



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 5/3/2011
Agenda Placement: 7D

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Paul Reyes, Accountant-Auditor I - 253-4589
SUBJECT: Reporting of Gifts, Bequests & Donations for the quarter ended March 31, 2011

RECOMMENDATION

Auditor-Controller requests the Board accept and instruct the Clerk of the Board to file the quarterly report of gifts, bequests and donations accepted on behalf of Napa County by the Napa County Auditor-Controller in the aggregate amount of \$1,755.75 for the quarter ended March 31, 2011.

EXECUTIVE SUMMARY

Donations for the quarter ended March 31, 2011 were received in two different forms with an aggregate value of \$12,795.49. A donation of gift cards approved by the Board of Supervisors and accepted by the Health and Human Services Agency (HHS) with an equivalent cash value of \$4,825.00 is in the custody of HHS. The remaining donations totaling \$7,970.49 were received in cash and deposited into the Napa County Treasury.

The \$7,970.49 of cash donations are broken down as follows:

1. \$1,293.75 accepted by the Animal Shelter and previously approved by the Board.
2. \$4,920.99 received by HHS and the Library which will be separately brought to the Board.
3. \$1,675.75 accepted by the Auditor-Controller on behalf of three budget units.
4. \$80.00 accepted by the Animal Shelter which was not reported to the Auditor-Controller.

The Auditor-Controller is tasked with requesting the Board accept both the reported (3) and unreported (4) donations with an aggregate value of \$1,755.75.

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 accepted by the Auditor-Controller on behalf of the Board were deposited into a Donation Revenue account.

Donations for the quarter ended March 31, 2011 were received in two different forms with an aggregate value of \$12,795.49. A donation of gift cards approved by the Board of Supervisors and accepted by the HHSA with an equivalent cash value of \$4,825.00 is in the custody of HHSA. The remaining donations totaling \$7,970.49 were received in cash and deposited into the Napa County Treasury.

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A summary of the \$12,795.49 in donations received County-wide for the quarter ended March 31, 2011 is attached.

SUPPORTING DOCUMENTS

A . Auditor's Report on Gifts for the Quarter Ended March 31, 2011

CEO Recommendation: Approve

Reviewed By: Helene Franchi