

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: November 02, 2023
To: Marcelia Nicholson, Chairwoman, County Board of Supervisors
From: Scott B. Manske, CPA, Comptroller
Subject: Bi-Annual Review of Trust and Agency Funds

File Type: Action Report

Request

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 several agency accounts. 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 in accordance with the trust document or to the responsible department.

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

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. The County has an administrative policy that defines how trust are established and the biannual review process. This policy follows the guidance from the following sources:

Wisconsin State Statutes:	Wis Stats 59.21(1)(j) Wis Stats 59.255(2)(a)
Milwaukee County Code Ordinances:	MCGO 34.04
Milwaukee County Resolution/Administrative Policy	86-779(a)(a)/R-528

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 Annual Comprehensive Financial Report.

As of December 31, 2022, the County had 43 trust accounts with assets totaling \$79,153,624. The following is a summary of the significant trust accounts held by the County:

<u>Trust Name</u>	<u>12/31/2022</u>
Airport PFC Trust	\$41,178,084
Opioid Settlement Trust	11,916,929
DAS Expendable Trusts (4 accts)	10,324,933
DTPW Expendable Trusts (2 accounts)	8,912,361
Zoo Trusts (9 accounts)	3,889,648
Parks Trusts (22 accounts)	1,643,984
Behavioral Health Expendable Trusts (4 accounts)	10,821,094
Office for Persons with Disabilities Expendable	<u>110,057</u>
Total Trust Account Balances	<u>\$79,153,624</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 Courts. The Agency funds are referred to as Custodial Funds under the Statement of Net Position for Fiduciary Funds in the Annual Comprehensive Financial Report.

As of December 31, 2022, the County has 139 agency accounts with assets totaling \$30,128,221. The Courts agency funds comprised 99 accounts and \$21,666,015 of this total.

Alignment to the Strategic Plan:

This item aligns to the following objectives in the strategic plan:

2C: Apply a racial equity lens to all decisions.

3B: Enhance the County's fiscal health and sustainability

The Office of the Comptroller prepares annual financial reports of the government and government agencies. These annual financial reports are the primary component of the Annual Comprehensive Financial Report (ACFR). The County's ACFR is the key document used by investors, creditors, federal and state funding sources, and citizens to determine the County's financial status. Therefore, publication of the ACFR enables the County to borrow funds, obtain federal and state funding, and remain accountable to citizens, significantly contributing to the County's fiscal health and sustainability.

Fiscal Effect

Fiscal Note is attached.

Virtual Meeting Invites

Scott Manske, CPA, Milwaukee County Comptroller

Jennifer Folliard, Director of Audits

Paul Grant, Audit Compliance Manager

Prepared By:

Paul Grant, Audit Compliance Manager

Approved By:



Scott B. Manske
Comptroller

Attachments:

Attachment A - Schedule of Trust and Agency Funds
Resolution
Fiscal Note

cc: David Crowley, Milwaukee County Executive
Supervisor, Liz Sumner, Chairperson, Committee on Finance
Aaron Hertzberg, Director, Department of Administrative Services
Joseph Lamers, Budget Director, Department of Administrative Services
Kelly Bablitch, Chief of Staff, County Board Staff
Steve Cady, Policy and Research Director, Office of the Comptroller
Janelle Jensen, Legislative Services Division Manager, Office of the Milwaukee County Clerk

Schedule of Milwaukee County Trust and Agency Funds

Attachment A

Balances as of 12/31/2022

Trust balance shows equity position. A negative equity balance indicates positive cash and investments. A positive equity balance means the trust has spent all funds (negative cash). A zero balance shows that no funds are currently in the trust.

Fund Name	Fund	INFOR B/S Account	Balance Sheet Account Name	Trust Balance 12/31/2022	Agency Balance 12/31/2022	Status / Recommend
ZOO EXPENDABLE TRUST	50003	32800	Zoo-- Zoo Train	(2,735,193.86)		Open
ZOO EXPENDABLE TRUST	50003	32801	Zoo Zoomobile Trust	-		Open
ZOO EXPENDABLE TRUST	50003	32802	Zoo Conservation Trust	(732,096.57)		Open
ZOO EXPENDABLE TRUST	50003	32803	Zoo Library Trust	-		Open
ZOO EXPENDABLE TRUST	50003	32804	Zoo Travel Trust	-		Open
ZOO EXPENDABLE TRUST	50003	32805	Zoo Animal Acquisition Trust	-		Open
ZOO EXPENDABLE TRUST	50003	32806	Railroad Fund Trust	-		Open
ZOO EXPENDABLE TRUST	50003	32807	Speciment Fund Trust	(422,357.39)		Open
ZOO EXPENDABLE TRUST	50003	32808	Zoo -- Grant 1 Trust	-		Open
				<u>(3,889,647.82)</u>		
PARKS EXPENDABLE TRUST	50005	32600	Northpoint Lighthouse Maintenance Trust	(1,540.51)		Open
PARKS EXPENDABLE TRUST	50005	32601	Lotta Burger/Bradford Beach Concessions Stand	(22,290.72)		Open
PARKS EXPENDABLE TRUST	50005	32602	Parks Amenity Matching Fund	(81,094.90)		Open
PARKS EXPENDABLE TRUST	50005	32603	Estabrook Dam/Weigel Hurst	(437,351.83)		Open
PARKS EXPENDABLE TRUST	50005	32605	W.G. Bruce Memorial	(150.00)		Open
PARKS EXPENDABLE TRUST	50005	32606	Wehr Nature Center	(274.83)		Open
PARKS EXPENDABLE TRUST	50005	32607	Trimborn Farm	(385.76)		Open
PARKS EXPENDABLE TRUST	50005	32608	Mitchell Park Conservatory	(648.69)		Open
PARKS EXPENDABLE TRUST	50005	32609	Soccer Association	(0.23)		Open
PARKS EXPENDABLE TRUST	50005	32610	Bike Trails	(56,154.58)		Open
PARKS EXPENDABLE TRUST	50005	32611	Playgrounds	(303,700.76)		Open
PARKS EXPENDABLE TRUST	50005	32612	Tree Replacement Fund	(206,501.14)		Open
PARKS EXPENDABLE TRUST	50005	32613	Friends of Boerner Trust	(0.03)		Open
PARKS EXPENDABLE TRUST	50005	32614	Lake Park	(116,053.91)		Open
PARKS EXPENDABLE TRUST	50005	32615	Voight Trail Garden Trust	(48,120.52)		Open
PARKS EXPENDABLE TRUST	50005	32616	Park Security	(63,629.34)		Open
PARKS EXPENDABLE TRUST	50005	32617	Estabrook Park (MATC)	(62,074.19)		Open
PARKS EXPENDABLE TRUST	50005	32618	MMSD Ecological Park Fund	(68,367.04)		Open
PARKS EXPENDABLE TRUST	50005	32619	Summit Educational Assoc Trus	(7,000.00)		Open
PARKS EXPENDABLE TRUST	50005	32621	McKinley Marina/Lotta Burger	(30,528.07)		Open
PARKS EXPENDABLE TRUST	50005	32622	Bradfor Beach/The Dock	(74,967.52)		Open
PARKS EXPENDABLE TRUST	50005	32604	Boerner Botanical Garden Trust	(63,149.52)		Open
				<u>(1,643,984.09)</u>		
OFFICE OF PERSONS W/DISAB EXPD	50006	31100	General Trust & Agency FD BAL	(110,056.95)		Open
				<u>(110,056.95)</u>		
BHD EXPENDABLE TRUST	50007	31300	MHD -Research	(216,704.83)		Open
BHD EXPENDABLE TRUST	50007	31301	MHD-Patient Activ/Spec Ev	(85,763.38)		Open

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Fund Name	Fund	INFOR B/S Account	Balance Sheet Account Name	Trust Balance 12/31/2022	Agency Balance 12/31/2022	Status / Recommend
BHD EXPENDABLE TRUST	50007	31302	BHD Comp ABS	(875,160.22)		Open
BHD EXPENDABLE TRUST	50007	31303	BHD Title XIX Capitation	(9,643,466.00)		Open
				<u>(10,821,094.43)</u>		
AIRPORT PFC TRUST	50008	31200	PFC Application 01	(41,178,083.78)		Open
				<u>(41,178,083.78)</u>		
OPIOID SETTLEMENT TRUST	50009	31250	Opioid Settlement Trust	(11,916,928.58)		Open
				<u>(11,916,928.58)</u>		
DAS EXPENDABLE TRUST	50010	31204	Midwest Airlines Hangar Trust	(4,478,931.98)		Reviewing
DAS EXPENDABLE TRUST	50010	32620	Trust for Radios	(1,184,296.00)		Open
DAS EXPENDABLE TRUST	50010	31100	General Trust & Agency FD Bal	(135,348.61)		Open
DAS EXPENDABLE TRUST	50010	31101	Stabilization Trust ERS	(4,526,356.27)		Open
				<u>(10,324,932.86)</u>		
DTPW EXPENDABLE TRUST	50011	32301	DTPW Fleet Facilities OPEB	(7,928,779.96)		Open
DTPW EXPENDABLE TRUST	50011	32300	DTPW Fleet Facilities Comp	(983,581.12)		Open
				<u>(8,912,361.08)</u>		
CIVIL CT GEN TRUST	59010	34004	Security & R/R Deposit		(100.00)	Open
CIVIL CT GEN TRUST	59010	34006	Truck Driver Educ Surcharge		(190.14)	Open
CIVIL CT GEN TRUST	59010	34007	Credit and Debit Card Fee		(168,688.71)	Open
CIVIL CT GEN TRUST	59010	34008	CHPRN Surcharge		(40.38)	Open
CIVIL CT GEN TRUST	59010	34016	Bail Deposits		(11,103,991.93)	Open
CIVIL CT GEN TRUST	59010	34017	Ignition Interlock Dev Surchg		(2,596.44)	Open
CIVIL CT GEN TRUST	59010	34019	General Trust		(5,830,685.96)	Open
CIVIL CT GEN TRUST	59010	34020	Civil Trust		(140,968.97)	Open
CIVIL CT GEN TRUST	59010	34021	Trust for Safekeeping		31.60	Close
CIVIL CT GEN TRUST	59010	34022	Unclaimed Trust		(808,454.47)	Open
CIVIL CT GEN TRUST	59010	34023	Bureau of Vital Statistics		(184.00)	Open
CIVIL CT GEN TRUST	59010	34024	RE Trust		(118,436.95)	Open
CIVIL CT GEN TRUST	59010	34028	Transcript of Judgment Trust		(10.00)	Open
CIVIL CT GEN TRUST	59010	34200	Wildlife Violator Compact Schg		(60.00)	Open
CIVIL CT GEN TRUST	59010	34206	Bail Forfeiture		(15,537.80)	Open
CIVIL CT GEN TRUST	59010	34207	Crime Prevention Organiza		(148.00)	Open
CIVIL CT GEN TRUST	59010	34209	Undistrib Payments - Felony		(51,729.02)	Open
CIVIL CT GEN TRUST	59010	34210	Crime Lab & Drug Law Enforcement		(18,558.42)	Open
CIVIL CT GEN TRUST	59010	34211	Domestic Abuse Assessments		(3,286.20)	Open
CIVIL CT GEN TRUST	59010	34212	DNA Analysis Surcharge		(37,561.60)	Open
CIVIL CT GEN TRUST	59010	34213	Drug Abuse Prog Impr Surc		(783.58)	Open
CIVIL CT GEN TRUST	59010	34214	Driver Impr Surcharge		(23,606.90)	Open
CIVIL CT GEN TRUST	59010	34215	Electronic Monitoring		-	Open
CIVIL CT GEN TRUST	59010	34216	Environmental Assessment		-	Open
CIVIL CT GEN TRUST	59010	34217	Excess Muni – Co 348		-	Open

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Fund Name	Fund	INFOR B/S Account	Balance Sheet Account Name	Trust Balance 12/31/2022	Agency Balance 12/31/2022	Status / Recommend
CIVIL CT GEN TRUST	59010	34218	Fishing Shelter Removal		-	Open
CIVIL CT GEN TRUST	59010	34220	Issue Agnt Drug Invs Rbst		(1,639.59)	Open
CIVIL CT GEN TRUST	59010	34224	Municipal Fee County		(50.00)	Open
CIVIL CT GEN TRUST	59010	34225	Natural Resources Assm't		(360.00)	Open
CIVIL CT GEN TRUST	59010	34226	Natural Resources Rest'n		-	Open
CIVIL CT GEN TRUST	59010	34228	Occup Driver License Fees		-	Open
CIVIL CT GEN TRUST	59010	34232	Administrative Cost		(10,566.59)	Open
CIVIL CT GEN TRUST	59010	34234	Administrative Surcharge		(3,914.83)	Open
CIVIL CT GEN TRUST	59010	34235	State F/F 341-47, 49, 51		(22,767.35)	Open
CIVIL CT GEN TRUST	59010	34236	State Fines Under Chapter 348		-	Open
CIVIL CT GEN TRUST	59010	34238	Undistrib Pmt-Misdemeanor		(74,095.15)	Open
CIVIL CT GEN TRUST	59010	34241	CR Vict & WIT Asst Surchg		(419.79)	Open
CIVIL CT GEN TRUST	59010	34242	Felony V/W Asst Surchg		(15,589.77)	Open
CIVIL CT GEN TRUST	59010	34243	Weapons Assessment		-	Open
CIVIL CT GEN TRUST	59010	34244	Sheriff's Fees		(921.71)	Open
CIVIL CT GEN TRUST	59010	34246	Delinq Vic Wit Assoc Surch		(200.00)	Open
CIVIL CT GEN TRUST	59010	34248	County Specific Account 4		(7,035.81)	Open
CIVIL CT GEN TRUST	59010	34252	Bayside Forfeitures		(211.19)	Open
CIVIL CT GEN TRUST	59010	34253	Brown Deer Forfeitures		-	Open
CIVIL CT GEN TRUST	59010	34254	Fox Point Forfeitures		-	Open
CIVIL CT GEN TRUST	59010	34255	Greendale Forfeitures		(130.00)	Open
CIVIL CT GEN TRUST	59010	34256	Hales Corners Forfeitures		81.75	Open
CIVIL CT GEN TRUST	59010	34257	River Hills Forfeitures		30.00	Open
CIVIL CT GEN TRUST	59010	34258	Shorewood Forfeitures		30.00	Open
CIVIL CT GEN TRUST	59010	34259	West Milwaukee Forfeitures		40.00	Open
CIVIL CT GEN TRUST	59010	34260	Whitefish Bay Forfeitures		(191.19)	Open
CIVIL CT GEN TRUST	59010	34261	West Allis Forfeitures		(26.83)	Open
CIVIL CT GEN TRUST	59010	34262	Cudahy Forfeitures		13.78	Open
CIVIL CT GEN TRUST	59010	34263	Franklin Forfeitures		(4.36)	Open
CIVIL CT GEN TRUST	59010	34264	Glendale Forfeitures		-	Open
CIVIL CT GEN TRUST	59010	34265	Greenfield Forfeitures		-	Open
CIVIL CT GEN TRUST	59010	34266	Oak Creek Forfeitures		15.00	Open
CIVIL CT GEN TRUST	59010	34267	St. Francis Forfeitures		5.00	Open
CIVIL CT GEN TRUST	59010	34268	South Milwaukee Forfeitures		-	Open
CIVIL CT GEN TRUST	59010	34269	Wauwatosa Forfeitures		(105.83)	Open
CIVIL CT GEN TRUST	59010	34270	Citizen Witness Fees (City of Milwaukee)		(138.23)	Open
CIVIL CT GEN TRUST	59010	32300	Fleet Facilities Comp Abs		-	Open
CIVIL CT GEN TRUST	59010	34278	Guardian Ad Litem Fees - County		(10,764.14)	Open
CIVIL CT GEN TRUST	59010	34280	Witness Fee - County		(0.81)	Open
CIVIL CT GEN TRUST	59010	34281	Sheriff Service Fee - County		-	Open
CIVIL CT GEN TRUST	59010	34282	Mail Fees - Postage		(71.59)	Open
CIVIL CT GEN TRUST	59010	34283	Jury Fee - County		(5,760.00)	Open
CIVIL CT GEN TRUST	59010	34284	Transmittal Fee - County		(120.00)	Open
CIVIL CT GEN TRUST	59010	34286	Application Fee IV-D		(430.00)	Open
CIVIL CT GEN TRUST	59010	34287	Overage & Shortage		(680.85)	Open

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Fund Name	Fund	INFOR B/S Account	Balance Sheet Account Name	Trust Balance 12/31/2022	Agency Balance 12/31/2022	Status / Recommend
CIVIL CT GEN TRUST	59010	34289	Court Support Service Fee		(390,429.09)	Open
CIVIL CT GEN TRUST	59010	34290	Justice Information Fee		(131,046.32)	Open
CIVIL CT GEN TRUST	59010	34291	Family Counseling Fee		(3,565.00)	Open
CIVIL CT GEN TRUST	59010	34293	Milwaukee County Form Fee		(110.00)	Open
CIVIL CT GEN TRUST	59010	34294	Copy Fee - County		(7,189.53)	Open
CIVIL CT GEN TRUST	59010	34296	County Share Payable - CCC		(250.00)	Open
CIVIL CT GEN TRUST	59010	34297	State Share Payable - CCC		(83.63)	Open
CIVIL CT GEN TRUST	59010	34298	Miscellaneous Clerks Fees		(98,657.64)	Open
CIVIL CT GEN TRUST	59010	34299	Stat Fine/Forfit/Othr Civ		(3,880.64)	Open
CIVIL CT GEN TRUST	59010	34300	Penalty Assessments		(27,954.88)	Open
CIVIL CT GEN TRUST	59010	34301	Jail Assessments - County		(11,865.71)	Open
CIVIL CT GEN TRUST	59010	34302	Mediation Fee		(61,209.46)	Open
CIVIL CT GEN TRUST	59010	34303	CCAP Fee Payable - CCC		(49,767.57)	Open
CIVIL CT GEN TRUST	59010	34304	Milw Cnty Forfeitures		(91,834.64)	Open
CIVIL CT GEN TRUST	59010	34305	Mil Cnty Prosecution Fees		(21,289.12)	Open
CIVIL CT GEN TRUST	59010	34306	Interest Income		(84,504.75)	Open
CIVIL CT GEN TRUST	59010	34307	Circuit Court Fee payable		(123,708.24)	Open
CIVIL CT GEN TRUST	59010	34308	Small Claims - County Share		(22,088.20)	Open
CIVIL CT GEN TRUST	59010	34309	Railroad Crossing		-	Open
CIVIL CT GEN TRUST	59010	34310	Consumer Protection Acct		-	Open
CIVIL CT GEN TRUST	59010	34208	Crime Lab Fees		-	Open
CIVIL CT GEN TRUST	59010	34247	Wild Animal Protection AS		-	Open
CIVIL CT GEN TRUST	59010	34272	Occup Driver License Fees		-	Open
CIVIL CT GEN TRUST	59010	34279	Blood Tests		-	Open
					<u>(19,611,033.97)</u>	
CIVIL CT ST SUIT TX-NON SUR	59011	34009	State Suit Tax - Circuit Court		(1,895,234.19)	Open**
					<u>(1,895,234.19)</u>	
CIVIL CT ST SUIT TX-SHARE	59012	34287	Overage & Shortage		(24.10)	Close
					<u>(24.10)</u>	
TREASURER GENERAL TRUST	59040	34046	Federated Library System		(3,036,492.84)	Open
TREASURER GENERAL TRUST	59040	34000	General Trust Deposits		2,000.00	Open*
TREASURER GENERAL TRUST	59040	31100	General Trust & Agency FD Bal		(171,198.00)	Open**
					<u>(3,205,690.84)</u>	
MILW CTY REAL ESTATE TR	59042	34029	Int Bearing Real Estate Trust		(460,400.22)	Open
					<u>(460,400.22)</u>	
DHS AGENCY	59050	34025	Special Trust Funds		(17,711.49)	Open
DHS AGENCY	59050	34027	Patient Deposits – Sec Div		(4,020.58)	Open
DHS AGENCY	59050	31100	General Trust & Agency FD Bal		(22,533.53)	Open
DHS AGENCY	59050	34026	DSD LNG-Term Support Risk Resv		(251,913.60)	Open
DHS AGENCY	59050	37015	Contributed Capital Fund Bal		-	Open*
					<u>(296,179.20)</u>	

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Fund Name	Fund	INFOR B/S Account	Balance Sheet Account Name	Trust Balance 12/31/2022	Agency Balance 12/31/2022	Status / Recommend
PUBLIC WORKS AGENCY	59060	34000	General Trust Deposits		<u>(185,915.00)</u>	Open
					<u>(185,915.00)</u>	
GANDHI MEMORIAL STATUE	59061	34045	Gandhi Memorial Statue		<u>(10,143.06)</u>	Open
					<u>(10,143.06)</u>	
PARAMEDIC	59095	34003	Paramedic Education		<u>(51,590.37)</u>	Open
					<u>(51,590.37)</u>	
MENTAL HEALTH AGENCY	59100	34015	Patient Deposits		<u>(15,713.50)</u>	Open
					<u>(15,713.50)</u>	
DISTRICT ATTORNEY	59130	34052	Minority Recruitment		(936.16)	Open
DISTRICT ATTORNEY	59130	34011	Victim/Witness		(3,910.20)	Open
DISTRICT ATTORNEY	59130	34012	Sexual Assault		(286.33)	Open
DISTRICT ATTORNEY	59130	34014	General		<u>(1,701.51)</u>	Open
					<u>(6,834.20)</u>	
REGISTER IN PROBATE TRUST	59150	34044	State Fund VS2		6,120.00	Close
REGISTER IN PROBATE TRUST	59150	34048	State V/S Fund		5,355.00	Close
					<u>11,475.00</u>	
REGISTER OF DEEDS-SUNDRY TRUST	59160	23007	Wis R/E Tr Tax – State Fds		(2,009,798.16)	Open
REGISTER OF DEEDS-SUNDRY TRUST	59160	34044	State Fund VS2		(97,860.12)	Open
REGISTER OF DEEDS-SUNDRY TRUST	59160	34048	State V/S Fund		(110,747.00)	Open
REGISTER OF DEEDS-SUNDRY TRUST	59160	34050	St Fund/Rec Filed Doc		(56,237.62)	Open
					<u>(2,274,642.90)</u>	
SHERIFF TRUST	59170	34031	Sundry Trust		(1,227,001.85)	Open
SHERIFF TRUST	59170	34032	Sheriff Sales		30,947.78	Open
SHERIFF TRUST	59170	34033	Fed Forfeitures		(375,392.62)	Open
SHERIFF TRUST	59170	34036	Executions		(11,761.91)	Open
SHERIFF TRUST	59170	34037	Prisoner Funds		12,550.12	Open
SHERIFF TRUST	59170	34040	County Citation Deposits		49.04	Open
SHERIFF TRUST	59170	34041	Bail Deposit-Commitment		(315.00)	Open
SHERIFF TRUST	59170	34043	Bail-Warrants-Summary		10,386.83	Open
SHERIFF TRUST	59170	34034	Forfeitures		<u>(8.76)</u>	Open*
					<u>(1,560,546.37)</u>	
HOUSE OF CORRECTION AGENCY	59180	34005	Sundry Trust Deposits		(14,946.95)	Open
					<u>(14,946.95)</u>	

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ALLIS ART MUSEUM TRUST	59200	34001	Trusts - Principal Deposit		(240,000.00)	Reviewing
ALLIS ART MUSEUM TRUST	59200	34002	Trusts - Interest Earned Dep		(12,720.78)	Reviewing
					<u>(252,720.78)</u>	
AGING(MCDA)RISK RESERVE TRUST	59211	34276	COP Risk Reserve		(13,082.39)	Open
					<u>(13,082.39)</u>	
PARKS NON-EXPENDABLE TRUST	59600	34001	Principal Deposit (Wolcott Memorial)		(1,000.00)	Open
PARKS NON-EXPENDABLE TRUST	59600	34002	Interest		(86.60)	Open
					<u>(1,086.60)</u>	
LAW LIBRARY NON-EXPENDABLE	59602	34001	Trusts - Principal Deposit		(3,422.25)	Reviewing
LAW LIBRARY NON-EXPENDABLE	59602	34002	Trusts - Interest Earned Dep		(1,839.57)	Reviewing
					<u>(5,261.82)</u>	
CHILD SUPPORT ENFORCEMENT	59700	34018	Alim & Patr Support Colln		(31,921.61)	Open
					<u>(31,921.61)</u>	
RESIDENCE INN SETTLEMENT TRUST	59732	34330	Residence Inn Settlement Reser		-	Close
					<u>-</u>	
ST LUKE'S EASEMENT TRUST	59800	34329	St Lukes Easements		(246,728.35)	Open
					<u>(246,728.35)</u>	

Reviewing - Department is reviewing Trust to determine if original purpose is still in effect.

Open* Follow-up with the account will be conducted in 1st Quarter 2024

Open** Certification required by Courts, follow-up with the account will be conducted in 1st Quarter 2024