



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 2/10/2015

Agenda Placement: 6Q

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors

**FROM:** Tracy Schulze - Auditor-Controller  
Auditor - Controller

**REPORT BY:** Karen Querin, Audit Manager - 707-253-4588

**SUBJECT:** Reporting of Gifts, Bequests & Donations for the quarter ended December 31, 2014

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### **RECOMMENDATION**

Auditor-Controller requests the Board accept and instruct the Clerk of the Board to file the quarterly report of gifts, bequests and donations received for the quarter ended December 31, 2014, including acceptance of donations totaling \$8,621.02 received by the Auditor-Controller on behalf of the Animal Shelter and HHSA.

### **EXECUTIVE SUMMARY**

Donations received for the quarter ended December 31, 2014 include cash and non-cash items of \$112,632.85. The donations include the following:

#### **Reportable by Auditor-Controller**

1. \$8,621.02 accepted by the Auditor-Controller on behalf of the Animal Shelter, HHSA and Public Works.

#### **Reportable by Other Departments**

1. \$15,269.85 accepted by the Library which will be brought to the Board in their quarterly report; and
2. \$12,435.00 accepted by the Health and Human Services, Child Welfare Services in their quarterly report.

#### **Previously Reported by Other Departments**

1. \$16,306.98 in multiple donations accepted by the Animal Shelter, approved by the Board on November 25, 2014 and January 13, 2015;
2. \$2,000 accepted by Health and Human Services, approved by the Board on November 25, 2014;

3. \$28,000 accepted by the Library, approved by the Board October 14, 2014 and December 9, 2014; and
4. \$30,000 accepted by Probation, approved by the Board on October 14, 2014.

**FISCAL IMPACT**

Is there a Fiscal Impact?                      No

**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**

On March 8, 2005, the Board of Supervisors adopted Resolution 05-40 authorizing the Auditor-Controller to accept donations that are equal to or less than \$1,000.00 on behalf of the Board of Supervisors. The Resolution in March 2005, does not supersede the following:

1. Resolution 99-56 adopted on behalf of the Library on June 1, 1999,
2. Board approval for Probation to accept donations on behalf of the Chamberlain High School Fund on December 2, 2003, nor
3. Board Resolutions adopted on June 27, 2006 and December 9, 2008 for Health and Human Services Agency (HHSA) to accept donations on behalf of the Homeless Shelter (Resolution 06-120) and the Child Recovery Center (CRC)/Child Welfare Services (CWS) (Resolution 08-171), respectively.

On August 1, 2005, the Auditor-Controller's Office established procedures based on Resolution 05-40. The cash donations accepted by the Auditor-Controller on behalf of the Board were recorded into a Donation Revenue account within the County Treasury.

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A summary of the \$112,632.85 in donations received County-wide for the quarter ended December 31, 2014 is attached.

**SUPPORTING DOCUMENTS**

A . Donation Memorandum - Quarter Ended December 31, 2014

CEO Recommendation: Approve

Reviewed By: Helene Franchi