



RESOLUTION 2026-08-26 (6)

Date: August 26, 2026

To: THA Board of Commissioners

From: April Black, Executive Director

Re: Approval of Accounts Receivable Write-Offs - Housing Authorities

This resolution would authorize THA staff to “write off” bad debts related to housing authority accounts in the amount of \$3,656.81.

BACKGROUND

THA has established a process for writing off accounts receivable as bad debt. The purpose of this resolution is to authorize the write-off of historical housing authority receivable balances. THA incurs this debt when a housing authority for whom we administered a voucher fails to reimburse us for HAP and/or administrative fees.

Over time, THA has accumulated accounts receivable balances related to portability billings that were either submitted after HUD deadlines or were otherwise not accepted by initial PHAs. Despite THA’s efforts to collect these outstanding amounts, the initial PHAs have formally declined payment or have not responded to repeated attempts at resolution. As a result, these receivables are no longer collectible and must be addressed in accordance with THA’s financial management practices.

Until we write off housing authority accounts receivable balances as bad debt, the balances remain on the General Ledger (GL) and the housing authority ledger in our accounting system. The receivable balance also stays part of our housing authority receivables, which we report to HUD in our monthly VMS submission as “Portable HAP Costs Billed and Unpaid – 90 days or Older.” Once we write off the debt, we can remove it from THA’s receivable balance and transfer

applicable balances to our collection agency for recovery. THA receives 50% of any proceeds the collection agency recovers.

THA has notified each housing authority of their debt included in this write-off. Sending the housing authority to collections is THA's last option for collecting the debt owed.

Any accounts not sent to collections because the balances are past the statute of limitations or are immaterial (under \$50) are listed below with an asterisk (*).

RECOMMENDATION

Approve Resolution 2026-08-26 (6) authorizing THA to write off housing authority accounts totaling \$3,656.81.



RESOLUTION 2026-08-26 (6)

Approval of Accounts Receivable Write-Offs - Housing Authorities

A **RESOLUTION** of the Board of Commissioners of the Housing Authority of the City of Tacoma

WHEREAS, Tacoma Housing Authority (THA) administered vouchers on behalf of public housing authorities whose clients moved to THA's jurisdiction utilizing the portability feature of the tenant-based voucher program; and

WHEREAS, THA was not reimbursed for the HAP and/or Administrative Fee costs associated with administering these vouchers; and

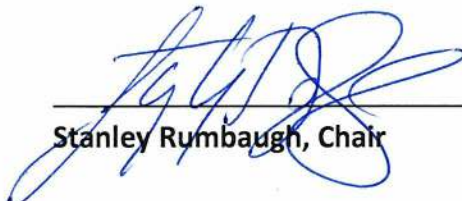
WHEREAS, each agency included in this Housing Authority account write-off has been notified of their debt and given the opportunity to pay prior to this resolution; now, therefore, be it

Resolved by the Board of Commissioners of the Housing Authority of the City of Tacoma, Washington that:

Authorizes THA staff to "write off" the following accounts and send these debts to an external collection agency to pursue collection action where applicable:

	PHA Account	For Benefit Of	HAP	Admin Fees	Total Balance
	t0026448	t0000119		99.24	99.24
	t0026421	t0011921	39.00*		39.00
	t0026421	t0011650	840.00	190.25	1,030.25
THA – Section 8	t0026219	t0003773	70.00*		70.00
	t0026201	t0015843	519.00		519.00
	t0026218	t0016769	1,852.00	47.32	1,899.32
	Total Write Off:		3,320.00	336.81	3,656.81
	Total Write Off with Collections:		3,211.00	336.81	3,547.81

Approved: August 26, 2026


Stanley Rumbaugh, Chair