federal government. As long as the Companies maintain their tax exempt status, or as long as the equipment is used for its intended purpose, the Companies are not required to reimburse the federal government in an amount equal to the fair value of the equipment.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Construction-in-progress is recorded at cost. The Companies capitalize construction, insurance, interest and other costs during the period of construction. Depreciation is recorded when construction is substantially complete and the assets are placed in service. For the year ended June 30, 2017, the Companies did not capitalize any interest.

Expenditures for repairs and maintenance are charged to expense as incurred. For assets sold or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the consolidated statement of activities.

Impairment of long-lived assets

The Companies review its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. In performing a review for impairment, the Companies compare the carrying value of the assets with their estimated future undiscounted cash flows. If it is determined that impairment has occurred, the loss would be recognized during that period. The impairment loss is calculated as the difference between the asset carrying values and the present value of estimated net cash flows or comparable market values, giving consideration to recent operating performance and pricing trends. The Companies do not believe that any material impairment currently exists related to their long-lived assets.

Fair value of financial instruments

The Companies' material financial instruments at June 30, 2017, for which disclosure of estimated fair value is required by certain accounting standards, consisted of cash and cash equivalents, patient services receivable, grants and contracts receivable, accounts payable and accrued expenses, accrued compensation and notes and bonds payable. The fair values of cash and cash equivalents, patient services receivable, grants and contracts receivable, accounts payable and accrued expenses and accrued compensation are equal to their carrying value because of their liquidity and short-term maturity. Management believes that the fair values of notes and bonds payable do not differ materially from their aggregate carrying values in that substantially all the obligations bear interest rates that are based on market rates or interest rates that are periodically adjustable to rates that are based on market rates.

Deferred financing costs

Deferred financing costs, net of accumulated amortization, are reported as a direct deduction from the face amount of the long-term debt to which such costs relate. Amortization of debt issuance costs is reported as a component of interest expense and is being amortized using imputed interest rates ranging from 5.585% to 7.884%.

Conditional grants

Conditional grants, which depend on the occurrence of a specified future and uncertain event to bind the funder, shall be recognized when the conditions on which they depend are substantially met, that is, when the conditional grant becomes unconditional. Conditional grants where the conditions have not been substantially met are included in liabilities on the consolidated statement of financial position (see Note 9).

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

Revenue recognition

Patient services revenue

The Companies have agreements with third-party payors that provide for payments to the Companies at amounts different from its established rates. Payment arrangements include predetermined fee schedules and discounted charges. Service fees are reported at the estimated net realizable amounts from patients, third-party payors and others for services rendered, including retroactive adjustments under reimbursement agreements with third-party payors, which are subject to audit by administering agencies. These adjustments are accrued based on a rate appeal filed by the Companies and are being recouped from the Companies' future collections from Medicaid.

The Companies provide care to certain patients under Medicaid and Medicare payment arrangements. Laws and regulations governing the Medicaid and Medicare programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action. Self-pay revenue is recorded at published charges with charitable allowances based on a sliding fee scale deducted to arrive at net self-pay revenue.

Donations and contributions

Contributions, including unconditional promises to give cash and other assets, are reported at fair value on the date received. Donations and contributions are recorded as either temporarily or permanently restricted revenue if they are received with donor stipulations that limit the use of the donated asset. Contributions received with no donor stipulations are recorded as unrestricted revenue. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and are reported in the consolidated statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions expire during the same fiscal year are recognized as unrestricted revenue.

Donated services are recognized at fair value if they create or enhance a nonfinancial asset or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not contributed.

Government grants and contract services revenue

Revenue from government grants and contract services designated for use in specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's requirements. Grants and contracts awarded for the acquisition of long-lived assets are reported as unrestricted nonoperating revenue, in the absence of donor stipulations to the contrary, during the fiscal year in which the assets are acquired. Cash received in excess of revenue recognized is recorded as refundable advances. At June 30, 2017, the Companies have received grants and contracts in the amount of \$28.7 million that have not been recorded in the accompanying consolidated financial statements because they have not yet been earned. These grants and contracts require the Companies to provide certain services during specified periods. If such services are not provided during the periods, the governmental entities are not obligated to expend the funds allocated under the grants and contracts.

340B pharmacy revenue

URAM participates in Section 340B of the Public Health Service Act ("PHS Act"), "Limitation on Prices of Drugs Purchased by Covered Entities" through its agreement with a third-party administrative agent and certain unaffiliated local pharmacies. Participation in this program

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

allows URAM to purchase pharmaceuticals at discounted rates for prescriptions to eligible patients. URAM records revenue based on the price of the pharmaceuticals dispensed.

Charity care and community benefit

The Companies are open to all patients, regardless of their ability to pay. In the ordinary course of business, the Companies render services to patients who are financially unable to pay for healthcare. The Companies provide care to these patients who meet certain criteria under its sliding fee discount policy without charge or at amounts less than the established rates. Charity care services are computed using a sliding fee scale based on patient income and family size. The Companies maintain records to identify and monitor the level of sliding fee discount it provides. For uninsured self-pay patients that do not qualify for charity care, the Companies recognize revenue on the basis of its standard rates for services provided or on the basis of discounted rates, if negotiated or provided by policy. On the basis of historical experience, a significant portion of the Companies' uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Companies record a significant provision for bad debts related to uninsured patients in the period the services are provided.

Community benefit represents the cost of services for Medicaid, Medicare, and other public patients that the Companies are not reimbursed for.

Based on the cost of patient services, community benefit amounted to approximately \$5,133,000 for the year ended June 30, 2017.

Interest earned on federal funds

Interest earned on federal funds is recorded as a payable to the United States Public Health Service (the "PHS") in compliance with the regulations of the United States Office of Management and Budget.

Functional expenses

Expenses are charged to program services and management and general based on a combination of specific identification and allocation by management.

Tax status

The Company, URAM, HUSHDFC, FROST'D and NGHDFC were incorporated as not-for-profit entities under the laws of the State of New York and are exempt from income taxes under the provisions of the Internal Revenue Code Section 501(c)(3). In addition, the Companies are not classified as private foundations.

HUSH and HUHCH are not subject to federal income taxes because their income and losses are includable in the tax returns of their partners or members. HUSH and HUHCH may be required to file returns and pay tax in various state and local jurisdictions as a result of their operations or the residency of their partners or members.

Management has evaluated the Companies' tax positions and concluded that the Companies have taken no uncertain tax positions that require adjustments to the consolidated financial statements. Generally, the Companies are no longer subject to income tax examinations by federal, state and local tax authorities for years before 2014.

If applicable, the Company recognizes interest and penalties associated with tax matters as operating expenses and includes accrued interest and penalties with accrued expenses in the statement of financial position.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Subsequent events

The Companies have evaluated events and transactions for potential recognition or disclosure through March 14, 2018, which is the date the consolidated financial statements were available to be issued.

Note 2 - Liquidity and management's plans

The Companies' result of operations for the year ended June 30, 2017 resulted in a decrease in net assets of \$1,986,359. Management plans to improve operations through implementation of certain revenue enhancing measures such as retaining a healthcare consultant to assist in improving margins within the health care practice. In addition, the Companies have taken steps to cut cost such as closing certain government funded programs whose funding did not fully cover operating costs, consolidating certain programs to specific location, eliminating certain administrative staffing and outsourcing their fiscal and accounting department. In September 2017, the Companies also sold one of their buildings and the proceeds were used to pay off the related loan and for operating cash reserve. Management believes that all of these measures will generate net positive cash flows and improve results of operations throughout fiscal year 2018 and onwards.

Note 3 - Grants and contracts receivable

Grants and contracts receivable consist of the following as of June 30, 2017:

New York City Human Resources Administration	\$ 3,584,887
New York City Department of Health and Mental Hygiene	515,999
New York State Department of Health AIDS Institute	1,005,129
Public Health Solutions	838,646
Health Research Incorporated	429,339
U.S. Department of Housing and Urban Development	284,196
U.S. Department of Health and Human Services:	
Centers for Disease Control and Prevention	143,197
Health Resources and Services Administration	120,673
Other	224,734
Total	<u>\$ 7,146,800</u>

Note 4 - Patient services receivable, net

Patient services receivable, net, consist of the following at June 30, 2017:

Medicaid (including Managed Care)	\$ 5,192,157
Medicare	363,609
Other third-party	177,711
Self-pay	681,807
Uncompensated care/safety net pool	542,269
Subtotal	6,957,553
Less allowance for doubtful accounts	<u>4,651,376</u>
Total	<u>\$ 2,306,177</u>

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

Patient services receivable are reduced by an allowance for doubtful accounts. In evaluating the collectability of patient services receivable, the Companies analyze their past history and identify trends for each of their major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Companies analyze contractually due amounts and provide an allowance for doubtful accounts and a provision for bad debts, if necessary (for example, for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely).

The Companies' allowance for doubtful accounts was 67% of patient services receivable at June 30, 2017. The Companies wrote off \$490,499 of patient receivable for the year ended June 30, 2017.

Note 5 - New Markets Tax Credit financing

In 2012, URAM began a capital construction project to build a health center facility in New York City. URAM obtained financing for the capital project through borrowings from PCDC Empire State Health Opportunities Fund II, LLC (the "Project Lender" or "PESHO Fund") totaling \$8,970,000. The financing arrangements between URAM and the Project Lender qualified as a "qualified low-income community investment" and generate to the Project Lender certain tax credits called New Markets Tax Credits ("NMTCs") under Section 45D of the Internal Revenue Code of 1986, as amended.

In order to facilitate this financing transaction, HUHCH acts as the financing facilitator. HUHCH also obtained outside financing from JPMorgan Chase Bank N.A. ("JPMC") and Primary Care Development Corporation ("PCDC") in the amount of \$2,460,000 and \$3,700,000, respectively. HUHCH also entered into an Account Pledge and Control Agreement with JPMC and PCDC, to collaterally assign its interest in the Pledge Agreement (see Note 6), as security for the payment and performance of its obligations.

Upon completion of the contributions and loans above, HUHCH made a loan to Harlem United Investment Fund, LLC (the "Fund") amounting to \$6,952,447. The Fund obtained capital from an investor in the amount of \$2,963,653. The Fund then invested the proceeds of the loan from HUHCH and the capital from the investor to the Project Lender in order for it to make the loan to URAM for the construction of the health center facility.

The Company, together with URAM, has agreed that in the event any specified NMTC recapture event shall occur, the Company shall be obligated to pay the NMTC recapture amount to the Project Lender. The maximum aggregate amount due under the clauses in the agreement governing these possible recaptures is \$3,802,120. As of June 30, 2017, no recapture event has occurred.

This structure will stay in effect for a period of seven years, until August 30, 2019, when the NMTC period expires. Built within the agreements are put and call options for the Company to acquire 100% of the Fund.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Note 6 - Loan receivable

On August 30, 2012, HUHCH made a leveraged loan of \$6,952,447 to Chase NMTC Harlem United Investment Fund, LLC (the "Borrower") as part of executing certain financing arrangements to fund a capital construction project. The leverage loan is composed of three tiers as follows:

Leverage loan A in the amount of \$2,460,000 with interest at 7.3317% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due.	\$ 2,460,000
Leverage loan B in the amount of \$2,200,000 with interest at 6.01% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due.	2,200,000
Leverage loan C in the amount of \$2,292,447 with interest at 0.1091% per annum. The note is due in interest only payments until August 30, 2042, at which time the principal is due.	<u>2,292,447</u>
Total	<u>\$ 6,952,447</u>

As part of the leverage loan agreement, the Borrower executed a Pledge Agreement to pledge as security for the loan its 99.99% interest in PESHOFund.

Management has evaluated the loan receivable and determined that the entire balance is collectible and that no allowance is necessary as of June 30, 2017.

Note 7 - Property and equipment, net

Property and equipment, net, consists of the following at June 30, 2017:

Land	\$ 2,014,741
Buildings and building improvements	23,240,560
Furniture and equipment	6,586,606
Leasehold improvements	<u>5,262,929</u>
Subtotal	37,104,836
Less accumulated depreciation and amortization	<u>14,341,042</u>
Total	<u>\$ 22,763,794</u>

Depreciation and amortization expense was \$1,148,956 for the year ended June 30, 2017.

Some funders reserve the right to transfer all property and equipment purchased with grant funds back or to third parties, in the event the grants are terminated.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Note 8 - Long-term debt

Long-term debt consists of the following at June 30, 2017:

Note payable in the amount of \$6,155,000, with floating interest rate equal to the prime rate, as published in the Wall Street Journal from time to time, plus 3% per annum (7.25% as of June 30, 2017). The entire principal amount shall be payable on June 30, 2022. The loan is secured by a second mortgage on the premises located at 123-125 West 124th Street and a security agreement giving a first priority security interest in the assets of the Company. \$ 6,155,000

Mortgage payable in the amount of \$5,135,000, with interest ranging from 3.25% to 5% over the terms of the mortgage. The mortgage matures on July 1, 2022 with the principal amount of the mortgage payable in monthly installments. The mortgage is secured by the building at 123-125 West 125th Street and its improvements. 1,757,917

Note payable in the amount of \$500,000, with interest payable at 5.25% per annum until December 31, 2012. On January 1, 2013, and the first day of January of each year thereafter until the maturity date, the interest rate shall be adjusted to the lower of (a) prime rate as published by The Wall Street Journal plus 200 basis points per annum, (b) 8%, or (c) interest rate in effect for the immediately preceding year plus 100 basis points. The note matures on October 31, 2017. The note is secured by the Companies' assets. 39,379

Note payable in the amount of \$2,460,000, with interest payable at 5.01% per annum. The note matures on August 30, 2019. The note is secured by the assets of the Companies. 2,219,179

Note payable in the amount of \$2,200,000, with interest payable at 6.01% per annum. The note matures on August 30, 2019. The note is secured by the assets of the Companies. 2,200,000

Note payable in the amount of \$434,733, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due. The note is secured by the assets of the Companies. 434,733

Note payable Fund in the amount of \$388,786, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due. The note is secured by the assets of the Companies. 388,786

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Note payable in the amount of \$405,123, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2042, at which time the principal is due. The note is secured by the assets of the Companies.	405,123
Note payable in the amount of \$356,543, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2042, at which time the principal is due. The note is secured by the assets of the Companies.	356,543
Note payable in the amount of \$2,025,267, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due. The note is secured by the assets of the Companies.	2,025,267
Note payable in the amount of \$1,811,214, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2019, at which time the principal is due. The note is secured by the assets of the Companies.	1,811,214
Note payable in the amount of \$1,887,324, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2042, at which time the principal is due. The note is secured by the assets of the Companies.	1,887,324
Note payable in the amount of \$1,661,011, with interest payable at 3.513% per annum. The note is due in interest only payments until August 30, 2042, at which time the principal is due. The note is secured by the assets of the Companies.	1,661,010
Financing loan for the purchase of three vehicles, with zero interest, payable in equal monthly payments for 60 months and due in April 2021. The loan is secured by the vehicles purchased.	72,827
Financing loan for the purchase of four vehicles, with zero interest, payable in equal monthly payments for 36 months and due in April 2019. The loan is secured by the vehicles purchased.	52,820
Subtotal	21,467,122
Less current portion	452,988
Less unamortized deferred financing costs	-
Long-term portion	<u>\$ 21,014,134</u>

Harlem United Community AIDS Center, Inc. and Affiliates

**Notes to Consolidated Financial Statements
June 30, 2017**

Principal payment requirements on the above notes in each of the five years subsequent to June 30, 2017 and thereafter are as follows:

2018	\$	452,988
2019		411,557
2020		9,262,982
2021		366,677
2022		6,662,917
Thereafter		4,310,001
Total	\$	21,467,122

As of June 30, 2017, long-term debt and related unamortized deferred financing costs are as follows:

	Principal	Unamortized deferred financing costs
Note payable in the amount of \$6,155,00 due on July 1, 2022 (deferred financing costs based on imputed interest rate of 7.884%).	\$ 6,155,000	\$ 223,060
Mortgage payable in the amount of \$5,135,000 due on July 1, 2022 (deferred financing costs based on imputed interest rate of 5.585%).	1,757,917	144,398
Note payable to PCDC in the amount of \$500,000 due on October 31, 2017.	39,379	-
Note payable in the amount of \$2,460,000 due on August 30, 2019.	2,219,179	-
Note payable in the amount of \$2,200,000 due on August 30, 2019.	2,200,000	-
Note payable in the amount of \$434,733 due on August 30, 2019.	434,733	-
Note payable in the amount of \$388,786 due on August 30, 2019.	388,786	-
Note payable in the amount of \$405,123 due on August 30, 2042.	405,123	-
Note payable in the amount of \$356,543 due on August 30, 2042.	356,543	-
Note payable in the amount of \$2,025,267 due on August 30, 2019.	2,025,267	-
Note payable in the amount of \$1,811,214 due on August 30, 2019.	1,811,214	-
Note payable in the amount of \$1,887,324 due on August 30, 2042.	1,887,324	-
Note payable in the amount of \$1,661,011 due on August 30, 2042.	1,661,010	-
Financing loan with zero interest due in April 2021.	72,827	-
Financing loan with zero interest due in April 2019.	52,820	-
	\$ 21,467,122	\$ 367,458

The long-term debts require the Companies to meet certain financial and nonfinancial covenants.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Note 9 - Conditional grants

Conditional grants consist of the following at June 30, 2017:

The Companies obtained a conditional grant in the form of a noninterest bearing promissory note pursuant to a construction loan agreement with the New York State Homeless Housing Assistance Program (the "HHAP"), which is secured by the building. The purpose of this grant is to fund the purchase of the facility and operate it as a homeless project. If the Companies comply with all the terms stated in the agreement through May 1, 2025, the grant will not have to be repaid. \$ 350,000

The Companies obtained a conditional grant in the form of a non-interest bearing promissory note pursuant to a construction loan agreement with the HHAP. The purpose of this grant is to fund capital programs for the purpose of expanding and improving the supply of shelter and other housing arrangements for homeless persons. The note for the construction costs with a limit of \$6,300,387 is secured by the building. If the Companies comply with all the terms stated in the agreement through April 9, 2038, the grant will not have to be repaid. However, if the Companies default on the agreement, the balance of the unpaid grants plus interest at a rate of 1% may become immediately due and payable. 6,093,541

The Companies obtained a conditional grant in the form of a noninterest bearing promissory note pursuant to a construction loan agreement from Affordable Housing Program ("AHP"). The purpose of this note is to fund capital programs for the purpose of expanding and improving the supply of shelter and other housing arrangements for homeless persons. The note for the construction costs has a limit of \$400,000 and is secured by the building. If the Companies comply with all of the terms stated in the agreement through August 2025, the note will not have to be repaid. 400,000

The Companies obtained a conditional grant in the form of a promissory note pursuant to a construction loan agreement from the U.S. Department of Housing and Urban Development. The purpose of this note is to fund capital programs for the purpose of expanding and improving the supply of shelter and other housing arrangements for homeless persons. The note for the constructions costs has a limit of \$400,000 and is secured by the building. If the Companies comply with all of the terms stated in the agreement through June 2035, the note will not have to be repaid. 400,000

The Companies obtained a conditional grant in the form of a promissory note at a rate of 5.75% pursuant to a construction loan agreement from the U.S. Department of Housing and Urban Development. The purpose of this note is to fund low-income housing for individuals and families with AIDS. The note for the construction costs has a limit of \$2,639,700 and is secured by the building. If the Companies comply with all of the terms stated in the agreement through November 2040, the note will not have to be 2,576,700

Harlem United Community AIDS Center, Inc. and Affiliates

**Notes to Consolidated Financial Statements
June 30, 2017**

NGHDFC obtained a conditional grant in the form of a secondary promissory note with a maturity date of April 4, 2042 at a rate of 1.0% pursuant to a construction loan agreement from the Department of Housing Preservation and Development ("HPD") of the City of New York. The note for the construction costs has a limit of \$698,854 and is secured by the building. If on the anniversary date following the thirty-fifth anniversary the premises shall be owned by a not-for-profit corporation acceptable to HPD and there shall be no other default under the loan documents, the principal balance and accrued but unpaid interest will be forgiven over a five-year period.

	698,854
Total	\$ 10,519,095

Note 10 - Grants and contracts services revenue

Grants and contracts services revenue consists of the following for the year ended June 30, 2017:

U.S. Department of Health and Human Services	
Health Resources Services Administration	\$ 2,977,165
Centers for Disease Control and Prevention	712,186
Substance Abuse and Mental Health Services Administration	581,153
U.S. Department of Housing and Urban Development	1,361,608
New York State Department of Health AIDS Institute	2,457,084
New York City Department of Health and Mental Hygiene	2,471,361
New York City Human Resources Administration	9,875,816
Public Health Solutions	3,859,595
Health Research Incorporated	669,758
Other	406,241
	406,241
Total	\$ 25,371,967

Note 11 - Patient services revenue, net

For the year ended June 30, 2017, patient services revenue, net, consists of the following:

Medicaid (including Managed Care)	\$ 14,465,201
Medicare	322,789
Other third-party	262,643
Self-pay	399,870
Uncompensated care/safety net pool	542,269
	542,269
Total	\$ 15,992,772

Medicaid and Medicare revenue is reimbursed to the Companies at the net reimbursement rates as determined by each program. Reimbursement rates are subject to revisions under the provisions of reimbursement regulations. Adjustments for such revisions are recognized in the fiscal year incurred.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements
June 30, 2017

Note 12 - Pension plans

The Companies have two contributory defined contribution plans covering substantially all employees who meet certain eligibility requirements. All full-time employees who have been employed for more than a year are eligible to participate. Pension expense for the year ended June 30, 2017 was \$434,103.

Note 13 - Leases

The Companies entered into various noncancelable annual lease agreements for apartment space for their clients. The clients sublease the apartments from the Companies as a part of the rental assistance program. The leases are subsidized by various federal and state contracts. Aggregate housing assistance space rent for the year ended June 30, 2017 amounted to approximately \$9 million. Sublease rental income received from clients and government agencies amounted to approximately \$4.9 million for the year ended June 30, 2017.

The Companies occupy 11 offices (9 program and 2 administrative) under noncancelable leases with terms from two to nine years. The Companies also have existing equipment leases with terms from two to five years. Rent expense for the year ended June 30, 2017 amounted to approximately \$1.8 million. These leases require future minimum payments as follows:

	Office space	Equipment	Total
2018	\$ 1,582,621	\$ 2,376	\$ 1,584,997
2019	1,487,282	1,584	1,488,866
2020	993,923	-	993,923
2021	16,054	-	16,054
Total	<u>\$ 4,079,880</u>	<u>\$ 3,960</u>	<u>\$ 4,083,840</u>

Note 14 - Commitments and contingencies

Healthcare industry

The Companies have contracted with various funding agencies to perform certain healthcare services, and receive Medicaid and Medicare revenue from federal, state and local governments. Reimbursements received under these contracts and payments from Medicaid and Medicare are subject to audit by federal, state and local governments and other agencies. Upon audit, if discrepancies are discovered, the Companies could be held responsible for refunding the amounts in question.

The healthcare industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government healthcare program participation requirements, reimbursement laws and regulations, anti-kickback and anti-referral laws and false claims prohibitions.

Harlem United Community AIDS Center, Inc. and Affiliates

Notes to Consolidated Financial Statements June 30, 2017

In recent years, government activity has increased with respect to investigations and allegations concerning possible violations of reimbursement, false claims, anti-kickback and anti-referral statutes and regulation by healthcare providers. The Companies believe that they are in material compliance with all applicable laws and regulations and are not aware of any pending or threatened investigations involving allegations of potential wrongdoing. Upon audit, if discrepancies are discovered, the Companies could be held responsible for refunding the amounts in question.

During the ordinary course of operations, the Companies are defendants in various lawsuits related to normal business matters. Management, based upon the opinion of legal counsel, believes that the resolution of these matters will not materially affect the consolidated financial statements.

The Companies were involved in a contract dispute arising in the ordinary course of business. As of August 10, 2017, the parties have entered into a settlement in principal for the amount of \$581,000, of which \$395,692 relates to 2017 transactions (recorded as part of accounts payable and accrued expenses on the consolidated statement of financial position). Also included in the settlement agreement was for the Companies to vacate the leased property and deliver vacant and broom clean possession to lessor by no later than September 30, 2017. The settlement amount was paid by the Companies on August 10, 2017 while the lease property was vacated and returned to lessor by September 30, 2017.

Note 15 - Financial services agreement

On September 19, 2016, the Company entered into a financial services agreement with a management service company ("MSC") to provide financial services management, including general financial management, planning and budgeting, maintenance of accounting and financial reporting system, management of cash receipts and accounts receivable functions, management of cash disbursement and the accounts payable function, assistance in coordinating and managing the government contracts and private grants, and audit preparation and management.

Under the financial services agreement, MSC will be paid a one-time set up fee not to exceed \$79,000, and the administrative fee for the first year will be approximately \$1,600,000. At each annual anniversary of the engagement, the parties will review the staffing plan and functions and activities covered by the agreement to determine if staffing and responsibilities should be revised. The parties agree to adjust pricing to reflect any adjustment in the level of effort. The agreement will be automatically renewed for successive periods of one year unless either party gives 90 days' written notice to the other prior to the expiration of the current period. A 3% fee escalation will be included in any automatic renewals. For the year ended June 30, 2017, the Companies incurred approximately \$1,011,000, which is recorded as part of professional fees and contractual services in the consolidated statement of functional expenses.

Note 16 - Subsequent events

Sale of a building

On September 7, 2017, FROST'D finalized the sale of its building located at 536 West 187 Street New York for \$1,100,000 and the proceeds were used to pay one of its conditional loans amounting to \$350,000 and for the Companies' operations. Net book value of the building as of June 30, 2017 amounted to \$314,099.

Harlem United Community AIDS Center, Inc. and Affiliates

**Notes to Consolidated Financial Statements
June 30, 2017**

Forbearance agreements

On November 1, 2017, the Companies entered into a forbearance agreement with JPMC related to their existing long-term debt, with an outstanding balance of \$2,219,180 as of June 30, 2017. Based on the forbearance agreement, the Companies have requested JPMC to forbear from exercising its rights with respect to existing default identified on which JPMC agreed to forbear subject to and under certain terms and conditions set forth in the forbearance agreement. The forbearance period shall expire on July 1, 2018.

On October 31, 2017, the Companies entered into a forbearance agreement with PCDC related to their existing long-term debt, with an outstanding balance of \$2,200,000 as of June 30, 2017. Based on the forbearance agreement, the Companies have requested PCDC to forbear from exercising its rights with respect to existing default identified on which PCDC agreed to forbear subject to and under certain terms and conditions set forth in the forbearance agreement. The forbearance period shall expire on July 1, 2018.

Supplementary Information

Harlem United Community AIDS Center, Inc. and Affiliates

Consolidating Statement of Financial Position
June 30, 2017

	Harlem United Community AIDS Center, Inc.	Upper Room AIDS Ministry, Inc.: Adult Day Health Center	Harlem United Supportive Housing Development Fund Corporation	The Foundation for Research on Sexually Transmitted Diseases, Inc.	North General AIDS Housing Development Fund Corporation	Harlem United HCH, LLC	Consolidated
Assets							
Current assets							
Cash and cash equivalents	\$ 1,266,340	\$ 85,222	\$ 136,419	\$ 30,992	\$ 54,175	\$ 52,112	\$ 1,628,280
Grants and contracts receivable	5,995,314	530,472	-	264,134	356,880	-	7,146,800
Patient services receivable, net	899,109	1,407,068	-	-	-	-	2,306,177
Subvention note receivable	179,922	-	-	-	-	-	179,922
340B pharmacy receivable	-	899,937	-	-	-	-	899,937
Prepaid expenses and other receivables	442,857	138,835	44,122	-	35,660	-	661,474
Total current assets	8,786,542	3,061,534	180,541	295,126	446,715	52,112	12,822,570
Restricted cash - debt service	905,000	203,690	-	-	95,299	-	1,203,989
Long-term loans receivable	-	-	-	-	-	6,952,447	6,952,447
Property and equipment, net	386,944	12,076,409	6,523,671	648,190	3,128,580	-	22,763,794
Security deposits	635,019	-	19,800	20,058	-	-	674,877
Total noncurrent assets	1,926,963	12,280,099	6,543,471	668,248	3,223,879	6,952,447	31,595,107
Total	\$ 10,713,505	\$ 15,341,633	\$ 6,724,012	\$ 963,374	\$ 3,670,594	\$ 7,004,559	\$ 44,417,677
Liabilities and Unrestricted Net Assets							
Current liabilities							
Accounts payable and accrued expenses	\$ 6,079,257	\$ 577,657	\$ -	\$ 159,801	\$ 78,119	\$ -	\$ 6,894,834
Accrued compensation	1,257,631	260,312	-	59,887	-	-	1,577,830
Current maturities of long-term debt	-	329,379	-	52,819	-	70,790	452,988
Refundable advances	1,443,048	8,321	-	(22,228)	80,647	-	1,509,788
Intercompany	(5,804,152)	4,441,957	307,186	(785,409)	437,634	1,402,783	-
Total current liabilities	2,975,784	5,617,626	307,186	(535,129)	596,400	1,473,573	10,435,440
Long-term debt, less current maturities	5,931,940	10,293,519	-	72,827	-	4,348,390	20,646,676
Deferred rent	86,636	-	-	-	-	-	86,636
Conditional grants	-	-	6,893,541	350,000	3,275,554	-	10,519,095
Total liabilities	8,994,360	15,911,145	7,200,727	(112,302)	3,871,954	5,821,963	41,687,847
Net assets							
Unrestricted	1,701,799	(569,512)	172,866	1,075,676	(201,360)	1,182,596	3,362,065
Controlling interest	-	-	(649,581)	-	-	-	(649,581)
Noncontrolling limited partners' interests in consolidated affiliates	1,701,799	(569,512)	(476,715)	1,075,676	(201,360)	1,182,596	2,712,484
Temporarily restricted net assets	17,346	-	-	-	-	-	17,346
Total net assets	1,719,145	(569,512)	(476,715)	1,075,676	(201,360)	1,182,596	2,729,830
Total	\$ 10,713,505	\$ 15,341,633	\$ 6,724,012	\$ 963,374	\$ 3,670,594	\$ 7,004,559	\$ 44,417,677

See Independent Auditor's Report.

Harlem United Community AIDS Center, Inc. and Affiliates
Consolidating Statement of Activities and Changes in Net Assets
Year Ended June 30, 2017

	Harlem United Community AIDS Center, Inc.	Temporarily restricted	Total	Upper Room AIDS Ministry, Inc.: Adult Day Health Center	Harlem United Supportive Housing Development Fund Corporation	The Foundation for Research on Sexually Transmitted Diseases, Inc.	North General AIDS Housing Development Fund Corporation	Harlem United HCH, LLC	Elimination	Consolidated
Revenue										
Patient services revenue	\$ 5,110,348	\$ -	\$ 5,110,348	\$ 10,882,424	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,992,772
Provision for bad debts	(801,179)	-	(801,179)	(967,920)	-	-	-	-	-	(1,769,099)
Net patient services revenue less provision for bad debts	4,309,169	-	4,309,169	9,914,504	-	-	-	-	-	14,223,673
Grants and contract services	19,868,592	-	19,868,592	3,562,211	-	986,507	954,657	-	-	25,371,967
Donations and contributions	162,827	-	162,827	75,608	-	32,000	-	-	-	270,435
Rental income	4,817,640	-	4,817,640	145,220	276,480	28,086	43,982	-	(389,454)	4,911,964
340B pharmacy revenue	-	-	-	7,796,579	-	-	-	-	-	7,796,579
Management services fee	2,612,479	-	2,612,479	-	-	-	-	-	(2,612,479)	-
Other	107,439	-	107,439	68,172	79	679	46	315,081	-	491,496
Total revenue	31,878,146	-	31,878,146	21,562,294	276,559	1,047,272	998,695	315,081	(3,011,933)	53,066,114
Expenses										
Salaries and related benefits	12,944,138	-	12,944,138	9,405,561	147,211	758,397	544,017	-	-	23,799,324
Other than personnel services	18,782,571	-	18,782,571	11,792,692	199,426	631,252	696,989	30	(3,011,933)	29,090,617
Interest	330,182	-	330,182	423,148	-	2,548	-	257,898	-	1,013,576
Total expenses	32,056,891	-	32,056,891	21,621,391	346,637	1,392,197	1,240,606	257,728	(3,011,933)	53,903,517
Operating income (loss) prior to depreciation and amortization	(178,745)	-	(178,745)	(69,097)	(70,078)	(344,925)	(241,911)	57,353	-	(837,403)
Depreciation and amortization	39,170	-	39,170	705,247	221,876	96,999	85,664	-	-	1,148,956
Change in consolidated net assets	(217,915)	-	(217,915)	(764,344)	(291,954)	(441,924)	(327,575)	57,353	-	(1,986,369)
Increase in consolidated net assets attributable to noncontrolling interests	-	-	-	-	291,925	-	-	-	-	291,925
Change in consolidated net assets attributable to Harlem United Community AIDS Center, Inc. and Affiliates	(217,915)	-	(217,915)	(764,344)	(29)	(441,924)	(327,575)	57,353	-	(1,694,434)
Net assets beginning balance, July 1, 2016	\$ 1,919,714	\$ 17,346	\$ 1,937,060	\$ 194,832	\$ (184,761)	\$ 1,517,600	\$ 126,215	\$ 1,125,243	\$ -	\$ 4,716,189
Change in consolidated net assets attributable to Harlem United Community AIDS Center, Inc. and Affiliates	(217,915)	-	(217,915)	(764,344)	(29)	(441,924)	(327,575)	57,353	-	(1,694,434)
Change in consolidated net assets attributable to noncontrolling interests	-	-	-	-	(291,925)	-	-	-	-	(291,925)
Net assets ending balance, June 30, 2017	\$ 1,701,799	\$ 17,346	\$ 1,719,145	\$ (569,512)	\$ (476,715)	\$ 1,075,676	\$ (201,360)	\$ 1,182,596	\$ -	\$ 2,729,830

See Independent Auditor's Report.

COHN  REZNICK
ACCOUNTING • TAX • ADVISORY

Independent Member of Nexia International

cohnreznick.com