



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
Total Quarterly Cash Donations Reported	\$	91,497
Total Non-Cash Donations Reported to Auditor-Controller's Office	\$	25,530
Total Quarterly Donations	\$	117,027

Respectfully,

A handwritten signature in blue ink, appearing to read "Tracy Schulze".

Tracy A. Schulze
Auditor-Controller

Table A
Donations Reporting
For the Quarter Ended December 31, 2025

Donations Reported to Auditor-Controller's Office	Amount
Animal Shelter	\$ 11,753
County Library	2,429
Health & Human Services Agency	3,489
Napa County Housing Authority	2,226
Subtotal	19,897
Donations Greater than \$10,000 Requiring Board Approval	
County Library	
BOS Agenda # 25-1791 November 18, 2025	60,000
Health & Human Services Agency	
Accepted and Not Yet Reported to Board ¹	11,600
Subtotal	71,600
Total Cash Donations Received for Quarter Ended December 31, 2025	\$ 91,497
Non-Cash Donations Reported for Quarter Ended December 31, 2025	
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	25,530
All Known Donations for Quarter Ended December 31, 2025	\$ 117,027

¹\$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.