



Agenda Date: 5/1/2007  
Agenda Placement: 60

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Pamela Kindig - Auditor-Controller  
Auditor - Controller  
**REPORT BY:** Karen Querin, Audit Manager, 253-4588  
**SUBJECT:** Reporting of Gifts, Bequests & Devices for the quarter ended March 31, 2007

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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 devices (donations) deposited into the Donation Revenue accounts of Napa County, with the exception of the Library, for the quarter ended March 31, 2007.

### **EXECUTIVE SUMMARY**

Two (2) different departments received donations during the quarter ended March 31, 2007 for the total value of \$1,844.45.

### **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 on behalf of the Board of Supervisors that are under \$1,000. The Resolution in March 2005, does not

supersede the Resolution adopted on behalf of the Library on June 1, 1999. On August 1, 2005, the Auditor-Controller's Office established procedures based on Resolution 05-40. The cash donations received, with the exception of \$13.50, was deposited into the Donation Revenue Accounts. The \$13.50 was originally received as a license fee and deposited into the Animal License Revenue account on February 22, 2007. The pet owner subsequently changed the type of license they were paying for and asked that the difference be considered a donation to the County.

### **SUPPORTING DOCUMENTS**

A . Summary of 2007 3rd Quarter Gifts Reportable to Auditor-Controller

CEO Recommendation: Approve

Reviewed By: Maiko Klieman