



Legislation Text

File #: 22-1336, **Version:** 1

TO: Board of Supervisors
FROM: Jennifer Palmer, Director of Housing and Homeless Services
REPORT BY: Alex Carrasco, Staff Service Analyst
SUBJECT: Acceptance of the Account Receivable and Pre-Paid Balance Write-Offs for Napa Housing Authority

RECOMMENDATION

Director of Housing and Homeless Services requests the acceptance of Account Receivable Write-Offs totaling \$4,994.00 and Pre-Paid Balance Write-Offs totaling \$8,201.75 for lodgers who departed county owned farmworker centers at least 18 months ago.

EXECUTIVE SUMMARY

Napa County Housing Authority (Authority) policy and procedures for collection monitoring of prepaid lodger accounts and lodging revenue and deposits require that the Authority remove these funds from revenue for lodgers who have departed at least 18 months and for the centers to maintain a liability account until further notice.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	The Napa County Housing Authority has created a write-off policy to be able to clear the books of old accounts.
Is the general fund affected?	No
Consequences if not approved:	The charges would stay on the books and keep showing up in audit reports.
County Strategic Plan pillar addressed:	Effective and Open Government

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

Napa County Housing Authority (Authority), a public housing authority and the owner of three farm worker housing centers (Centers) located in Napa County known as River Ranch, Calistoga, and Mondavi.

The Authority has an Agreement with California Human Development Corporation (CHDC), a nonprofit corporation, to manage the day-to-day activities at the Centers. CHDC has designated employees, who are the Centers' Managers and a Fiscal Analyst, to be responsible for collection of lodger fees in accordance with the rates and policies established by the Authority's Board of Directors. The current rate for lodgers is \$14.00 per day.

The current policies and procedures for (a) collection monitoring of prepaid lodger accounts and (b) lodging revenue and deposits, require that the Authority remove these funds from revenue for lodgers who have departed at least 18 months and for the centers to maintain a liability account until further notice.

Authority staff have engaged Napa County Auditor-Controller's Office (ACO) to perform quarterly monitoring over CHDC's compliance with the Authority's policies and procedures during fiscal year 2021-2022. Based on the most recent audit, the ACO recommended the following write-offs: Accounts Receivable Total Recommended Write off-\$4,994.00, and Pre-Paid Balances Total Recommended Write off-\$8,201.75

The request today is for the Authority to remove these funds from revenue for lodgers who have departed at least 18 months and for the centers to maintain a liability account until further notice in accordance with current policies and procedures.