Butler Metropolitan Housing Authority
RFP 16-03 Fee Accountant Services Questions
Addendum #1

1. **Are you currently using a Fee Accountant?**
   Yes.

2. **Who are we currently using as our Fee Accountant?**
   James Zupka, CPA, INC

3. **Section 3.2 says the GL review should be completed by the end of the Close of Books. What is the typical timing of the close of books?**
   The FDS is due by 8/31/16

4. **Please provide a copy of the previous year GAAP entries and audit adjustments.**
   There were no entries or adjustments.

5. **Are the books of the Authority maintained on a cash basis or modified accrual basis throughout the year?**
   Accrual basis.

6. **Please provide a copy of the prior year's REAC submission.**
   See attached.

7. **Does the Authority prepare and maintain payables and receivables schedules?**
   Those reports are available through our software system.

8. **What is the budget for fee accountant services?**
   $16,000.00

9. **What was the amount paid for fee accountant services during FY 2016?**
   $5,000.00

10. **Has the Authority utilized a fee accountant in recent years?**
    Yes.

11. **If so, how long has the previous fee accountant been working with the Authority?**
    February 1, 2013 – January 31, 2017

12. **How many bank accounts does the Authority have that require bank reconciliations?**
    11

13. **Are there any open HUD or OIG audits or findings?**
    No

14. **Does the Authority plan on doing any RAD conversions?**
    There has not been any decision made at this present time.

ADDENDUM RECEIPT

My signature at the bottom of this receipt will certify that I have received **Addendum #1 to RFP16-03 Fee Accountant Services** and this receipt will be included in the final bid proposal that is submitted.

_____

Signature

_____

Print Name

_____

Print Name of Company

_____

Date

BUTLER METROPOLITAN HOUSING AUTHORITY (OH015)
HAMILTON, OH

Entity Wide Balance Sheet Summary

Submission Type: Unaudited/Single Audit Fiscal Year End: 06/30/2016

	Project Total	14.871 Housing Choice Vouchers	8 Other Federal Program 1	1 Business Activities	COCC	Subtotal	ELIM	Total
111 Cash - Unrestricted	$2,850,381		$37,522	$249,094	$2,363,147	$5,500,144		$5,500,144
112 Cash - Restricted - Modernization and Development	$212,670					$212,670		$212,670
113 Cash - Other Restricted		$552,769				$552,769		$552,769
114 Cash - Tenant Security Deposits	$120,965					$120,965		$120,965
115 Cash - Restricted for Payment of Current Liabilities								
100 Total Cash	$3,184,016	$552,769	$37,522	$249,094	$2,363,147	$6,386,548	$0	$6,386,548
121 Accounts Receivable - PHA Projects								
122 Accounts Receivable - HUD Other Projects								
124 Accounts Receivable - Other Government		$178,721				$178,721		$178,721
125 Accounts Receivable - Miscellaneous	$45,024					$45,024		$45,024
126 Accounts Receivable - Tenants	$95,082					$95,082		$95,082
126.1 Allowance for Doubtful Accounts -Tenants	-$40,605					-$40,605		-$40,605
126.2 Allowance for Doubtful Accounts - Other	-$14,900	$0				-$14,900		-$14,900
127 Notes, Loans, & Mortgages Receivable - Current								
128 Fraud Recovery								
128.1 Allowance for Doubtful Accounts - Fraud								
129 Accrued Interest Receivable								
120 Total Receivables, Net of Allowances for Doubtful Accounts	$84,601	$178,721	$0	$0	$0	$263,322	$0	$263,322
131 Investments - Unrestricted								
132 Investments - Restricted								
135 Investments - Restricted for Payment of Current Liability								
142 Prepaid Expenses and Other Assets	$134,821	$13,099			$28,777	$176,697		$176,697
143 Inventories	$131,597					$131,597		$131,597
143.1 Allowance for Obsolete Inventories	-$15,301					-$15,301		-$15,301
144 Inter Program Due From					$14,204	$14,204	-$14,204	$0
145 Assets Held for Sale								
150 Total Current Assets	$3,519,734	$744,589	$37,522	$249,094	$2,406,128	$6,957,067	-$14,204	$6,942,863
161 Land	$3,053,562				$35,425	$3,088,987		$3,088,987
162 Buildings	$70,972,477				$1,472,852	$72,445,329		$72,445,329
163 Furniture, Equipment & Machinery - Dwellings								
164 Furniture, Equipment & Machinery - Administration	$1,462,478	$86,554			$313,541	$1,862,573		$1,862,573
165 Leasehold Improvements								
166 Accumulated Depreciation	-$64,336,228	-$72,893			-$1,743,604	-$66,152,725		-$66,152,725
167 Construction in Progress								

168 Infrastructure								
160 Total Capital Assets, Net of Accumulated Depreciation	$11,152,289	$13,661	$0	$0	$78,214	$11,244,164	$0	$11,244,164
171 Notes, Loans and Mortgages Receivable - Non-Current	$636,555					$636,555		$636,555
172 Notes, Loans, & Mortgages Receivable - Non Current - Past Due								
173 Grants Receivable - Non Current								
174 Other Assets		$505				$505		$505
176 Investments in Joint Ventures								
180 Total Non-Current Assets	$11,788,844	$14,166	$0	$0	$78,214	$11,881,224	$0	$11,881,224
200 Deferred Outflow of Resources	$503,928	$247,324			$279,697	$1,030,949		$1,030,949
290 Total Assets and Deferred Outflow of Resources	$15,812,506	$1,006,079	$37,522	$249,094	$2,764,039	$19,869,240	-$14,204	$19,855,036
311 Bank Overdraft								
312 Accounts Payable <= 90 Days	$65,313	$8,396			$30,008	$103,717		$103,717
313 Accounts Payable >90 Days Past Due								
321 Accrued Wage/Payroll Taxes Payable	$50,342	$38,055			$38,136	$126,533		$126,533
322 Accrued Compensated Absences - Current Portion	$34,152				$5,819	$39,971		$39,971
324 Accrued Contingency Liability								
325 Accrued Interest Payable								
331 Accounts Payable - HUD PHA Programs		$1,232	$23,318			$24,550		$24,550
332 Account Payable - PHA Projects								
333 Accounts Payable - Other Government								
341 Tenant Security Deposits	$120,965					$120,965		$120,965
342 Unearned Revenue	$5,350					$5,350		$5,350
343 Current Portion of Long-term Debt - Capital Projects/Mortgage Revenue								
344 Current Portion of Long-term Debt - Operating Borrowings								
345 Other Current Liabilities	$3,015					$3,015		$3,015
346 Accrued Liabilities - Other	$15,812					$15,812		$15,812
347 Inter Program - Due To			$14,204			$14,204	-$14,204	$0
348 Loan Liability - Current								
310 Total Current Liabilities	$294,949	$47,683	$37,522	$0	$73,963	$454,117	-$14,204	$439,913
351 Long-term Debt, Net of Current - Capital Projects/Mortgage Revenue								
352 Long-term Debt, Net of Current - Operating Borrowings								
353 Non-current Liabilities - Other		$36,377				$36,377		$36,377
354 Accrued Compensated Absences - Non Current	$153,236	$79,441			$111,423	$344,100		$344,100
355 Loan Liability - Non Current								
356 FASB 5 Liabilities								
357 Accrued Pension and OPEB Liabilities	$1,300,366	$638,715			$721,744	$2,660,825		$2,660,825
350 Total Non-Current Liabilities	$1,453,602	$754,533	$0	$0	$833,167	$3,041,302	$0	$3,041,302
300 Total Liabilities	$1,748,551	$802,216	$37,522	$0	$907,130	$3,495,419	-$14,204	$3,481,215
400 Deferred Inflow of Resources	$27,996	$13,741			$15,539	$57,276		$57,276

508.4 Net Investment in Capital Assets	$11,152,289	$13,661	$0	$0	$78,214	$11,244,164		$11,244,164
511.4 Restricted Net Position	$212,670	$534,230	$0	$0		$746,900		$746,900
512.4 Unrestricted Net Position	$2,671,000	-$357,769	$0	$249,094	$1,763,156	$4,325,481		$4,325,481
513 Total Equity - Net Assets / Position	$14,035,959	$190,122	$0	$249,094	$1,841,370	$16,316,545	$0	$16,316,545
600 Total Liabilities, Deferred Inflows of Resources and Equity - Net	$15,812,506	$1,006,079	$37,522	$249,094	$2,764,039	$19,869,240	-$14,204	$19,855,036

BUTLER METROPOLITAN HOUSING AUTHORITY (OH015)
HAMILTON, OH

Entity Wide Revenue and Expense Summary

Submission Type: Unaudited/Single Audit Fiscal Year End: 06/30/2016

	Project Total	14.871 Housing Choice Vouchers	8 Other Federal Program 1	1 Business Activities	COCC	Subtotal	ELIM	Total
70300 Net Tenant Rental Revenue	$1,731,959					$1,731,959		$1,731,959
70400 Tenant Revenue - Other	$18,604					$18,604		$18,604
70500 Total Tenant Revenue	$1,750,563	$0	$0	$0	$0	$1,750,563	$0	$1,750,563
70600 HUD PHA Operating Grants	$4,687,144	$14,199,694	$31,957			$18,918,795		$18,918,795
70610 Capital Grants	$228,773					$228,773		$228,773
70710 Management Fee					$977,470	$977,470	-$977,470	$0
70720 Asset Management Fee					$136,790	$136,790	-$136,790	$0
70730 Book Keeping Fee					$281,536	$281,536	-$281,536	$0
70740 Front Line Service Fee								
70750 Other Fees								
70700 Total Fee Revenue					$1,395,796	$1,395,796	-$1,395,796	$0
70800 Other Government Grants								
71100 Investment Income - Unrestricted	$218	$500		$253		$971		$971
71200 Mortgage Interest Income								
71300 Proceeds from Disposition of Assets Held for Sale								
71310 Cost of Sale of Assets								
71400 Fraud Recovery		$9,094				$9,094		$9,094
71500 Other Revenue	$160,778	$928,165			$14,311	$1,103,254		$1,103,254
71600 Gain or Loss on Sale of Capital Assets								
72000 Investment Income - Restricted	$99					$99		$99
70000 Total Revenue	$6,827,575	$15,137,453	$31,957	$253	$1,410,107	$23,407,345	-$1,395,796	$22,011,549
91100 Administrative Salaries	$607,184	$638,079			$271,037	$1,516,300		$1,516,300
91200 Auditing Fees	$6,250	$5,004			$1,251	$12,505		$12,505
91300 Management Fee	$673,389	$292,692	$11,389			$977,470	-$977,470	$0
91310 Book-keeping Fee	$98,604	$182,932				$281,536	-$281,536	$0
91400 Advertising and Marketing								
91500 Employee Benefit contributions - Administrative	$287,429	$277,018			$231,860	$796,307		$796,307
91600 Office Expenses	$101,543	$70,196			$136,150	$307,889		$307,889
91700 Legal Expense	$7,837	$5,347		$165	$1,825	$15,174		$15,174
91800 Travel	$1,473	$2,303			$12,496	$16,272		$16,272
91810 Allocated Overhead								
91900 Other	$103,133	$3,517		$20,579	$17,683	$144,912		$144,912
91000 Total Operating - Administrative	$1,886,842	$1,477,088	$11,389	$20,744	$672,302	$4,068,365	-$1,259,006	$2,809,359

92000 Asset Management Fee	$136,790					$136,790	-$136,790	$0
92100 Tenant Services - Salaries								
92200 Relocation Costs								
92300 Employee Benefit Contributions - Tenant Services								
92400 Tenant Services - Other	$13,281					$13,281		$13,281
92500 Total Tenant Services	$13,281	$0	$0	$0	$0	$13,281	$0	$13,281
93100 Water	$146,983				$331	$147,314		$147,314
93200 Electricity	$427,455				$21,659	$449,114		$449,114
93300 Gas	$178,605					$178,605		$178,605
93400 Fuel								
93500 Labor								
93600 Sewer					$239	$239		$239
93700 Employee Benefit Contributions - Utilities								
93800 Other Utilities Expense	$245,902					$245,902		$245,902
93000 Total Utilities	$998,945	$0	$0	$0	$22,229	$1,021,174	$0	$1,021,174
94100 Ordinary Maintenance and Operations - Labor	$721,992					$721,992		$721,992
94200 Ordinary Maintenance and Operations - Materials and Other	$225,748				$217	$225,965		$225,965
94300 Ordinary Maintenance and Operations Contracts	$976,249	$16,940			$53,851	$1,047,040		$1,047,040
94500 Employee Benefit Contributions - Ordinary Maintenance	$374,149					$374,149		$374,149
94000 Total Maintenance	$2,298,138	$16,940	$0	$0	$54,068	$2,369,146	$0	$2,369,146
95100 Protective Services - Labor								
95200 Protective Services - Other Contract Costs	$37,189				$840	$38,029		$38,029
95300 Protective Services - Other								
95500 Employee Benefit Contributions - Protective Services								
95000 Total Protective Services	$37,189	$0	$0	$0	$840	$38,029	$0	$38,029
96110 Property Insurance	$214,250				$23,937	$238,187		$238,187
96120 Liability Insurance		$351				$351		$351
96130 Workmen's Compensation								
96140 All Other Insurance								
96100 Total insurance Premiums	$214,250	$351	$0	$0	$23,937	$238,538	$0	$238,538
96200 Other General Expenses		$8,056	$12			$8,068		$8,068
96210 Compensated Absences	$15,722	$9,203			$9,203	$34,128		$34,128
96300 Payments in Lieu of Taxes								
96400 Bad debt - Tenant Rents	$115,554					$115,554		$115,554
96500 Bad debt - Mortgages								
96600 Bad debt - Other								
96800 Severance Expense								
96000 Total Other General Expenses	$131,276	$17,259	$12	$0	$9,203	$157,750	$0	$157,750
96710 Interest of Mortgage (or Bonds) Payable								
96720 Interest on Notes Payable (Short and Long Term)								

96730 Amortization of Bond Issue Costs								
96700 Total Interest Expense and Amortization Cost	$0	$0	$0	$0	$0	$0	$0	$0
96900 Total Operating Expenses	$5,716,711	$1,511,638	$11,401	$20,744	$782,579	$8,043,073	-$1,395,796	$6,647,277
97000 Excess of Operating Revenue over Operating Expenses	$1,110,864	$13,625,815	$20,556	-$20,491	$627,528	$15,364,272	$0	$15,364,272
97100 Extraordinary Maintenance	$219,768					$219,768		$219,768
97200 Casualty Losses - Non-capitalized	$9,314					$9,314		$9,314
97300 Housing Assistance Payments		$12,906,603	$23,372			$12,929,975		$12,929,975
97350 HAP Portability-In		$688,978				$688,978		$688,978
97400 Depreciation Expense	$1,807,990	$3,899			$35,823	$1,847,712		$1,847,712
97500 Fraud Losses								
97600 Capital Outlays - Governmental Funds								
97700 Debt Principal Payment - Governmental Funds								
97800 Dwelling Units Rent Expense								
90000 Total Expenses	$7,753,783	$15,111,118	$34,773	$20,744	$818,402	$23,738,820	-$1,395,796	$22,343,024
10010 Operating Transfer In	$290,966					$290,966	-$290,966	$0
10020 Operating transfer Out	-$290,966					-$290,966	$290,966	$0
10030 Operating Transfers from/to Primary Government								
10040 Operating Transfers from/to Component Unit								
10050 Proceeds from Notes, Loans and Bonds								
10060 Proceeds from Property Sales								
10070 Extraordinary Items, Net Gain/Loss								
10080 Special Items (Net Gain/Loss)								
10091 Inter Project Excess Cash Transfer In	$249,300					$249,300	-$249,300	$0
10092 Inter Project Excess Cash Transfer Out	-$249,300					-$249,300	$249,300	$0
10093 Transfers between Program and Project - In								
10094 Transfers between Project and Program - Out								
10100 Total Other financing Sources (Uses)	$0	$0	$0	$0	$0	$0	$0	$0
10000 Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	-$926,208	$26,335	-$2,816	-$20,491	$591,705	-$331,475	$0	-$331,475
11020 Required Annual Debt Principal Payments	$0	$0	$0	$0	$0	$0		$0
11030 Beginning Equity	$14,962,167	$163,787	$2,816	$269,585	$1,249,665	$16,648,020		$16,648,020
11040 Prior Period Adjustments, Equity Transfers and Correction of Errors	$0					$0		$0
11050 Changes in Compensated Absence Balance								
11060 Changes in Contingent Liability Balance								
11070 Changes in Unrecognized Pension Transition Liability								
11080 Changes in Special Term/Severance Benefits Liability								
11090 Changes in Allowance for Doubtful Accounts - Dwelling Rents								
11100 Changes in Allowance for Doubtful Accounts - Other								
11170 Administrative Fee Equity		-$344,108				-$344,108		-$344,108
11180 Housing Assistance Payments Equity		$534,230				$534,230		$534,230

11190 Unit Months Available	13680	29076	132			42888		42888
11210 Number of Unit Months Leased	13058	24391	132			37581		37581
11270 Excess Cash	$2,312,538					$2,312,538		$2,312,538
11610 Land Purchases	$0				$0	$0		$0
11620 Building Purchases	$228,773				$0	$228,773		$228,773
11630 Furniture & Equipment - Dwelling Purchases	$0				$0	$0		$0
11640 Furniture & Equipment - Administrative Purchases	$0				$0	$0		$0
11650 Leasehold Improvements Purchases	$0				$0	$0		$0
11660 Infrastructure Purchases	$0				$0	$0		$0
13510 CFFP Debt Service Payments	$0				$0	$0		$0
13901 Replacement Housing Factor Funds	$0				$0	$0		$0