



REGIONAL TASK FORCE ON THE HOMELESS

"OUR COMMUNITY, OUR HOMELESS, OUR ISSUES"

Executive Committee

Meeting Agenda			
Objective: Review and set agenda for the January Governance Board Meeting.			
Date: 1/11/18	Time: 12:45-1:45 p.m.	Location:	1600 Pacific Highway, San Diego, CA 92101, Room 306a & via conference call
Call-In Details:	Dial, 515-739-1287 Access Code, 902052	Facilitator:	Gordon Walker, CEO, RTFH
Note Taker/Time Keeper: Mandy Patterson			
Members: Supervisor Ron Roberts, Councilmember Chris Ward, Karen Brailean, Deacon Jim Vargas			
Proxies: Stephanie Gioia, Pam Ison, Bill Bolstad			
Staff: Gordon Walker, Tamera Kohler, Mandy Patterson			
Agenda Items		Presenter	Time Allotted
1	Welcome and Introductions	Gordon Walker	5 minutes
2	Action Items a. Approval of November Meeting Minutes b. Approval of January Board Meeting Agenda c. Acceptance of FY 2016 Audit	Gordon Walker	25 minutes
3	Discussion Items a. Governance Board Retreat b. Advocacy / Ballot Measures Update c. Membership Survey & Meeting Schedule d. PITC Update e. Temporary Bridge Shelter Report	Gordon Walker Gordon Walker Tamera Kohler Tamera Kohler Tamera Kohler	20 minutes
4	General Updates	Executive Committee	10 minutes
5	Action Item Summary	Mandy Patterson	If time allows
Next Meeting: Thursday, February 8, 2018, 12:45-1:45 p.m., County Administration Center, 1600 Pacific Highway, Room 306a.			

	Name	Agenda Item #	Page #
1	November Executive Committee Meeting Minutes	3	
2	Proposed January Board Meeting Agenda	5	
3	Acceptance of FY 2016 Audit		



REGIONAL TASK FORCE ON THE HOMELESS

"OUR COMMUNITY, OUR HOMELESS, OUR ISSUES"

Executive Committee

Meeting Minutes

Meeting Information			
Objective:	Review and approve agenda for September Governance Board Meeting		
Date:	11/09/17	Location:	1600 pacific Hwy. and via conference call
Call-In Details:	Number: 515-739-1020	Access Code:	145921
Meeting Start:	12:45 p.m.	Meeting Adjourn:	1:45 p.m.
Facilitator:	Supervisor Ron Roberts	Note Taker:	Megan Dunn
Members Present: Supervisor Ron Roberts, Chris Ward, Karen Brailean, Deacon Jim Vargas, Members Absent: Proxies Present: Stephanie Gioia, Brian Elliott, Bill Bolstad, David Estrella Guests: None Staff: Gordon Walker, Tamera Kohler, Megan Dunn			
Agenda Items		Presenter	Time Allotted
1	Welcome and Introductions	Gordon Walker	5 minutes
2	Action Items a. Approval of October Meeting Minutes b. Approval of November Board Meeting Agenda	Gordon Walker	10 minutes
3	Discussion Items a. Advocacy / Ballot Measures Update b. December Membership Meeting c. Board Member Engagement	Gordon Walker	35 minutes total
4	General Updates	Executive Committee	10 minutes
5	Action Item Summary	Megan Dunn	If time allows
Decisions		Motion	Second
1	Approval of October Executive Committee meeting minutes.	Karen Brailean	Councilmember Chris Ward
2	Unanimous approval of the November Board meeting agenda as amended (change presenter on item 6.b)	Karen Brailean	Deacon Jim Vargas

New Action Items		Responsible	Due Date
1	Book Bayside room at the CAC for membership meeting on December 14 th	David Estrella	
2	Send cancellation via calendar and distribution lists cancelling the December Governance Board meeting.	Mandy Patterson	
3	Update board meeting agenda to include Andy Morris from GOOD, Inc. to present the findings from the report commissioned by Funders Together	Mandy Patterson	
Other Notes & Information			
1	The Committee discussed adding time on each board agenda to open discussion to board members and provide time for announcements.		
2	The committee discussed the possibility of a board retreat in early 2018 and holding a board training on poverty (possibly targeting North and East counties).		
3	Next meeting: Thursday, February 8, 2018, 12:45-1:45 p.m., County Administration Center, 1600 Pacific Highway, San Diego, CA 92101, Room 306a.		



REGIONAL TASK FORCE ON THE HOMELESS

"OUR COMMUNITY, OUR HOMELESS, OUR ISSUES"

Governance Board Meeting

AGENDA (Regular Meeting)			
Date: January 18, 2018		Time: 3:00-5:00 p.m.	
Location: County Administration Center (1600 Pacific Highway, San Diego, CA 92101), Room 302			
Agenda Items		Presenter	Page
1	Welcome and Introductions	Supervisor Ron Roberts, Chair	
2	Non-Agenda Public Comment	Supervisor Ron Roberts, Chair	
3	Consent Agenda		
	a. Approval of November 30, 2017, Board Meeting Minutes	Gordon Walker, CEO, RTFH	
	b. Financial Report: October & November 2017 Financial Statements	Gordon Walker, CEO, RTFH	
	c. Approval of FY 2017 Final Budget	Gordon Walker, CEO, RTFH	
4	Executive Officer & CEO Updates	Executive Officers & CEO	
5	Action Items		
	a. Acceptance of FY 2016 Audit	Rolland Slade, Audit Committee Chair	
	b. Approval of Membership Meeting Schedule	Tamera Kohler, COO, RTFH	
	c. Approval of Domestic Violence Emergency Transfer Plan	Tamera Kohler, COO, RTFH	
6	Informational Items		
	a. Rapid Rehousing Update	Councilmember Chris Ward	
	b. Addressing the Housing Affordability Crisis: San Diego Housing Production Objectives 2018-2028	Debbie Ruane, Executive VP & Chief Strategy Officer, SDHC; Melissa Peterman, VP, Homeless Housing Innovations Dept., SDHC	
	c. Overview of Homeless Youth in San Diego	Walter Phillips, CEO, San Diego Youth Services & Laura Tancredi-Baese, CEO, Home Start	
	d. Temporary Bridge Shelter Report	Jonathan Herrera, Senior Adviser on Homeless Coordination, City of San Diego	
	e. PITC Report	Tamera Kohler, COO, RTFH	
	f. Board Member Comments	Board Members	
Next Meeting: There will not be an RTFH Board meeting in February. The Board will reconvene on Thursday, March 15, 2018, from 3:00-5:00 p.m., at the San Diego County Administration Center, 1600 Pacific Highway, in Rooms 302-303.			

Regional Task Force on the Homeless
Statement of Financial Position
As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1030 · SDNB Checking	364,556.69
1050 · PayPal	1,001.58
1070 · Petty Cash	200.00
Total Checking/Savings	365,758.27
Accounts Receivable	
1200 · Accounts Receivable	254,009.00
Total Accounts Receivable	254,009.00
Other Current Assets	
Contract Accounts Receivable	
2160 · City of San Diego / SDHC-CAHP	19,725.40
2325 · HUD HMIS Expansion - Merge	83,634.61
2326 · HUD HMIS Admin Exp - Merge	4,430.91
2375 · HUD CAHP	77,891.23
2376 · HUD CAHP Admin	5,687.97
2382 · HUD CoC Planning 2016	51,649.65
2390 · FTEHSD 2017	17,009.75
Total Contract Accounts Receivable	260,029.52
1499 · Undeposited Funds	5,485.00
Total Other Current Assets	265,514.52
Total Current Assets	885,281.79
Fixed Assets	
2900 · Computer Equipment	5,870.27
2910 · Accumulated Depreciation	-5,870.27
Total Fixed Assets	0.00
Other Assets	
2600 · Gift Card Inventory	15,868.40
2710 · Prepaid Insurance	11,387.90
2740 · Prepaid Expense	419.20
2800 · Deposit - Rent	500.00
2810 · Deposit - Workers Comp	1,021.00
2820 · Deposit - FSA	300.00
Total Other Assets	29,496.50
TOTAL ASSETS	914,778.29
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
3000 · Accounts Payable	24,099.26
Total Accounts Payable	24,099.26

Regional Task Force on the Homeless
Statement of Financial Position
As of November 30, 2017

	Nov 30, 17
Other Current Liabilities	
3300 · Payroll Related Liabilities	
3365 · Health Ins. (Pretax)	228.56
3368 · FSA (MRA)	1,799.94
3380 · Workers Compensation Payable	2,427.80
3390 · Accrued Vacation	31,130.71
	35,587.01
Total 3300 · Payroll Related Liabilities	35,587.01
Total Other Current Liabilities	35,587.01
Total Current Liabilities	59,686.27
Total Liabilities	59,686.27
Equity	
4000 · Net Assets	
4010 · Unrestricted	389,597.40
4020 · Temporarily Restricted	11,000.00
	400,597.40
Total 4000 · Net Assets	400,597.40
Net Income	454,494.62
Total Equity	855,092.02
TOTAL LIABILITIES & EQUITY	914,778.29

Regional Task Force on the Homeless
Statement of Financial Income and Expense
 July through November 2017

	Jul - Nov 17
Ordinary Income/Expense	
Income	
5160 · City of San Diego / SDHC - CAHP	19,725.40
5325 · HUD HMIS Expansion - Merge	356,711.69
5326 · HUD HMIS Admin Exp - Merge	9,440.58
5375 · HUD CAHP	328,351.52
5376 · HUD CAHP Admin	15,857.51
5382 · HUD CoC Planning 2016	201,649.65
5390 · FTEHSD 2017	17,009.75
5510 · Miscellaneous	14,875.00
5530 · Donations	91,904.79
5550 · Foundations	350,000.00
5575 · Membership Fees	5,700.00
5590 · ServicePoint Fees	
5591 · ServicePoint Support Fees	23,617.64
	23,617.64
Total 5590 · ServicePoint Fees	23,617.64
Total Income	1,434,843.53
Gross Profit	1,434,843.53
Expense	
Payroll Expenses	0.00
7000 · Salaries / Consultants	
7010 · Executive Director	101,951.88
7020 · Associate Director	36,146.91
7030 · Administrative Support	16,509.00
7065 · Project Coordinator	73,895.78
7066 · Project Coordinator - PITC	37,155.81
7067 · Project Coordinator - CES	217,074.69
7070 · Data Analyst	100,539.69
7096 · Manager of Acctng & Contracts	30,280.94
	613,554.70
Total 7000 · Salaries / Consultants	613,554.70
7100 · Taxes & Fringe Benefits	
7110 · FICA	45,804.40
7120 · SUI/ETT	3,517.05
7140 · Health Insurance	44,066.47
7150 · Workers Compensation	6,069.54
7185 · SIMPLE IRA Match	14,343.25
7190 · Accrued Vacation	-14,117.89
	99,682.82
Total 7100 · Taxes & Fringe Benefits	99,682.82
7200 · Insurance	
7230 · Commercial General Liability	964.34
7240 · Directors & Officers	748.00
7250 · Business Property	219.00
7290 · Background Checks	89.31
	2,020.65
Total 7200 · Insurance	2,020.65
7340 · Banking	
7350 · Bank Charges	45.00
7360 · Payroll Fees	495.25
7380 · Merchant Fees	25.63
	565.88
Total 7340 · Banking	565.88
7420 · Contract Services	
7450 · Data Analysis/Report	16,923.75
7460 · Legal Fees	12,254.00
7470 · Other Consultants	104,630.00
	133,807.75
Total 7420 · Contract Services	133,807.75

Regional Task Force on the Homeless
Statement of Financial Income and Expense
 July through November 2017

	Jul - Nov 17
7510 · HMIS	
7515 · HMIS Software/User Licensing	35,951.49
7530 · HMIS Support & Maintenance	8,567.04
7560 · HMIS Training/Consulting	1,062.50
7565 · HMIS Programming Customization	7,000.00
7570 · HMIS System Interface	202.50
	52,783.53
Total 7510 · HMIS	
7620 · Information Technology	
7650 · Data Lines/Internet	1,218.74
7655 · Wireless	2,354.89
7660 · Computer/Workstation Software	540.54
7670 · Telephone	8,349.66
7680 · Website/E-Mail	555.08
	13,018.91
Total 7620 · Information Technology	
7710 · Rent/Maintenance	
7720 · Rent	24,970.50
	24,970.50
Total 7710 · Rent/Maintenance	
7770 · Supplies	
7780 · Office Supplies	888.69
7785 · Other Supplies	721.74
7810 · Printer	1,656.61
7820 · Printing	592.63
7830 · Postage/Shipping	242.32
	4,101.99
Total 7770 · Supplies	
7900 · Program Equipment	
7940 · Office Equipment	1,062.50
7955 · HMIS Pers. Computers & Printers	5,987.70
7960 · HMIS Networking	168.32
7965 · HMIS Security	416.65
	7,635.17
Total 7900 · Program Equipment	
8000 · Travel/Transportation	
8010 · Employee Mileage	6,951.46
8020 · Employee Parking	494.51
8030 · Out Of Town Transportation	1,314.17
8040 · Out Of Town Meals	163.51
8050 · Out Of Town Hotel	2,073.96
	10,997.61
Total 8000 · Travel/Transportation	
8100 · Board Development/Fund Raising	
8130 · Conference Fees	4,725.00
8160 · Membership Dues/Fees	100.00
8170 · Staff Development/Meetings	943.82
8180 · Subscriptions & Publications	10,870.77
8195 · PITC Expense	247.40
8200 · Miscellaneous	337.41
	17,224.40
Total 8100 · Board Development/Fund Raising	
8500 · Miscellaneous Income / Expense	-15.00
	980,348.91
Total Expense	
Net Ordinary Income	454,494.62

9:33 AM

12/21/17

Accrual Basis

Regional Task Force on the Homeless
Statement of Financial Income and Expense
July through November 2017

	<u>Jul - Nov 17</u>
Other Income/Expense	
Other Expense	
Reportable Health Coverage	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	<u><u>454,494.62</u></u>

Regional Task Force on the Homeless
Statement of Financial Income and Expense
November 2017

	Nov 17
Ordinary Income/Expense	
Income	
5160 · City of San Diego / SDHC - CAHP	6,703.20
5325 · HUD HMIS Expansion - Merge	58,634.61
5326 · HUD HMIS Admin Exp - Merge	1,930.91
5375 · HUD CAHP	52,891.23
5376 · HUD CAHP Admin	3,187.97
5382 · HUD CoC Planning 2016	29,504.08
5390 · FTEHSD 2017	17,009.75
5530 · Donations	96.00
5575 · Membership Fees	300.00
	170,257.75
Total Income	170,257.75
Gross Profit	170,257.75
Expense	
Payroll Expenses	0.00
7000 · Salaries / Consultants	
7010 · Executive Director	14,291.66
7020 · Associate Director	14,199.92
7030 · Administrative Support	3,444.00
7065 · Project Coordinator	14,768.32
7066 · Project Coordinator - PITC	7,132.00
7067 · Project Coordinator - CES	46,301.84
7070 · Data Analyst	20,249.98
7096 · Manager of Acctng & Contracts	6,655.90
	127,043.62
Total 7000 · Salaries / Consultants	127,043.62
7100 · Taxes & Fringe Benefits	
7110 · FICA	9,516.91
7120 · SUI/ETT	311.88
7140 · Health Insurance	9,385.22
7150 · Workers Compensation	1,257.66
7185 · SIMPLE IRA Match	3,216.17
	23,687.84
Total 7100 · Taxes & Fringe Benefits	23,687.84
7340 · Banking	
7350 · Bank Charges	45.00
7360 · Payroll Fees	98.75
7380 · Merchant Fees	3.20
	146.95
Total 7340 · Banking	146.95
7420 · Contract Services	
7450 · Data Analysis/Report	1,885.00
7470 · Other Consultants	2,000.00
	3,885.00
Total 7420 · Contract Services	3,885.00
7510 · HMIS	
7515 · HMIS Software/User Licensing	4,495.42
7530 · HMIS Support & Maintenance	1,780.92
7560 · HMIS Training/Consulting	212.50
7570 · HMIS System Interface	37.50
	6,526.34
Total 7510 · HMIS	6,526.34
7620 · Information Technology	
7650 · Data Lines/Internet	222.30
7655 · Wireless	470.99
7670 · Telephone	1,891.59
7680 · Website/E-Mail	87.04
	2,671.92
Total 7620 · Information Technology	2,671.92

Regional Task Force on the Homeless
Statement of Financial Income and Expense
November 2017

	Nov 17
7710 · Rent/Maintenance	
7720 · Rent	4,994.10
Total 7710 · Rent/Maintenance	4,994.10
7770 · Supplies	
7780 · Office Supplies	207.19
7785 · Other Supplies	705.85
7810 · Printer	296.07
Total 7770 · Supplies	1,209.11
7900 · Program Equipment	
7940 · Office Equipment	6.00
7960 · HMIS Networking	35.00
7965 · HMIS Security	83.33
Total 7900 · Program Equipment	124.33
8000 · Travel/Transportation	
8010 · Employee Mileage	1,288.04
8020 · Employee Parking	72.75
8030 · Out Of Town Transportation	35.05
Total 8000 · Travel/Transportation	1,395.84
8100 · Board Development/Fund Raising	
8170 · Staff Development/Meetings	17.78
8180 · Subscriptions & Publications	1,149.83
8195 · PIRC Expense	92.19
8200 · Miscellaneous	35.00
Total 8100 · Board Development/Fund Raising	1,294.80
8500 · Miscellaneous Income / Expense	-15.00
Total Expense	172,964.85
Net Ordinary Income	-2,707.10
Other Income/Expense	
Other Expense	
Reportable Health Coverage	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-2,707.10



REGIONAL TASK FORCE ON THE HOMELESS

"OUR COMMUNITY, OUR HOMELESS, OUR ISSUES"

Monthly Financials Narrative October 2017

Revenue & Expenses or Statement of Activities:

- Total Revenue year-to-date: \$ 1,162,586
- Total Expenses year-to-date: \$ 807,299
- The Revenue over Expenses: \$ 355,287

- The Revenue over Expenses includes the following:
 - \$ 14,866 designated for the HMIS Program.
 - <\$12,254> designated for the CoC Planning Project. Note, negative balance due to legal fees.
 - \$ 4,268 designated for the Point-In-Time Count (PITC).
 - \$342,240 designated for General Operations. Note, RTFH received contributions from Roberts/Ward Fundraiser (\$41.5k), Sycuan Golf Tournament (\$25k), Thomas Sudberry (\$25k) and Funders to End Homelessness (\$250k).

- The target revenue and expenditure rate (for the four months of the fiscal year) is 33.33%. RTFH revenue rate is 51.15% and expenditure rate is 35.21%. The revenue rate has exceeded the FY17-18 Budget due to early successful fundraising.

Balance Sheet or Statement of Financial Position:

- The Checking Account balance: \$ 551,160
- Total Equity: \$ 755,884 (total assets less total liabilities)

- Total Cash includes the Checking Account, PayPal Account and Petty Cash. Note, PayPal and Petty cash balances combined is approximately \$970.

- Total Accounts Receivable includes ServicePoint Fee Invoices, with 6 of 52 invoices outstanding totaling \$ 6,429 for billing period 11/01/16 – 10/31/17.

- Total Contract Accounts Receivables includes HUD and Local Government Claim Reimbursements. Note, monthly HUD drawdowns are processed on eLOCCS.

- The current cash covers at least three and half months of operating expenses.

- The Accrued Vacation was adjusted as of September 30, 2017. The liability decreased from \$44,749 to \$31,131. Note, approximately \$20,000 was paid to the outgoing ED.

- Total Net Assets includes \$11,000 of Temporarily Restricted Assets and \$389,597 of Unrestricted Assets. The anticipated expenditures of \$11,000 will offset (reduce) revenue during FY17-18.

Regional Task Force on the Homeless

Balance Sheet

As of October 31, 2017

	<u>Oct 31 ,2017</u>
ASSETS	
Current Assets	
Total Cash	552,129.56
Total Accounts Receivable	160,479.00
Total Contract Accounts Receivable	<u>90,167.77</u>
Total Current Assets	802,776.33
Fixed Assets	
Computer Equipment	5,870.27
Accumulated Depreciation	<u>-5,870.27</u>
Total Fixed Assets	0.00
Other Assets	
Gift Card Inventory	15,868.40
Prepaid Insurance	10,658.57
Prepaid Expense	419.20
Deposits	<u>1,821.00</u>
Total Other Assets	<u>28,767.17</u>
TOTAL ASSETS	<u><u>831,543.50</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Total Accounts Payable	
Total Accounts Payable	40,914.13
Total Payroll Related Liabilities	34,745.22
Total Deferred Revenue	<u>0.00</u>
Total Other Current Liabilities	<u>34,745.22</u>
Total Current Liabilities	<u>75,659.35</u>
Total Liabilities	75,659.35
Equity	
Net Assets	
Unrestricted	389,597.43
Temporarily Restricted	<u>11,000.00</u>
Total Net Assets	400,597.43
Revenue over (under) Expenses	<u>355,286.72</u>
Total Equity	<u>755,884.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>831,543.50</u></u>

Regional Task Force on the Homeless Revenues & Expenses (Consolidated)

October 2017

	Oct 17 Activity Mnthly	FY17-18 Activity YTD	FY17-18 Budget YTD	Budget Variance \$	Budget Variance 33.33%
Revenue					
HUD CoC Grants	178,093	765,862	2,036,921	1,271,059	37.60%
Local Government Contracts	6,107	13,022	89,514	76,492	14.55%
Other Local Contracts	0	14,875	20,500	5,625	72.56%
Private Donations / Foundations	281,003	341,809	53,500	-288,309	638.89%
Membership Fees	3,400	3,400	2,500	-900	136.00%
ServicePoint Fees	5,904	23,618	70,000	46,382	33.74%
Total Revenue	474,507	1,162,586	2,272,935	1,110,349	51.15%
Expenses					
Total Salary	117,666	486,511	1,339,040	852,529	36.33%
Total Benefits	21,645	76,391	317,129	240,738	24.09%
Direct Costs:					
HMIS	17,400	46,724	119,857	73,133	38.98%
Other Consultants	6,430	116,528	271,500	154,972	42.92%
Software	1,579	10,261	29,854	19,593	34.37%
Equipment	5,675	7,044	7,500	456	93.92%
Out of Town Travel	0	3,517	18,000	14,483	19.54%
Conference Fees	3,600	4,725	12,000	7,275	39.38%
PITC Expenses	155	155	15,100	14,945	1.03%
Total Direct Costs	34,840	188,954	473,811	284,857	39.88%
Indirect Costs:					
Rent / Storage	4,994	20,971	59,929	38,958	34.99%
Business Insurance	35	2,021	6,675	4,654	30.27%
Taxes / Bank Fees	0	22	600	578	3.74%
Phone / Internet	2,465	9,752	31,772	22,020	30.69%
Supplies / Copier	628	2,893	11,203	8,310	25.82%
Local Mileage/Parking	1,525	6,085	16,000	9,915	38.03%
Membership/Subscription Fees	0	0	775	775	0.00%
Board Expenses	0	0	1,200	1,200	0.00%
Staff Development	116	936	1,200	264	78.00%
Audit	0	0	12,500	12,500	0.00%
IT Support	3,400	12,475	20,000	7,525	62.38%
Miscellaneous	0	287	1,100	814	26.05%
Total Indirect Costs	13,164	55,442	162,955	107,513	34.02%
Total Expenses	187,314	807,299	2,292,935	1,485,636	35.21%
Revenue over (under) Expenses	287,193	355,287	-20,000	-375,287	-1776.43%

Regional Task Force on the Homeless
Revenues & Expenses (by Program/Project)

October 2017

	Oct 17 Activity Mnthly	FY17-18 Activity YTD	FY17-18 Budget YTD	Budget Variance \$	Budget Variance 33.33%
Revenue					
HMIS Program	a 64,423	320,462	894,017	573,555	35.85%
CES Program	b 87,676	301,152	732,000	430,848	41.14%
CoC Planning	c 19,600	122,146	370,918	248,772	32.93%
PITC Project	d 12,500	50,000	170,000	120,000	29.41%
General Operations (G&A)	290,307	368,826	106,000	-262,826	347.95%
Total Revenue	474,507	1,162,586	2,272,935	1,110,349	51.15%
Expenses					
HMIS Program	64,432	305,595	894,017	588,422	34.18%
CES Program	87,688	301,163	732,000	430,837	41.14%
CoC Planning	19,940	134,400	390,918	256,518	34.38%
PITC Project	8,232	39,554	170,000	130,446	23.27%
General Operations (G&A)	7,023	26,586	106,000	79,414	25.08%
Total Expenses	187,314	807,299	2,292,935	1,485,636	35.21%
Net Activity					
HMIS Program	-9	14,866	0	-14,866	
CES Program	-11	-11	0	11	
CoC Planning	-340	-12,254	-20,000	-7,746	
PITC Project	4,268	10,446	0	-10,446	
General Operations (G&A)	283,285	342,240	0	-342,240	
Revenue over (under) Expenses	287,193	355,287	-20,000	-375,287	-1776.43%

- a HMIS Program funded primarily by one HUD Grant, which expires October 31, 2017 and the renewal expires October 31, 2018.
- b Coordinated Entry System (CES) Program funded primarily by one HUD Grant, which expires October 31, 2017 and the renewal expires October 31, 2018.
- c CoC Planning Project funded primarily by one HUD Grants, which expires June 30, 2018.
- d Point-In Time Count (PITC) Project funded by the CoC Planning Grant, which expires June 30, 2018.

**Regional Task Force on the Homeless
FY17-18 Proposed Revised Budget Plan
(Consolidated)**

Revised 11/17/17	FY17-18 Approved Budget	FTE	FY17-18 Budget Additions	FTE	FY17-18 Proposed Budget	FTE	FY17-18 Funding Gap
Revenue							
HUD CoC Grants	2,036,921		0		2,036,921		0
Local Government Contracts	89,514		235,000		324,514		0
Other Local Contracts	20,500		0		20,500		0
Private Donations / Foundations	53,500		341,501		395,001		0
Membership Fees	2,500		2,500		5,000		0
ServicePoint Fees	70,000		0		70,000		0
Total Revenue	2,272,935		579,001		2,851,936		0
Expenses							
Total Salary	1,339,039	23.6	320,125	4.9	1,659,164	28.5	0
	0.24		0.16		0.22		
Total Benefits	316,131		50,359		366,490		0
Direct Costs:							
HMIS	119,857		10,143		130,000		0
Other Consultants	271,500		244,500		516,000		241,000
Software / Subscriptions	27,864		7,885		35,749		0
Equipment	7,500		17,500		25,000		0
Out of Town Travel	18,000		0		18,000		0
Conference Fees	12,000		3,500		15,500		0
PITC Expenses	15,100		0		15,100		20,000
Total Direct Costs	471,821		283,528		755,349		261,000
Indirect Costs:							
Rent / Storage	59,929		36,967		96,896		36,967
Business Insurance	6,675		325		7,000		0
Taxes / Bank Fees	1,600		300		1,900		0
Phone / Internet	31,772		7,452		39,224		0
Supplies	6,200		1,000		7,200		0
Copier	5,003		997		6,000		0
Local Mileage/Parking	16,000		11,500		27,500		0
Membership/Subscription Fees	2,765		0		2,765		0
Board Expenses	1,200		0		1,200		0
Staff Expenses	1,200		1,200		2,400		0
Audit	12,500		0		12,500		0
IT	20,000		12,000		32,000		0
Fundraising	0		6,000		6,000		0
Miscellaneous	1,100		400		1,500		0
Total Indirect Costs	165,944		78,141		244,085		36,967
Contingency Reserve	0		0		0		0
Total Expenses	2,292,935		732,153		3,025,088		297,967
Revenue over (under) Expenses	-20,000		-153,152		-173,152		-297,967



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Leonard C. Sonnenberg, CPA

December 12, 2017

To the Board of Directors of
Regional Task Force on the Homeless, Inc.

Statement on Auditing Standards No. 114: Communication with Those Charged with Governance

We have audited the financial statements of Regional Task Force on the Homeless, Inc. for the year ended June 30, 2016, and have issued our report thereon dated December 12, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated September 2, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Regional Task Force on the Homeless, Inc. are described in Note 3 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2016. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. No particularly sensitive estimate affecting the financial statements were noted.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 12, 2017.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of Regional Task Force on the Homeless, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.


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Leonard C. Sonnenberg, CPA

REGIONAL TASK FORCE ON THE HOMELESS, INC.

Audited Financial Statements

Single Audit Reports

June 30, 2016

**REGIONAL TASK FORCE
ON THE HOMELESS, INC.**
Audited Financial Statements
Single Audit Reports
June 30, 2016

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Leonard C. Sonnenberg, CPA

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To the Board of Director of
Regional Task Force on the Homeless, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Regional Task Force on the Homeless, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Regional Task Force on the Homeless, Inc as of June 30, 2016, 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.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Regional Task Force on the Homeless, Inc's June 30, 2015 financial statements, and our report dated August 10, 2016, expressed an unmodified audit opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2017, on our consideration of Regional Task Force on the Homeless, Inc's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Regional Task Force on the Homeless, Inc's internal control over financial reporting and compliance.

December 12, 2017


Sonnenberg & Company, CPAs

Regional Task Force on the Homeless, Inc.
Statement of Financial Position
June 30, 2016
(With Comparative Totals for June 30, 2015)

	2016	2015
Assets:		
Cash	\$ 362,699	\$ 46,545
Accounts receivable	62,458	289,722
Prepaid expenses	8,904	7,866
Inventory - gift cards	5,986	2,962
Fixed Assets:		
Equipment	5,870	5,870
Less: Accumulated depreciation	(5,453)	(4,620)
Total Operating Assets	440,464	348,345
Fiscal Agent Funds (Note 9)	4,423	5,062
Total Non-Operating Assets	4,423	5,062
Total Assets	\$ 444,887	\$ 353,407
Liabilities:		
Accounts payable	\$ 29,114	\$ 8,819
Deferred revenue - service fees	17,246	17,843
Payroll and accrued liabilities	23,695	19,237
Total Operating Liabilities	70,055	45,899
Fiscal Agent Funds Payable (Note 9)	4,423	5,062
Total Non-Operating Liabilities	4,423	5,062
Total Liabilities	74,478	50,961
Net Assets:		
Unrestricted	351,788	283,946
Temporarily restricted	18,621	18,500
Total Net Assets	370,409	302,446
Total Liabilities & Net Assets	\$ 444,887	\$ 353,407

The Accompanying Notes are an Integral Part of the Financial Statements

Regional Task Force on the Homeless, Inc.
Statement of Activities
For the Year Ended June 30, 2016
(With Comparative Totals For The Year Ended June 30, 2015)

	2016			2015
	Unrestricted	Temporarily		Total
		Restricted	Total	
Support and Revenue:				
Contracts	\$ 1,110,060	\$	\$ 1,110,060	\$ 991,765
Contributions	47,209	121	47,330	94,796
Service point annual support fees	62,581		62,581	74,185
Miscellaneous income	10,034		10,034	20,212
Net assets released from restrictions	-		-	-
Total support and revenue	1,229,884	121	1,230,005	1,180,958
Expenses:				
Program services	1,072,082		1,072,082	1,088,176
Management and general	89,960		89,960	82,480
Total expenses	1,162,042	-	1,162,042	1,170,656
Change in net assets	\$ 67,842	\$ 121	\$ 67,963	\$ 10,302
Net assets, beginning of year	283,946	18,500	302,446	292,144
Net assets, end of year	\$ 351,788	\$ 18,621	\$ 370,409	\$ 302,446

The Accompanying Note are an integral Part of the Financial Statements

Regional Task Force on the Homeless, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2016
(With Comparative Totals For The Year Ended June 30, 2015)

	2016			2015
	Program Services	Management and General	Total	Total
Expenses				
Personnel				
Salaries	\$ 574,687	\$ 56,306	\$ 630,993	\$ 563,161
Payroll taxes and fringe benefits	127,158	11,068	138,226	124,258
Subtotal	<u>701,845</u>	<u>67,374</u>	<u>769,219</u>	<u>687,419</u>
Other expenses				
Banking	947	168	1,115	729
Board development and meetings	5,814	1,026	6,840	8,788
Contract services	57,812	10,203	68,015	38,239
Depreciation	834		833	1,957
Dues and subscriptions	18,865	2,096	20,961	7,286
Information technology	11,663	1,296	12,959	11,675
Insurance	5,729	45	5,774	5,296
Miscellaneous	906	27	933	7,979
Program equipment	8,913		8,913	1,758
Program expense - HMIS	199,503		199,503	331,537
Rent	33,017	3,668	36,685	33,998
Survey gift cards	12,506		12,506	8,786
Supplies	5,061	2,740	7,801	6,143
Travel and transportation	7,461	1,317	8,778	17,245
Volunteer recognition and training	1,206		1,206	1,821
Subtotal	<u>370,237</u>	<u>22,586</u>	<u>392,822</u>	<u>483,237</u>
 Total Expenses - 2016	 \$ <u>1,072,082</u>	 \$ <u>89,960</u>	 \$ <u>1,162,041</u>	 \$ <u>1,170,656</u>
 Total Expenses - 2015	 \$ <u>1,088,176</u>	 \$ <u>82,480</u>	 \$ <u>1,170,656</u>	

The Accompanying Notes are an Integral Part of the Financial Statements

Regional Task Force on the Homeless, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2016
(With Comparative Totals For The Year Ended June 30, 2015)

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 67,963	\$ 10,302
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	833	1,957
(Increase) decrease in operating assets:		
Accounts receivable	227,264	(182,499)
Prepaid expenses	(1,038)	873
Inventory - gift cards	(3,024)	(1,573)
Increase (decrease) in operating liabilities:		
Accounts payable	20,295	(1,424)
Deferred revenue - service fees	(597)	(7,372)
Payroll and accrued liabilities	4,458	1,534
Net cash provided (used) by operating activities	316,154	(178,202)
Net change in cash	\$ 316,154	\$ (178,202)
Beginning Cash	46,545	224,747
Ending Cash	\$ 362,699	\$ 46,545

The Accompanying Notes are an Integral Part of the Financial Statements

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 1. Organization and Purpose:

Regional Task Force on the Homeless, Inc. (RTFH) was incorporated on June 17, 2004. RTFH's exempt purpose is to provide information pertaining to homelessness, housing, employment, training and other support services for homeless persons. Since its inception, RTFH has managed a centralized system for collecting, analyzing, and disseminating information on homelessness; published plans and special reports on a wide variety of topics relating to the causes, conditions, and responses to homelessness; and assisted homeless agencies and facilities in obtaining public and private funds and non-cash resources. RTFH is sponsored by the City and County of San Diego, US Department of Housing and Urban Development (HUD), and other local jurisdictions.

Note 2. Income Tax Status:

RTFH is a nonprofit corporation organized under Internal Revenue Code Section 501(c) (3) and California R & T code 23701(d) whereby it is exempt from income taxes. Accordingly, no provision for income taxes is included in the accompanying financial statements.

RTFH has reviewed its position for all open tax years and believes it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. RTFH's federal and state Exempt Organization Tax Returns are subject to examination, generally for three years after they were filed.

Note 3. Summary of Significant Accounting Policies:

Basis of Accounting

RTFH's accounting records are maintained on the accrual basis, whereby all support and revenues are recognized when earned and expenses are recognized when incurred.

Financial Statement Presentation

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Information regarding financial position and activities are reported according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets are all resources which the board of directors and management have discretion to use in carrying on the activities of the Organization in accordance with its bylaws.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 3. Summary of Significant Accounting Policies (continued):

Temporarily or permanently restricted net assets are expendable only for purposes specified by the donor or grantor and/or passage of time. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. RTFH had \$18,621 of temporarily restricted net assets and no permanently restricted net assets at June 30, 2016.

Contributed Services

During the year ended June 30, 2016, the value of contributed services meeting the requirements of recognition in the financial statements in accordance with accounting principles generally accepted in the United States of America was not significant and has not been recorded by management.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Accounts Receivable

Accounts receivables consist of both amounts billed and unbilled for services provided. Management determines allowances for estimated uncollectible accounts based on past experience. Receivables are considered past due if not collected within 90 days. Accounts deemed uncollectible are written-off in the year deemed uncollectible.

Equipment

RTFH capitalizes all expenditures for equipment in excess of \$1,000. Equipment is carried at cost or, if donated, at the approximate fair market value at the date of donation. The equipment is to be depreciated on the straight-line basis over a period of three years. Depreciation expense of \$833 was recorded as of June 30, 2016.

Equipment purchased with grant funds has been expensed in accordance with funding guidelines.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 3. Summary of Significant Accounting Policies (continued):

Revenue Recognition - Federal awards

RTFH received federal awards from the U.S. Department of Housing and Urban Development's Supportive Housing Program for the purpose of managing our region's Homeless Management Information System (HMIS) and supporting the homeless service providers. Cost reimbursement, reported as revenue, is recorded pro-rata as expenses are incurred. Funding from the various cities often comes in the form of the U.S. Department of Housing and Urban Development's Community Development Block Grant Program (CDBG), federal funds issued to various local governments, which are then awarded to local nonprofit organizations and vendors.

Functional Expenses

A functional classification of expenses has been used to analyze the cost of providing various services or other activities, including program services, and management and general. Certain costs are allocated within the various categories. Program services include all expenses incurred by the Organization for activities directly related to the purposes for which it exists. Management and general include all expenses incurred by the Organization for supporting services.

Comparative Information

The comparative information shown for the previous year is included to provide a basis for comparison and presents summarized totals only. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United State of America. Accordingly, such information should be read in conjunction with the Organizations financial statements for the year ended June 30, 2015, from which the summarized information was derived. Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

Note 4. Concentration of Credit Risk

RTFH maintains cash balances at one financial institution. This account is insured by the Federal Deposit Insurance Corporation up to \$250,000. At times, the balance in the Organizations bank accounts may exceed federally insured deposit limits. RTFH has not experienced any losses in such accounts.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 5. Accounts Receivable

Accounts receivable at June 30, 2016 consist of the following:

U.S. Department of Housing and Urban Development (HUD)	\$	30,795
South Bay Community Services		7,664
San Diego Housing Commission		7,330
County of San Diego Health & Human Services Agency		6,667
PATH		4,390
Other Sources		5,612
Total accounts receivable	\$	62,458

All amounts are expected to be received within one year.

Note 6. Service Point Annual Support Fees:

RTFH collected Homeless Management Information System (HMIS) Support fees directly from active HMIS service providers. Total fees billed were \$62,581 for the fiscal year ended June 30, 2016.

Note 7. Contract Revenue:

Contract revenue for the year ended June 30, 2016 consists of the following:

U.S. Department of Housing and Urban Development (HUD)	\$	772,709
Veteran Affairs		160,000
San Diego County Housing and Community Development		96,650
San Diego Housing Commission		45,000
Emergency Solutions Grants		20,701
County of San Diego (HHSA)		15,000
Total contract revenue	\$	1,110,060

Note 8. Contracts for Services:

RTFH contracts annually a ServicePoint License and Service Agreement which provides software maintenance and enhancement, customer support, dedicated hosting, and custom programming and implementation. RTFH paid \$169,403 under this contract for the year ended June 30, 2016. RTFH contracts annually a Training and Consulting agreement for ServicePoint. Total fees paid under this contract for the year ended June 30, 2016 were \$36,500.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 9. Fiscal Agent Agreements

RTFH's Board of Directors approved fiscal agency as a service in 2014. All fiscal agency agreements are approved by the Board of Directors. One fiscal agency relationship was approved in 2014, and another was approved in 2015. The funds held in fiscal agency are the property of the individual entity, and managed by the Organization.

At June 30, 2016, RTFH held the following funds:

San Diego Regional Continuum of Care	\$ 4,127
25 Cities – San Diego Design Team	<u>296</u>
Total	\$ 4,423

Note 10. Management Fee Revenue

RTFH collects a fee for services performed under the fiscal agency agreement. The fee is based on 5% of fees collected or \$2.50 for each \$50.00 in membership fees collected.

Note 11. Lease Commitment:

RTFH's office facilities are rented on an annual lease which runs from July 1, 2015 through June 30, 2016. Rent expense for the year ended June 30, 2016 was \$36,685. RTFH has renewed its lease for an additional year through June 30, 2017 at a similar rate.

Note 12. Contingencies and Concentrations:

Failure to fulfill the conditions in the U.S. Department of Housing and Urban Development (HUD) contracts and other grant and contracts could result in the return of funds to the grantor agencies. There can be no assurance that the Organization will be able to obtain future grant agreements as deemed necessary by management. The loss of some of the current grants or the inability to obtain future grants could have an adverse effect on the Organization's financial position and results of activities. Management believes that they will be able to continue obtaining appropriate agreements to fund future operations based on their historical ability to obtain new grant agreements and based on their relationships with awarding agencies.

RTFH activities are funded primarily by HUD, which accounted for approximately 70% of total contract revenue for the year ended June 30, 2016. Of the Organization's outstanding accounts receivable balance at June 30, 2016, 49% was due from HUD.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 13. Employee Benefit Plan:

During the fiscal year ended June 30, 2011, RTFH adopted a defined contribution plan (the Plan) covering all employees who are expected to earn at least \$5,000 during the contribution year. RTFH makes an annual contribution to the Plan up to 3% of all participants' compensation. Total expense for the year ended June 30, 2016 was \$17,990 and is included on the line payroll taxes and fringe benefits on the Statement of Functional Expenses.

Note 14. Temporarily Restricted Net Assets:

Temporarily restricted net assets comprised of the following at June 30, 2016:

	Balance June 30, 2015	Received	Used	Balance June 30, 2016
Point in time count	\$ 18,500	\$ 121	\$ -	\$ 18,621
Total	\$ 18,500	\$ 121	\$ -	\$ 18,621

Note 15. Date of Management's Review and Subsequent Events:

RTFH's management has evaluated subsequent events through December 12, 2017 the date the financial statements were available to be issued.

On August 18, 2016, the Board approved absorption of the Regional Continuum of Care Council (RCCC) and Regional Task Force on the Homeless (RTFH) with the merged organization serving as the Infrastructure Organization (IO). Merging of the RCCC and RTFH consolidates all IO responsibilities and oversight under one authority while maximizing the current infrastructure, efficiencies and name recognition of the RTFH. It also helps the newly merged organization 1) maintain and improve image, reputation, and public support, 2) improve and expand services, and 3) increase the quality and stability of its operations.

As part of the action, the Executive Committee was directed to assess and recommend a viable action strategy for implementation of the approval. The Merger Task Force was formed to review and discuss remaining activities needed to finalize the merge. Those activities include: 1) outcomes, 2) transition plan, 3) long-term plan, 4) leadership and staff integration, 5) finance and operations integration, 6) programming integration, 7) communications plan, and 8) implementation plan with timeline.

Regional Task Force on the Homeless, Inc.
Notes to Financial Statements
June 30, 2016

Note 15. Date of Management's Review and Subsequent Events (continued):

The RTFH Board met on December 5, 2016 to accept new Bylaws, appoint the current RCCC Board as RTFH Directors, and tendered their resignations contingent upon the RCCC Board accepting their positions as new directors of the RTFH. On January 19, 2017, the RCCC Board accepted their director appointments to the RTFH Board and accepted the resignation of the former RTFH Directors.

Management is not aware of any other subsequent events that would require adjustment to, or disclosures in, the financial statements.



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Regional Task Force on the Homeless, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Regional Task Force on the Homeless, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 12, 2017.

Internal Control Over Financial Reporting

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency [2014-002].

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Regional Task Force on the Homeless, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item [2014-002].

Regional Task Force on the Homeless, Inc.'s Response to Findings

Regional Task Force on the Homeless, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Regional Task Force on the Homeless, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

December 12, 2017



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Leonard C. Sonnenberg, CPA

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

To the Board of Directors of
Regional Task Force on the Homeless, Inc.

Report on Compliance for Each Major Federal Program

We have audited Regional Task Force on the Homeless, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Regional Task Force on the Homeless, Inc.'s major federal programs for the year ended June 30, 2016. Regional Task Force on the Homeless, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Regional Task Force on the Homeless, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Regional Task Force on the Homeless, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item [2014-002]. Our opinion on each major federal program is not modified with respect to this matter.

Regional Task Force on the Homeless, Inc.'s response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Regional Task Force on the Homeless, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Regional Task Force on the Homeless, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Regional Task Force on the Homeless, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Regional Task Force on the Homeless, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2014-002 that we consider to be a significant deficiency.

Regional Task Force on the Homeless, Inc.'s response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Regional Task Force on the Homeless, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

December 12, 2017



Sonnenberg & Company, CPAs

Regional Task Force on the Homeless, Inc.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2016

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Term	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Continuum of Care Program	14.267	CA0702L9D011306	11/01/14 - 10/31/15	\$ 249,312
	14.267	CA0702L9D011407	11/01/15 - 10/31/16	442,205
	14.267	CA1207L9D011200	03/01/14 - 10/31/15	24,017
	14.267	CA1114L9D011301	11/01/14 - 10/31/15	57,176
Pass-through from- County of San Diego Department of Housing and Community Development	14.267	unknown		66,650
			Total 14.267	<u>839,360</u>
Emergency Solutions Grants Program				
Pass-through from-				
County of San Diego	14.231	548756	07/01/15 - 06/30/16	2,150
Community Resource Center	14.231	unknown	07/01/15 - 06/30/16	2,450
Interfaith Shelter Network	14.231	unknown	07/01/15 - 06/30/16	1,587
South Bay Community Services	14.231	unknown	07/01/15 - 06/30/16	6,850
City of Chula Vista				
South Bay Community Services	14.231	unknown	07/01/15 - 06/30/16	7,664
			Total 14.231	<u>20,701</u>
Community Development Block Grant				
Pass-through from-				
County of San Diego	14.218	552549	07/01/15 - 06/30/16	30,000
			Total 14.218	<u>30,000</u>
Total U.S. Department of Housing and Urban Development				<u>890,060</u>
Total Expenditures of Federal Awards				<u>\$ 890,060</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

Regional Task Force on the Homeless, Inc.
Schedule of Expenditures of Federal Awards
June 30, 2016

Notes to Schedule of Expenditures of Federal Awards For The Year Ended June 30, 2016

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Regional Task Force on the Homeless, Inc. under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Regional Task Force on the Homeless, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Regional Task Force on the Homeless, Inc.

Note B: Summary of Significant Accounting Policies

Expenditures in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, OMB Circular A-122, Cost Principles for Non-Profit Organizations, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Regional Task Force on the Homeless, Inc. has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note C: Loans and Loan Guarantees

Regional Task Force on the Homeless, Inc. did not receive any federal loans or loan guarantees nor did they have any federal loans outstanding during the year ended June 30, 2016.

Regional Task Force on the Homeless, Inc.
Schedule of Findings and Questioned Costs
Summary of Auditor's Results
Year Ended June 30, 2016

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with U.S. GAAP: Unmodified

Internal control over financial reporting:
 Material weakness identified? No

Significant deficiency identified? No

Noncompliance material to financial statements noted? No

Federal Awards:

Type of auditor's report issued on compliance for the major program: Unmodified

Internal control over major program:
 Material weakness identified? No

Significant deficiency identified? Yes

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of Major Program:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.267	U.S. Department of Housing and Urban Development: Continuum of Care Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? No

Regional Task Force on the Homeless, Inc.
Schedule of Findings and Questioned Costs (Continued)
Summary of Auditor's Results
Year Ended June 30, 2016

Section II – Financial Statement Findings

No findings were reported.

Section III – Federal Award Findings and Questioned Costs

U.S. Department of Housing and Urban Development

2014-002 Federal Audit Clearinghouse submission

Condition: The Single Audit Report was not submitted to the Federal Audit Clearinghouse within the required period.

Criteria: In accordance with section 200.512 of the Uniform Guidance the audit and the data collection forms must be submitted within the earlier of 30 calendar days after receipt of the auditor's report, or 9 months after the end of the audit period.

Cause: The Organization was unable to provide all requested documentation and information to the Auditor in order to conduct the Audit timely. This became difficult due to other responsibilities and operational issues.

Effect: Regional Task Force on the Homeless, Inc. is not in compliance with this requirement the Uniform Guidance.

Recommendation: We recommend Regional Task Force on the Homeless, Inc. obtain and complete the required audit within the required time period.

Views of Responsible Officials and Planned Corrective Action: RTFH recognizes the importance of a timely audit. The Chief Executive Officer and RTFH Board are committed to establishing and monitoring a critical path timeline to ensure a timely audit submission to the Federal Audit Clearinghouse. Corrective Action: 1. Begin the FY17 audit immediately and each subsequent year, begin the annual audit as soon as practical at the end of the Fiscal year. 2. If necessary, hire and retain additional accounting staff. Since the past year, a new CEO has been appointed, who is committed to timely audits.

Regional Task Force on the Homeless, Inc.
Schedule of Findings and Questioned Costs (Continued)
Summary of Auditor's Results
Year Ended June 30, 2016

Section IV – Summary Schedule of Prior Year Findings

U.S. Department of Housing and Urban Development

2014-002 Federal Audit Clearinghouse submission

Condition: The Single Audit Report was not submitted to the Federal Audit Clearinghouse within the required period.

Planned Corrective Action: RTFH increased staffing to ensure timely submission.

Status: Corrective action not taken. This finding was repeated for the year ended June 30, 2016.

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DOMESTIC VIOLENCE EMERGENCY TRANSFER PLAN

Context

The Regional Task Force on the Homeless, Inc. (RTFH) is concerned about the safety of tenants assisted through the Continuum of Care. In accordance with the Violence Against Women Act (VAWA), housing providers within the CoC allow tenants who are victims of domestic violence, dating violence, sexual assault, or stalking to request emergency transfer of assistance between housing units when there is imminent risk of harm.

This plan identifies tenants who are eligible for an emergency transfer, the documentation needed to request an emergency transfer, confidentiality protections, how an emergency transfer may occur, and guidance to tenants on safety and security. This plan is based on a model emergency transfer plan published by the U.S. Department of Housing and Urban Development (HUD), the Federal agency that oversees that the Regional Task Force on the Homeless is in compliance with VAWA.

Purpose

Ensure safety of tenants facing imminent risk of harm.

Policy Statement

Ensure safety of tenants in CoC-supported housing by establishing policy and protocols for transferring housing relocation for tenants who are at imminent risk of harm if they remain in their current housing unit.

Requests for emergency transfer are available regardless of sex, gender identity, or sexual orientation. The ability of provider to honor such request for tenants currently receiving assistance, however, may depend upon a preliminary determination that the tenant is or has been a victim of domestic violence, dating violence, sexual assault, or stalking, and on whether provider has another dwelling unit that is available and is safe to offer the tenant for temporary or more permanent occupancy.

Components of Policy

Definitions

For purposes of this policy, the following definitions apply¹:

¹ Adopted from VAWA Emergency Transfer Plan Sect. 5. 2005; HUD Interim Rule 2012; and RTFH Written Standards 2017.

CoC- supported housing: as described in VAWA 2013², public housing programs, tenant-based, project-based Section 8, housing and rental assistance provided under the Continuum of Care and Emergency Solutions Grants programs, Multi-Family Housing, Housing Opportunities for Persons with AIDS, and HOME.

Covered unit: a unit where rental assistance or subsidy is provided by HUD CoC funding (includes TBRA).

External transfer: emergency relocation of a tenant to another unit here the tenant would be categorized as a new applicant; that is the tenant must undergo an application process in order to reside in the new unit.

Immediate Transfer: transfer of household to another housing location, preferably within 48 hours, which may be extended up to 30 days

Internal transfer: emergency relocation of a tenant to another unit where the tenant may reside in the new unit without having to undergo an application process.

Interjurisdictional transfer: relocation to another CoC geographic area or requiring housing assistance transfer to another housing authority catchment area.

Reasonable belief: standard of awareness in which facts, circumstances, or experiences can be articulated that would result in similar caution by an ordinary person

Safe unit: housing within a designated 'safe house' or location that the victim of domestic violence, dating violence, sexual assault, or stalking believes does not pose imminent risk.

Tenant: any individual or household receiving HUD housing assistance or legally residing in housing from the programs covered by this policy,

Eligibility

A tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking, as provided in HUD's regulations³ is eligible for an emergency transfer, if: The tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant remains within the same unit. If the tenant is a victim of sexual assault, the tenant may also be eligible to transfer if the sexual assault occurred on the premises within the 90-calendar-day period preceding a request for an emergency transfer.

² 24 CFR Parts 5, 91, 92, 93, 200, 247, 574, 576, 578, 880, 882, 883, 884, 886, 891, 905, 960, 966, 982, and 983

³ as described in 24 CFR part 5, subpart L

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A tenant requesting an emergency transfer must expressly request the transfer in accordance with the procedures described in this plan.

Tenants who are not in good standing may still request an emergency transfer if they meet the eligibility requirements in this section.

General Qualifications

To qualify for emergency transfer:

The tenant must expressly request the transfer; and

The tenant must reasonably believe there is a threat of imminent harm from further violence if they remain within the same dwelling unit that they are currently occupying; or

In the case of a tenant who is a victim of sexual assault, either they reasonably believe there is a threat of imminent harm from further violence if they remain in the same dwelling unit they are currently occupying, or they experienced sexual assault on the premises during the previous 90-calendar-day period⁴.

Confidentiality

Federal and California State Laws protect victims of violence. State statutes include civil codes, family and welfare and institutions codes, labor and employment codes, and penal codes. In general, disclosure of identifying information, or of the location of residences for domestic violence to unauthorized persons is prohibited by law and subject to serious penalties.

Under HUD regulations, domestic violence programs are restricted from entering personally identifying information about victims into the HMIS system. Data regarding client services pertinent for system performance reporting may be provided using entry into a comparable data base.

All persons assisting with the emergency transfer (including a non-CoC housing provider) will keep confidential any information that the tenant submits in requesting an emergency transfer, and information about the emergency transfer, unless the tenant gives written permission to release the information on a time limited basis, or disclosure of the information is required by law or required for use in an eviction proceeding or hearing regarding termination of assistance from the covered program. This specifically includes keeping confidential the new location of the dwelling unit of the tenant from public disclosure or to the person(s) that committed an act(s) of domestic violence, dating violence, sexual assault, or stalking against the tenant. The Notice of Occupancy Rights under the Violence Against Women Act for all tenants provides more information about the responsibility to maintain the confidentiality of information related to incidents of domestic violence, dating violence, sexual assault, or stalking.

⁴ California Civil code extends this period to 180 days for early termination of lease agreements.

Documentation

Tenant Transfer Request

Requests for emergency transfer are submitted to the housing agency or assistance responsible for housing placement. Requests for transfer will be documented in writing, either by the tenant or the responsible housing agency.

The tenant's submission of a written request to the covered housing provider, where the tenant self-certifies that they meet the criteria in the general qualifications section of this policy, is sufficient documentation to meet the VAWA requirements. The responsible agency will provide reasonable accommodations to this policy for individuals with disabilities, persons needing language translation, and those at immediate risk whose safety may be compromised by a delay in order to complete a written request.

Verification of Risk

A covered housing provider may ask an individual seeking an emergency transfer to document the occurrence of violence that qualifies for implementation of the Emergency Transfer Plan.

Documentation may include:

A statement expressing that the tenant reasonably believes that there is a threat of imminent harm from further violence if the tenant were to remain in the same dwelling unit assisted under the program.

A statement that the tenant was a sexual assault victim and that the sexual assault occurred on the premises during the 90-calendar-day period preceding the tenant's request for an emergency transfer.

When the emergency transfer includes early termination of a lease for a unit in the general housing market, additional documentation may be required, such as a copy of temporary restraining order or protective order, copy of a report to law enforcement, or documentation from a qualified third party⁵

Under VAWA, no other documentation is required to initiate the transfer process. Other information may be subsequently needed to facilitate implementation of the transfer.

Reasonable Effort to Seek Alternate Unit

The housing provider and CoC Coordinated Entry System staff will take every reasonable effort to locate alternate safe housing for tenants requesting emergency transfer. Housing comparable to that being vacated and which is acceptable to the tenant is preferred, however, an alternate form of housing that is safe may be offered as an immediate, temporary response. Efforts to identify alternate housing and

⁵ California Civil code identifies qualified third parties such as physicians, psychologist, licensed clinical social workers, or domestic violence or sexual assault counselors.

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client acceptance or refusal of the housing offered will be documented in a tenant record maintained by the agency receiving the request for transfer.

Transparency

The RTFH will provide a copy of this policy available to the housing providers covered by this policy. Providers will make the Emergency Transfer Plan available to tenants upon request. To Information about the ETP, limited to the extent that it protects system safety, will be made publicly available on the RTFHSD website.

System-level Reporting

The RTFH system provider will maintain records of transfers requests, and outcomes of such requests for a period of three years from the initial request, or for a longer period as specified in regulations for the program(s) providing funding or other resources supporting tenant assistance.

When an Emergency Transfer results in moving the tenant(s) to a temporary housing location or institutional setting that is necessary to protect the safety of the client household, the RTFH project performance evaluation process will not penalize the program for a 'non-permanent housing' outcome. Local procedures will adjust program outcome data to neutralize the potential impact of what may otherwise be assessed as a negative outcome. Emergency Transfers that result in successful placement in permanent housing will be credited to the agency initiating the transfer.

Relationship to Other Policies

California Civil Code

California Civil Code (1946.7) allows survivors of domestic violence, sexual assault, human trafficking, stalking, elder abuse, and dependent adult abuse to end their housing leases. This law empowers survivors to leave abusive situations while avoiding the usual penalties associated with breaking a lease. Personnel involved in implementing emergency transfer for tenants of HUD housing assistance will comply with this code.

Case managers and housing navigators will assist HUD- assisted households in early termination of a lease when necessary by (1) advising tenant of their rights and offering written information, such as a copy of the National Housing Law Project brochure⁶ and (2) informing landlords of this Civil code.

Child Welfare Services

In cases where the tenant household is involved with Child Welfare Services (CWS), household must comply with existing court orders. In cases of risk, the parent/Agency can request a modification of existing court orders to allow the children to move out of the county/country with the parent. It is reasonable to expect that process would take, on average, 48 to 72 hours. It might take less time if, for example, all the parties to the dependency case agree and an Emergency Ex Parte Request can be submitted to the juvenile court that same day during business hours. It could, however, take

⁶ Brochures are available in English and Spanish as part of the National Housing Law Project Early Termination Toolkit.

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considerably more time if, for example, the parties do not agree and a contested hearing/trial is required.

The juvenile court may authorize the parent to go to another county with the children on an emergency/temporary visit basis while the court orders about a longer-term move are being addressed. Authorization to leave the U.S. would be problematic since that could affect the juvenile court's jurisdiction and the other parent's ability to obtain custody/visitation rights. The custodial parent would need to ask to modify the court orders (with their attorney and the Agency's assistance) on an emergency basis in the juvenile court.

The ETP will expect that CWS-involved households may need interim temporary safety arrangements within the CoC (San Diego County) for at least 48-72 hours but up to 60 days while the matter is being addressed in juvenile court.

Coordinated Entry System (CES)

The RTFH will provide a coordinated system to assure secure emergency transfers. The system will comply with federal and state mandates for protection of victims of violence. Coordination by the RTFH will work with the existing safe shelter system to enhance the capacity of the CoC to respond to the needs of victims of violence. The system design will ensure confidentiality of identifying personal information in accordance with federal and state law, and health-related information protected by the Health Insurance Portability and Accountability Act (HIPAA).

Prioritization and Housing Waiting Lists

Emergency transfer requests are initiated in response to physical harm, as such, this policy takes lethality into consideration. Priority is given in transfer to an available comparable housing resource. For example, priority is given when a transfer from an occupied unit or bed can be made available in exchange for the unit or bed the ETP client will occupy. Retaining tenant safety for all persons immediately impacted by the exchange will be given consideration in prioritizing the use of resources.

Waiting list priority will be given only to the extent necessary to facilitate transfer between housing units of the same housing type and to the extent that it does not violate Fair Housing regulations. This type of transfer results in creating a vacancy that can be made available to the first qualifying person or household on the waiting list. As a result, the order of the waiting list is preserved.

Office of the Public Defender / Law Enforcement

Some cases of violence may require involvement of the Office of the Public Defender or other law enforcement agencies such as the Drug Enforcement Agency. In these cases, the responsible housing agency will assist the tenant in connecting with these external organizations. Information about the case continues to be governed by the terms and conditions described under confidentiality.

Termination of Assistance

Reasons for Termination of Assistance or Eviction from Occupancy

Under the ETP, the conditions for termination of housing assistance or eviction from occupancy remain consistent with existing policies for any recipient, such as failure to pay rent. These policies consider the safety of tenants but do not permit the removal of assistance based on the mere fact of being a victim of violence.

Determination of Household Assistance

When households separate as the result of violence, members of the household identified as victims of violence are offered assistance under the ETP policy. When circumstances include mutual combatants, where both parties may be considered victims, housing for each of the victims is offered in accordance with the ETP policies. In cases where one component of the separated household needs to establish eligibility, VAWA cites that a period of 90 days to establish eligibility for a program or find new housing is generally reasonable.

Limitations and Disclaimers

Nothing in this policy may be construed to supersede any eligibility or other occupancy requirements that may apply under a covered housing program.

Housing provider is not liable for protection of tenants (damages, injury, harm) resulting from tenant refusal of safe housing; or from actions of individuals not under the direct control of the provider. The responsibilities of agency and housing provider personnel do not extend beyond the ordinary protections of clients as mandated by law. (i.e. no liability beyond that of an ordinary citizen is assumed as the result of providing assistance to the household.)

Plan Implementation Protocols

Implementation of the RTFH Emergency Transfer Plan (ETP) has the following features:

Request for Transfer

Request for emergency transfer will be initiated by the tenant through contact with the agency case manager or housing provider who placed the tenant into housing.

Requests will be documented in writing by the staff receiving the request or written request from the tenant. Documentation will contain only information critical to facilitate safe transfer; use of a standardized form is preferred but not required as long as documentation includes the information that would be included on the form.

Assessment

Staff receiving the request will conduct a brief assessment to determine the type of transfer required (internal, external, inter-jurisdictional) and the urgency of transfer to ensure safety. Assessment may

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include review of the safety screening performed prior to placement in housing, or in cases where an immediate transfer is required, may be completed after moving the tenant to a safe setting that is temporary.

Use of the Campbell's Danger Assessment⁷ is the preferred risk and lethality assessment instrument, however, it is not required to initiate an immediate move to a safe setting. Experts caution that the risk assessment should be used shelter and service response programs and it should not be used by law enforcement or court systems⁸. This assessment is protected by confidentiality in the records of a shelter or advocacy program and is protected by federal and state statutes that give specific confidentiality protections to domestic violence victims. Release of the risk-assessment instrument without explicit written release has dangerous implications for the victim and is prohibited by this policy.

Communication

To help maintain confidentiality, a secured distribution list and non-electronic communication are the preferred methods for arranging safe housing. Any electronic communications will include a statement of confidentiality advising all unintended recipients of their responsibilities to immediately delete the communication, to retain confidentiality, and to advise the sender.

Key Features in Implementation

Immediate internal transfer: Safety of the tenant is paramount in the implementation of the ETP. Immediate transfer (within 48 hours) upon availability of safe unit and verification of eligibility is anticipated.

Trauma-informed care: Trauma informed care implies a framework that involves understanding, recognizing, and responding to the effects of all types of trauma, including violence and the threat of violence. Trauma-informed *care* means treating a whole person, taking into account past *trauma* and the resulting coping mechanisms when attempting to understand behaviors and treat the patient.⁹ The RTFH expects ETP providers to engage with ETP applicants in keeping with the principles of trauma-informed care.

Client Choice: If a tenant reasonably believes a proposed transfer would not be safe, the tenant may request a transfer to a different unit.

Preferred housing providers: Memoranda of Understanding (MOUs) with other housing providers can help facilitate rapid transfer. Housing providers are encouraged to develop MOUs

⁷ Campbell, J.C. (1995). Assessing dangerousness. Danger Assessment Newbury Park, CA: Sage

⁸ Journal of Interpersonal Violence 2009, published online 30 July 2008, State of Louisiana summary.

⁹ Compiled from the www.thenationalcouncil.org; [psychology today](#); and the [Alameda County CoC website](#).

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Outreach and Support: To assist tenants in accessing support services, the RTFH will provide information about CoC programs serving victims of violence and the 2-1-1 referral system.

Pending processing of an emergency transfer and the actual transfer, tenants will be urged to take all reasonable precautions to be safe. VAWA suggests that tenants who are victims of domestic violence are encouraged to contact the National Domestic Violence Hotline at 1– 800–799–7233, for assistance in creating a safety plan. For persons with hearing impairments, that hotline can be accessed by calling 1– 800–787–3224 (TTY). Additionally, tenants who have been victims of sexual assault may call the Rape, Abuse & Incest National Network’s National Sexual Assault Hotline at 800–656–HOPE, or visit the online hotline at <https://ohl.rainn.org/online/>. Tenants who are or have been victims of stalking seeking help may visit the National Center for Victims of Crime’s Stalking Resource Center at <https://www.victimsofcrime.org/our-programs/stalking-resource-center>.¹⁰

Personnel Facilitating Emergency Transfers

Personnel responsible for implementation of the ETP should evidence appropriate knowledge of the existing safety-first network of providers of victim services, lethality assessment, and have completed State Domestic Violence Certification training. As a component of the ETP, the RTFH will identify or develop a Domestic Violence High-Risk Response Team comprised of individuals possessing these qualifications.

Time limits

There are regulatory guidelines related to the incidence of a qualifying event. To initiate the ETP an incident or threat of violence must have occurred within past 90 days or within the past 180 days for early lease termination.

The RTFH housing provider cannot guarantee how long it will take to process a transfer request. The provider will, however, act as quickly as possible to move a tenant who is a victim of domestic violence, dating violence, sexual assault, or stalking to another unit, subject to availability and safety of a unit, preferably within 48 hours.

Unit availability

If a unit is available, the transferred tenant must agree to abide by the terms and conditions that govern occupancy in the unit to which the tenant is being transferred. If no safe units area available for which a tenant who needs an emergency is eligible, HP will assist the tenant in identifying other housing providers who may have safe and available units to which the tenant could move. At the tenant’s request, RTFH will also assist tenants in contacting the local organizations offering assistance to victims of domestic violence, dating violence, sexual assault, or stalking.

¹⁰ VAWA, 2016 update, section

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If a safe unit not available, the tenant may request emergency transfers within the same housing provider must receive, at a minimum, additional priority that housing providers may already provide to other types of emergency transfer requests.

The tenant may request external emergency transfers concurrently with internal transfers if a safe unit is not immediately available. RTFH may be unable to provide immediate transfer to a particular program or unit if the tenant has not established or cannot establish eligibility for that unit.

Tenant transfer to a temporary safe housing location may be necessary for safety. In these instances, transfer may involve movement between housing types (such as moving from a permanent, or market place unit to an emergency safe house or sponsor-based facility). Immediate placement with a known hotel-motel provider will be used as a last resort and will be limited only to the time necessary to locate a more secure setting.

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Emergency Transfer Plan Checklist per VAWA 2016

Section 5.2005

(1) For purposes of this section, the following definitions apply:		
(i) <i>Internal emergency transfer</i> refers to an emergency relocation of a tenant to another unit where the tenant would not be categorized as a new applicant; that is, the tenant may reside in the new unit without having to undergo an application process.	Y/N	
(ii) <i>External emergency transfer</i> refers to an emergency relocation of a tenant to another unit here the tenant would be categorized as a new applicant; that is the tenant must undergo an application process in order to reside in the new unit.	Y/N	
(iii) <i>Safe unit</i> refers to a unit that the victim of domestic violence, dating violence, sexual assault, or stalking believes is safe.	Y/N	
(2) The emergency transfer plan must provide that a tenant receiving rental assistance through, or residing in a unit subsidized under, a covered housing program who is a victim of domestic violence, dating violence, sexual assault, or stalking qualifies for an emergency transfer if:		
(i) The tenant expressly requests the transfer; and	Y/N	
(ii)(A) The tenant reasonably believes there is a threat of imminent harm from further violence if the tenant remains within the same dwelling unit that the tenant is currently occupying; or	Y/N	
(B) In the case of a tenant who is a victim of sexual assault, either the tenant reasonably believes there is a threat of imminent harm from further violence if the tenant remains within the same dwelling unit that the tenant is currently occupying, or the sexual assault occurred on the premises during the 90-calendar-day period preceding the date of the request for transfer.	Y/N	
(3) The emergency transfer plan must detail the measure of any priority given to tenants who qualify for an emergency transfer under VAWA in relation to other categories of tenants seeking transfers and individuals seeking placement on waiting lists.	Y/N	
(4) The emergency transfer plan must incorporate strict confidentiality measures to ensure that the covered housing provider does not disclose the location of the dwelling unit of the tenant to a person who committed or threatened to commit an act of domestic violence, dating violence, sexual assault, or stalking against the tenant.	Y/N	

(5) The emergency transfer plan must allow a tenant to make an internal emergency transfer under VAWA when a safe unit is immediately available.	Y/N	
(6) The emergency transfer plan must describe policies for assisting a tenant in making an internal emergency transfer under VAWA when a safe unit is not immediately available, and these policies must ensure that requests for internal emergency transfers under VAWA receive, at a minimum, any applicable additional priority that housing providers may already provide to other types of emergency transfer requests.	Y/N	
(7) The emergency transfer plan must describe reasonable efforts the covered housing provider will take to assist a tenant who wishes to make an external emergency transfer when a safe unit is not immediately available. The plan must include policies for assisting a tenant who is seeking an external emergency transfer under VAWA out of the covered housing provider's program or project, and a tenant who is seeking an external emergency transfer under VAWA into the covered housing provider's program or project. These policies may include:		
(i) Arrangements, including memoranda of understanding, with other covered housing providers to facilitate moves; and	Y/N	
(ii) Outreach activities to organizations that assist or provide resources to victims of domestic violence, dating violence, sexual assault, or stalking.	Y/N	
(8) Nothing may preclude a tenant from seeking an internal emergency transfer and an external emergency transfer concurrently if a safe unit is not immediately available.	Y/N	
(9) Where applicable, the emergency transfer plan must describe policies for a tenant who has tenant-based rental assistance and who meets the requirements of paragraph (e)(2) of this section to move quickly with that assistance.	Y/N	
(10) The emergency transfer plan may require documentation from a tenant seeking an emergency transfer, provided that:		
(i) The tenant's submission of a written request to the covered housing provider, where the tenant certifies that they meet the criteria in paragraph (e)(2)(ii) of this section, shall be sufficient documentation of the requirements in paragraph (e)(2) of this section;	Y/N	
(ii) The covered housing provider may, at its discretion, ask an individual seeking an emergency transfer to document the occurrence of domestic violence, dating violence, sexual assault, or stalking, in accordance with § 5.2007, for which the individual is seeking the emergency transfer, if the individual has not already provided documentation of that occurrence; and	Y/N	

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(iii) No other documentation is required to qualify the tenant for an emergency transfer.	Y/N	
(11) The covered housing provider must make its emergency transfer plan available upon request and, when feasible, must make its plan publicly available.	Y/N	
(12) The covered housing provider must keep a record of all emergency transfers requested under its emergency transfer plan, and the outcomes of such requests, and retain these records for a period of three years, or for a period of time as specified in program regulations. Requests and outcomes of such requests must be reported to HUD annually.	Y/N	
(13) Nothing in this paragraph (e) may be construed to supersede any eligibility or other occupancy requirements that may apply under a covered housing program.	Y/N	

ATTACHMENT

Training and Support Features of the Emergency Transfer Plan

Optimal implementation of the RTFH Emergency Transfer Plan (RTP) rests on the ability to provide immediate response by personnel with a working knowledge of the local emergency shelter and housing systems, the needs of victims of violence, and laws applicable to protecting victims. The system includes resources beyond those funded by the U.S. Department of Housing and Urban Development (HUD) for homeless assistance.

Personnel implementing the RTFH ETP should evidence appropriate knowledge of the existing safety-first network of providers of victim services, lethality assessment, and have completed State Domestic Violence Certification training. As a component of the ETP, the RTFH will identify or develop a Domestic Violence High-Risk Response Team comprised of individuals possessing these qualifications. This team will offer periodic training at the request of the RTFH.

Provision of a safe environment for victims of violence should be augmented by services that work to overcome the trauma associated with violence and ensure the tenant sense of safety. A myriad of services, such as legal assistance, personal or family counseling, education and advocacy concerning fair housing, transportation, or access to medical and mental health care may be needed. The RTFH ETP will include access to information about services available to victims of violence.

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Sample Certification and Verification Form

This form is completed by or on behalf of the victim of violence requesting an emergency transfer.

Date of request _____ Date Received by Authorized Provider _____

Name of victim: _____

Name of person completing form: _____

Names of family member or other persons on lease:

Names of additional persons residing in current housing unit: _____

Current residence of victim: _____

Name of Alleged Perpetrator (if known and safe to disclose): _____

Relationship of Alleged Perpetrator to Victim: _____

Date(s) and time(s) of incidence: _____

Brief Description of Incidents (attach pages if necessary): _____

Is this request the result of sexual assault on the premises within the past 90 days? ___Yes ___No

Describe why the victim believes they are at imminent harm if they remain in the current housing:

Names of third- party having knowledge of incidents (if any):

Certification: I certify that the information provided on this form is true and correct to the best of my knowledge and recollection and that the person(s) identified is / are or have been victim(s) of domestic violence, dating violence, sexual assault, stalking, or human trafficking. I acknowledge that submission of false information may jeopardize program eligibility and could be the basis of denial of assistance, revocation or termination of assistance, or eviction.

Date: _____