



January 19, 2021

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1041 South Boulevard
Oak Park, IL 60302
(708) 848-7150
www.oprhc.org

Cara Pavlicek
Village Manager
Village of Oak Park
123 Madison Street
Oak Park, Illinois 50302

RE: Funding Agreement between the Village of Oak Park and the Oak Park Regional Housing Center- Notice of Suspension of Payments and/or Termination- OPRHC Response

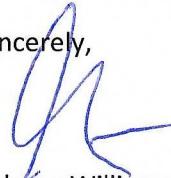
Dear Ms. Pavlicek:

Thank you for providing Oak Park Regional Housing Center thirty days to cure the outstanding information required under the aforementioned agreement. To date, the following documents were submitted and thorough explanations will follow as needed: fiscal year 2020 monthly invoices; fiscal year 2020 third quarter report; fiscal year 2019 audit; profit and loss statement calendar year 2020; and program goal deficiencies. It is my hope that upon reviewing all documentation, that you and your team use your full discretion and elect not to suspend any payments nor terminate the agreement.

As you are well aware, OPRHC has been undergoing a vast administrative transition since the departure of Rob Breymaier in May of 2018. This has not only been a transition of leadership, but a transition of infrastructure and programmatic changes that were long overdue. Couple this with the COVID-19 Global Pandemic that had many individuals in a state of dreadfulness during such a historic time in our lives, and you have the beginning of the complications of my first calendar year as Executive Director of OPRHC. Even though I was energetic and continue to remain excited about this role, I had to carry out many issues that dictated the well being of this historic agency which is part of the very fabric of the development of this great community we call Oak Park. Many of these issues included addressing relationships from the past that needed to be mended, while cultivating current and new staff to address and support the impact OPRHC has on and for Oak Park and the other communities that we serve.

Once you read and absorb my replies, it is my hope that you see fervor that was infused into the new growth of OPRHC during a year of unprecedented challenges. Make no mistake, I am very apologetic for the steps that I took that led to these actions, and I will provide recommendations that hopefully your team and I can agree upon, however, again, it is my hope you elect to not suspend payments and provide any other steps so that we can move forward, as I learn from these mistakes while no longer repeating past actions.

Sincerely,


Athéna Williams
Executive Director

ADDENDUM: Explanations for deficiencies

- 1) **No invoices submitted for calendar fiscal year 2020.** STAFFING ISSUE: In February 2020, our Finance Mgr, resigned. This left the agency without coverage in one of the most delicate departments; where the invoices and vouchering originates. Even though I can well maneuver in our Quick Books system, our bylaws do not allow the E.D. that direct access on a regular basis. Upon immediately posting the job description and circulated the job posting, and after several candidate interviews, it seemed impossible to fill the need with a tight budget. I reached out to HOPE FAIR HOUSING who offered to provide accounting services and to assist with onboarding. It was shortly thereafter that they notified me that their agency would now be under transition and could no longer be able to provide any service support to OPRHC. I informed the VOP during our monthly call in March. As I begin to manage the 70 vendors of our 120 chart of accounts, I also began to seek new funding streams which was needed to further support the deficit from the VOP Fund agreement. I was By now the COVID pandemic had begun and it was time to pivot focus on providing staff the tools needed to continue to move the agency forward to provide services that OPRHC is known for in addition to now providing referral services and housing placement and rental services. By now it is August and Hope Fair Housing suggested I reach out to Robert Half to bring in temporary accounting staff.
- 2) **Third Quarter report was late.** INFRASTRUCTURE ISSUE: During the first week of April we turned on our window air conditioners. Two to four times a week our power would go out. We brought in an electrician to find out that we would need total new wiring in the far east office wing of the building, that eventually spread throughout. While we were not in the position to install completely new wiring, we found a temporary fix. Nonetheless, these outages begin to affect our workstations. Each time there was an outage, all staff experienced lost documents. On July 8th, the transformer went out. It was functioning within the hour, however, that incident connected with the mini outages we had dealt with now alerted us that our back up battery system was no longer working. During this major outage, we lost much of our google drive documents as well as much of our QB documentation. In addition, the staff was not able to get the reporting tool used for the affirmative move program online. By now it is mid- October when the staff completed the production reporting, however, I lost time as I working with the accounting team to provide background on many of our funding agreements. I acknowledge that I did not follow through with the staff to provide the production report.
- 3) **Audit.** STAFFING ISSUE: As previously mentioned, I on-boarded accounting staff from Robert Half in August. Their job duties were to work on the audit, update Quick Book entries for 2020, and to voucher funders for past due invoices. As their work progressed, it became obvious that Wattis Gentry, one of the hires was not knowledgeable of the processes needed. As I provided a weekly overview of their work, it was found that he made many flagrant mistakes. I had to terminate him on the spot, leaving Patrice to carry the entire load. Upon speaking with Ringold, the third party auditing firm that has been providing audits to OPRHC for the past several years, they suggested that OPRHC needs to hire a comptroller or a CPA to oversee all accounting functions and to make sure the documents that Wattis impaired were settled. In addition, Ringold stated that due to the amount of time loss, they would not be able to provide a audit for December 2019 to OPRHC until 2nd quarter 2021. At that time I reached out to Natasha Escobedo, a CPA who was contracted by OPRHC in early 2018. Natasha has agreed to join the staff to work with me to bring all accounts and procedures to the GAAP standards. It was these activities and those above that formed the communications to your team in August that the audit will be late, and again in November requesting a waiver. In addition, Patrice Castillo has since resigned. Attached you will find: Natasha's vitae; documentation regarding timelines with Ringold and the new auditing team, Prado & Renteria; a letter from Natasha regarding the activities she had to incur to settle the problems produced by Wattis Gentry. As stated, my goal is to bring the agency into the 22nd Century and with Natasha on-board, we see great things ahead.

- 4) **Profit and Loss statement not submitted.** This document was submitted at various times via email, as recent as October 8, 2020, at 10:30am in which you were copied. I have attached that email here if it did not transmit. The profit and loss statement was not updated because there entries lost due to power outages, as well as entries not made due to staff shortage issues. I have also attached the most recent P&L, which is lacking some entries that Natasha is vehemently working to cure.
- 5) **Program goal deficiencies.** I am not too sure what is being requested here, however, below are items with another detail explanation provided to Sean Keane include the following:
 - a. Strategic Plan update- which was provided in detail for the mid-year report.
 - b. Marketing Plan update- provided in the mid-year report.
 - c. Development Coordinator- provided in the mid-year report.

SUGGESTED RECOMMENDATIONS/REQUESTS

- 1) **Monthly meetings with the VOP.** I would like to suggest that OPRHC provides the VOP team lead, in writing, with a brief summary of activities of the previous month and that we review any details for program goals.
- 2) **Waiver for audit.** I would like to suggest that for calendar year 2020, that discretion is given during this COVID YEAR and 990's are used as a financial record with the understanding that the 2019 audit is being completed and the 2020 audit is currently underway. See attached 990's.
- 3) **Contracts.** It was discussed a few times in the past, but I would like to know if we can use this time, if possible to review the current contract specifications, and move more toward sustaining racial diversity in the community according to the needs of the community, our mission and the VOP equity statement. In addition, can we address the deliverables, acknowledging that one calendar year is not merely enough time, or may present challenges with meeting goals.

Summary

Oak Park Regional Housing Center is growing. In all growth there are growing pains. It is my hope that just as in 1968 when Bobbie Raymond first had the idea to work with the Village, that here in 2021 we can continue to work together to move the next phase of this work forward. As you well know, there is a lot of work to be done around equity and inclusion, and OPRHC is your partner for that, as our mission states, we are here to promote and sustain the racial diversity in Oak Park. Sustainability is the inclusion and equity in our community. Thank you for your time.

Audit Explanation
Back up

NATASHA PERRICO ESCOBEDO, CPA, MBA, ASA-AM

314 S. Oak Park Avenue, Oak Park, IL 60302 • (773) 603-9240 • nperssico@gmail.com

EXPERIENCE

Epstein + Nach LLC, Chicago, IL

Principal, Business Valuation & Litigation Consulting

June 2018 - Present

- Provides forensic accounting and litigation support consulting services pertaining to complex litigation matters including: auditor liability and malpractice claims, application of generally accepted auditing standards (GAAS) and generally accepted accounting principles (GAAP), commercial disputes, financial reporting fraud investigations, misappropriation of assets investigations, and business valuation disputes
- Provides business valuation and economic analysis for business entities and securities such as general and limited partnership interests, closely held business enterprises, estates, and employee stock ownership plans.

Willamette Management Associates, Chicago, IL

Senior Associate, Business Valuation & Litigation Consulting

November 2015 - April 2017

- Prepared valuation and economic analysis for the following purposes: tax planning and compliance (federal income, gift, and estate), forensic analysis and dispute resolution, acquisition purchase price allocation, financial reporting, transaction planning (acquisition, divestiture, liquidation, and reorganization), economic damages analyses, shareholder disputes, and divorce.

Cendrowski Corporate Advisors, Chicago, IL

Senior Associate, Forensic Accounting & Litigation Consulting

March 2012 - November 2015

- Managed and assisted with complex litigation matters including commercial disputes, economic damages analyses, accountants' liability and malpractice, financial reporting fraud, and misappropriation of assets cases; applied forensic accounting investigation methodologies to litigation matters
- Researched complex accounting issues and produced narrative regarding the application of accounting principles (GAAP) and auditing standards and practices (GAAS) and assisted with technical updates of the Handbook of Accounting and Auditing
- Performed in depth client, industry, market and competitor research for business valuation matters
- Built financial models in Excel such as discounted cash flow, market multiple, cash flow forecasts and analyzed financial condition and profitability of businesses, and determined and applied appropriate financial statement adjustments to the subject company for business valuation matters
- Used a multifactor stepwise regression analysis software to value US medical school naming rights transactions from the past 20 years
- Responsible for writing business valuation reports, including economic, industry, and company analysis, and application of business valuation approaches and methods.
 - *Originally employed by SS&G in March 2012. In July 2013, SS&G's Forensic Accounting & Litigation Consulting Practice moved to Cendrowski.*

Finance & Budgeting

March 2011 - February 2012

- Prepared the monthly financial reporting package for an international beverage importer, collaborated with the General Managers and Market Development Managers to create the 2012 promotion calendar for Crown Imports brands, Conducted analysis to support price changes of brands within the Crown portfolio.
- Compiled and analyzed financial data for preparation of annual budget, determined preliminary budget estimates, coordinated with department managers to finalize the budget using a zero-based budgeting process.

Staff Accounting

June 2005 – March 2011

- Staff accountant for over six years in private, public, and municipal government sectors providing a full range of accounting and financial reporting services, including preparation of monthly and year-end financial statements, preparation and validation of general ledger journal entries, preparing and reviewing account reconciliations, preparing financial schedules and reviewing year-end working papers.

- Prepared governmental accounting statements and the Comprehensive Annual Financial Report for Chicago Public Schools, performed account variance analysis, expenditure accruals, and prepared and validated journal entries. Analyzed capital projects funds monthly, prepared year-end work papers in preparation for audits.
- Audited and disbursed petty cash funds and performed all A/P functions related to the production of *A Nightmare on Elm Street* for New Line Productions, investigated invoice and payment discrepancies, maintained work files in connection with the production's state tax audits.

Teaching, Adjunct Accounting Faculty, Chicago, IL

DePaul University, Kelstadt College of Business
 Roosevelt University, Heller College of Business
 Courses taught:

August 2018 - Present
 January 2014 - Present

Undergraduate Principles of Accounting, Managerial Accounting, Intermediate Accounting, Graduate Introduction to Accounting, Issues in Asset Valuation; International Accounting and IFRS

PUBLICATIONS

- “Navigating Tax Risks In Shareholder-Executive Compensation,” *Law 360*, September 2018.
- “The Relevance of Discounts for Lack of Control and Lack of Marketability in Marital Dissolution Matters,” *Willamette Management Associates Insights*, Spring 2017.
- “Considerations in Forensic Royalty Audit Engagements,” *Willamette Management Associates Insights*, Spring 2016.
- “Fair Value Accounting: Finding the Middle Ground in the Mark-to-Market Dispute,” *Accounting Today*, July 2012.
- “Insider Trading and Other Auditor Independence Rules: What Litigators Should Know About Accountants’ Malpractice,” *JD Supra*, August 2012.
- “Auditor Liability and Litigation: The Management Representation Letter,” *JD Supra*, May 2012.
- “Lessons from Civil Litigation,” *Paul Wan & Co, Public Accountants and Chartered Accountants of Singapore Online Research*, 2013.
- “Litigation Risk,” *Paul Wan & Co, Public Accountants and Chartered Accountants of Singapore Online Research*, 2013.
- “SEC and DOJ Actions May Lead to Reduction in Fraud and Improvements in Auditing Practices,” *Accounting Today*, June 2014.
- “Added Scrutiny of Prospective Green Investments: Serving Society While Saving Investors,” *Risk & Compliance Magazine*, December 2014.
- “What Small Businesses Can Do to Prevent and Detect Occupational Fraud,” *Smart Business Magazine*, March 2015

EDUCATION & PROFESSIONAL ASSOCIATIONS

Master of Business Administration, with distinction, DePaul University
 Bachelor of Science in Accounting, with distinction, University of Tampa

June 2012
 May 2005

Member, Illinois CPA Society

Member, American Institute of Certified Public Accountants,

Accredited Member, American Society of Appraisers – Accredited Members of the American Society of Appraisers have successfully completed defined valuation education and examination requirements and possess 2-5 years of full-time appraisal experience.

November 12, 2020

Ms. Athena Williams, Executive Director
Oak Park Regional Housing Center
1041 South Boulevard
Oak Park, IL 60302

Dear Ms. Williams,

I, Natasha Perssico Escobedo, CPA, have been asked by you, Ms. Athena Williams (Ms. Williams), Executive Director of the Oak Park Regional Housing Center (OPRHC) to make observations regarding certain tasks performed by Mr. Wattis Gentry (Mr. Gentry) during his assignment with your organization. It is my understanding that, among other tasks not detailed here, Mr. Gentry was assigned the following duties:

- review the OPRHC's 2019 accounting records to ensure that the accounting records were up-to-date, complete, accurate, and ready to close for the fiscal year,
- make any entries or adjustments necessary to bring the OPRHC's 2019 accounting records up-to date, complete, and accurate,
- close the OPRHC's 2019 accounting records, and
- respond fully and accurately to the document request list presented by the OPRHC's auditors, Ringold Financial Management Services, Inc. (Ringold) in connection with the OPRHC's 2019 audit.

The document request list from Ringold is attached as Appendix A to this letter. My non-exhaustive observations regarding Mr. Gentry's work product pertaining to his duties listed above are detailed in this letter. I reserve the right to amend my observations or make additional observations if additional information or insights are presented to me. My hourly billing rate to perform these observations is \$100 per hour.

In making observations of Mr. Gentry's work at the OPRHC I have relied upon conversations with Ms. Williams and Ms. Patrice Castillo (Ms. Castillo), Office Administrator for the OPRHC, documents provided to me by Ms. Williams and Ms. Castillo, and a review of the native QuickBooks accounting records for the

OPRHC.

It is my understanding, that during his assignment with the OPRHC, Mr. Gentry assured Ms. Williams and Ms. Castillo on multiple occasions that the 2019 accounting records were up-to-date, complete, and accurate, and ready for use by the organization's auditors, Ringold. Notwithstanding Mr. Gentry's attestations, I observed several deficiencies in his work product regarding his responsibility to provide Ringold with the requested documents described below.

GENERAL

Trial balance as of December 31, 2019 (excel).

- Mr. Gentry did not provide Ringold with an Excel version of the trial balance as of December 31, 2019. Instead a PDF version was supplied.
- Mr. Gentry failed to adequately review the trial balance account balances for anomalies and errors. Specifically, Mr. Gentry failed to identify three liability accounts, account 2050 credit Card, account 2130 403b withholding, and account 2170 state taxes withholding with unusual debit balances. At a minimum, Mr. Gentry should have alerted Ms. Williams or Ms. Castillo regarding the account balances and informed them that further investigation was required.
- Mr. Gentry failed to make inquiries into the OPRHC's *ask my accountant* account, which shows a credit balance more than \$2,000. Mr. Gentry should have reviewed the account detail for this account to determine the proper account coding for the transactions comprising the balance. If Mr. Gentry was unable to conduct the account analysis himself, then he should have alerted Ms. Williams or Ms. Castillo regarding the account balance.

Internal December 31, 2019 Financial Statements

- Mr. Gentry did not provide the statement of activities for the year ended December 31, 2019. Mr. Gentry did provide QuickBooks reports of the OPRHC's balance sheet and statement of cash flows but did not provide any of the financial statements in the organization's financial statement presentation format.
- Mr. Gentry failed to adequately review the balance sheet account balances for anomalies and errors. Specifically, Mr. Gentry failed to identify three liability accounts, account 2050 Credit Card, account 2130 403b withholding, and account 2170 State Taxes Withholding with unusual debit balances. At a minimum, Mr. Gentry should have flagged these accounts for further inquiry into the debit balances and alerted Ms. Williams or Ms. Castillo regarding the account balances and informed

them that further investigation was required.

- Mr. Gentry failed to make inquiries into the OPRHC's ask my accountant account, which shows a credit balance more than \$2,000. Mr. Gentry should have reviewed the account detail for this account to determine the proper account coding for the transactions comprising the balance. If Mr. Gentry was unable to conduct the account analysis himself, then he should have alerted Ms. Williams or Ms. Castillo regarding the account balance.

CASH

Bank statements and reconciliations as of December 31, 2019 including outstanding check list.

- Based on a review of information and documents provided to me I understand that Mr. Gentry saved the bank statements and the completed bank account reconciliations for the period 1/1/2019 through 12/31/2019 to the audit file. However, after saving the bank account statements and bank account reconciliations to the audit file, Mr. Gentry made at least twenty identified changes to various 2019 transaction. He also unreconciled bank account reconciliations for the period March 2019 through December 2019. Mr. Gentry attempted to reconcile the bank accounts again but only completed up to the bank account reconciliation for September 2019 before he was asked to discontinue his assignment with the OPRHC.
- Mr. Gentry should have not altered the 2019 accounting records without alerting Ms. Williams or Ms. Castillo as to why an adjustment to the 2019 accounting records was necessary. Mr. Gentry should also have documented understanding of the changes and the impact to the financial statements. After any agreed upon changes were made, Mr. Gentry should have updated the audit file with the revised accounting records and provided the revised documents to Ringold.

Bank statements and reconciliations as of January 31, 2020 including outstanding check list.

- Mr. Gentry unreconciled the bank account reconciliation for the organization's main checking bank account as of 1/31/2020.

PREPAID, OTHER ASSETS AND RENTAL DEPOSITS

Schedule of prepaid insurance, rental deposits, and other assets as of December 31, 2019.

- As part of the document request for prepaids, other assets and rental deposits, Mr. Gentry provided a PDF of a journal entry affecting the

organization's main cash account and the allowance for bad debt account. I have determined that this journal entry was not done by Mr. Gentry. However, two observations arise which would suggest that Mr. Gentry does not possess a basic understanding of accounting and preparing the accounting records for audit.

- First, Mr. Gentry should not have included this journal entry as a supporting document for prepaids, other assets and rental deposits. The allowance for bad debt account is the contra-asset account for accounts receivable and information regarding the allowance for bad debt should be included in the accounts receivable documents section.
- Second, Mr. Gentry should not have relied upon the current balance in the allowance for bad debts account. Instead, Mr. Gentry should have done an analysis of accounts receivable and conversed with Ms. Williams and /or Ms. Castillo regarding the likelihood of collectability of outstanding accounts receivables to determine the proper ending balance in the allowance for bad debts. The rationale for the balance in the allowance for bad debts account should have been documented by Mr. Gentry.

PROPERTY PLANT & EQUIPMENT

Summary schedule of fixed asset costs and accumulated depreciation.

- Mr. Gentry did not provide a fixed asset schedule. Instead Mr. Gentry provided a QuickBooks balance sheet detail report. Mr. Gentry did not provide any information regarding the nature of the assets and the methodology for depreciation of the property plant and equipment. Mr. Gentry did not provide information regarding the methodology for amortization of the organization's leasehold improvements.

REVENUES

Schedule summarizing earned revenue by its source and program, if applicable, as of December 31, 2019

- The requested documents were not provided by Mr. Gentry

Access to the OPRHC's grant files containing the grant agreements and other supporting information.

- The requested documents were not provided by Mr. Gentry

Confirmation letters for all grantors over \$5,000

- Confirmation letters were not completed by Mr. Gentry

EXPENSES

Schedule of expenses by category and by program as of December 31, 2019

- A document was provided by Mr. Gentry. However, the document provided appears to be a photocopy of a PDF which simply lists the expense transaction for 2019 in reverse chronological order. The document provided does not schedule expenses by category or program.

ADDITIONAL INFORMATION

Describe in writing the procedures for initiating, authorizing, recording, processing and reporting transactions both manually and automated in the following: accounts payable/cash disbursements, accounts receivable/cash receipts, payroll, fixed assets/other assets, financial closing and reporting.

- Mr. Gentry provided an outdated financial procedures manual. Mr. Gentry should have reviewed the manual for outdated information and collaborated with Ms. Williams and Ms. Castillo to update this document.

Cash receipts journal 2019

- Mr. Gentry did not provide the cash receipts journal

Cash disbursement journal 2019

- Mr. Gentry did not provide the cash disbursements journal

The observations described above are a non-exhaustive commentary on Mr. Gentry's work product for the OPRHC. Based on these observations it is my opinion that Mr. Gentry did not adequately fulfill his responsibilities in his assignment at the OPRHC.

Very truly yours,

Natasha Perssico Escobedo

Natasha Perssico Escobedo, CPA
Principal, Epstein + Nach LLC

Ringold Financial Management Services, Inc.
Annual Audit Client Participation List

January 9, 2020

Dear Athena

The following is a list of reports and schedules Ringold Financial requires to enable us to perform the financial audit of Oak Park Regional Housing Center as timely and efficiently as possible. If possible could you please provide us with the December 31, 2019 trial balance and general ledger a week in advance. Also, please provide December 31, 2019 source documentation copies that we may keep for our records.

GENERAL

- _____ 1 Trial balance as of December 31, 2019 (excel).
- _____ 2 Year to date general ledger as of December 31, 2018.
- _____ 3 Internal December 31, 2019 Financial Statements
- _____ 4 Minutes of board meeting from January 1, 2019 - present.

CASH

Bank statements and reconciliations as of December 31, 2019 including

- _____ 1 outstanding check list.
- _____ 2 Bank statements and reconciliations as of January 31, 2020 including outstanding check list.

RECEIVABLES

- _____ 1 Receivables aging as of December 31, 2019 by customer.
Analysis of all receivables with individual invoices > 90 days past due and greater than 1,000 as of December 31, 2019 including subsequent cash receipts or other applicable documentation.
- _____ 2
- _____ 3 Receivables write offs as of December 31, 2019

PREPAID, OTHER ASSETS AND RENTAL DEPOSITS

- _____ 1 Schedule of prepaid insurance, rental deposits and other assets as of December 31,

PROPERTY PLANT & EQUIPMENT

- _____ 1 Summary schedule of fixed asset costs and accumulated depreciation.
- _____ 2 Detail of any fixed asset additions purchased during 2019
- _____ 3 A listing of any fixed assets disposed of during 2019. Include the proceeds from the sale

DEFERRED REVENUE

____ 1 Schedule of deferred revenue as of December 31, 2019, if any

OTHER LIABILITIES AND ACCRUED VACATION

____ 1 Schedule of other liabilities and accrued vacation as of December 31, 2019

ACCOUNTS PAYABLE

____ 1 Accounts payable aging detail as of December 31, 2019

REVENUES

Schedule summarizing earned revenue by its source and program, if applicable, as of
____ 1 December 31, 2019

Access to all of OPRHC's grant files containing the grant agreements and other
____ 2 supporting information.

____ 3 Confirmation letters for all grantors over \$5,000

EXPENSES

____ 1 Schedule of expenses by category and by program as of December 31, 2019

____ 2 December 31, 2019 payroll summary and first payroll summary for 2020

NET ASSETS

Analysis of changes in each class of net assets (unrestricted, temporarily restricted, and
____ 1 permanently restricted) as of December 31, 2019.

ADDITIONAL INFORMATION

Describe in writing the procedures for initiating, authorizing, recording, processing and reporting transactions both manually and automated in the following:

- 1 Accounts payable/cash disbursements
- Accounts receivable/cash receipts
- Payroll
- Fixed assets/other assets
- Financial closing and reporting

2 Organizational Chart which includes names and titles of officers and department heads.

3 Amount of officers salaries for the year ended December 31, 2019

4 Schedule of unrelated business income for the year ended December 31, 2019

5 Copy of OPRHC's articles of incorporation and by-laws.(updates only)

6 Cash receipts journal 2019

7 Cash disbursement journal 2019

Thank you for your cooperation.

Ringold Certified Public Accountants and Consultants



Athena Williams <awilliams@oprhc.org>

Oak Park Regional Housing Center: 2019 Audit

1 message

Athena Williams <awilliams@oprhc.org>

To: "Pavlicek, Cara" <cpavlicek@oak-park.us>, "Drazner, Steven" <sdrazner@oak-park.us>
Cc: "Grossman, Tammie" <tgrossman@oak-park.us>

Thu, Nov 5, 2020 at 8:19 AM

Good morning Cara,

I am writing today to find out if it is possible that VOP can take a 2019 "Reviewer" audit from our third party auditing firm. I am asking because due to COVID, and all of the transitions with OPRHC, there has been a slow down involved with all parties when it comes to getting the audit completed.

In the event the VOP can accept a Reviewer audit, then OPRHC will also apply for a waiver from the Attorney General, in which we are eligible for because we have been in good standing for the past 10 years. In the event the VOP insists that we present a certified 2019 audit, I cannot provide a definitive date for a certified audit. Please advise. Thank you.

Kind regards,

Athena Williams, Executive Director

<https://oprhc.org/2019/09/new-executive-director-to-lead-oprhc/>

OAK PARK REGIONAL HOUSING CENTER

Home of: Live in Oak Park Rental Program & West Cook Homeownership Center Program

1041 South Boulevard, Oak Park, IL 60302, O) 708-848-7150 D) 773-417-8920 F) 773-417-4139



Profit & Loss
Back up info

Oak Park Regional Housing Center

PROFIT AND LOSS

January - December 2020

	TOTAL
Income	
4000 Revenue	
4100 Government Grants	125,745.16
4200 Program Income	7,651.51
4300 Foundation Grants	21,559.43
4400 Contributions	300,706.40
4500 Special Events Revenue	1,600.00
4600 Property Owner Donations	1,155.00
4750 Interest Revenue	700.29
Total 4000 Revenue	459,117.79
Total Income	\$459,117.79
GROSS PROFIT	\$459,117.79
Expenses	
5000 Payroll Expenses	
5100 Salaries & Wages	382,266.17
5200 Payroll Taxes	33,099.75
5300 Employee Benefits	22,331.58
5400 Payroll Processing Fees	12,757.34
Total 5000 Payroll Expenses	450,454.84
5350 Health Insurance	995.37
6000 Professional Expenses	34,501.91
6010 Independent Contractors	22,918.82
6020 Accounting & Audit Fees	200.00
6040 Advertising & Promotions	21,776.63
6050 Bank Charges & Fees	216.25
6060 Professional Insurances	5,453.94
Total 6000 Professional Expenses	85,067.55
6100 Occupancy	672.35
6110 Rent	44,477.00
6120 Utilities	6,862.66
6130 Telephone, Internet & Communications	8,423.32
6140 Repairs & Maintenance	4,641.75
6150 Cleaning	3,640.00
Total 6100 Occupancy	68,717.08
6200 Program Expenses	1,350.00
6210 Credit Fees	4,681.06
6220 Certifications & Dues	10.00
6230 Food for Meetings	970.04
6240 Meeting Supplies	56.88



Athena Williams <awilliams@oprhc.org>

Fwd: Oak Park Regional Housing Center 2021 Proposal Submission-FINAL

1 message

Athena Williams <awilliams@oprhc.org>
To: "Grossman, Tammie" <tgrossman@oak-park.us>

Fri, Oct 9, 2020 at 6:56 AM

Good morning, can you please let me know if your team received the email below? We have been having major issues on all tech sides for the entire agency. Thanks.

Kind regards,

Athena Williams, Executive Director

<https://oprhc.org/2019/09/new-executive-director-to-lead-oprhc/>

OAK PARK REGIONAL HOUSING CENTER

Home of: Live in Oak Park Rental Program & West Cook Homeownership Center Program

1041 South Boulevard, Oak Park, IL 60302, O) 708-848-7150 D) 773-417-8920 F) 773-417-4139



----- Forwarded message -----

From: **Athena Williams** <awilliams@oprhc.org>

Date: Thu, Oct 8, 2020 at 10:30 AM

Subject: Oak Park Regional Housing Center 2021 Proposal Submission-FINAL

To: Pavlicek, Cara <cpavlicek@oak-park.us>

Cc: Grossman, Tammy <tgrossman@oak-park.us>, Keane, Sean <skeane@oak-park.us>, Drazner, Steven <sdrazner@oak-park.us>, Patrice Castillo <pcastillo@oprhc.org>, Lisa Zeigler <lzeigler@oprhc.org>

Hello Cara,

Our internet was down yesterday as we had to reboot our system multiple times to get our phones back online. Hopefully this is the last time we have to deal with wiring issues in the office. Attached are the final documents for submission. One thing I would like to add- while I hear the concerns for the budget situation, you will notice for 2021, I have made substantial staff additions and a few minor changes. In order for OPRHC to be the partner to the Village Governance and to the community, I must be able to secure the proper talent to provide the results that should come from the legacy of this institution. And even though I have made those additions, I am requesting to keep our budget amount the same. Thank you and your team for your understanding for your continued support.

If you need more information, please include Patrice Castillo, our new Accounts Manager and Lisa Zeigler, our new Grants writer, both copied here.

Attachments:

- Proposal Request with accomplishments
- Budget with 2020 actuals and 2021 projections
- Letter regarding the Audit
- P&L

Kind regards,

Athena Williams, Executive Director

<https://oprhc.org/2019/09/new-executive-director-to-lead-oprhc/>

OAK PARK REGIONAL HOUSING CENTER

Home of: Live in Oak Park Rental Program & West Cook Homeownership Center Program

1041 South Boulevard, Oak Park, IL 60302, O) 708-848-7150 D) 773-417-8920 F) 773-417-4139



4 attachments

 **OPRHC _ 2021 Budget for MFHIP VOP Request AMENDED FINAL.xlsx**
27K

 **OPRHC VOP 2021 Budget Request _ AUDIT EXPLANATION.pdf**
538K

 **OPRHC Profit and Loss Summary Report Q1 to 3 2020.pdf**
36K

 **OPRHC VOP 2021 Budget Request AMENDED FINAL.pdf**
220K



Athena Williams <awilliams@oprhc.org>

Fwd: OPRHC 2020 Contract Deliverables Status to Date

1 message

Athena Williams <awilliams@oprhc.org>
To: "Davis, Cameron" <cdavis@oak-park.us>
Cc: "Grossman, Tammie" <tgrossman@oak-park.us>

Fri, May 1, 2020 at 11:50 AM

Hi Cameron,

As I was reviewing my work from yesterday, I noticed I had not attached the Marketing Plan. I have attached it here. It is a very bare bones, sketch of a plan at this time. Please note, we began working on this in January. In late February as we began to implement the Social Media initiative, our Communications person resigned from his full-time position. While we are moving forward with the social media initiative, a full written plan will be submitted once we confirm the hire our full-time Development employee.

Can you please add this note to any files or messages to Tammie and or Cara and or the Trustees if needed. Thank you.

Kind regards,

Athena Williams, Executive Director

<https://oprhc.org/2019/09/new-executive-director-to-lead-oprhc/>

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----- Forwarded message -----

From: **Athena Williams** <awilliams@oprhc.org>
Date: Thu, Apr 30, 2020 at 6:45 PM
Subject: OPRHC 2020 Contract Deliverables Status to Date
To: Davis, Cameron <cdavis@oak-park.us>
Cc: Grossman, Tammie <tgrossman@oak-park.us>

Hi Cam and Tammie,

Attached to this email is a document that has the deliverables to date as well as the Marketing Plan. Thank you for your patience.

Kind regards,

Athena Williams, Executive Director

<https://oprhc.org/2019/09/new-executive-director-to-lead-oprhc/>

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2 attachments

 **OPRHC VOP 2020 DELIVERABLES.pdf**
834K

 **OPRHC Marketing Plan 2020 v1.pdf**
766K