

NAPA COUNTY HOUSING AUTHORITY

POLICY & PROCEDURE:

Lodging Revenue & Deposits

REFERENCE:

Internal Control – Integrated Framework by Committee of Sponsoring Organizations of the Treadway Commission

EFFECTIVE DATE:

~~May 01, 2025~~ ~~January 1, 2010~~

REVISION DATE:

~~March 17, 2025~~ ~~November 24, 2009~~

NUMBER:

~~43~~

DATE OF ORIGINAL ISSUANCE:

August 21, 2007

APPROVED:

~~See Minutes~~

Chairperson
Napa County Housing
Authority

DISTRIBUTION:

- Contract Operator
- Authority Staff

SUBJECT Lodging Revenue and Deposits

OVERVIEW Pursuant to Health and Safety Code section 34310 et seq. and 36050 et seq. the Board of the Napa County Housing Authority (Authority or NCHA) has the responsibility to oversee the collection and depositing of funds collected on behalf of the Authority. The *Internal Control -- Integrated Framework* by Committee of Sponsoring Organizations of the Treadway Commission has been utilized in determining the practices to be followed.

POLICY & PROCEDURE (Procedure): The following procedure is to be followed by the staff of the Authority and the Contract Operator of the Farm Worker Centers for the collection and depositing of revenues collected on behalf of the Authority.

I) CONTACT INFORMATION:

- A) Information will be transmitted to NCHA to the attention of the following individuals until otherwise notified:

- ~~1) Manager, Community and Intergovernmental Affairs – 1195 Third Street, Room 310, Napa, CA 94559~~
- ~~2)1) Director of the Department of Housing & Community Services (HCS) or their designee and Community Development Coordinator – 1195 Third Street, Room B-20, Napa, CA 94559 – 2751 Napa Valley Corporate Drive Building B, Napa, CA 94558~~
- ~~3)2) Accountant-Auditor Manager (Internal Audits) – 1195 Third Street, Room B-10, Napa, CA 94559~~

- B) Lodging fees are collected by Contract Operator and deposited in the NCHA designated bank account.
- C) Deposit slip books are supplied to Contract Operator by NCHA upon advance request.

II) **PROCEDURE:** “Center Manager” and “Administrative Assistant/Fiscal Analyst” are designated employees of the Contract Operator. When the designated employee is not available to perform their duties, then another “authorized” administrative employee of the Contract Operator will fulfill the responsibilities outlined in this policy. The Contract Operator will be responsible for designating “authorized” employees.

- A) Each Center Manager will receive from the Administrative Assistant/Fiscal Analyst a \$100 change fund to be used for making change.
 - 1) The Change Fund must be stored in the on-site safe when not in use.
 - 2) The Center Manager must turn in the change fund to the Administrative Assistant/Fiscal Analyst at the time the site is closed each year.
- B) Center Managers will collect lodging fees from the lodgers in accordance with the Lodging Agreement in effect during the lodger’s stay. Center Managers will be available to collect lodging fees at a minimum on Mondays and Fridays and any other time a lodger offers to pay.
- C) Center Managers store the lodging revenue received and the supporting documentation in the on-site safe until it is transferred to the Administrative Assistant/Fiscal Analyst. Center Managers transfer cash to the Administrative Assistant/Fiscal Analyst based on the schedule noted below if lodging fees and other revenues on hand are in excess of ~~\$1,500-\$3,200~~ at midnight the prior day.
 - ~~1) March through October—r~~Revenues are transferred on Monday, Wednesday and Friday no later than 1:00 pm.
 - ~~4)2)~~ Revenues not transferred before 1:00 pm on Friday are transferred by 9:00 am the following Monday.
 - ~~2) November through February—revenues are transferred on Monday and Friday.~~
 - ~~3) Any time cash on hand at midnight the prior day is in excess of \$5,000.~~
- D) The Administrative Assistant/Fiscal Analyst signs a cash transfer receipt upon receipt of the deposit from the Center Managers.
- E) The Administrative Assistant/Fiscal Analyst deposits the transfer of cash at NCHA’s designated bank within ~~24~~12 hours of receiving the funds from the Center Managers Cash transfers from Centers received before 1:00 pm should be deposited before 5:00 pm on the same day. Only rare or extraordinary circumstances should result in a cash transfer received before 1:00 pm not being deposited on the same day. In those rare circumstances, the deposit shall be made before noon the following business day. The lodging revenue received and supporting documentation ~~is~~shall be stored

in the on-site safe by the Administrative Assistant/Fiscal Analyst until the time of the deposit.

- F) By the end of the subsequent business day after depositing the cash at NCHA's designated bank, the Administrative Assistant/Fiscal Analyst ~~will shall fax email~~ the deposit slip and breakdown of the deposit to the Department of Housing & Community Services (HCS) Project Manager and/or their designee. ~~Treasurer for NCHA.~~ (See attached example of the breakdown.)
- G) Monthly documentation noted below ~~must shall~~ be provided to NCHA, Contract Operator's St. Helena files, and Contract Operator's fiscal department by the 10th of the subsequent month.
- H) Other documentation ~~must shall~~ be submitted to NCHA, Contract Operator's St. Helena files, and Contract Operator's fiscal department by noon of the subsequent business day.
- I) Center Managers ~~must shall~~ store unused receipts in the on-site safe.
- J) The Administrative Assistant/Fiscal Analyst ~~must shall~~ maintain a listing of the receipt books on hand and issued. The listing ~~must shall~~ include the beginning and ending receipt numbers of each receipt book; if issued, contain the name of the Center Manager and the name of the Center.

III) **PROCESS:**

A) Each on-site Manager collects Lodging Fees:

- 1) Receive cash, money order, ~~or~~ check, or debit/credit card.
- 2) Complete a 3-part rent receipt, showing dates for bed nights for which payment is made.
 - (a) Also show the date received; the name of the lodger; the lodger's identification number; the amount received agrees with the bed nights listed; whether the amount was cash, check or money order; the room number rented and the signature of the Center Manager.
 - (b) Minor errors can be corrected by lining out the error, making the correction, and initialing. No erasure or correction fluid may be used. If there are major errors, void the receipt. Obtain the initials of the lodger making the payment should an error be corrected on the receipt.
 - (c) Distribution: Original (white) to lodger; first copy (pink) to NCHA; second copy (yellow) remains in book for Manager's files.
- 3) Center Managers will transfer cash to the Administrative Assistant/Fiscal Analyst based on the schedule noted below if lodging fees and other revenues on hand are in excess of \$3,200 ~~\$1,500~~ at midnight the prior day.

- (a) ~~March through October~~ — Revenues are transferred on Monday, Wednesday and Friday.
- (b) ~~November through February~~ — ~~revenues are transferred on Monday and Friday. Revenues received after 1:00 pm on Friday are transferred by 9:00 am the following Monday.~~
- ~~(b)~~
- ~~(c) Any time cash on hand at midnight the prior day is in excess of \$5,000.~~
- 4) ~~The transportation of the funds to the Administrative Assistant/Fiscal Analyst should never occur at the same time. Revenue transfer shall i~~Include the following when transferring the cash:
 - (a) A machine tape of the lodging receipts for the week or the segment of the week.
 - (b) The cash, checks and money orders received.
 - (c) The receipt tape and the cash must match. Count and convey the lodging receipts to the Administrative Assistant/Fiscal Analyst, witnessed by at least one other staff member.
 - (d) Obtain the Administrative Assistant/Fiscal Analyst's signature on the cash transfer receipt.
 - Distribution: original to St. Helena files; copy to Center Manager.
 - (e) Take the white copy of any voided receipts and attach it to the pink copy for transmittal to NCHA.
- 5) The weekly collection period ends at midnight the evening of the day prior to the Contract Operator's Weekly Staff Meeting, ~~currently on Wednesday~~. If the total cash on hand exceeds \$3,200, \$1,500 ~~during the week then the weekly collection time frame will be split into two or more segments.~~ Rrefer to section II.C. for the deposit guidelines.
 - (a) Prepare the "Rent Report" weekly.
 - (b) Include all new lodger agreements for the week.
 - (c) Include all segment deposits during the week.
 - (d) At the weekly staff meeting, each Manager will:
 - (1) Submit the weekly "Rent Report".
 - (2) Submit the weekly or segment lodging receipts and tape.
 - (3) Count and convey the lodging receipts to the Administrative Assistant/Fiscal Analyst, witnessed by at least one other staff member.

(4) Obtain the Administrative Assistant/Fiscal Analyst's signature on the cash transfer receipt.

- Distribution: original to St. Helena files; copy to Center Manager.

B) Administrative Assistant/Fiscal Analyst:

- 1) Receive "Rent Reports", lodging revenues and copies of receipts with tapes.
- 2) Witness revenue count and receive revenues.
- 3) Confirm revenues match cash transfer receipt and lodging receipt tape, and that receipt numbers on the cash transfer receipt match the receipts submitted. Sign cash transfer receipt.
- 4) Make bank deposit within 24 hours of receipt.
 - (a) Make tape from receipts from each site. It must match the revenues and the tape submitted by (each) Manager.
 - (b) Make one deposit slip for currency and one deposit slip for coins when coins exceed \$5.00. A separate deposit slip for coins is only needed when the night deposit box will be used. The total of both deposit slips must equal the total of all revenue received (i.e., rent, laundry, etc.) **Leave deposit slips in book.**
 - (c) Complete the "Report of Deposit" for each deposit made to the bank. Include a breakdown by site and type of revenue. See the example at Exhibit A.
 - (d) ~~Within 12 hours of receiving revenue from the Center Managers, M~~make a deposit at the designated bank by NCHA the same day cash transfer from Centers is received, except in rare circumstances as outlined in section II.E.-
 - (e) When using the night deposit box at NCHA's designated bank
 - (1) Coins must be bagged separately from the currency.
 - (2) Coins must be double bagged.
 - (f) Obtain from the bank a Customer Receipt, duplicate receipt printed on deposit slip in book, unless the Night Deposit box is used.
 - (g) By the end of the subsequent business day after depositing the cash at the designated bank, the deposit slip, the customer receipt (when received prior to the end of the subsequent business day) and the "Report of Deposit" must be faxed-email to the Department of Housing & Community Services Project Manager and/or their designee.~~Treasurer of the NCHA.~~

C) Deposit and Monthly Reporting to NCHA and deposit document distribution:

Document	NCHA	Contract Operator Housing/ St. Helena	CHD-Contract Operator Housing/ Fiscal Dept
<u>Monthly</u>	<u>To listed contacts</u>		
"Rent Report" for each site	Original	Copy	Copy
New Lodger Agreements for the month	Copy	Copy	N/A
NV FW Housing Center Deposit Totals	Original	Copy	Copy
Occupancy Report for FY	Original	Copy	Copy
Lodging receipts (pink)	Original	Copy	N/A
Machine tape totaling receipts for each deposit	Original	Copy	N/A
Report of Deposit	Faxed <u>Email</u> Copy	Original	Copy
Customer Receipt or receipt book deposit slip	Faxed <u>Email</u> Copy	Original	Copy
<u>At time of Deposit</u>	<u>To HCS</u> Treasurer		
Customer Receipt or receipt book deposit slip	Faxed <u>Email</u> Copy	Original	Copy
Report of Deposit	Faxed <u>Email</u> Copy	Original	Copy

EXHIBIT A

DATE:

Napa County Housing Authority

Prepared by:

\$ AMOUNT \$	Account	Fund	Org	GL Line description - Deposit Date (30 characters)	GL Ref.
\$0.00	45310	5060	5060501	Q# Tenant Rent - CAL MM/DD/YY	Calistoga
\$0.00	45310	5060	5060502	Q# Tenant Rent - RR MM/DD/YY	River Ranch
\$0.00	45310	5060	5060503	Q# Tenant Rent - MON MM/DD/YY	Mondavi
\$0.00	45315	5060	5060501	Q# Staff Rent - CAL MM/DD/YY	Calistoga
\$0.00	45315	5060	5060502	Q# Staff Rent - RR MM/DD/YY	River Ranch
\$0.00	45315	5060	5060503	Q# Staff Rent - MON MM/DD/YY	Mondavi

\$0.00 TOTAL DEPOSIT

Receipt Date Ran

Lodgers:

From:

To:

Receipt Date Ran

Staff

From:

To:

\$0.00	CASH	Other Information	Receipt #	Receipt #	Staff Name
\$0.00	Checks	CALISTOGA		CALISTOGA	
\$0.00	Electronic	RIVER RANCH		RIVER RANCH	
\$0.00		MONDAVI		MONDAVI	

Date Received:

Prepared by:

- Total Lodgers Deposit
- Total Staff Deposit
- Total Deposit

EXHIBIT A Remove picture below

Napa County Housing Authority
Report of Deposit

Date of Deposit _____

account #	fund#	description	CALISTOGA		RIVER RANCH		MONDAVI		
			dept 26100		dept 26200		dept 26300		
CASH			amount	verified	amount	verified	amount	verified	
44012000	2001	Rent - Farm Workers	0		0		0		0
44012100	2001	Rent - Staff	0		0		0		0
48012400	2001	O/R: Laundry/Phone	0		0				0
TOTAL CASH			0		0		0		0.00
CHECKS									
44012000	2001	Rent - Farm Workers	0		0				0
44012100	2001	Rent - Staff	0		0				0
48012400	2001	O/R: Laundry/Phone	0		0				0
TOTAL CHECKS			0		0		0		0.00
									WEEKLY DEPOSIT TOTAL
Farm Center - total deposit			0		0		0		0.00