



A Tradition of Stewardship  
A Commitment to Service

Agenda Date: 12/15/2015

Agenda Placement: 60

## 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:** Paul Reyes, Accountant-Auditor II - 253-4589

**SUBJECT:** Reporting of Gifts, Bequests & Donations for the quarter ended September 30, 2015

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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 September 30, 2015, including acceptance of donations totaling \$3,223.43 received by the Auditor-Controller on behalf of the Animal Shelter and Health and Human Services - Public Health Division.

### **EXECUTIVE SUMMARY**

Donations of \$31,401.69 were received for the quarter ended September 30, 2015. The donations include the following:

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

1. \$3,207.43 accepted by the Auditor-Controller on behalf of the Animal Shelter; and
2. \$16.00 accepted by the Auditor-Controller on behalf of Health and Human Services Agency (HHSA) Public Health Division.

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

1. \$5,291.00 accepted by the Library which will be brought to the Board in their quarterly report.

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

1. \$25.00 accepted by the HHSA Child Welfare Services Division - Per Resolution 08-171, quarterly reporting

is not required for donations under \$1,000;

2. \$3,862.26 in two donations accepted by the Animal Shelter, approved by the Board on June 23 & September 15, 2015; and
3. \$19,000.00 in two donations accepted by the Library, approved by the Board on July 14 & August 25, 2015.

### **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 to accept donations from various donors and the Friends of the Library,
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 \$31,401.69 in donations received County-wide for the quarter ended September 30, 2015 is attached.

**SUPPORTING DOCUMENTS**

A . Auditor-Controller Donation Report for Quarter Ended September 30, 2015

CEO Recommendation: Approve

Reviewed By: Molly Rattigan