



A Tradition of Stewardship  
A Commitment to Service

Auditor-Controller

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**Tracy A. Schulze**  
Auditor-Controller

January 22, 2026

Board of Supervisors  
1195 Third Street, Room 301  
Napa, CA 94559

Table A (attached) provides a listing of donations known to be received by Napa County Departments from October 1, 2025 – December 31, 2025. The information is based on an analysis of the general ledger, Napa County Board of Supervisors actions, and notifications sent to the Auditor-Controller's Office.

Cash Donations Reported to Auditor-Controller's Office	\$	19,897
Cash Donations Reported to BOS		60,000
Cash Donations Not Yet Reported		11,600
<b>Total Quarterly Cash Donations Reported</b>	<b>\$</b>	<b>91,497</b>

<b>Total Non-Cash Donations Reported to Auditor-Controller's Office</b>	<b>\$</b>	<b>25,530</b>
<b>Total Quarterly Donations</b>	<b>\$</b>	<b>117,027</b>

Respectfully,

A blue ink signature of Tracy A. Schulze, which is a stylized, flowing script.

Tracy A. Schulze  
Auditor-Controller

**Table A****Donations Reporting**

For the Quarter Ended December 31, 2025

<b>Donations Reported to Auditor-Controller's Office</b>	<b>Amount</b>
Animal Shelter	\$ 11,753
County Library	2,429
Health & Human Services Agency	3,489
Napa County Housing Authority	2,226
 Subtotal	 <u>19,897</u>
 <b>Donations Greater than \$10,000 Requiring Board Approval</b>	
 County Library	
BOS Agenda # 25-1791 November 18, 2025	60,000
 Health & Human Services Agency	
Accepted and Not Yet Reported to Board <sup>1</sup>	11,600
 Subtotal	 <u>71,600</u>
 <b>Total Cash Donations Received for Quarter Ended December 31, 2025</b>	 <u>\$ 91,497</u>
 <b>Non-Cash Donations Reported for Quarter Ended December 31, 2025</b>	
 Animal Shelter	
Donation of Pet Food	8,273
 Napa County Housing Authority	
Donation of Mattresses, Christmas Dinner & Gifts, Barn Owl Box Maintenance	17,257
 Subtotal	 <u>25,530</u>
 <b>All Known Donations for Quarter Ended December 31, 2025</b>	 <u>\$ 117,027</u>

<sup>1</sup>\$11,600 was donated to the County Children's Fund Trust on November 14, 2025. County policy requires that individual donations exceeding \$10,000 receive Board of Supervisors approval prior to acceptance. In this instance, the donation was accepted and deposited before being presented to the Board for approval. This appears to be an isolated administrative oversight, as the Board approval process is typically followed. As of the date of this report, Health & Human Services Agency plans to present the donation to the Board of Supervisors for retroactive approval at a future meeting. Internal Audit recommends continued adherence to the County's Donation Policy to ensure Board approval is obtained prior to acceptance of future donations exceeding \$10,000.