



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 5/11/2010
Agenda Placement: 7N

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Karen Querin, Audit Manager - 253-4588
SUBJECT: Reporting of Gifts, Bequests & Devices for the quarter ended March 31, 2010

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) accepted on behalf of Napa County by the Napa County Auditor-Controller for the quarter ended March 31, 2010.

EXECUTIVE SUMMARY

The Auditor-Controller accepted cash donations with a total cash value of \$3,398.04 on behalf of three (3) different budget units during the quarter ended March 31, 2010. The Health and Human Services Agency (HHS) and the Library received donations in aggregate of \$83,308.70 during the same quarter, of which \$80,900 has already been approved by the Board; the balance of \$2,408.70 will be brought to the Board separately by HHS and the Library. The cash donations were deposited into the Napa County Treasury and recognized in the County's general ledger as donations.

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 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 Trust 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 received during the quarter ended March 31, 2010 were deposited into the Donation Revenue Accounts or other appropriate funds.

The Auditor-Controller accepted cash donations on behalf of three (3) different budget units during the quarter ended March 31, 2010 for a total cash value of \$3,398.04. The Health and Human Services Agency (HHSA), as well as the Library, also received donations in aggregate of \$83,308.70 during the same quarter, of which \$80,900 has already been approved by the Board. The donated balance of \$2,408.70 received by HHSA and the Library will be brought to the Board for approval by the respective Department. A summary of the \$86,706.74 in donations received County-wide for the quarter ended March 31, 2010 is attached.

SUPPORTING DOCUMENTS

A . Summary of 3rd Quarter 2010 Donations

CEO Recommendation: Receive

Reviewed By: Lorenzo Ziálcita