



Agenda Date: 3/11/2008  
Agenda Placement: 7P

## NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

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**TO:** Board of Supervisors  
**FROM:** Tamie Frasier for Hull, Marcia - Treasurer-Tax Collector  
Treasurer-Tax Collector  
**REPORT BY:** Tamie Frasier, ASST TREASURER TAX-COLLECTOR - 253-4328  
**SUBJECT:** Assistant Treasurer-Tax Collector requests authorization to transfer an irreconcilable balance from the Tax Collector's Refund Trust Fund to the General Fund in the amount of \$7,246.17.

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### **RECOMMENDATION**

Assistant Treasurer-Tax Collector requests authorization to transfer an irreconcilable balance from the Tax Collector's Refund Trust Fund to the General Fund in the amount of \$7,246.17.

### **EXECUTIVE SUMMARY**

Assistant Treasurer-Tax Collector requests permission to journal \$7,246.17 from the Tax Refunds Trust Account and transfer the amount to the General Fund. All attempts to reconcile this account have been exhausted. A public notice of unclaimed funds was published as required by Government Code Section 50050 through 50056 in the Napa Register on 11/15/07 and 11/22/07. The required waiting period of at least 60 days has expired and no claims were presented.

### **FISCAL IMPACT**

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	No
What is the revenue source?	Tax Refunds Trust Account
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	All attempts to reconcile this account have been exhausted. Therefore, it is appropriate to transfer the amount of \$7,246.17 from the Tax Refunds Trust Account to the General Fund.
Is the general fund affected?	Yes

Future fiscal impact: None

Consequences if not approved: \$7,246.17 will remain in the Tax Refunds Trust Account.

Additional Information:

### **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**

This is the last of the clean up items the retired Treasurer-Tax Collector addressed before she left. The required waiting period for claims lasted beyond her retirement date. This reconciliation has been attempted many times over the last 10 years as time permitted. In 1996, during the Management Science America financial system (MSA) to PeopleSoft financial system conversion, monthly reports were not generated for one year. When the conversion was completed and reports became available, this office attempted to reconcile overages. Staff determined the most likely cause of the overage in this account was a result of stale dated items being recredited to the Tax Refund Trust Fund without being reissued.

Public Notice of Unclaimed Cash was published in the Napa Register on 11/15/07 and 11/22/07 per Government Code Section 50050 through 50056 and the mandatory 60 days waiting period has expired. No claims or stale dated warrants were presented.

Staff feel they have exhausted every avenue for reconciliation. Transferring the funds to the General Fund still allows for the Treasurer-Tax Collector to reissue any old warrant should one be presented.

### **SUPPORTING DOCUMENTS**

None

CEO Recommendation: Approve

Reviewed By: Maiko Klieman