

COUNTY OF MILWAUKEE
INTEROFFICE COMMUNICATION

DATE : April 29, 2013
TO : Marina Dimitrijevic, County Board Chairwoman
FROM : Scott B. Manske, Comptroller
SUBJECT : Bi-Annual Review of Trust and Agency Funds

Policy

In accordance with Resolution 86-779(a)(a), the Comptroller's office is required to perform a bi-annual review of all trust and agency funds. The primary purpose of the review is to determine if the purpose for which the fund was established still exists. In addition, the Comptroller's Office reviewed the funds currently recorded in the County's financial accounting system to determine if the funds were properly authorized in accordance with Administrative Policy R-528 Agency Fund Policies.

Background

Trust and agency funds are established to account for assets held by the County in a trustee capacity.

Trust funds

Trust funds are established to account for money that is restricted for a specific purpose. The use of funds may be restricted by County ordinance, County resolution, State statutes, third-party contracts, grant agreements, court orders, or donor stipulations. Typically, assets held in trust funds are available for operating use; however, the trust assets will only be used for operations in compliance with trust agreements. The trust funds included in this report are referred to as Special Revenue Funds in the County's Comprehensive Annual Financial Report.

As of December 31, 2009, the County had 27 trust accounts with assets totaling \$51,861,404. The following is a summary of the significant trust accounts held by the County:

<u>Trust Name</u>	<u>Balance</u> <u>12/31/09</u>
Airport PFC Trust	\$28,951,171
BHD Compensated Absences Trust	8,607,157
Midwest Airlines Trusts (2 accounts)	5,703,324
DTPW OPEB Trust	4,361,482
DTPW Compensated Absences Trust	2,138,060
Parks Trusts (15 accounts)	819,122
Zoo Trusts (2 accounts)	680,196
Other Trust Balances (4 accounts)	600,892
Total Trust Account Balances	<u>51,861,404</u>

Agency funds

Agency funds are established to account for money, which the County collects on behalf of other entities. The Combined Court Related Operations department uses the most agency funds. The Courts collects a variety of fines, forfeitures and other fees on behalf of the State and other municipalities. In addition, the Courts holds funds on behalf of parties in legal matters before the Court.

As of December 31, 2009, the County had 146 agency accounts with assets totaling \$19,835,336. The Courts agency funds comprised 94 accounts and \$10,552,795 of this total.

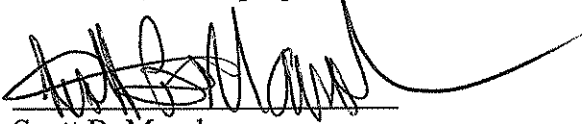
File Review

In addition to reviewing the trust and agency accounts to determine if the purpose for which they were established still exists, this office performed a file review of 19 trust and agencies during 2010. The file review verified that the fund was established properly and that transactions were properly authorized.

Action Recommended

The attached schedule provides a listing of all trust and agency accounts, the account balance, the responsible department, and a recommendation as to whether the account should be closed. The Comptroller's Office is recommending the closure of 15 trust and agency funds. The requested closure of these accounts has been confirmed with each of the appropriate departments. If a balance remains in an account that is approved for closure, it will be closed out to the department in which the trust was held.

It is requested that the Finance, Personnel and Audit Committee recommend that the County Board approve the attached resolution, to close the trust and agency accounts listed in the resolution, as the purpose for which these accounts were established no longer exists.



Scott B. Manske
Comptroller

Attachment

Schedule of Trust and Agency Funds								
Balances as of 12/31/2009								
Interest Bearing: Yes indicates interest income stays in the trust fund, No indicates interest income goes to the general fund								
General indicates that cash funds are part of County General funds. Sep Bank means that the Trust is in its own bank account.								
Fund	B/S	Fund Name	Balance Sheet Account Name	Interest Bearing	Trust Fund Banking	Trust Balance 12/31/2009	Agency Balance 12/31/2009	Status / Recommend
0003 Zoo Expendable Trust								
0003	0881/0883/0884	Zoo Expendable Trust	Railroad Fund	Yes	General	\$ 508,031.60		Open
0003	0882	Zoo Expendable Trust	Specimen Fund	Yes	General	172,164.59		Open
						680,196.19		
0005 Parks Expendable Trust								
0005	0871	Parks Expendable Trust	W.G. Bruce Memorial	No	General	2,000.00		Open
0005	0872	Parks Expendable Trust	Wehr Nature Center	No	General	16,541.83		Open
0005	0873	Parks Expendable Trust	Trimborn Farm	No	General	2,321.00		Open
0005	0874	Parks Expendable Trust	Mitchell Park Conservatory	No	General	0.25		Open
0005	0875	Parks Expendable Trust	Soccer Association	No	General	5,000.00		Open
0005	0876	Parks Expendable Trust	Bike Trails	No	General	22,553.89		Open
0005	0877	Parks Expendable Trust	Playgrounds	No	General	29,858.03		Open
0005	0880	Parks Expendable Trust	Tree Replacement Fund	No	General	217,678.51		Open
0005	0885	Parks Expendable Trust	Friends Of Boemer	Yes	General	74.28		Open
0005	0886	Parks Expendable Trust	Lake Park Pavilion Trust Fund	Yes	Sep Bank	141,999.02		Open
0005	0887	Parks Expendable Trust	Voight Trail Fund		General	61,878.63		Open
0005	0888	Parks Expendable Trust	Park Security	No	General	32,170.76		Open
0005	0889	Parks Expendable Trust	Estabrook Park (MATC)	No	General	45,500.00		Open
0005	0892	Parks Expendable Trust	MMSD Ecological Plan	No	General	241,546.01		Open
0005		Parks Expendable Trust	Park Trust (Land Sale & Donations)	No	General	-		Open
						819,122.21		
0006 Office for Persons with Disabilities								
0006	0870	Office for Persons with Disabilities	General Trust Fund Balance	Yes	General	122,024.75		Open
						122,024.75		
0007 MHD Expendable Trust								
0007	0878	MHD Expendable Trust	MHD-Research	No	General	205,707.25		Open
0007	0879	MHD Expendable Trust	MHD-Patient Activ/Spec Ev	No	General	137,485.13		Open
0007	0895	MHD Expendable Trust	BHD-Compensated Absences	No	General	8,607,156.91		Open
						8,950,349.29		
0008 Airport PFC Trust								
0008	0770	Airport PFC Trust	PFC Application 01	Yes	General	28,951,170.51		Open
						28,951,170.51		
0009 Midwest Airlines Trust								
0009	0890	Midwest Airlines Trust	Midwest Airlines CDBG Trust	Yes	General	4,664,291.81		Open
0009	0891	Midwest Airlines Trust	Midwest Airlines Hangar Trust	Yes	General	1,039,032.39		Open
						5,703,324.20		
0010 DAS Expendable Trust								
0010	0801	DAS Expendable Trust	Health and Safety Trust	No	General	135,674.81		Open
						135,674.81		
0011 DTPW Expendable Trust								
0011	0990	DTWP Expendable Trust	Fleet/Facilities-Comp Absences			2,138,060.20		Open
0011	0991	DTWP Expendable Trust	Fleet Facilities OPEB			4,361,482.00		Open
						6,499,542.20		
9010 Civil Court Agency								
9010	0664	Civil Court Agency	Attorney Fee Trust		Sep Bank		261.80	Open
9010	0666	Civil Court Agency	Truck Driver Education Surcharge		Sep Bank		6,417.20	Open
9010	0668	Civil Court Agency	Credit and Debit Card Fee		Sep Bank		1,767.15	Open
9010	0669	Civil Court Agency	CHPRN Surgcharge		Sep Bank		-	Open
9010	0681	Civil Court Agency	Bail Deposits		Sep Bank		4,609,042.01	Open
9010	0691	Civil Court Agency	General Trust		Sep Bank		2,128,803.06	Open
9010	0692	Civil Court Agency	Civil Trust		Sep Bank		376,489.65	Open
9010	0695	Civil Court Agency	Trust For Safekeeping		Sep Bank		1,028,536.08	Open
9010	0696	Civil Court Agency	Unclaimed Trust		Sep Bank		460,078.87	Open
9010	0697	Civil Court Agency	Bureau Of Vital Statistics		Sep Bank		94.00	Open
9010	0699	Civil Court Agency	Real Estate Trust		Sep Bank		3,500.00	Open
9010	0706	Civil Court Agency	Transcript of Judgment		Sep Bank		6,090.00	Open
9010	0853	Civil Court Agency	FAAD Contributed Capital		Sep Bank		34.40	Close
9010	0893	Civil Court Agency	Wildlife Violator Compact Surcharge		Sep Bank		68.29	Open
9010	0911	Civil Court Agency	Bail Forfeiture		Sep Bank		77,601.33	Open
9010	0912	Civil Court Agency	Crime Prevention Organization		Sep Bank		2,405.00	Open
9010	0914	Civil Court Agency	Undistrib Payments-Felony		Sep Bank		15,776.41	Open
9010	0915	Civil Court Agency	Crime Lab & Drug Law Enfc		Sep Bank		23,216.63	Open
9010	0916	Civil Court Agency	Domestic Abuse Aspects		Sep Bank		2,714.97	Open
9010	0917	Civil Court Agency	DNA Analysis Surcharge		Sep Bank		13,946.98	Open
9010	0918	Civil Court Agency	Drug Abuse Prog Impr Surc		Sep Bank		3,409.22	Open
9010	0919	Civil Court Agency	Driver Impr Surcharge		Sep Bank		46,176.34	Open
9010	0922	Civil Court Agency	Environmental Assessment		Sep Bank		2,458.13	Open
9010	0923	Civil Court Agency	Excess Muni-Co 348		Sep Bank		1,529.14	Open
9010	0924	Civil Court Agency	Fishing Shelter Removal Surcharge		Sep Bank		-	Open
9010	0926	Civil Court Agency	Issue Agnt Drug Invs Rbst		Sep Bank		1,524.00	Open

Schedule of Trust and Agency Funds								
Balances as of 12/31/2009								
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Fund	B/S	Fund Name	Balance Sheet Account Name	Interest Bearing	Trust Fund Banking	Trust Balance 12/31/2009	Agency Balance 12/31/2009	Status / Recommend
9010	0931	Civil Court Agency	Municipal Fee-County		Sep Bank		45.00	Open
9010	0932	Civil Court Agency	Natural Resources Assessment		Sep Bank		602.93	Open
9010	0933	Civil Court Agency	Natural Resources Rest'n		Sep Bank		20.00	Open
9010	0935	Civil Court Agency	Occup Driver License Fees		Sep Bank		120.00	Open
9010	0938	Civil Court Agency	Probation Trust		Sep Bank		-	Close
9010	0939	Civil Court Agency	Administrative Cost		Sep Bank		1,437.00	Open
9010	0941	Civil Court Agency	Genetic Test Account		Sep Bank		-	Open
9010	0942	Civil Court Agency	Administrative Surcharge		Sep Bank		685.06	Open
9010	0943	Civil Court Agency	State F/F 341-347,49,51		Sep Bank		46,986.54	Open
9010	0944	Civil Court Agency	St Fines Under Chap. 348		Sep Bank		45,003.47	Open
9010	0945	Civil Court Agency	Bail Bond Forfeitures		Sep Bank		-	Open
9010	0946	Civil Court Agency	Undistrib Pmt-Misdemeanor		Sep Bank		29,465.02	Open
9010	0949	Civil Court Agency	Cr Vict & Wit Asst Surchg		Sep Bank		18,144.34	Open
9010	0951	Civil Court Agency	Felony V/W Asst Surchg		Sep Bank		6,007.52	Open
9010	0952	Civil Court Agency	Weapons Assessment		Sep Bank		48.45	Open
9010	0953	Civil Court Agency	Sheriff'S Fees		Sep Bank		1,698.23	Open
9010	0955	Civil Court Agency	Delinq Vic Wit Assoc Surch		Sep Bank		180.00	Open
9010	0956	Civil Court Agency	Wild Animal Protection As		Sep Bank		-	Open
9010	0957	Civil Court Agency	County Specific Account 4		Sep Bank		2,163.82	Open
9010	0962	Civil Court Agency	Bayside Forfeitures		Sep Bank		(23.89)	Open
9010	0963	Civil Court Agency	Brown Deer Forfeitures		Sep Bank		(45.00)	Open
9010	0964	Civil Court Agency	Fox Point Forfeitures		Sep Bank		-	Open
9010	0965	Civil Court Agency	Greendale Forfeitures		Sep Bank		(10.00)	Open
9010	0966	Civil Court Agency	Hales Corners Forfeitures		Sep Bank		(20.00)	Open
9010	0967	Civil Court Agency	River Hills Forfeitures		Sep Bank		-	Open
9010	0968	Civil Court Agency	Shorewood Forfeitures		Sep Bank		86.11	Open
9010	0969	Civil Court Agency	West Milwaukee Forfeitures		Sep Bank		(30.00)	Open
9010	0971	Civil Court Agency	Whitefish Bay Forfeitures		Sep Bank		(2.47)	Open
9010	0972	Civil Court Agency	West Allis Forfeitures		Sep Bank		405.79	Open
9010	0973	Civil Court Agency	Cudahy Forfeitures		Sep Bank		(30.00)	Open
9010	0974	Civil Court Agency	Franklin Forfeitures		Sep Bank		246.75	Open
9010	0975	Civil Court Agency	Glendale Forfeitures		Sep Bank		-	Open
9010	0976	Civil Court Agency	Greenfield Forfeitures		Sep Bank		148.57	Open
9010	0977	Civil Court Agency	Oak Creek Forfeitures		Sep Bank		16.11	Open
9010	0978	Civil Court Agency	St. Francis Forfeitures		Sep Bank		47.26	Open
9010	0979	Civil Court Agency	South Milw Forfeitures		Sep Bank		104.76	Open
9010	0981	Civil Court Agency	Wauwatosa Forfeitures		Sep Bank		(5.00)	Open
9010	0982	Civil Court Agency	Citizen Witness Fees		Sep Bank		35.52	Open
9010	0990	Civil Court Agency	UW Board of Regents		Sep Bank		-	Open
9010	1001	Civil Court Agency	Guard Ad Litem Fee-County		Sep Bank		6,330.80	Open
9010	1003	Civil Court Agency	Witness Fee - County		Sep Bank		-	Open
9010	1005	Civil Court Agency	Mail Fees - Postage		Sep Bank		57.50	Open
9010	1006	Civil Court Agency	Jury Fee - County		Sep Bank		5,760.00	Open
9010	1007	Civil Court Agency	Transmittal Fee - County		Sep Bank		110.00	Open
9010	1019	Civil Court Agency	Application Fee IV-D		Sep Bank		863.33	Open
9010	1021	Civil Court Agency	Overage & Shortage		Sep Bank		(2,968.48)	Open
9010	1026	Civil Court Agency	Court Support Service Fee		Sep Bank		654,798.98	Open
9010	1027	Civil Court Agency	Justice Information Fee		Sep Bank		180,298.08	Open
9010	1028	Civil Court Agency	Family Counseling Service		Sep Bank		4,781.25	Open
9010	1029	Civil Court Agency	First Family Hearing Fee		Sep Bank		-	Close
9010	1034	Civil Court Agency	Milwaukee County Form Fee		Sep Bank		4,556.00	Open
9010	1043	Civil Court Agency	Copy Fee - County		Sep Bank		6,152.80	Open
9010	1051	Civil Court Agency	County Share Payable-CCC		Sep Bank		370.00	Open
9010	1053	Civil Court Agency	State Share Payable-CCC		Sep Bank		-	Open
9010	1054	Civil Court Agency	Miscellaneous Clerks Fees		Sep Bank		39,007.09	Open
9010	1055	Civil Court Agency	Stat Fine/Forfit/Othr Civ		Sep Bank		45,910.73	Open
9010	1056	Civil Court Agency	Penalty Assessments		Sep Bank		65,604.11	Open
9010	1057	Civil Court Agency	Jail Assessment - County		Sep Bank		18,552.39	Open
9010	1065	Civil Court Agency	Mediation Fee		Sep Bank		52,702.73	Open
9010	1066	Civil Court Agency	CCAP Fee Payable - CCC		Sep Bank		79,673.28	Open
9010	1067	Civil Court Agency	Milw Cnty Forfeitures		Sep Bank		173,345.29	Open
9010	1076	Civil Court Agency	Mil Cnty Prosecution Fees		Sep Bank		29,417.40	Open
9010	1091	Civil Court Agency	Interest Income		Sep Bank		8,980.07	Open
9010	1093	Civil Court Agency	Circuit Court Fee Payable		Sep Bank		166,374.65	Open
9010	1094	Civil Court Agency	Small Claims-County Share		Sep Bank		34,219.40	Open
9010	1099	Civil Court Agency	Consumer Protection Act		Sep Bank		-	Open
							10,540,369.95	
9011		Civil Court State Suit Tax-Non Sur						
9011	0671	Civil Ct St Suit Tx-Non Sur	State Suit Tax - Circuit Court		Sep Bank		12,474.50	Open
							12,474.50	
9012		Civil Court State Suit Tax-Share						

Schedule of Trust and Agency Funds								
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Fund	B/S	Fund Name	Balance Sheet Account Name	Interest Bearing	Trust Fund Banking	Trust Balance 12/31/2009	Agency Balance 12/31/2009	Status / Recommend
9012	0673	Civil Ct St Suit Tx-Share	Addn'L. Suit Tax Sm Claim Jury		Sep Bank		(49.00)	Close
							(49.00)	
9030	County Clerk Agency							
9030	0501	County Clerk Agency	Assignments & Garnishmnts				33,567.40	Open
9030	0502	County Clerk Agency	Marriage License Fees				120,900.00	Open
							154,467.40	
9040	Treasurer General Trust							
9040	0667	Treasurer General Trust	Unclaimed Monies Deposit	No	General		714,032.28	Open
9040	0733	Treasurer General Trust	Federated Library System	Yes	General		2,749,782.70	Open
9040	0870	Treasurer General Trust	State Probate Fees	No	General		3,901.81	Open
							3,467,716.79	
9042	Real Estate Transfer							
9042	0700	Milw Cty Real Estate Tr	Surety Deposits	No	General		69,717.72	Open
9042	0707	Milw Cty Real Estate Tr	IBRETA Deposits	No	General		285,689.91	Open
							355,407.63	
9050	DHHS							
9050	0701	DHHS	Special Trust Funds	No	General		17,711.49	Open
9050	0702	DHHS	DSD Long-Term Support Risk Resv	No	General		751,104.74	Open
9050	0704	DHS Agency	Patient Deposits - CCSB/MHC	No	General		37,049.76	Open
9050	0705	DHS Agency	Patient Deposits - Sec Div	No	General		20,312.62	Open
9050	0870	DHS Agency	Burial Trust Fund				28,127.43	Open
							854,306.04	
9060	Public Works Agency							
9060	0660	Public Works Agency	General Trust Deposits	No	General		447,363.94	Open
							447,363.94	
9061	Gandhi Memorial Statue							
9061	0732	Gandhi Memorial Statue	Gandhi Memorial Statue	Yes	General		10,000.00	Open
							10,000.00	
9070	Parks Agency							
9070	0503	Parks Agency	Team Sports				70.00	Close
							70.00	
9095	Paramedic							
9095	0663	Paramedic	Paramedic Education		General		37,212.27	Open
							37,212.27	
9100	Mental Health Agency							
9100	0680	Mental Health Agency	Patient Deposits	Yes	Sep Bank		562,571.25	Open
							562,571.25	
9110	Housing FSS Program							
9110	0661	Housing FSS Program	Principal Deposit	Yes	General		-	Close
9110	0662	Housing FSS Program	Interest Earned Deposit	Yes	General		-	Close
							-	
9130	District Attorney							
9130	0670	District Attorney	Minority Recruitment	No	General		936.16	Open
9130	0675	District Attorney	Victim/Witness	No	General		4,975.48	Open
9130	0676	District Attorney	Sexual Assault	No	General		286.33	Open
9130	0679	District Attorney	General	No	General		1,837.09	Open
							8,035.06	
9160	Register of Deeds - Sundry Trust							
9160	0731	Register of Deeds - Sundry Trust	State Vital Statistics Fund	No	General		140,172.00	Open
9160	0734	Register of Deeds - Sundry Trust	Vital Records				(61,923.00)	Open
9160	0735	Register of Deeds - Sundry Trust	State Vital Statistics Fund	No	General		120,667.00	Open
9160	0736	Register of Deeds - Sundry Trust	State Real Estate Transfer Tax	No	General		387,370.21	Open
9160	0738	Register of Deeds - Sundry Trust	St Fund/Rec Filed Doc	No	General		17,259.30	Open
							603,545.51	
9170	Sheriff Trust							
9170	0711	Sheriff Trust	Sundry Trust	No	Sep Bank		1,701,537.14	Open
9170	0712	Sheriff Trust	Sheriff Sales	No	Sep Bank		6,574.42	Open
9170	0716	Sheriff Trust	Executions	No	Sep Bank		97,088.73	Open
9170	0718	Sheriff Trust	Prisoners Fund	No	Sep Bank		61,688.37	Open
9170	0725	Sheriff Trust	Bail Deposit - Commitment	No	Sep Bank		3,987.50	Open
9170	0727	Sheriff Trust	Bail - Warrants - Summary	No	Sep Bank		175,721.00	Open
							2,046,597.16	
9180	HOC for the Sheriff							
9180	0665	HOC for the Sheriff	Sundry Trust Deposits	No	Sep Bank		1,361,236.42	Open
							1,361,236.42	
9190	General County-Employee Retirement							
9190	0870	Gen'l County-Employee Retirement	General Trust & Agency Fd Bal	No	Sep Bank		332,099.73	Open
							332,099.73	
9200	Allis Art Museum							
9200	0661	Allis Art Museum	Principal Deposit	Yes	General		240,000.00	Open
9200	0662	Allis Art Museum	Interest Earned Deposit	Yes	General		1,727.68	Open

Schedule of Trust and Agency Funds								
Balances as of 12/31/2009								
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Fund	B/S	Fund Name	Balance Sheet Account Name	Interest Bearing	Trust Fund Banking	Trust Balance 12/31/2009	Agency Balance 12/31/2009	Status / Recommend
							241,727.68	
9201		Milwaukee County Historical Society						
9201	0989	Milw Co Historical Society	Milw Co Historical Society	Yes	General		-	Close
9211		Aging (MCDA) Risk Reserve Trust						
9211	0988	Aging (MCDA)Risk Rsv.Trust	COP Risk Reserve	Yes	Sep Bank		13,059.43	Open
							13,059.43	
9600		Parks - Non Expendable Trust						
9600	0661	Parks - Non Expendable Trust	Wolcott Memorial Principal Deposit	Yes	General		2,907.06	Open
							2,907.06	
9602		Law Library						
9602	0660	Law Library	General Trust Deposits	Yes	General		3,422.25	Open
							3,422.25	
9700		Child Support Enforcement						
9700	0690	Child Support Enforcement	Alim & Patr Support Collection	No	Sep Bank		107,363.76	Open
							107,363.76	
9710		Sheriff Longevity Trust						
9710	0896	Sheriff Longevity Trust	Sheriff Longevity Trust	Yes	General		(1,229.63)	Close
							(1,229.63)	
9711		Law Enforcement						
9717	0739	Law Enforcement - 2003 Block Grant	Law Enforcement	Yes	General		29,002.19	Close
9718	0739	Law Enforcement - 2004 Block Grant	Law Enforcement	Yes	General		47,697.28	Close
9718	0759	Law Enforcement - 2004 Block Grant	Law Enforcement	Yes	General		(73,177.94)	Close
9719	0739	Law Enforcement- 2005 Block Grant	Law Enforcement				(5,706.30)	Close
9720	0739	Law Enforcement- 2006 Block Grant	Law Enforcement				(1,052,724.77)	Close
9721	0739	Law Enforcement- 2008 Block Grant	Law Enforcement				(187,379.67)	Close
9722	0739	Law Enforcement- 2009 Block Grant	Law Enforcement				(329,778.13)	Open
							(1,572,067.34)	
9800		St Luke's Easement Trust						
9800	1167	St Luke's Easement Trust	St. Lukes Easements KK Parkway	No	General		246,728.35	Open
							246,728.35	
			Total Trust Fund Balance			\$ 51,861,404.16	\$ 19,835,336.21	