

**INMATE TRUST FUND RECONCILIATION  
AS OF DECEMBER 13, 2012**

1. **CURRENT RECONCILIATION:** During the months of September, October and November the inmate trust account balances have been reconciled to CCW on a daily basis. Each of these months has been reconciled to the checkbook balance. An unidentified balance of \$444,773.63 continues to exist in the checking account and this will be identified, as the prior months of February through August are reconciled.
2. To complete the reconciliations of February through August it will be necessary to use the monthly summary activity reports in CCW since a limitation of the system is the inability to recreate historical individual transaction activity. Any remaining unidentified balances upon completion of these reconciliations will have to be adjusted as expense or revenue. We anticipate completing this process by January 31, 2013. The original anticipated completion date was December 31, 2012, however it has been necessary to devote many unanticipated man-hours into the reconciliations of the late three months. To implement monthly reconciliations new reports were necessary to be created within the CCW system and numerous spreadsheets were created to track the numerous transactions within the system and reconcile to the checking account. Now that these reports, spreadsheets and procedures have been established the required reconciliations, past and future will be completed on a timely basis.

The most significant challenge in this retroactive reconciliation is the identification of the unidentified balance in the checking account. At the time of the system merge on February 7, 2012 reconciliations of the inmate trust accounts within the three systems to their respective bank accounts were not performed. Our retroactive reconciliations and investigation will make every effort to identify the ending and starting balances of the systems before and after the system merge and tie to the bank statements for their respective accounts.

3. Numerous inmate accounts with positive balances were not included in the three databases and the system merge on February 7, 2012. These accounts from were considered inactive without any activity recorded after January 1, 2010. The approximate number of accounts and outstanding balances are:

CCFC – 8,539 Accounts with outstanding balances of \$99,264  
CCFS – 1,626 Accounts with outstanding balances of \$24,760  
HUBER – 8,109 Accounts with outstanding balances of \$760,942

Accounts with balances up to \$99.99 are:

CCFC – 8,459 Accounts with outstanding balances of \$80,828  
CCFS – 1,588 Accounts with outstanding balances of \$14,197  
HUBER – 5,946 Accounts with outstanding balances of \$156,000

Accounts with balances over \$100.00 are:

CCFC – 80 Accounts with outstanding balances of \$18,437  
CCFS – 37 Accounts with outstanding balances of \$7,148  
HUBER – 2,163 Accounts with outstanding balances of \$604,942

4. The Fiscal staff of the Milwaukee County Sheriff is researching the accounts with positive balances to determine the amount of liability owed to former inmates. Initial investigations into the accounts with largest balances indicate that numerous balances exist as a result of lax billing and processing practices of inmate refunds and Huber charges. A few examples are:

- A. On December 19, 2005 an inmate at the CCFS was released after paying bail of \$3,105. On December 27, 2005 this amount was credited back to the account despite the comment attached of "BAIL PAYMENT".
- B. A Huber inmate indicates a balance of \$2,279. He was on work release for 203 days and should have been charged \$20.50 per day for a total of \$4,161.50. The inmate was released on December 29, 2003. The account was not billed and the inmate actually owes \$1,882.35 to the County.
- C. Another Huber inmate was put on electronic surveillance on March 6, 2009 and released on May 4, 2009. The balance of his account is \$1,440. He was not billed for any of this time at \$24 per day. The County actually owes \$24.
- D. Another Huber inmate was put on work release on March 15, 2002 and released on November 24, 2003. The balance of his account is \$1,403.61. A review of his account indicates that he was not billed for 111 days at \$20.50 per day for a total of \$2,275.50. He actually owed the County \$871.89 upon his release.
- E. On October 29, 2010 an inmate was transferred from the CCFC and a check was written in the amount of \$2,110.58 was written to close out the balance on his account. On October 1, 2010 this amount was reposted to his closed account resulting in a balance due of # \$2,110.58.
- F. On October 8, 2010 an inmate was booked at CCFC with an initial deposit of \$674.16. On October 29, 2010 \$500.00 was drawn from the account. On November 1, 2010 the inmate was released and paid \$25 in cash and a check in the amount of \$149.16 was issued to close his account. Subsequently on November 1, 2010 the amount of \$674.16 was reposted to his account.
- G. On September 21, 2008 an inmate was booked at CCFS with an initial deposit of \$74.34. On September 25, 2008 he was released and was paid out \$27.24 in cash that closed his account. Prior to his release he requested a telephone card at a cost of \$19.80. On September 29, 2008 he was credited back for the telephone card that he did not receive. An amount of \$1,980 was credited back to his account. The County owes \$19.80.

These are common examples of our initial investigations into these balances. We cannot infer that these balances will all result in credit balances after our review, however, what will be left owing should be minimal.

5. Unclaimed funds are being reviewed from 2002 through 2012 and unclaimed funds for the years of 2010 and 2011 will be presented to the Milwaukee County Treasurer's Office on a timely basis. Our review has included the prior handling of the unclaimed funds and a request is being prepared for Corporation Counsel as to a determination on publishing prior unclaimed funds not previously reported to the Treasurer.

Respectfully Submitted:



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