

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda

Thursday, December 4, 2025

3:00 PM

**Board of Supervisors Chambers
1195 Third St, Third Floor
Napa, CA 94559**

Housing Commission

Judith Myers
Jennifer Putnam
Manuel Rios
Michael Silacci
Arnulfo Solorio
Mike Swanton
Vacant
Vacant
Vacant

GENERAL INFORMATION

All materials relating to an agenda item for an open session of a regular meeting of the Housing Commission which are provided to a majority or all of the members of the Commission by Commission members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, on and after at the time of such distribution, in the office of the Clerk of the Housing Commission, 1195 Third Street, Suite 305, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Commission at the meeting will be available for public inspection at the public meeting if prepared by the members of the Commission or County staff and after the public meeting if prepared by some other person. Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

How to Watch or Listen to the Napa County Housing Commission Meetings

The Commission realizes that not all County residents have the same ways to stay engaged, so several alternatives are offered. Please watch or listen to the Housing Commission meeting in one of the following ways:

1. Attend in-person at the Board of Supervisors Chambers, 1195 Third Street, Napa, Suite 305; or
2. Watch on Zoom via www.zoom.us/join (Meeting ID: 884 1620 9889) or listen on Zoom by calling 1-669-900-6833 (Meeting ID: 884 1620 9889).

If you are unable to attend the meeting in person and wish to submit a comment, please do one of the following:

- A. Join meeting via Zoom: www.zoom.us/join. Meeting ID 884 1620 9889, or listen on Zoom by calling 1-669-900-6833. Meeting ID 884 1620 9889. AND use the raise hand feature; or
- B. Email your comment to ncha@countyofnapa.org. Your comment will be shared with the members of the Housing Commission.

1. **CALL TO ORDER; ROLL CALL**
2. **PUBLIC COMMENT**
3. **APPROVAL OF MINUTES**
4. **SET MATTERS OR PUBLIC HEARING ITEMS**
5. **CONSENT ITEMS**
6. **MONTHLY REPORTS**

- A. Monthly Report from California Human Development Corporation (CHDC). [25-1934](#)

Attachments: [October Occupancy Report](#)
[October Occupancy Analysis](#)

- B. Monthly report on capital improvement projects (CIP). [25-1935](#)

Attachments: [CIP List](#)

7. ADMINISTRATIVE ITEMS

- A. Presentation on Central Air and Backup Power Options with recommendations to staff. [25-1963](#)
Attachments: [River Ranch AC Report](#)
[Back-up Power Report](#)
- B. Accept the quarterly monitoring report to the Napa County Housing Authority (Authority) for the quarter ended September 30, 2025. (Fiscal Impact: Increased Revenues, Mandatory) [25-1899](#)
Attachments: [NCHA Report 9.30.2025](#)
- C. Recommend the Housing Authority to accept the Napa County Housing Authority's Financial Audit for Fiscal Year ending June 30, 2025. [25-1993](#)
Attachments: [Audited Financial Statements](#)
[Audit Correspondence to the Board](#)
- D. Discussion on commission membership and current vacancies. No action needed. [25-1936](#)

8. EXECUTIVE DIRECTOR REPORT**9. COMMISSIONER COMMENTS AND DIRECTION TO STAFF**

During this item, the Commission may, upon affirmative vote, direct Staff to investigate or research matters and report back on those matters deemed appropriate by the Commission.

10. FUTURE AGENDA ITEMS**11. ADJOURN**

I HEREBY CERTIFY THAT THE AGENDA FOR THE ABOVE STATED MEETING WAS POSTED AT A LOCATION FREELY ACCESSIBLE TO MEMBERS OF THE PUBLIC AT THE NAPA COUNTY ADMINISTRATIVE BUILDING, 1195 THIRD STREET, NAPA, CALIFORNIA ON DECEMBER 1, 2025 BY 5:00 P.M. A HARDCOPY SIGNED VERSION OF THE CERTIFICATE IS ON FILE WITH THE CLERK OF THE COMMISSION AND AVAILABLE FOR PUBLIC INSPECTION.

Jennifer Palmer (By e-signature)

JENNIFER PALMER, Secretary of the Commission



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1934

TO: Napa County Housing Commission
FROM: Jennifer Palmer, Executive Director of Housing Authority
REPORT BY: Alex Carrasco, Project Manager
SUBJECT: Monthly Report from California Human Development Corporation (CHDC)

RECOMMENDATION

Monthly Report from California Human Development Corporation (CHDC).

EXECUTIVE SUMMARY

A monthly report from CHDC on the status of the Farmworker Centers including occupancy report, maintenance updates, and to review accounts receivable balances at each center.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Discussion

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The Napa County Housing Authority contracts with CHDC, a non-profit organization, with more than 50 years of experience with farmworkers. CHDC staff at each of the three publicly owned farmworker centers provide day to day services including enrolling applicants into or out of the housing program, collecting rent,

maintenance, cleaning, and cooking three meals a day, six days a week for up to 60 lodgers per location or 180 total.

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
OCCUPANCY REPORT
FY 2025/2026

For the period of: 7/1/2025 through 6/30/2026

PLAN	TOTALS	ALL SITES	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	TOTAL
2025-26	Available Capacity - Nights		5,580	5,580	5,400	5,580	3,900	2,340	3,720	4,980	5,580	5,400	5,580	5,400	59,040.00
	Scheduled Capacity - Nights		5,580	5,580	5,400	5,580	3,900	2,340	3,720	4,980	5,580	5,400	5,580	5,400	59,040.00
	Scheduled Occupancy %		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
	Monthly Projected Nights		5,301	5,301	5,130	5,301	3,705	2,223	3,534	4,731	5,301	5,130	5,301	5,130	56,088.00
	YTD Projected Nights		5,301	10,602	15,732	21,033	24,738	26,961	30,495	35,226	40,527	45,657	50,958	56,088	56,088.00
	Monthly Actual Nights		5,473	5,416	5,065	5,032	-	-	-	-	-	-	-	-	20,986.00
	YTD Actual Nights		5,473	10,889	15,954	20,986	-	-	-	-	-	-	-	-	20,986.00
(1)	YTD Actual Occupancy %		98%	98%	96%	95%	81%	74%	65%	57%	49%	44%	39%	36%	96%
(2)	YTD Projected - Occupancy %		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
(3)	YTD Occupancy % to Projected		103%	103%	101%	100%	85%	78%	69%	60%	52%	46%	41%	37%	101%
(4)	Monthly Actual Occupancy %		98%	97%	94%	90%	0%	0%	0%	0%	0%	0%	0%	0%	94%
(5)	Monthly Projected Occupancy %		95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
(6)	Monthly Occupancy % to Projected		103%	102%	99%	95%	0%	0%	0%	0%	0%	0%	0%	0%	99%
	Rent Earned		98,514.00	97,488.00	91,170.00	90,576.00	-	-	-	-	-	-	-	-	377,748.00
	Rent Collected		106,434.00	94,094.00	92,444.00	90,900.00	-	-	-	-	-	-	-	-	383,872.00
	Deposits		100,278.00	85,066.00	97,628.00	95,022.00	-	-	-	-	-	-	-	-	377,994.00
	Deposits in Transit		6,146.00	15,174.00	9,990.00	5,868.00	-	-	-	-	-	-	-	-	5,868.00
	YTD NCHA Approved Write Offs														
	Beginning Balance:	N/A	-	540.00	540.00	540.00	-	-	-	-	-	-	-	-	540.00
	YTD Deposits in Transit														
	Beginning Balance:	(10.00)	6,146.00	15,174.00	9,990.00	5,868.00	-	-	-	-	-	-	-	-	5,868.00
	YTD Accounts Receivable														
	Beginning Balance:	3,945.00	7,638.00	9,675.00	10,128.00	9,624.00	-	-	-	-	-	-	-	-	9,624.00
	YTD Prepaid Rents														
	Beginning Balance:	672.00	12,285.00	11,468.00	13,195.00	13,015.00	-	-	-	-	-	-	-	-	13,015.00
	Monthly Vacancy Loss - \$\$		-	432.00	1,638.00	6,102.00	-	-	-	-	-	-	-	-	6,102.00
	YTD Vacancy Loss - \$\$		-	432.00	2,070.00	8,172.00	-	-	-	-	-	-	-	-	8,172.00
	Monthly Vacancy Loss - Nights		-	24	91	339	-	-	-	-	-	-	-	-	390.00
	YTD Vacancy Loss - Nights		-	24	115	454	-	-	-	-	-	-	-	-	454.00
	Vacancy Loss based on Projected Occupancy by Site														

I certify that this report is a true and accurate presentation of actual occupancy and earned rent revenue during the reporting period and that these occupancy and earned rent figures were collected in accordance with the purpose and conditions of the contract referenced above.


Gabriela Valencia (Nov 17, 2025 10:36:20 PST)

Gabriela Valencia, Housing Director
California Human Development Corporation

11/17/2025

Date



11/17/2025

Prepared by: Michael S Whitt, Senior Accountant
California Human Development Corporation

Date

- (1) YTD actual nights divided by YTD scheduled capacity nights
(2) YTD projected nights divided by YTD scheduled capacity nights
(3) YTD actual nights divided by YTD projected capacity nights

- (4) Monthly actual nights divided by scheduled capacity nights
(5) Monthly projected nights divided by monthly scheduled capacity nights
(3) Monthly actual nights divided by YTD projected capacity nights

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
OCCUPANCY REPORT
FY 2025/2026

For the period of: 7/1/2025 through 6/30/2026

	CALISTOGA	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	TOTAL
2025-26	Available Capacity - Nights	1,860	1,860	1,800	1,860	1,260	180	1,860	1,680	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Capacity - Nights	1,860	1,860	1,800	1,860	1,260	180	1,860	1,680	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Occupancy %	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
	Monthly Projected Nights	1,767	1,767	1,710	1,767	1,197	171	1,767	1,596	1,767	1,710	1,767	1,710	18,696.00
	YTD Projected Nights	1,767	3,534	5,244	7,011	8,208	8,379	10,146	11,742	13,509	15,219	16,986	18,696	18,696.00
	Monthly Actual Nights	1,810	1,843	1,736	1,766	-	-	-	-	-	-	-	-	7,155.00
	YTD Actual Nights	1,810	3,653	5,389	7,155									7,155.00
	YTD Actual Occupancy %	97%	98%	98%	97%									97%
	YTD Projected - Occupancy %	95%	95%	95%	95%									95%
	YTD Occupancy % to Projected	102%	103%	103%	102%									102%
	Monthly Actual Occupancy %	97%	99%	96%	95%									95%
	Monthly Projected Occupancy %	95%	95%	95%	95%									95%
	Monthly Occupancy % to Projected	102%	104%	102%	100%									100%
	Rent Earned	32,580.00	33,174.00	31,248.00	31,788.00									128,790.00
	Rent Collected	33,894.00	30,906.00	30,816.00	31,590.00									127,206.00
	Deposits	31,446.00	29,628.00	33,876.00	28,458.00									123,408.00
	Deposits in Transit	2,438.00	\$3,716.00	\$656.00	\$3,788.00									\$3,788.00
	YTD NCHA Approved Write Offs													
	Beginning Balance:	N/A	-	-	-	-								-
	YTD Deposits in Transit													
	Beginning Balance:	(10.00)	2,438.00	3,716.00	656.00	3,788.00								3,788.00
	YTD Accounts Receivable													
	Beginning Balance:	400.00	2,938.00	3,478.00	4,108.00	4,216.00								4,216.00
	YTD Prepaid Rents													
	Beginning Balance:	68.00	3,920.00	2,192.00	2,390.00	2,300.00								2,300.00
	Monthly Vacancy Loss - \$\$	-	-	-	18.00									18.00
	YTD Vacancy Loss - \$\$	-	-	-	18.00									18.00
	Monthly Vacancy Loss - Nights	-	-	-	1									1.00
	YTD Vacancy Loss - Nights	-	-	-	1									1.00
	Vacancy Loss based on Projected Occupancy													

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
OCCUPANCY REPORT
FY 2025/2026

For the period of: 7/1/2025 through 6/30/2026

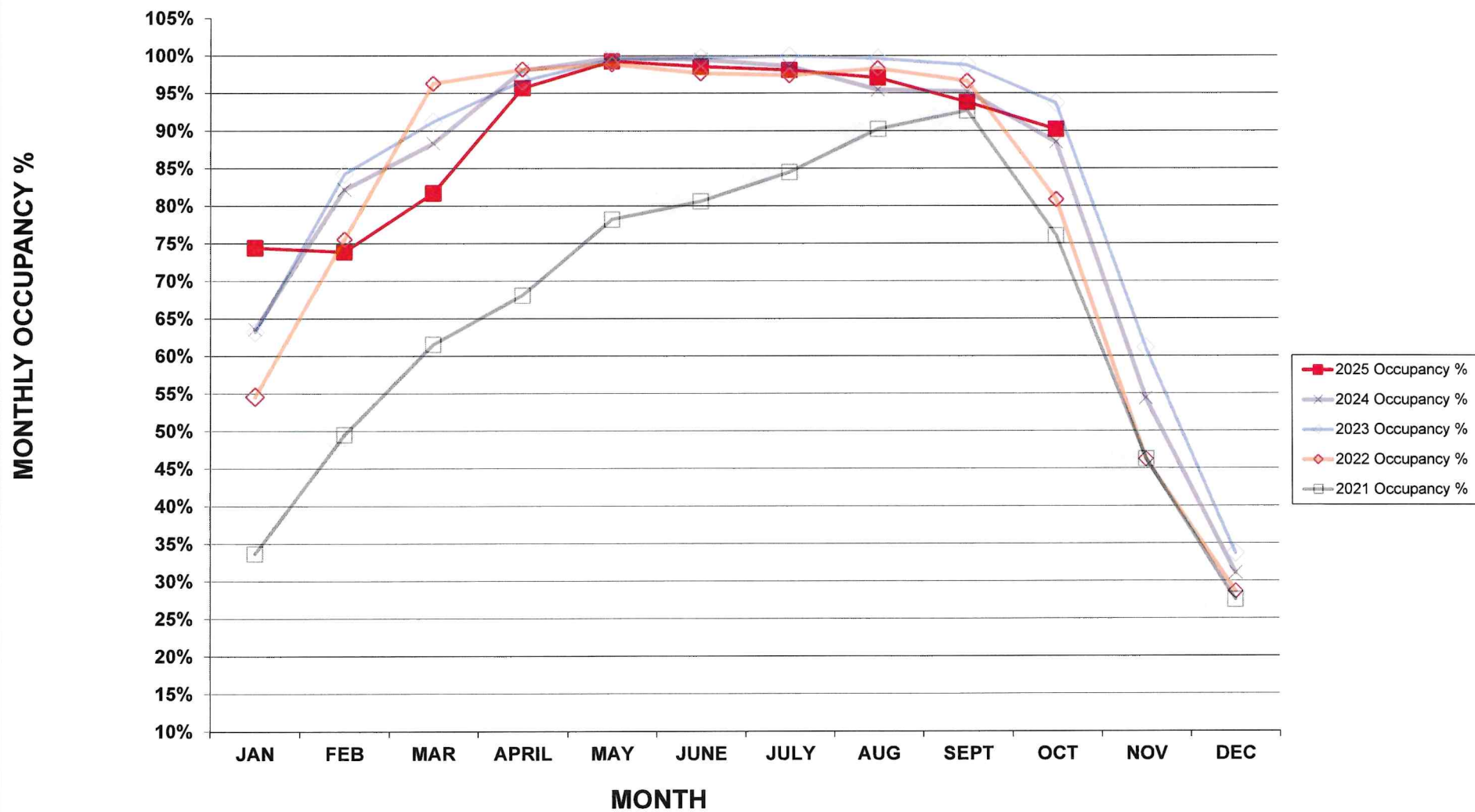
	MONDAVI	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	TOTAL
2025-26	Available Capacity - Nights	1,860	1,860	1,800	1,860	840	600	1,860	1,680	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Capacity - Nights	1,860	1,860	1,800	1,860	840	600	1,860	1,680	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Occupancy %	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
	Monthly Projected Nights	1,767	1,767	1,710	1,767	798	570	1,767	1,596	1,767	1,710	1,767	1,710	18,696.00
	YTD Projected Nights	1,767	3,534	5,244	7,011	7,809	8,379	10,146	11,742	13,509	15,219	16,986	18,696	18,696.00
	Monthly Actual Nights	1,846	1,830	1,646	1,429	-	-	-	-	-	-	-	-	6,751.00
	YTD Actual Nights	1,846	3,676	5,322	6,751									6,751.00
	YTD Actual Occupancy %	99%	99%	96%	91%									91%
	YTD Projected - Occupancy %	95%	95%	95%	95%									95%
	YTD Occupancy % to Projected	104%	104%	101%	96%									96%
	Monthly Actual Occupancy %	99%	98%	91%	77%									77%
	Monthly Projected Occupancy %	95%	95%	95%	95%									95%
	Monthly Occupancy % to Projected	104%	104%	96%	81%									81%
	Rent Earned	33,228.00	32,940.00	29,628.00	25,722.00									121,518.00
	Rent Collected	34,722.00	33,138.00	30,218.00	23,148.00									121,226.00
	Deposits	33,894.00	27,422.00	32,198.00	27,720.00									121,234.00
	Deposits in Transit	828.00	6,544.00	4,564.00	(8.00)									(8.00)
	YTD NCHA Approved Write Offs													
	Beginning Balance:	N/A	-	870.00	870.00	870.00								870.00
	YTD Deposits in Transit													
	Beginning Balance:	-	828.00	6,544.00	4,564.00	(8.00)								(8.00)
	YTD Accounts Receivable													
	Beginning Balance:	2,186.00	2,819.00	4,360.00	4,309.00	3,697.00								3,697.00
	YTD Prepaid Rents													
	Beginning Balance:	98.00	2,225.00	4,834.00	5,373.00	2,187.00								2,187.00
	Monthly Vacancy Loss - \$\$	-	-	1,152.00	6,084.00									6,084.00
	YTD Vacancy Loss - \$\$	-	-	1,152.00	7,236.00									7,236.00
	Monthly Vacancy Loss - Nights	-	-	64	338									338.00
	YTD Vacancy Loss - Nights	-	-	64	402									402.00
	Vacancy Loss based on Projected Occupancy													

CALIFORNIA HUMAN DEVELOPMENT CORPORATION
NAPA COUNTY FARMWORKER HOUSING CENTERS
OCCUPANCY REPORT
FY 2025/2026

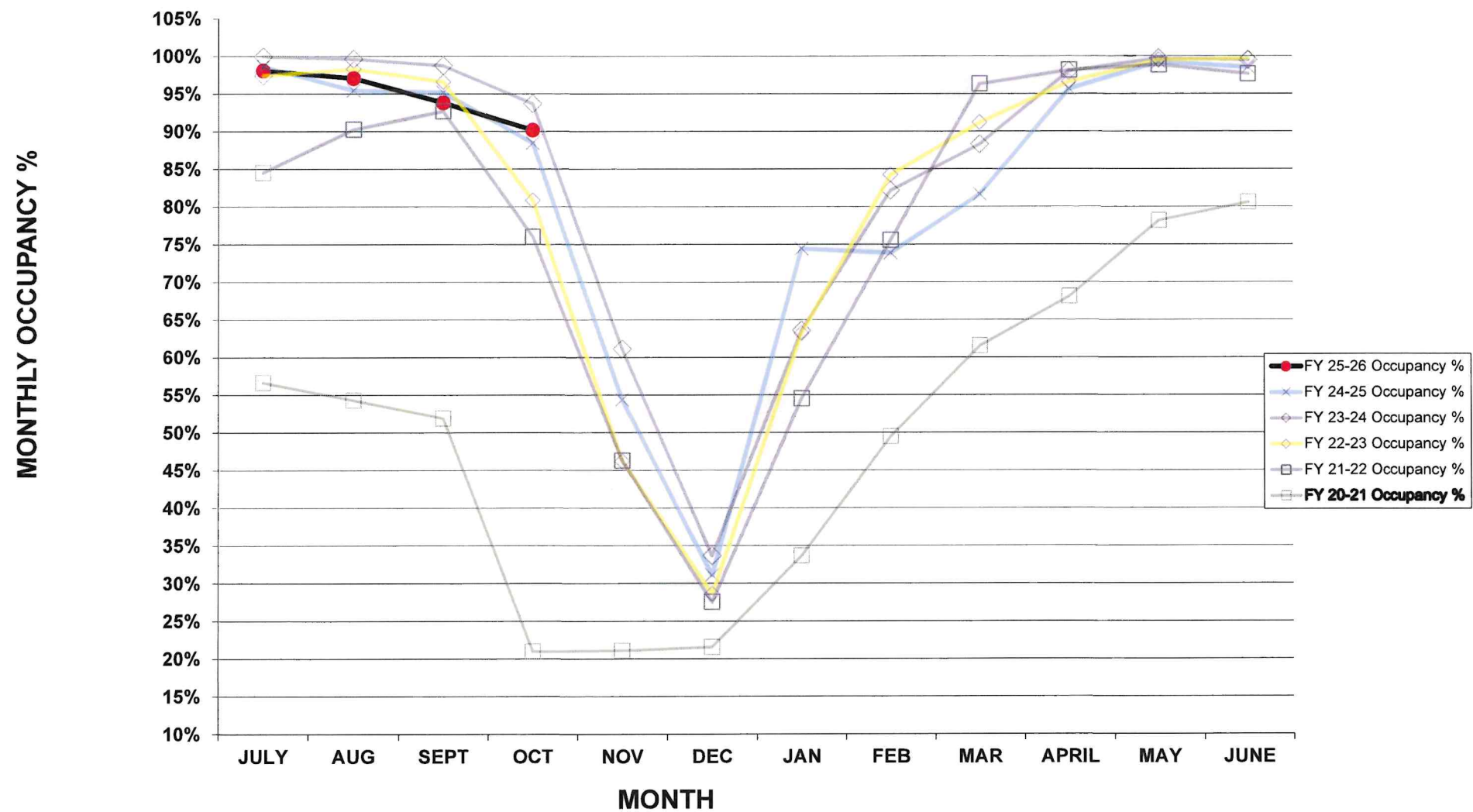
For the period of: 7/1/2025 through 6/30/2026

	RIVER RANCH	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APRIL	MAY	JUNE	TOTAL
2025-26	Available Capacity - Nights	1,860	1,860	1,800	1,860	1,800	1,560	-	1,620	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Capacity - Nights	1,860	1,860	1,800	1,860	1,800	1,560	-	1,620	1,860	1,800	1,860	1,800	19,680.00
	Scheduled Occupancy %	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
	Monthly Projected Nights	1,767	1,767	1,710	1,767	1,710	1,482	-	1,539	1,767	1,710	1,767	1,710	18,696.00
	YTD Projected Nights	1,767	3,534	5,244	7,011	8,721	10,203	10,203	11,742	13,509	15,219	16,986	18,696	18,696.00
	Monthly Actual Nights	1,817	1,743	1,683	1,837	-	-	-	-	-	-	-	-	7,080.00
	YTD Actual Nights	1,817	3,560	5,243	7,080									7,080.00
	YTD Actual Occupancy %	98%	96%	95%	96%									96%
	YTD Projected - Occupancy %	95%	95%	95%	95%									95%
	YTD Occupancy % to Projected	103%	101%	100%	101%									101%
	Monthly Actual Occupancy %	98%	94%	94%	99%									99%
	Monthly Projected Occupancy %	95%	95%	95%	95%									95%
	Monthly Occupancy % to Projected	103%	99%	98%	104%									104%
	Rent Earned	32,706.00	31,374.00	30,294.00	33,066.00									127,440.00
	Rent Collected	37,818.00	30,050.00	31,410.00	36,162.00									135,440.00
	Deposits	34,938.00	28,016.00	31,554.00	38,844.00									133,352.00
	Deposits in Transit	2,880.00	4,914.00	4,770.00	2,088.00									2,088.00
	YTD NCHA Approved Write Offs													
	Beginning Balance:	N/A	-	(330.00)	(330.00)	(330.00)								(330.00)
	YTD Deposits in Transit													
	Beginning Balance:	-	2,880.00	4,914.00	4,770.00	2,088.00								2,088.00
	YTD Accounts Receivable													
	Beginning Balance:	1,359.00	1,881.00	1,837.00	1,711.00	1,711.00								1,711.00
	YTD Prepaid Rents													
	Beginning Balance:	506.00	6,140.00	4,442.00	5,432.00	8,528.00								8,528.00
	Monthly Vacancy Loss - \$\$	-	432.00	486.00	-									-
	YTD Vacancy Loss - \$\$	-	432.00	918.00	918.00									918.00
	Monthly Vacancy Loss - Nights	-	24	27	-									51.00
	YTD Vacancy Loss - Nights	-	24	51	51									51.00
	Vacancy Loss based on Projected Occupancy													

NC FW HSNG CENTERS - OCCUPANCY ANALYSIS



NC FW HSNG CENTERS - OCCUPANCY FISCAL ANALYSIS

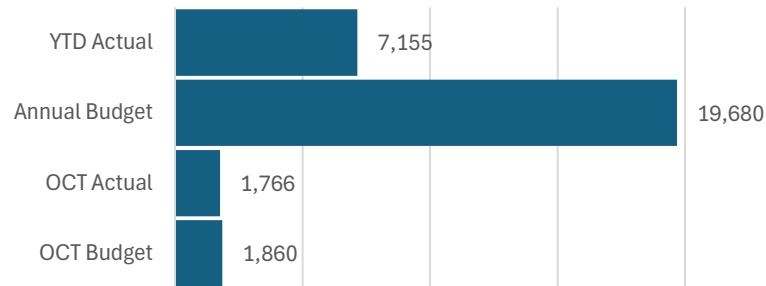


CALISTOGA CENTER

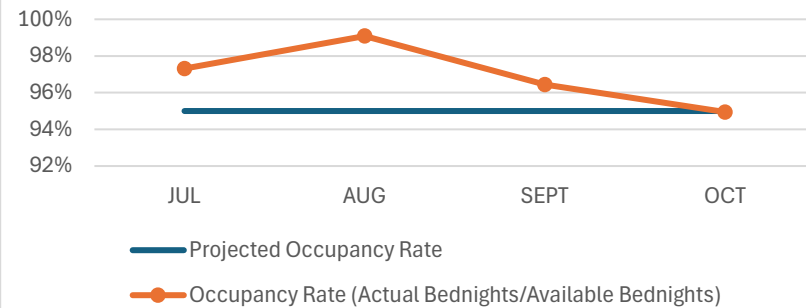
FY 2025-2026

OCCUPANCY-to-BUDGET		OCT'25			FISCAL YEAR TO DATE		
		Budget	Actual	Difference	Budget	Actual	Difference
1	Available Capacity-Nights	1,860			19,680		
2	Actual Bednights	1,767	1,766	(1)	18,696	7,155	(11,541)
3	Occupancy Rate	95%	95%	0%	95%	36%	-59%
4	Rent Earned	\$ 31,806	\$ 31,788	\$ (18)	\$ 336,528	\$ 128,790	(207,738)
5	Rent Collected	\$ 31,788	\$ 31,590	\$ (198)	\$ 128,790	\$ 127,206	(1,584)
Net Budget Impact				\$ (216)	\$ (209,322)		

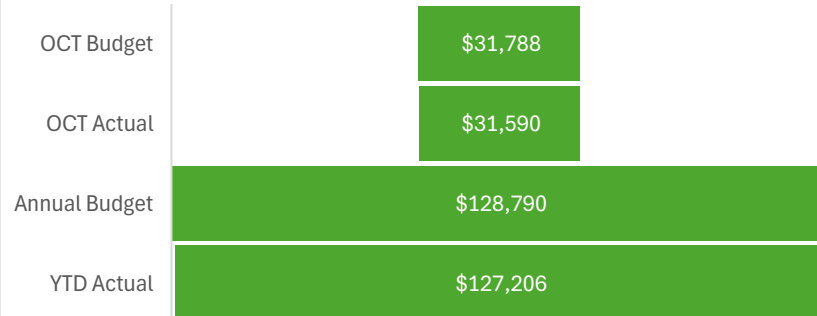
Bednights



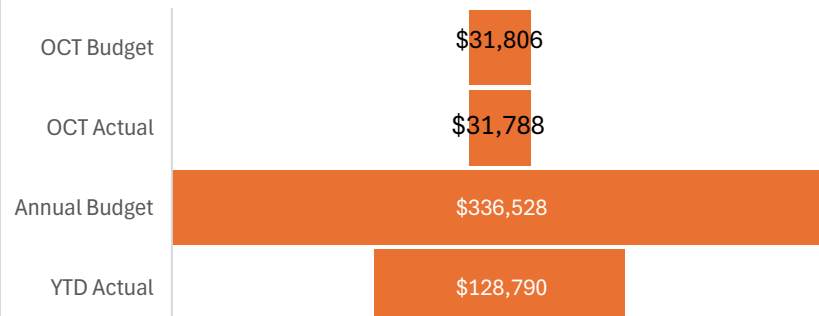
Occupancy



Rent Collected



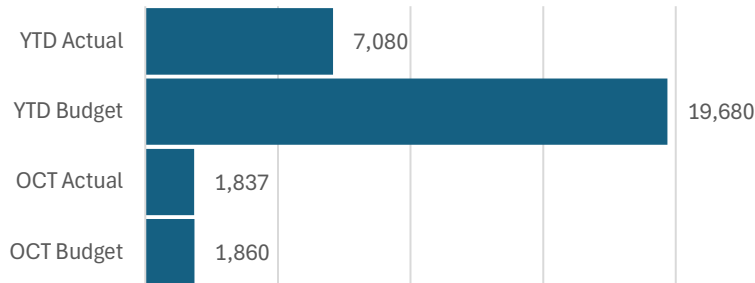
Rent Earned



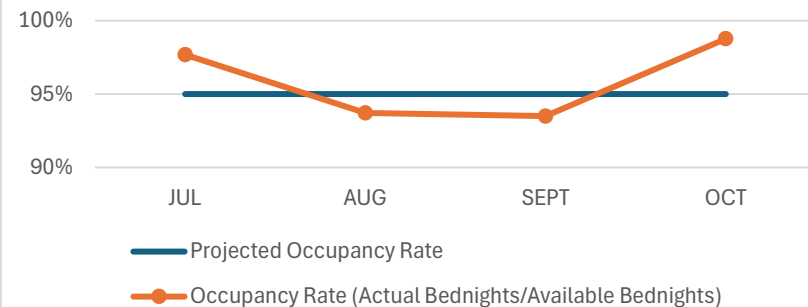
RIVER RANCH CENTER
FY 2025-2026

OCCUPANCY-to-BUDGET		OCT '25			FISCAL YEAR TO DATE		
		Budget	Actual	Difference	Budget	Actual	Difference
1	Available Capacity-Nights	1,860			19,680		
2	Actual Bednights	1,767	1,837	70	18,696	7,080	(11,616)
3	Occupancy Rate	95%	99%	4%	95%	36%	-59%
4	Rent Earned	\$ 31,806	\$ 33,066	\$ 1,260	\$ 336,528	\$ 127,440	(209,088)
5	Rent Collected	\$ 33,066	\$ 36,162	\$ 3,096	\$ 127,440	\$ 135,440	8,000
Net Budget Impact				\$ 4,356	\$ (201,088)		

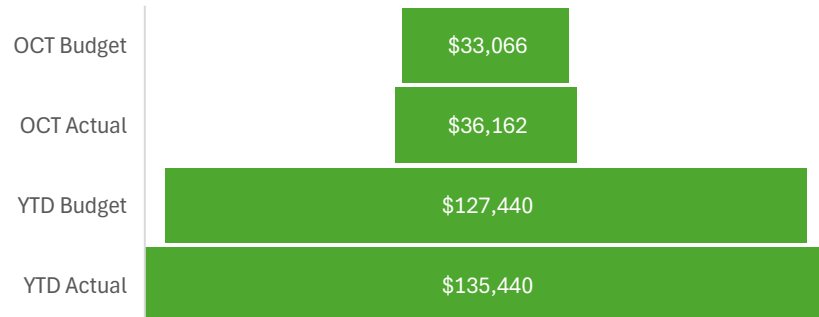
Bednights



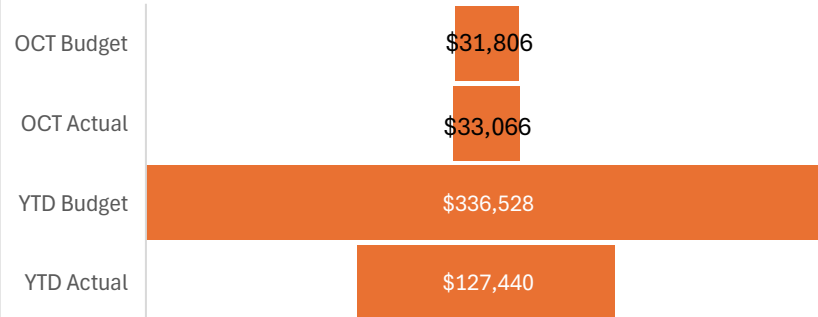
Occupancy



Rent Collected



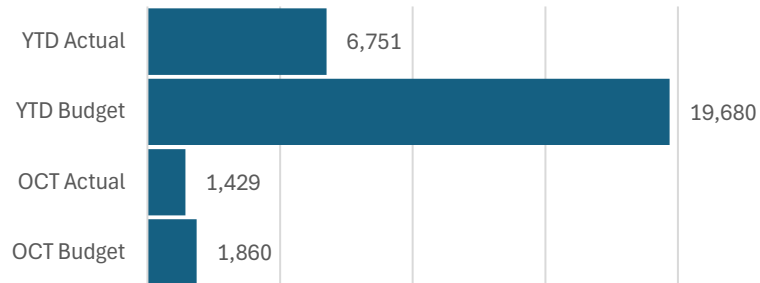
Rent Earned



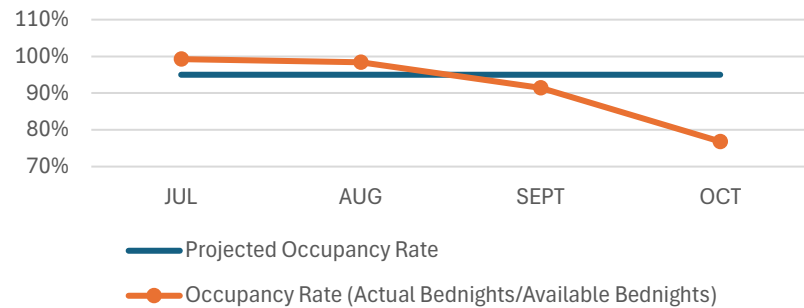
MONDAVI CENTER
FY 2025-2026

OCCUPANCY-to-BUDGET		OCT '25			FISCAL YEAR TO DATE		
		Budget	Actual	Difference	Budget	Actual	Difference
1	Available Capacity-Nights	1,860			19,680		
2	Actual Bednights	1,767	1,429	-338	18,696	6,751	(11,945)
3	Occupancy Rate	95%	91%	-4%	95%	34%	-61%
4	Rent Earned	\$ 31,806	\$ 25,722	\$ (6,084)	\$ 336,528	\$ 121,518	(215,010)
5	Rent Collected	\$ 25,722	\$ 23,148	\$ (2,574)	\$ 121,518	\$ 121,226	(292)
Net Budget Impact				\$ (8,658)	\$ (215,302)		

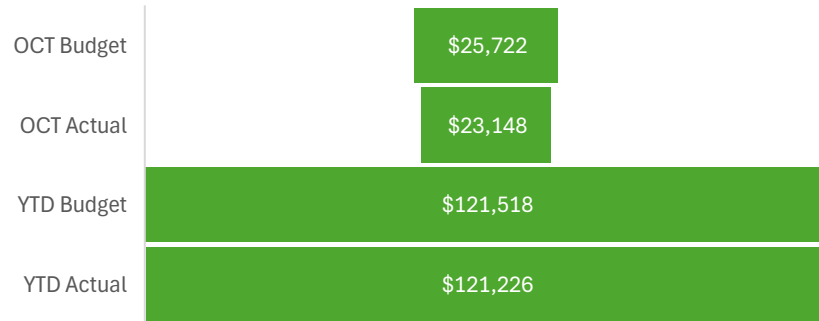
Bednights



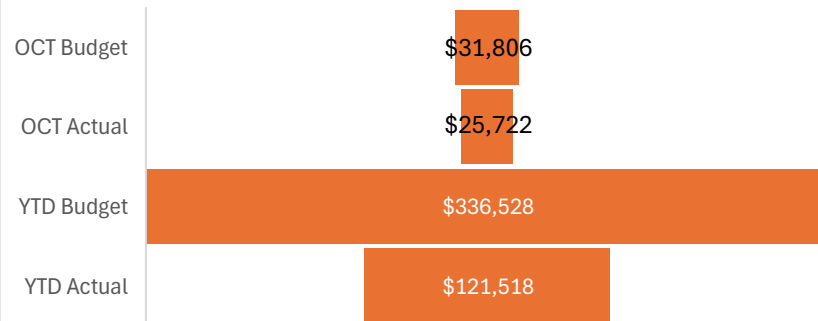
Occupancy



Rent Collected



Rent Earned





Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1935

TO: Napa County Housing Commission
FROM: Jennifer Palmer, Executive Director of Housing Authority
REPORT BY: Alex Carrasco, Project Manager
SUBJECT: Monthly report on capital improvement projects (CIPs)

RECOMMENDATION

Monthly report on capital improvement projects (CIP).

EXECUTIVE SUMMARY

Each month, staff report on capital improvement projects for each of the three farmworker centers. Over the course of the prior three months, staff have also reported on critical repairs and essential equipment. During this time, the list of “High” priority items has increased substantially while funding resources remain limited. In July of 2025, an ad hoc committee was formed to assist staff in developing new guidelines for the priority items.

PROCEDURAL REQUIREMENTS

1. Staff Report.
2. Public Comment.
3. Discussion.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

In December 2023, Housing Authority staff presented the Housing Commissioners with the list of capital

improvements needs identified by County and CHDC staff. This list included summary of project scope and budgets based on informal solicitation of project estimates by related service providers. The list was sorted by health and safety impact needs and projects were ranked “High”, “Medium”, and “Low” priority. Additionally, available funding sources - including donor-advised funds from the Farmworker Committee - were noted for each potential project. Housing Commissioners discussed the scope of needs and available funds and recommended staff proceed with securing estimates and submitting budget adjustments to proceed immediately with all items identified as “High” priority items.

Capital Improvement Projects, Capital Asset Replacements

Date: November 2025

Projects - High Priority							
Description	Priority	Center	Location	Estimate	Committed Funding	Balance	Funding Source
Walk-in Refrigerator Condensing Unit Replacement	High Priority	RR	Kitchen	20,000.00	20,000.00	-	FW Committee
Walk-in Refrigerator Condensing Unit Replacement	High Priority	CAL	Kitchen	20,000.00	20,000.00	-	FW Committee
Radiant Heat Boiler Replacement	High Priority	RR	Cafeteria/Office	30,000.00		30,000.00	
Central Air Conditioning Installation	High Priority	RR	All Buildings	TBD	TBD	TBD	TBD
Roof and Gutter Replacement	High Priority	CAL	Staff Unit/Office	75,000.00	75,000.00	-	FW Committee
Well Pump Replacement	High Priority	MON	Well	6,697.00	6,697.00	-	County
Radiant Heat Boiler Repair	High Priority	RR	Cafeteria/Office	2,500.00	2,500.00	-	County
Fire Pump Tranducer Repair	High Priority	MON	Treatment Room	3,942.00	3,942.00	-	FW Committee
Fire Alarm/Sprinkler Repair	High Priority	MON	Varies	2,524.00	2,524.00	-	FW Committee
Fire Alarm/Sprinkler Repair	High Priority	RR	Varies	1,519.00	1,519.00	-	FW Committee



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1963

TO: Napa County Housing Commission
FROM: Jennifer Palmer, Executive Director
REPORT BY: Alex Carrasco, Project Manager
SUBJECT: Presentation on Central Air and Backup Power Options

RECOMMENDATION

Presentation on Central Air and Backup Power Options with recommendations to staff.

EXECUTIVE SUMMARY

The Housing Commission capital improvement project ad-hoc committee identified River Ranch Center central air conditioning and backup power across all three farmworker centers as high priority needs. Staff have collaborated with Public Works contracted consultants to identify options for both projects. In August 2025, staff provided a report on backup power options to the Commission. Backup power remains on the five year capital improvement plan, however, funding remains a barrier for the project. The River Ranch Center, located in St. Helena, was constructed in 2002 and consists of two dorm wings for sixty (60) farmworkers (lodgers), three (3) staff apartments, and a cafeteria/community room. The buildings are constructed on concrete slab with radiant heating; however, no air conditioning is installed in any area. The walls are built of rammed earth with dual pane metal framed windows. The building architecture was designed to utilize convective air currents and prevailing breezes for summer cooling.

Today, staff from Lefler Engineering, Inc. will present their findings on potential solutions for River Ranch central air conditioning and staff from O'Mahony & Myer Consulting is available to answer questions on backup power for the three Centers.

PROCEDURAL REQUIREMENTS

1. Staff Report.
2. Public Comment.
3. Discussion and recommendations to staff.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by CEQA Guidelines section 15378 (14 CCR 15378) because the activity will not result in a direct or reasonably foreseeable indirect change to the environment.

LEFLER ENGINEERING, INC.

1651 SECOND STREET
SAN RAFAEL, CA 94901
(415) 456-4220
(415) 456-1248 (FAX)
www.leflerengineering.com

Napa Phelps River Ranch Housing

HVAC System Options

November 7, 2025

This report addresses the air conditioning (HVAC) system options that can reasonably be added to the existing buildings. Ownership has requested an analysis of the existing buildings and feasibility of adding air conditioning to the buildings. There are several possible types of HVAC systems that could be installed to provide cooling. Some systems are more efficient, some have lower installation costs, and some have lower maintenance costs. The following HVAC systems were chosen for a comparative evaluation. The options are generally listed in the order of best to worst in terms of a combination of cost, value, and reliability based on what we have seen used in similar projects.

A. Background

The existing facility consists of four (4) buildings. Two dormitory buildings serve as housing for 14 residents each. One staff apartment building serves as housing for on-site staff. One multipurpose building serves as an office, dining, and kitchen space.

The buildings are constructed on slab with radiant heating and no cooling. Walls are built of 12" thick rammed earth with dual pane metal framed windows. The roof is metal, drawings indicate that the metal roofing sits on wood sheathing over 2x6 sleepers on structural panel sheathing with rigid insulation filling the gaps between sleepers.

The existing HVAC in the buildings consists of a radiant slab heating system and central ventilation system. Heating is controlled by thermostats distributed in the hallway of the dorms to control temperature. Ventilation is provided by a central supply fan system in the corridor. Each dorm door is fully louvered for ventilation, with openings also at the top of the corridor walls.

B. HVAC System Options

1. Option 1 (Multi-Zone Heat Pump System with Wall-Mounted Fan Coils)

- a. System Description: This system consists of multi-zone heat pump condensing units located at grade, serving multiple wall-mounted fan coil units installed in each building. Each residence, the common bathroom, and the hallway will be provided with a fan coil unit, allowing for individual zone temperature control. Refrigerant will be routed from the outdoor condensing units to each indoor fan coil. Each dorm building would require 3 condensing units, the staff apartment building would require 1 condensing unit, and the multipurpose building would require 2 condensing units
 - b. Pros:
 - (1) Provides individual comfort control in each room.
 - (2) Operates efficiently with inverter-driven variable speed compressors.
 - (3) Equipment is compact and generally easy to maintain.
 - (4) Reliable system type with long service life.
 - c. Cons:
 - (1) Requires multiple refrigerant lines per unit.
 - (2) Creates a duplicate heating system with the radiant heating as the heat pumps would also heat. Likely would abandon the radiant heating system.
 - d. Cost Estimate for the HVAC work: \$375,000
2. Option 2: Single-Zone Heat Pump System with Large Ducted Air Handler
- a. System Description: In the dorms and multi-purpose this system would consist of two single-zone heat pump condensing units located at grade, connected to two large air handlers installed in the hallway under the roof. The air handler would be ducted to all rooms, providing uniform heating and cooling. Refrigerant piping connects the outdoor condensing unit to the indoor air handler. At the staff apartments, recommended system would remain the multi-zone heat pump with wall mounted fan coil units in each apartment.
 - b. Pros:
 - (1) Provides consistent temperature throughout the building.
 - (2) Sets a single temperature for control for improved energy efficiency.
 - (3) Potential lower first cost than option 1.
 - c. Cons:

- (1) Ductwork installation requires additional ceiling and shaft space.
 - (2) Single-zone design limits individual room temperature control.
- d. Cost Estimate for the HVAC work: \$300,000



O'MAHONY & MYER
ELECTRICAL ENGINEERING & LIGHTING DESIGN

San Rafael, California
Pacific Harbour, Fiji

Brian O'Mahony
Jan P. Myer
Paul Carey
Pieter Colenbrander
Galway O'Mahony
David Orgish



July 25, 2025

COAR Design Group
200 E Street
Santa Rosa, CA 95404

Attn: Jeff Katz

Re: Napa County Farmworker Housing Center Studies
Power Back-Up System Report

Dear Jeff,

As requested by the County of Napa, O'Mahony & Myer visited three Napa County Farmworker Housing Center sites in March and June of 2025, to review the existing power systems. The purpose of our visits were to study the requirements for various power back-up scenarios, in the event of PG&E grid outages.

The three sites studied include:

1. Calistoga Farm Labor Camp (3996 St. Helena Hwy. North, Calistoga)
2. River Ranch Farmworker Housing (1109 Silverado Trail, St. Helena)
3. Mondavi Center Farm Labor Camp (5589 Silverado Trail, Napa)

Each of the three facilities currently use a small portable 7kW generator to back-up power to the water treatment systems at each site, to maintain a clean water supply during utility power failures. This system requires manual operation and has limited back-up time, due to the small portable generator gas tank sizes. The systems at each of the three sites could be better served with an automatic and more robust solution to provide power back-up.

Additionally, the County is interested in understanding what would be involved in expanding the back-up power at each site to include options for kitchen back-up and full facility back-up, with either a generator solution or Photovoltaic (PV) and a Battery Energy Storage System (BESS).

We have studied the existing conditions at each site and have evaluated each for what it would take to provide an automatic generator, solar PV, and BESS back-up options for the following conditions:

1. Water treatment system power back-up only.
2. Water treatment and kitchen power back-up.
3. Entire facility power back-up.

Note that when solar PV is used as power back-up, it must be paired with a suitable Battery Energy Storage System (BESS). Solar alone cannot provide power back-up when the utility grid power fails, as code requires solar alone to be shut-off when the grid is off, to prevent back-feeding the local utility system.

When used with a battery, the solar power can be stored in the batteries, as well as feed loads during daylight hours when the sun is out. When utility power fails, the PV / BESS system is automatically isolated from the utility grid and can then operate the loads on its own, until utility grid power is restored. Battery systems do have limited run-time, depending on load, so having a good PV system to recharge the batteries is important. A small generator can also be paired with the PV / BESS system to provide additional battery charging, in the event of low sunlight, but that scenarios is not explored here, as it can take on various forms of design and operation, which is beyond the preliminary scope of this study.

Following is a breakdown of the three sites and what it would take to upgrade the electrical infrastructure at each site to achieve the goals described below.

*Refer to the numbered schematic power single line
diagram figures at the end of the report, as
referenced below for each option.*

(This Area Intentionally Left Blank – See Next Page)

CALISTOGA FACILITY

The Calistoga site is currently fed with a single free-standing electrical main panel, with (4) utility meter services. The service meters include:

1. Residential Lower Panel A –
 100 Amps, 120/240V, 1-Phase, 3-Wire
2. Residential Upper Panel B –
 100 Amps, 120/240V, 1-Phase, 3-Wire
3. Reminder of Site Panel C –
 400 Amps, 120/240V, 1-Phase, 3-Wire
4. Fire Pump
 225 Amps, 120/240V, 3-Phase, 4-Wire, Delta *

* The Delta service voltage configuration for the Fire Pump branch requires some special consideration with regards to the back-up power system components. A Delta service is inherently un-balanced, but can be fed with a generator with appropriate ratings without any issues. Using a battery system on a Delta connected service requires the battery system to only support the 1-Phase 120/240V portion of the system. The battery system cannot support an un-balanced 3-Phase Delta system without possibly compromising the longevity of the batteries and the inverter. This means there are some limits to the PV/BESS solution, as discussed below, since the battery can only back-up 1-phase loads:

Option 1 (Water Treatment Back-Up Only):

The water treatment system is fed from the Panel ‘C’ service branch, via a 1-Phase, 120/240V branch Panel ‘A1’ at the newest Dorm building. Panel ‘A1’ then feeds the (2) water filter pumps (240V), the well pump (240V), and the filter power receptacles (120V).

There is currently a portable 7kW, 120/240V, 1-Phase generator that is wired through a 30 Amp manual transfer switch to provide partial back-up power to a 30 Amp circuit for the water system. It is not clear which water system load is on the 30 Amp back-up, but it does not appear that all water system loads are on back-up, since Panel ‘A1’ includes a 50A breaker for the well pump, (2) 30A breakers for the water filter pumps, and (1) 20A breaker for 120V receptacles.

Permanent Generator Option (See Figure 1):

In order to provide full Panel ‘A1’ automatic generator power back-up to serve the water system loads, the Panel ‘A1’ feeder should be intercepted and provided with an automatic transfer switch, as shown in Figure 1.

PV / BESS Option (See Figure 2):

In order to provide full Panel ‘A1’ automatic PV/BESS power back-up, Panel ‘A1’ can be provided with a small PV/BESS system, as shown in Figure 2.

The battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 2 (Water Treatment and Kitchen Load Back-Up):

Both the Water Treatment loads (Panel ‘A1’) and the Kitchen loads (Dining Hall Panel) are on the Panel ‘C’ service branch. The kitchen panel feeds various laundry, bathroom, garden, and sewage alarm loads, in addition to kitchen loads. However, some of these loads, such as Laundry, can be manually left off during an outage to keep the total load and generator size down. It would not make feasible sense to try and separate only specific kitchen loads from these panels and redirect them to the generator.

Permanent Generator Option (See Figure 3):

In order to provide back-up to both branches with an automatic generator, the Panel ‘A1’ and Panel ‘D’ feeders should be redirected to a new Panel ‘E’ for back-up power, and connected with a new automatic transfer switch as shown in Figure 3.

PV / BESS Option (See Figure 4):

In order to provide Panel ‘A1’ and Dining Hall Panel ‘D’ automatic PV/BESS system power back-up, the panels can be provided with a PV/BESS system similar to the water only load back-up, as shown on Figure 4.

This configuration is not recommended, since it is power limited to 200A, due to the 120/240V, 1-Phase nature of the system. A required 400A, 1-Phase BESS system is not readily available at 1-phase configuration, so the 200A, 15kW size will limit the power back-up for both the water loads and the kitchen..

If used at this smaller size, the battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up

situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 3 (Full Facility Load Back-Up):

Full facility power back-up is very similar to the above option 2, in terms of equipment, but would include larger equipment and a larger interconnection, to serve the total facility load.

Permanent Generator Option (See Figure 5):

The Calistoga site is complicated by the fact that there are (4) separate meters, (3) of which are 1-Phase and (1) is 3-Phase (the fire pump).

Complete facility back-up would require (4) separate transfer switches, with (2) central generators. The 1-Phase generator would have (3) output breakers and the 3-Phase generator would have (1) output breaker.

If a portion of the loads, such as the Upper and Lower Residence panels were not required, this solution could be scaled down accordingly, with less transfer switches and less generator output circuit breakers.

See Figure 5 for the Panel 'C' main facility branch, which would probably be the most important branch to start with. The other (3) branches would include similar connections, but of varying sizes.

PV / BESS Option:

In order to provide full facility PV/BESS back-up on any of the 1-Phase metered service branches, separate PV/BESS back-up systems can be provided, similar to the water only load back-up, as shown on Figure 5, but with a 15kW PV/BESS instead.

This is not recommended for the Panel 'C' branch, since the PV/BESS is power limited to 200A / 15kW, due to the 120/240V, 1-Phase nature of the system. A required 400A, 1-Phase BESS system for the Panel 'C' branch is not readily available at 1-phase configuration. The 200A / 15kW size will limit the power back-up to the branch being served.

A 15kW PV/BESS system could be provided for the Panel 'A' and Panel 'B' branches separately, similar to Figure 5, but with a PV/BESS instead.

The PV/BESS option cannot be designed into the 3-Phase Delta style service for the fire pump (not a commercially available configuration).

No diagrams are therefore provided for the full back-up option.

MONDAVI FACILITY

The Mondavi site is currently fed with a single free-standing, indoor rated electrical main panel with (1) dedicated utility meter service (PG&E Meter # 600 Amps, 120/208V, 3-Phase, 4-Wire).

There is also a caretaker residence on this site that has its own residential style electric meter and panel. The residential service is 200 Amps, 120/240V, 1-Phase, 3-Wire.

The residential service is not detailed in this study, but could be provided with a separate generator and/or PV/BESS system as needed, similar to the solutions for the remainder of the site.

For the remainder of the site, the following options are possible:

Option 1 (Water Treatment Back-Up Only):

The water treatment system is fed from the main service panel, via a 1-Phase, 120/240V branch Panel ‘P’ for the “Pump House”. Panel ‘P’ feeds the well pump (240V), the booster pump (240V), the fire pump and jockey pump, as well as some misc. lights and power receptacles (120V).

There is currently a portable 7kW, 120/240V, 1-Phase generator that is wired through a 30 Amp manual transfer switch to provide partial back-up power to a 30 Amp circuit for the water system. It is not clear which water system load is on the 30 Amp back-up, but it does not appear that all water system loads are on back-up, since Panel ‘P’ includes a 50A breaker, (2) 30A breakers, and numerous 20A breakers for 120V loads.

Permanent Generator Option (See Figure 6):

In order to provide full Panel ‘P’ automatic generator power back-up to serve the water system loads, the Panel ‘P’ feeder should be intercepted and provided with an automatic transfer switch, as shown in Figure 6.

PV / BESS Option (See Figure 7):

In order to provide full Panel ‘P’ automatic PV/BESS power back-up, Panel ‘P’ can be provided with a small PV/BESS system, as shown in Figure 7.

The battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up

situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 2 (Water Treatment and Kitchen Load Back-Up):

Both the Water Treatment loads (Panel P) and the Kitchen loads (Panel C) are fed from the main service. The kitchen panel feeds various loads in and around the kitchen. Some of these loads, such as Laundry, can be manually left off during an outage to keep the total load and generator size down. It would not make feasible sense to try and separate only specific kitchen loads from these panels and redirect them to the generator.

Permanent Generator Option (See Figure 8):

In order to provide back-up to both branches with an automatic generator, the Panel ‘P’ and Panel ‘C’ feeders should be redirected to a new Panel ‘E’ for back-up power, and connected with a new automatic transfer switch as shown in Figure 8.

PV / BESS Option (See Figure 9):

In order to provide Panel ‘P’ and Panel ‘C’ automatic PV/BESS system power back-up, the panels can be provided with a moderately sized PV/BESS system, as shown on Figure 9.

The battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 3 (Full Facility Load Back-Up):

Full facility power back-up is very similar to the above option 2, in terms of equipment, but would include larger equipment and a larger interconnection, to serve the total facility load.

Permanent Generator Option (See Figure 10):

The Mondavi site can be fully backed-up with a single power generator by intercepting the output of the main circuit breaker and redirecting it to a new automatic transfer switch and generator. The transfer switch output would then be landed back on the main service distribution bus. This will require a field modification to the main switchboard, the exact details of which would need to be determined by opening the electrical gear for internal inspection, if this option is chosen. See Figure 10.

PV / BESS Option (See Figure 11):

Due to the 600A size of the electric service, a relatively larger PV and BESS system would be required, than for just the kitchen and water system. The size of BESS requires the use of a system that does not support a 600A back-up panel 'E' output, similar to the earlier options.

The 600A back-up system is required to be landed on the main service bussing, along with the larger PV system, and an optional generator, as shown in Figure 11.

The solution would require the entire main service panel to be replaced in place, since to meet code, the bussing would need to be upgraded to a much higher amperage (to have both loads and supply sources on the same bus). The new service gear main breaker would also have to be provided as a motor operated breaker.

The motorized main breaker will act as the required automatic isolation device and will allow the BESS to automatically feed the load as needed, when normal utility power fails. The PV system would also feed loads and charge the battery. The generator is technically optional in this configuration, but recommended, since if the weather is poor for extended periods of time, the battery system may become depleted.

(This Area Intentionally Left Blank – See Next Page)

RIVER RANCH FACILITY

The River Ranch site is currently fed with a single free-standing, outdoor rated electrical main panel with (1) dedicated utility meter service (PG&E Meter 600 Amps, 120/208V, 3-Phase, 4-Wire).

The following options are possible at River Ranch:

Option 1 (Water Treatment Back-Up Only):

The water treatment system is fed from the main service panel, via a 1-Phase, 120/240V branch Panel ‘P’ for the “Pump House”. Panel ‘P’ feeds the well pump (240V), the domestic pump (240V), the jockey pump, as well as some misc. lights and power receptacles (120V).

There is currently a portable 7kW, 120/240V, 1-Phase generator that is wired through a 30 Amp manual transfer switch to provide partial back-up power to a 30 Amp circuit for the water system. It is not clear which water system load is on the 30 Amp back-up, but it does not appear that all water system loads are on back-up, since Panel ‘P’ includes a 30A/2P breaker, (2) 20A/3P breakers, and numerous 20A/1P breakers for 120V loads.

Permanent Generator Option (See Figure 12):

In order to provide full Panel ‘P’ automatic generator power back-up to serve the water system loads, the Panel ‘P’ feeder should be intercepted and provided with an automatic transfer switch, as shown in Figure 12.

PV / BESS Option (See Figure 13):

In order to provide full Panel ‘P’ automatic PV/BESS power back-up, Panel ‘P’ can be provided with a small PV/BESS system, as shown in Figure 13.

The battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 2 (Water Treatment and Kitchen Load Back-Up):

Both the Water Treatment loads (Panel P) and the Kitchen loads (Panel K) are fed from the main service.

Permanent Generator Option (See Figure 14):

In order to provide back-up to both branches with an automatic generator, the Panel ‘P’ and Panel ‘K’ feeders should be redirected to a new Panel ‘E’ for back-up power, and connected with a new automatic transfer switch as shown in Figure 14.

PV / BESS Option (See Figure 15):

In order to provide Panel ‘P’ and Panel ‘K’ automatic PV/BESS system power back-up, the panels can be provided with a moderately sized PV/BESS system, as shown on Figure 15.

The battery system will act as the required automatic isolation device and will automatically feed the load as needed, when normal utility power fails.

A small generator is optional in this configuration and could be tied-in with a manual transfer switch at the location shown on the diagram, similar to the existing back-up situation with the 7kW portable generator. The generator would charge the battery when grid utility power is out and PV is not operational.

Option 3 (Full Facility Load Back-Up):

Full facility power back-up is very similar to the above option 2, in terms of equipment, but would include larger equipment and a larger interconnection, to serve the total facility load.

Permanent Generator Option (See Figure 16):

The River Ranch site, similar to Mondavi, can be fully backed-up with a single power generator by intercepting the output of the main circuit breaker and redirecting it to a new automatic transfer switch and generator. The transfer switch output would then be landed back on the main service distribution bus. This will require a field modification to the main switchboard, the exact details of which would need to be determined by opening the electrical gear for internal inspection, if this option is chosen. See Figure 16.

PV / BESS Option (See Figure 17):

Due to the 600A size of the electric service, a relatively larger PV and BESS system would be required, than for just the kitchen and water system. The size of BESS requires the use of a system that does not support a 600A back-up panel ‘E’ output, similar to the earlier options.

The 600A back-up system is required to be landed on the main service bussing, along with the larger PV system, and an optional generator, as shown in Figure 17.

The solution would require the entire main service panel to be replaced in place, since to meet code, the bussing would need to be upgraded to a much higher amperage (to have both loads and supply sources on the same bus). The new service gear main breaker would also have to be provided as a motor operated breaker.

The motorized main breaker will act as the required automatic isolation device and will allow the BESS to automatically feed the load as needed, when normal utility power fails. The PV system would also feed loads and charge the battery. The generator is technically optional in this configuration, but recommended, since if the weather is poor for extended periods of time, the battery system may become depleted.

General Conclusion and Overall Recommendation:

Electric Generator Systems:

The addition of permanent electric generators with automatic transfer switches to the sites, in either the small or larger sizes, is the most cost-effective solution, with known maintenance cycles and parts / labor availability. For this reason, and based on the different conditions at the various sites, we recommend this solution, in any of the options outlined above.

BESS Systems:

Site area does appear to exist for the addition of a BESS at each site. However, based on the current cost and complexity of battery energy storage systems, as well as life cycle costs of the batteries that do need to be replaced every 10 years or so, the addition BESS systems may not be cost effective.

If chosen the best BESS solution would be for full facility back-up, using a commercially available 3-phase system to back-up the Mondavi and River sites. The Calistoga site has various issues that make adding a BESS not as desirable.

Solar PV Systems:

After review of each site, due to leach field locations and property lines, the addition of ground mounted solar PV may not be a viable option at any of the sites. Roof mounted PV may also not be feasible, due to the age and structural integrity of the various roofs. This would mean that solar PV modules might best be put on parking lot canopy structures. This may or may not be feasible, depending on site orientation, and the steel structures are normally more expensive than ground or roof mounted systems. Solar

July 25, 2025
Jeff Katz
Page 12 of 12

Napa County Farmworker Housing Center Studies – Power Back-Up

would only be warranted if the BESS option was chosen, so the PV and BESS decisions should go hand in hand.

If you have any questions or comments, please do not hesitate to call.

Sincerely,



Pieter Colenbrander, P.E.
O'MAHONY & MYER



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1899

TO: Napa County Housing Commission
FROM: Tracy Schulze, Auditor-Controller
REPORT BY: Christine Hernandez, Deputy Auditor-Controller
SUBJECT: Quarterly Monitoring Internal Controls Review for Napa County Housing Authority for the Quarter Ended September 30, 2025

RECOMMENDATION

Accept the quarterly monitoring report to the Napa County Housing Authority (Authority) for the quarter ended September 30, 2025. (Fiscal Impact: Increased Revenues, Mandatory)

EXECUTIVE SUMMARY

The Napa County Housing Authority is a public housing authority established pursuant to California Health and Safety Code Section 34200 et seq. The Authority owns and oversees three farmworker housing centers (Centers) located in Napa County:

- 1) River Ranch - 1109 Silverado Trail, St. Helena
- 2) Calistoga Center - 3996 N. St. Helena Highway, Calistoga
- 3) Mondavi Center - 5585 Silverado Trail, Napa

The Authority's mission is to provide safe, affordable housing for farmworkers, particularly those in the migrant and seasonal workforce who support Napa County's agricultural industry.

Reconstituted in late 2015, the Napa County Housing Commission (NCHC) serves as an advisory body to both the Authority and the Napa County Board of Supervisors. Its responsibilities were expanded beyond oversight of the three Centers to include review of projects requesting County Affordable Housing Fund support.

The Authority contracts with the Community Housing Development Corporation (CHDC), a nonprofit organization, to manage the day-to-day operations of the Centers. CHDC assigns on-site staff, including Center Managers and a Fiscal Analyst, who are responsible for:

- Collecting lodger fees in accordance with the rates and policies approved by the Authority's Board of Directors (currently \$18 per day);
- Maintaining complete lodger files, including a signed rental agreement, photo identification, and verification of agricultural employment;
- Managing petty cash funds not exceeding \$250 and ensuring all cash receipts are promptly deposited;
- Preparing occupancy and rent reports; and
- Overseeing facility maintenance and repairs.

To promote accountability and compliance, the Napa County Auditor-Controller's Office conducts quarterly monitoring reviews of CHDC's adherence to the Authority's policies and procedures during fiscal year 2025-26.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Discussion and recommend Housing Authority accept the quarterly monitoring report at their next meeting.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.



A Tradition of Stewardship
A Commitment to Service

**Napa County Housing Authority
Quarterly Monitoring
Internal Controls Review**

For the period of July 1, 2025 to
September 30, 2025

**Tracy A. Schulze
Auditor-Controller**

Internal Audit Section
November 3, 2025

Table of Contents

	<u>Page</u>
Executive Summary	1
Background and Authority	2
Objective and Scope	2
Procedures	3
Observations	4
Conclusion & Recommendations	5
Exhibit A – Accounts Receivable Schedule	6
Exhibit B – Prepaid Schedule	7

Internal Audit Team

Christine Hernandez - Deputy Auditor-Controller
Nicholas Kittredge - Grant Compliance & Internal Audit
Susan MacDonald - Internal Audit



A Tradition of Stewardship
A Commitment to Service

Auditor-Controller
1195 Third Street - Room B10
Napa, CA 94559

Main: (707) 253-4551
Fax: (707) 226-9065
www.countyofnapa.org

Tracy A. Schulze
Auditor-Controller

November 3, 2025

Napa County Housing Authority
Napa, CA

Executive Summary

The Internal Audit section of the Napa County Auditor-Controller's Office (Internal Audit) has completed its quarterly monitoring of the Napa County Housing Authority (Authority) for the quarter ended September 30, 2025.

Our review was conducted in accordance with the *Global Internal Audit Standards (Standards)* established by the Institute of Internal Auditors. These Standards require that internal auditors identify, analyze, evaluate, and document sufficient information and evidence to achieve their objectives, and that all engagements be performed with independence, objectivity, proficiency, and due professional care.

Based on our review, we conclude that the California Human Development Corporation (CHDC) was in compliance with the policies and procedures established by the Authority's Board of Directors for the quarter ended September 30, 2025, subject to the observations noted in this report.

This report is a matter of public record and is intended solely for the information and use of the Napa County Housing Commission's Commissioners, the Authority's Board of Directors, the Napa County Board of Supervisors, County Executive Officer, and CHDC management.

I'd like to thank CHDC, the Authority's staff, and the Internal Audit team for their professionalism, collaboration, and expertise throughout this engagement.

Sincerely,

A handwritten signature in blue ink, appearing to read "Tracy Schulze".
Tracy A. Schulze
Auditor-Controller

**Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025**

Background and Authority

The Napa County Housing Authority (Authority) is a public housing authority established pursuant to California Health and Safety Code Section 34200 et seq. The Authority owns and oversees three farmworker housing centers (Centers) located in Napa County:

- 1) River Ranch - 1109 Silverado Trail, St. Helena
- 2) Calistoga Center - 3996 N. St. Helena Highway, Calistoga
- 3) Mondavi Center - 5585 Silverado Trail, Napa

The Authority's mission is to provide safe, affordable housing for farmworkers, particularly those in the migrant and seasonal workforce who support Napa County's agricultural industry.

Reconstituted in late 2015, the Napa County Housing Commission (NCHC) serves as an advisory body to both the Authority and the Napa County Board of Supervisors. Its responsibilities were expanded beyond oversight of the three Centers to include review of projects requesting County Affordable Housing Fund support.

The Authority contracts with the Community Housing Development Corporation (CHDC), a nonprofit organization, to manage the day-to-day operations of the Centers. CHDC assigns on-site staff, including Center Managers and a Fiscal Analyst, who are responsible for:

- Collecting lodger fees in accordance with the rates and policies approved by the Authority's Board of Directors (currently \$18 per day);
- Maintaining complete lodger files, including a signed rental agreement, photo identification, and verification of agricultural employment;
- Managing petty cash funds not exceeding \$250 and ensuring all cash receipts are promptly deposited;
- Preparing occupancy and rent reports; and
- Overseeing facility maintenance and repairs.

To promote accountability and compliance, the Napa County Auditor-Controller's Office conducts quarterly monitoring reviews of CHDC's adherence to the Authority's policies and procedures during fiscal year 2025-26.

Objective and Scope

The primary objective of this engagement was to evaluate the CHDC's compliance with the policies and procedures established by the Napa County Housing Authority's Board of Directors.

The scope of the review encompassed an examination of CHDC's operational and financial records, as well as relevant Authority oversight documentation, for the quarter ended September

Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025

30, 2025. The review focused on determining whether CHDC's management of the three farmworker housing centers was conducted in accordance with applicable Authority policies, contractual requirements, and internal control standards.

Procedures

To achieve our audit objective, our procedures included, but were not limited to, the following:

1. Revenues

- a. Reconciled lodger and staff rent revenues in the general ledger to CHDC's records

2. Accounts Receivable

- a. Reported accounts receivable for lodgers who had departed the farmworker center with rents due
- b. Reported accounts receivable for current lodgers with a rents due balance of \$540 (\$18 daily rate x 30 days) or more
- c. Reported recommended accounts receivable write-offs schedule by each center including lodger count (**Exhibit A**)

3. Prepaids

- a. Reported prepaid rents for lodgers who had departed the farmworker centers
- b. Reported prepaids for current lodgers with prepaid balances
- c. Reported recommended prepaid write-offs schedule by each center including lodger count (**Exhibit B**)

4. Collections and Deposits

- a. Selected a sample of all deposits for the quarter and traced back to Occupancy reports for accuracy and completeness
- b. Verified collection receipts are in numerical sequence
- c. Verified physical rent receipt numbers on sampled deposits are entered correctly on the Occupancy reports
- d. Verified bank deposits are processed timely when revenue exceeds \$3,200
- e. Verified lodger rent agrees with number of room nights on receipt
- f. Verified receipts are accurate (i.e., signature, method of payment, lodger number or voided properly)
- g. Verified lodger rent was not paid in arrears (i.e., rents paid for prior periods of occupancy over two weeks)

5. Donations

- a. Verified reporting for all cash and non-cash donations

**Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025**

Observations

Collections & Deposits

Internal Audit selects and reviews a sample of deposits and rent receipts completed for each Center each quarter to help confirm compliance with established requirements. Internal Audit typically reviews no less than 20% of all transactions to ensure meaningful coverage and to identify opportunities for improvement. When discrepancies or incomplete documentation are identified, additional samples are selected to verify adherence to the criteria outlined in Section 4, Collections and Deposits.

For the quarter ended September 30, 2025, Internal Audit reviewed 29% of deposits for Calistoga, 35% for River Ranch, and 50% for Mondavi. During testing, a small number of transactions were noted where supporting documentation or clarity could be improved to fully demonstrate compliance with policy. These instances are summarized below for follow-up and clarification.

River Ranch

- **Receipts #022393–022395** were written and voided for Lodger #68 without a noted reason. A subsequent receipt (022398) was issued to Lodger #68. Documenting the reason for voided receipts would help maintain clear audit trails.
- **Receipt #022397** was recorded as a \$90 refund for Lodger #70 who departed on August 9, 2025. However, the name printed on the receipt appears as that of Lodger #68 and we could not confirm that Lodger #70 received the refund. Clarifying refund documentation would help confirm that refunds are issued to the appropriate lodger.

Mondavi

- **Receipt #167954**, dated September 17, 2025, reflects a \$234 refund to Lodger #24. The lodger's name was handwritten by the Center Manager, but supporting documentation confirming receipt of the refund could not be located.
- **Receipt #167816** was written for **\$270**, but recorded on the deposit as **\$278**, resulting in an \$8 variance on the August 8, 2025 deposit.
- **Receipt #167897**, dated September 1, 2025, reflects a one-night charge for Lodger #07 at **\$17**, rather than the updated **\$18** daily rate effective July 1, 2025. The deposit of **September 10, 2025** included an additional \$1 "true-up" related to Receipt #167897; however, a corresponding receipt for Lodger #07 could not be located.

**Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025**

Conclusion and Recommendations

The types of discrepancies identified this quarter are consistent with those noted in prior reviews. While none were material in nature, they do suggest opportunities to strengthen internal controls and reinforce documentation practices. Because cash transactions inherently carry higher risk, maintaining complete and clearly cross-referenced records between receipts and deposit documentation remains an important safeguard for both CHDC and the Authority.

Internal Audit recommends that Center staff, in coordination with CHDC management, review the Authority's current policies and procedures governing cash handling and receipts, as well as any related CHDC guidance, to ensure expectations are clear and uniformly applied across all Centers.

Recommended Solutions:

- To improve transparency around refunds, lodgers should be asked to initial the receipt in their own hand at the time of refund. Signatures from another lodger or the Center Manager are not sufficient to confirm payment.
- In cases where a refund is collected on behalf of another lodger, written authorization should be obtained and attached to the corresponding receipt for the record.
- Similarly, voided receipts should always include a brief written explanation, particularly when multiple receipts are issued for the same lodger or for similar amounts, to maintain clear audit trails and support accountability.

Going forward, Internal Audit will expand its sampling procedures to include a broader review of deposits and receipts each quarter, with a particular focus on refunds and voided transactions, to continue supporting consistent practices and accurate reporting.

**Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025**

Exhibit A

Accounts Receivable Schedule

<u>Category</u>	<u>Amounts</u>
Lodgers, departed for at least 18 months	
Total Recommended A/R Write-Offs	\$ 1,120
Lodgers, departed less than 18 months	1,953
Lodgers, current delinquent tenants with at least \$540 balance due	1,692
Lodgers, current tenants with less than \$540 balance due	5,363
Total Accounts Receivable	<u>\$ 10,128</u>

Recommended Accounts Receivable Write-offs

(Lodgers, departed for at least 18 months)

<u>Center</u>	<u>Lodger Count</u>	<u>Amounts</u>
River Ranch	1	\$ 16
Mondavi	3	704
Calistoga	2	400
Total Recommended A/R Write-offs	<u>6</u>	<u>\$ 1,120</u>

**Napa County Housing Authority
Quarterly Monitoring
For the Quarter Ended September 30, 2025**

Exhibit B

Prepaid Schedule

<u>Category</u>	<u>Amounts</u>
Lodgers, departed for at least 18 months	
Total Recommended Prepaid Write-Offs	\$ 176
Lodgers, departed less than 18 months	149
Lodgers, current tenants with prepaid balances	12,870
Total Prepaids	<u><u>\$ 13,195</u></u>

Recommended Prepaid Write-offs

(Lodgers, departed for at least 18 months)

<u>Center</u>	<u>Lodger Count</u>	<u>Amounts</u>
River Ranch	2	\$ 176
Mondavi	-	-
Calistoga	-	-
Total Recommended Prepaid Write-Offs	<u><u>2</u></u>	<u><u>\$ 176</u></u>



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1993

TO: Napa County Housing Commission
FROM: Tracy Schulze, Auditor-Controller
REPORT BY: Georgina Panganiban, Deputy Auditor-Controller
SUBJECT: Napa County Housing Authority's Financial Audit for Fiscal Year ending June 30, 2025

RECOMMENDATION

Recommend the Housing Authority to accept the Napa County Housing Authority's Financial Audit for Fiscal Year ending June 30, 2025.

EXECUTIVE SUMMARY

Brown Armstrong, Certified Public Accountants, is an independent certified public accounting firm and has audited the financial statements of the Napa County Housing Authority for the fiscal year ending June 30, 2025. The audit has an unqualified (clean) opinion and no management comments.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Discussion and recommend the Housing Authority to accept the report at their next meeting.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Brown Armstrong, Certified Public Accountants, is an independent certified public accounting firm and has

audited the financial statements of the Napa County Housing Authority for the fiscal year ending June 30, 2025. The audit has an unqualified (clean) opinion and no management comments.

The Auditor-Controller will present the item and is available to answer any questions. The report is on file with the Clerk of the Board.

**NAPA COUNTY HOUSING AUTHORITY
(A Component Unit of the County of Napa, California)**

**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2025**

**NAPA COUNTY HOUSING AUTHORITY
JUNE 30, 2025**

TABLE OF CONTENTS

	<u>Page</u>
<u>Financial Section</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis	4
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Revenues, Expenses, and Changes in Net Position	8
Statement of Cash Flows	9
Notes to the Basic Financial Statements	10
<u>Other Supplementary Information</u>	
Statement of Net Position by Cost Center	14
Statement of Revenues, Expenses, and Changes in Net Position by Cost Center	15
<u>Other Report</u>	
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 <i>Government Auditing Standards</i>	16

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Members
of the Board of Directors
Napa County Housing Authority
Napa, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying statement of net position of the Napa County Housing Authority (the Authority), a component unit of the County of Napa (the County), as of June 30, 2025; the related statement of revenues, expenses, and changes in net position and statement of cash flows for the fiscal year then ended; and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Authority, as of June 30, 2025, the changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control relating to the Authority. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

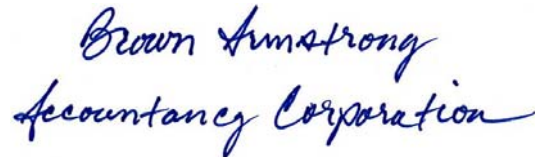
Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The statement of net position by cost center and statement of revenues, expenses, and changes in net position by cost center are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of net position by cost center and statement of revenues, expenses, and changes in net position by cost center are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2025, on our consideration of the County's internal control over financial reporting relating to the Authority and on our tests of the County's compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or compliance relating to the Authority. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance relating to the Authority.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
November 12, 2025

**NAPA COUNTY HOUSING AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025**

INTRODUCTION

This section of the Napa County Housing Authority's (the Authority) annual financial report presents our discussion and analysis of the Authority's financial performance during the fiscal year ended June 30, 2025. Please read it in conjunction with the Authority's basic financial statements following this section.

THE FINANCIAL HIGHLIGHTS

- The Authority began operation of three farm worker centers at the very end of fiscal year 2006-07, with the eighteenth full year of operations occurring in fiscal year 2024-25.
- The Authority used \$640,848 of collected special assessments, \$933,849 of collected rental income, and state funding of \$250,000 to offset operating costs during the year.
- The Authority established operating and maintenance reserves in fiscal year 2007-08, and continues to fund the reserves annually for each center pursuant to the Joe Serna, Jr. Farm Worker Housing Grant Program requirements.
- The Authority received a total of \$211,468 in donations and contributions, which included \$72,333 from the Department of Water Resources Board and \$139,135 from Cinco de Mayo Golf, Inc. These funds were used for general household and maintenance items, including kitchen equipment, kitchen supplies, and Christmas dinner and gifts for lodgers.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The Authority's basic financial statements are comprised of two components: 1) Government-Wide financial statements and 2) Notes to the basic financial statements. Fund financial statements are not included in the basic financial statements because all activities of the Authority are accounted for within a single enterprise fund. Enterprise funds are accounted for using the accrual method of accounting in both the Government-Wide and Fund financial statements.

Government-Wide Financial Statements are designed to provide readers with a broad overview of Authority finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all Authority assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The Statement of Revenues, Expenses, and Changes in Net Position presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements report functions of the Authority that are principally supported by user fees and charges (*business-type activities*). There are no component units to be included in the Authority's basic financial statements.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements.

FINANCIAL ANALYSIS OF THE AUTHORITY

Net Position

A summary of the Authority's Statements of Net Position is as follows:

Condensed Statements of Net Position As of June 30

	2025	2024	Increase (Decrease) \$	Increase (Decrease) %
Assets				
Current assets	\$ 2,002,362	\$ 1,961,047	\$ 41,315	2.1%
Noncurrent assets	3,967,736	3,971,600	(3,864)	-0.1%
Total Assets	5,970,098	5,932,647	37,451	0.6%
Liabilities				
Current liabilities	221,372	405,711	(184,339)	-45.4%
Total Liabilities	221,372	405,711	(184,339)	-45.4%
Net Position				
Net investment in capital assets	3,967,736	3,971,600	(3,864)	-0.1%
Restricted	1,025,000	980,000	45,000	4.6%
Unrestricted	755,990	575,336	180,654	31.4%
Total Net Position	\$ 5,748,726	\$ 5,526,936	\$ 221,790	4.0%

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Authority, assets exceeded liabilities by \$5,748,726 at the close of the most recent fiscal year. The primary components of the Authority's assets include the values of the three farm worker center buildings and associated land, cash for equipment replacement, and operating reserves as required by the Joe Serna, Jr. Farm Worker Housing Grant.

Changes in Net Position

A summary of the Authority's Statements of Revenues, Expenses, and Changes in Net Position recapping the Authority's revenues earned during the fiscal year ended June 30, 2025 and 2024, and the expenses incurred are as follows:

Condensed Statements of Revenues, Expenses, and Changes in Net Position For the Fiscal Years Ended June 30

	2025	2024	Increase (Decrease) \$	Increase (Decrease) %
Operating Revenues	\$ 1,846,337	\$ 1,826,361	\$ 19,976	1.1%
Operating Expenses	2,347,241	2,199,394	147,847	6.7%
Net Loss from Operations	(500,904)	(373,033)	(127,871)	-34.3%
Nonoperating Income	722,694	470,272	252,422	53.7%
Change in Net Position	221,790	97,239	124,551	128.1%
Net Position, Beginning	5,526,936	5,429,697	97,239	1.8%
Net Position, Ending	\$ 5,748,726	\$ 5,526,936	\$ 221,790	4.0%

Changes in Net Position (Continued)

The Authority's fiscal year 2024-25 operating expenses were \$2,347,241, an increase of \$147,847, or 6.7%, from the prior year. The Authority's operating revenues were \$1,846,337, an increase of \$19,976, or 1.1%, from the prior year. The increase in operating costs was due to an increase in administrative and property management services, investment in key infrastructure, maintenance services and utilities. The increase in operating revenues is due to increased rental income and Special assessments.

CAPITAL ASSETS

As of June 30, 2025, capital assets consisted of three farm worker centers consisting of both structures and land. In addition, during fiscal year 2024-25, the Authority acquired a hot food steam table and three commercial dishwashers funded by monetary donations.

DEBT ADMINISTRATION

As of June 30, 2025, the Authority has no long-term debt.

ECONOMIC FACTORS

The centers receive an annual contribution from the State of California (Joe Serna, Jr. funding) of \$250,000. These funds are part of a ten-year agreement and directly fund operations. The County is currently in year seven of that agreement. There is no escalator on the annual contribution – it remains fixed at \$250,000 per year for each year of the agreement.

While state funding remains fixed, local support from growers in the Napa Valley remains strong and growing through the County Service Area No. 4 (CSA 4) annual assessment. CSA 4 is a per-acre assessment on all properties in the County of Napa with at least one planted vineyard acre. The assessment rate may be increased by \$1.00 per year until the maximum assessment equals \$15.00. As the CSA 4 assessment increases by \$1.00, tenant rent must increase by \$1.00. Between fiscal year 2013–2014 and current fiscal year, the assessment rate has increased from \$10.00 to \$14.00. During this same period, rent has increased from \$13.00 to \$17.00 per night.

REQUESTS FOR INFORMATION

This financial report is designed to provide the Board of Directors, our taxpayers, customers, investors, and creditors with a general overview of the Authority's accountability for the assets it receives and manages. The County of Napa provides certain management and administrative functions, including all financial management and accounting.

If you have any questions about this report or need additional financial information, please contact the Auditor-Controller's Office, County of Napa, located at 1195 Third Street, Suite B-10, Napa, California 94559.

BASIC FINANCIAL STATEMENTS

NAPA COUNTY HOUSING AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2025

ASSETS

Current Assets:

Cash, cash equivalents, and investments	\$ 1,993,354
Accounts receivable	9,008

Total Current Assets	2,002,362
-----------------------------	-----------

Noncurrent Assets:

Capital assets, nondepreciable	2,700,000
Capital assets, depreciable, net	1,267,736

Total Noncurrent Assets	3,967,736
--------------------------------	-----------

Total Assets	5,970,098
---------------------	-----------

LIABILITIES

Current Liabilities:

Accounts payable	212,254
Unclaimed funds	9,118

Total Current Liabilities	221,372
----------------------------------	---------

Total Liabilities	221,372
--------------------------	---------

NET POSITION

Net investment in capital assets	3,967,736
Restricted	1,025,000
Unrestricted	755,990

Total Net Position	\$ 5,748,726
---------------------------	--------------

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

**NAPA COUNTY HOUSING AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

OPERATING REVENUES

Rental income	\$ 933,849
Special assessments	640,848
State funding	250,000
Other income (laundry)	<u>21,640</u>
Total Operating Revenues	<u><u>1,846,337</u></u>

OPERATING EXPENSES

Professional services:	
Maintenance and operations contract	1,099,266
Legal services	3,102
Accounting and auditing services	35,051
Administration services	287,112
Janitorial	33,554
Minor equipment	44,834
Client meal expense	248,486
Utilities	394,557
Building maintenance	125,728
Depreciation	68,901
Engineer services	<u>6,650</u>
Total Operating Expenses	<u><u>2,347,241</u></u>
Operating Loss	<u><u>(500,904)</u></u>

NONOPERATING REVENUES

Interest	51,226
Contributions from County of Napa	460,000
Donations and contributions	<u>211,468</u>
Total Nonoperating Revenues	<u><u>722,694</u></u>

Change in Net Position 221,790

Net Position - Beginning 5,526,936

Net Position - Ending \$ 5,748,726

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

**NAPA COUNTY HOUSING AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Cash Flows from Operating Activities

Cash received from renters (including laundry)	\$ 946,970
Cash received from property tax assessments and state funding	890,848
Cash paid for goods and services	(2,012,016)
Cash paid for administrative purposes	(325,265)
Cash paid for farm center maintenance	(125,728)

Net Cash Used by Operating Activities	(625,191)
--	------------------

Cash Flows from Noncapital Financing Activities

Donations and contributions	211,468
Noncapital contributions	460,000

Net Cash Provided by Noncapital Financing Activities	671,468
---	----------------

Cash Flows from Capital and Related Financing Activities

Purchase of capital assets	(65,037)
----------------------------	----------

Net Cash Used by Capital and Related Financing Activities	(65,037)
--	-----------------

Cash Flows from Investing Activities

Interest received	51,226
-------------------	--------

Net Cash Provided by Investing Activities	51,226
--	---------------

Net Increase in Cash, Cash Equivalents, and Investments	32,466
--	---------------

Cash, Cash Equivalents, and Investments - Beginning of Year	1,960,888
--	------------------

Cash, Cash Equivalents, and Investments - End of Year	\$ 1,993,354
--	---------------------

Reconciliation of Operating Loss to Net Cash

Used by Operating Activities:

Operating loss	\$ (500,904)
Adjustments to reconcile operating loss to net cash used by operating activities:	so
Depreciation	68,901
Changes in operating assets and liabilities:	
Accounts receivable	(8,849)
Accounts payable	(184,669)
Unclaimed funds	330

Net Cash Used by Operating Activities	\$ (625,191)
--	---------------------

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

**NAPA COUNTY HOUSING AUTHORITY
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The role of the Napa County Housing Authority (the Authority) is to provide safe and sanitary dwelling conditions for low income people. The Authority funds operations, maintenance, and capital improvements for the County of Napa's (the County) farm worker housing system, which currently includes three (3) centers – one in the Yountville area, one near St. Helena, and one near Calistoga – with a collective capacity of 180 beds. The purpose of these centers is to house and feed farm workers that are not permanent local residents. The Authority is partially funded through a special, self-imposed, assessment on producing vineyard land. The Authority also receives funding through the collection of fees from the lodgers at each of the centers.

The Authority includes all operating activities considered to be part of the Authority. The Authority reviewed the criteria developed by the Governmental Accounting Standards Board (GASB) in its issuance of Statement No. 61, related to the financial reporting entity to determine whether the Authority is financially accountable to other entities. The Authority has determined that no other outside entity meets the above criteria, and therefore, no agency has been included as a component unit in the financial statements.

The Authority is governed by the County Board of Supervisors serving in a separate capacity as the governing board of the Authority. As such, the Authority is an integral part of the County and, accordingly, the accompanying financial statements are included as a component unit of the basic financial statements of the County. The Authority is an enterprise fund of the County.

B. Basis of Presentation and Accounting

The accompanying financial statements of the Authority are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units.

All activities of the Authority are accounted for within a single enterprise fund. Enterprise funds are used to account for operations that are (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Nonoperating* revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Nonexchange transactions, in which the Authority gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenue from property taxes is recognized in the fiscal year for which the taxes are levied and resources are available. Revenues from sales tax are recognized when the underlying transactions take place and the resources are available. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied and the resources are available.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Cash, Cash Equivalents, and Investments

The Authority maintains all of its cash and investments with the County Treasurer in a cash and investments pool. On a quarterly basis, the Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the County's Auditor-Controller's Office at 1195 Third Street, Suite B-10, Napa, California 94559. The County Treasury Oversight Committee oversees the Treasurer's investments and policies.

The Authority considers all cash held in the County Treasury to be cash and cash equivalents for purposes of the statement of cash flows.

D. Receivables

Receivables consist of fees charged at the farm worker centers. The Authority believes its receivables to be fully collectible and, accordingly, no allowance for doubtful accounts is required.

E. Capital Assets

Capital assets (including infrastructure) are recorded at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets include dormitory-style farm worker centers, land, and related equipment. The Authority defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets used in operations are depreciated or amortized (assets under capital leases) using the straight-line method over the lesser of the capital lease period or their estimated useful lives in the government-wide statements. Depreciation begins on the first day of the fiscal year following the period the asset is placed in service and ends in the fiscal year that it is retired from service or is fully depreciated. The Authority chooses not to record any depreciation during the year of acquisition.

The estimated useful lives are as follows:

Structures and improvements	20 to 50 years
Land improvements	20 years
Equipment	3-15 years

F. Net Position

Net position comprises the various net earnings from operating and nonoperating revenues, expenses, and contributions of capital. Net position is classified in the following three components: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets consists of all capital assets, net of accumulated depreciation, and is reduced by outstanding debt that is attributable to the acquisition, construction, and improvement of those assets; debt related to unspent proceeds or other restricted cash and investments is excluded from the determination. Restricted net position consists of net position for which constraints are placed thereon by external parties, such as lenders, grantors, contributors, laws, regulations, and enabling legislation, including self-imposed legal mandates. Restricted net position of the Authority is imposed by the Joe Serna, Jr. Farm Worker Housing Grant Program and the Napa County Affordable Housing Program. Unrestricted net position consists of all other net position not included in the above categories.

The Authority first utilizes restricted resources to finance qualifying activities, then unrestricted resources, as needed.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. New Accounting Pronouncements Implemented

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. There was no impact from the implementation of this GASB.

GASB Statement No. 102 – *Certain Risk Disclosures*. The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. There was no impact from the implementation of this GASB.

I. Future Accounting Pronouncements

GASB Statement No. 103 – *Financial Reporting Model Improvements*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Authority has not fully judged the impact of implementation of GASB Statement No. 103 on the financial statements.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Authority has not fully judged the impact of implementation of GASB Statement No. 104 on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

The Authority holds its cash and investments as follows as of June 30, 2025:

Cash in County Treasury	<u>\$ 1,993,354</u>
-------------------------	---------------------

The Authority holds unrestricted cash in the County Treasury which maintains a cash and investments pool. On a quarterly basis, the County Treasurer allocates interest to participants based upon their average daily balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County's financial statements may be obtained by contacting the County Auditor-Controller's Office at 1195 Third Street, Room B-10, Napa, California 94559. The County Treasury Oversight Committee oversees the County Treasurer's investments and policies. The fair value of investments in the pool is determined monthly based upon quoted market prices.

Required disclosures for the Authority's deposit and investment risks at June 30, 2025, were as follows:

Credit risk	Not rated
Custodial risk	Not applicable
Concentration of credit risk	Not applicable
Interest rate risk	Not available

Investments held in the County's cash and investments pool are available on demand and are carried at fair value. The Authority has no deposit or investment policy that addresses a specific type of risk.

NOTE 3 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Deletions	Reclassifications/ Adjustments	Balance June 30, 2025
Capital assets, not being depreciated:					
Land	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 2,700,000
Total capital assets, not being depreciated	2,700,000	-	-	-	2,700,000
Capital assets, being depreciated:					
Structures and improvements	1,625,368	-			1,625,368
Land improvements	595,000				595,000
Equipment	130,324	65,037	(8,207)	-	187,154
Total capital assets, being depreciated	2,350,692	65,037	(8,207)	-	2,407,522
Less accumulated depreciation for:					
Structures and improvements	(480,782)	(21,563)	-	-	(502,345)
Land improvements	(461,070)	(26,764)	-	-	(487,834)
Equipment	(137,240)	(20,574)	8,207	-	(149,607)
Total accumulated depreciation	(1,079,092)	(68,901)	8,207	-	(1,139,786)
Total capital assets, being depreciated, net	1,271,600	(3,864)	-	-	1,267,736
Total capital assets, net	\$ 3,971,600	\$ (3,864)	\$ -	\$ -	\$ 3,967,736

Depreciation expense for the fiscal year ended June 30, 2025, was \$68,901. Capital asset additions include one hot food steam table at the Calistoga Farmworker Center and three commercial dishwashers, one located at each Farmworker Center.

NOTE 4 – RELATED PARTY TRANSACTIONS

During the fiscal year ended June 30, 2025, the Authority paid the County, a related party, \$317,945 for administrative, accounting, legal and engineering services. The County provided funding during the fiscal year in the amount of \$460,000 to offset administration costs.

NOTE 5 – RISK MANAGEMENT

The Authority is exposed to various risks of loss related to general liability. The Authority is covered from risk of loss through PRISM (Public Risk Innovation, Solutions, and Management), formerly California State Association of Counties (CSAC) Excess Insurance Authority. Information about coverage can be found in the County's basic financial statements.

NOTE 6 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 12, 2025, which is the date the basic financial statements were available to be issued. No material subsequent events were noted.

OTHER SUPPLEMENTARY INFORMATION

NAPA COUNTY HOUSING AUTHORITY
STATEMENT OF NET POSITION BY COST CENTER
JUNE 30, 2025

	<u>Administration</u>	<u>Calistoga</u>	<u>River Ranch</u>	<u>Mondavi</u>	<u>Total</u>
Assets					
Current Assets:					
Cash, cash equivalents, and investments	\$ 756,595	\$ 410,965	\$ 420,128	\$ 405,666	\$ 1,993,354
Accounts receivable	-	3,562	2,532	2,914	9,008
Total Current Assets	<u>756,595</u>	<u>414,527</u>	<u>422,660</u>	<u>408,580</u>	<u>2,002,362</u>
Noncurrent Assets:					
Capital assets, nondepreciable	-	400,000	1,600,000	700,000	2,700,000
Capital assets, depreciable, net	-	445,729	446,438	375,569	1,267,736
Total Noncurrent Assets	<u>-</u>	<u>845,729</u>	<u>2,046,438</u>	<u>1,075,569</u>	<u>3,967,736</u>
Total Assets	<u>756,595</u>	<u>1,260,256</u>	<u>2,469,098</u>	<u>1,484,149</u>	<u>5,970,098</u>
Liabilities					
Current Liabilities:					
Accounts payable	605	79,503	64,625	67,521	212,254
Unclaimed funds	-	24	3,035	6,059	9,118
Total Current Liabilities	<u>605</u>	<u>79,527</u>	<u>67,660</u>	<u>73,580</u>	<u>221,372</u>
Total Liabilities	<u>605</u>	<u>79,527</u>	<u>67,660</u>	<u>73,580</u>	<u>221,372</u>
Net Position					
Net investment in capital assets	-	845,729	2,046,438	1,075,569	3,967,736
Restricted:					
Operating reserves	-	220,000	240,000	220,000	680,000
Replacement reserves	-	115,000	115,000	115,000	345,000
Unrestricted	<u>755,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>755,990</u>
Total Net Position	<u>\$ 755,990</u>	<u>\$ 1,180,729</u>	<u>\$ 2,401,438</u>	<u>\$ 1,410,569</u>	<u>\$ 5,748,726</u>

**NAPA COUNTY HOUSING AUTHORITY
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION BY COST CENTER
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Administration	Calistoga	River Ranch	Mondavi	Total
Operating Revenues					
Rental income	\$ -	\$ 325,530	\$ 310,917	\$ 297,402	\$ 933,849
Special assessments	-	221,132	199,449	220,267	640,848
State funding	-	83,333	83,334	83,333	250,000
Other income (laundry)	-	9,925	8,195	3,520	21,640
Total Operating Revenues	-	639,920	601,895	604,522	1,846,337
Operating Expenses					
Professional services:					
Maintenance and operations contract	2,671	366,026	370,837	359,732	1,099,266
Legal services	3,102	-	-	-	3,102
Accounting and auditing services	35,051	-	-	-	35,051
Administration services	284,271	1,177	1,197	467	287,112
Janitorial	-	12,005	11,012	10,537	33,554
Minor equipment	-	16,934	-	27,900	44,834
Client meal expense	-	84,555	75,302	88,629	248,486
Utilities	-	138,585	122,246	133,726	394,557
Engineer services	-	-	6,650	-	6,650
Building maintenance	-	15,711	87,795	22,222	125,728
Depreciation	-	21,563	26,764	20,574	68,901
Total Operating Expenses	325,095	656,556	701,803	663,787	2,347,241
Operating Loss	(325,095)	(16,636)	(99,908)	(59,265)	(500,904)
Nonoperating Revenues					
Interest	24,749	8,465	9,373	8,639	51,226
Contributions from County of Napa	460,000	-	-	-	460,000
Donations and contributions	-	34,312	105,438	71,718	211,468
Total Nonoperating Revenues	484,749	42,777	114,811	80,357	722,694
Income Before Transfers	159,654	26,141	14,903	21,092	221,790
Transfers in (out)	21,000	(7,000)	(7,000)	(7,000)	-
Change in Net Position	180,654	19,141	7,903	14,092	221,790
Net Position - Beginning	575,336	1,161,588	2,393,535	1,396,477	5,526,936
Net Position - Ending	\$ 755,990	\$ 1,180,729	\$ 2,401,438	\$ 1,410,569	\$ 5,748,726

OTHER REPORT

**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 Honorable Members
of the Board of Directors
Napa County Housing Authority
Napa, California

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 the Napa County Housing Authority (the Authority), a component unit of the County of Napa (the County), as of and for the fiscal year ended June 30, 2025, and the related notes to the basic financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 12, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) relating to the Authority as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control relating to the Authority. Accordingly, we do not express an opinion on the effectiveness of the County's internal control relating to the Authority.

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 Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
November 12, 2025

To the Honorable Members
of the Board of Directors
Napa County Housing Authority
Napa, California

We have audited the financial statements of the Napa County Housing Authority (the Authority) as of and for the fiscal year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 3, 2025. 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 the Authority are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 101 – *Compensated Absences* and Statement No. 102 – *Certain Risk Disclosures* during the fiscal year ended June 30, 2025. We noted no transactions entered into by the Authority during the fiscal 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. There were no sensitive estimates.

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 known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements.

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 November 12, 2025.

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 Authority’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 fiscal year prior to retention as the Authority’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management’s Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Statement of Net Position by Cost Center and Statement of Revenues, Expenses, and Changes in Net Position by Cost Center, which accompany the financial statements but are not RSI. With respect to this other supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the other supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Brown Armstrong
Accountancy Corporation

Bakersfield, California
November 12, 2025



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Housing Commission

Agenda Date: 12/4/2025

File ID #: 25-1936

TO: Napa County Housing Commission
FROM: Corey Utsorgori, Deputy County Counsel
REPORT BY: Alex Carrasco, Project Manager
SUBJECT: Discussion on Commission membership and Current Vacancies

RECOMMENDATION

Discussion on commission membership and current vacancies. No action needed.

EXECUTIVE SUMMARY

The commission expressed interest at last month's meeting to discuss membership vacancies and the legal requirement for tenant membership. Current membership consists of one (1) member of the Napa Valley Vintners, one (1) member of the Napa County Farm Bureau, one (1) member of the Napa Valley Grapegrowers, one (1) member of the Napa Valley Farmworker Foundation, one (1) member who is an affordable housing developer, one (1) member from the public who is in real estate or a real estate developer, one (1) member of the public who is interested and/or experienced in affordable housing or farmworker housing, and two (2) members who are tenants of facilities operated by the Napa County Housing Authority (at least one of these tenant commissioners must be over the age of sixty-two). Today's presentation is for discussion purposes only, no action needed.

PROCEDURAL REQUIREMENTS

1. Staff Report
2. Public Comment
3. Discussion

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines)