

# NAPA COUNTY HOUSING AUTHORITY

**POLICY & PROCEDURE:**

Lodging Revenue & Deposits

**DATE OF ORIGINAL  
ISSUANCE:**

August 21, 2007

**APPROVED:****REFERENCE:**

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

Chairperson  
Napa County Housing  
Authority

**EFFECTIVE DATE:**

May 01, 2025

**DISTRIBUTION:**

- Contract Operator  
- Authority Staff

**REVISION DATE:**

March 17, 2025

**NUMBER:**

4

**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) Director of the Department of Housing & Community Services (HCS) or their designee – 2751 Napa Valley Corporate Drive Building B, Napa, CA 94558
  - 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 \$3,200 at midnight the prior day.
  - 1) Revenues are transferred on Monday, Wednesday and Friday no later than 1:00 pm.
  - 2) Revenues not transferred before 1:00 pm on Friday are transferred by 9:00 am the following Monday.
- 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 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 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 shall email the deposit slip and breakdown of the deposit to the Department of Housing & Community Services (HCS) Project Manager and/or their designee. (See attached example of the breakdown.)
- G) Monthly documentation noted below shall be provided to NCHA, Contract Operator's St. Helena files, and Contract Operator's fiscal department by the 10<sup>th</sup> of the subsequent month.
- H) Other documentation 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 shall store unused receipts in the on-site safe.
- J) The Administrative Assistant/Fiscal Analyst shall maintain a listing of the receipt books on hand and issued. The listing 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, 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 at midnight the prior day.
    - (a) Revenues are transferred on Monday, Wednesday and Friday.

- (b) . Revenues received after 1:00 pm on Friday are transferred by 9:00 am the following Monday.
- 4) Revenue transfer shall 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. If the total cash on hand exceeds \$3,200, refer 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) 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 email to the Department of Housing & Community Services Project Manager and/or their designee.

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

<b>Document</b>	<b>NCHA</b>	<b>Contract Operator Housing/ St. Helena</b>	<b>Contract Operator Fiscal Dept</b>
<b><u>Monthly</u></b>	<b><u>To listed contacts</u></b>		
"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	Email Copy	Original	Copy
Customer Receipt or receipt book deposit slip	Email Copy	Original	Copy
<b><u>At time of Deposit</u></b>	<b><u>To HCS</u></b>		
Customer Receipt or receipt book deposit slip	Email Copy	Original	Copy
Report of Deposit	Email 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	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>		CALISTOGA	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>
\$0.00	Electronic	RIVER RANCH	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>		RIVER RANCH	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>
\$0.00		MONDAVI	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>		MONDAVI	<span style="background-color: #d9ead3; border: 1px solid black; display: inline-block; width: 80px; height: 1.2em; vertical-align: middle;"></span>

Date Received: \_\_\_\_\_

Prepared by: \_\_\_\_\_

- Total Lodgers Deposit
- Total Staff Deposit
- Total Deposit