

---

**County of San Mateo**  
**Review of Trust Funds**  
**June 2008**



---

**Controller's Office**  
**Audit Division**

# Review of Trust Funds June 2008

## Table of Contents

Background Information.....	- 1 -
Purpose and Scope .....	- 2 -
Methodology .....	- 3 -
Phase I	
Results of Review.....	- 3 -
Comments and Recommendations .....	- 4 -
Other Results by Department .....	- 5 -
Phase II	
Results of Review.....	- 9 -
No Responses Received .....	- 9 -
Appendix .....	- 11 -
Appendix 1: Schedule of Transfers to the General Fund from Prior Review for Period Ended June 30, 2005	
Appendix 2: Phase I– Results	
Appendix 3: Schedule of Closed Trust Funds and/or Transfers for Phase II	
Appendix 4: Schedule of Incorrect Director in IFAS (Dept Name Updated in IFAS)	
Appendix 5: Active Trust Funds - Phase I	
Appendix 6: Active Trust Funds - Phase II	



# Review of Trust Funds

## June 2008

### Background Information

The General Fund accounts for all the County's resources except for those that are required to be accounted for in other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. These other funds are referred to as 'Trust Funds' in the County's accounting system (IFAS).

As of December 31, 2007, there were 571 Trust Funds in IFAS with cash balances totaling \$1,627,887,192. A large number of these Trust Funds are set up to account for transactions relating to other agencies, especially those investing in the Treasurer's Investment Pool. Twenty of the largest Trust Funds with cash balances totaling about \$1 billion related to external agencies. Such Trust Funds are not part of our review.

Trust Funds are set up in IFAS only if certain criteria are met. Generally, Trust Funds are set up for external agencies as mentioned above and when required by laws, contracts, accounting principles or other regulations. External agencies maintain accounts in the Investment Pool for the convenience of receiving taxes and grants that are processed by or that pass through the County. Laws, regulations and contracts may require setting up of specific Trust Funds or may necessitate Trust Funds because of the requirements they impose on the accounting or usage of funds. Accounting principles also specify setting up of various funds to account for resources that require segregation for the purpose of carrying out specific activities or attaining certain objectives.

The Audit Division reviews Trust Funds on a regular basis as part of its countywide reviews. One of the primary objectives of these reviews is to ensure that the purposes or the activities for which Trust Funds were set up are still applicable and Trust Fund amounts are being used for their specified purposes. One such purpose is the accounting for the receipt and usage of funds relating to grants and apportionments from fees and fines, especially where such funds periodically reimburse the General Fund or operations for costs incurred. A primary objective of our review is to ensure that such reimbursements are made timely.

Summary of Results						
	PHASE I		PHASE II		TOTAL	
	No.	Balance	No.	Balance	No.	Balance
Trust Fund Reviewed	92	\$ 142,413,371	152	\$ 93,070,598	244	\$ 235,483,969
Results:						
- Active Trust Funds	80	\$ 136,065,696	109	\$ 68,006,476	189	\$ 204,072,172
- Closed Trust Funds:						
Transfer to General Fund	5	\$ 2,321,220	13	\$ 558,654	18	\$ 2,879,874
Transfers to Other Funds	3	765,655	4	87,345	7	853,000
	8	\$ 3,086,875	17	\$ 645,999	25	\$ 3,732,874
- Inactive Trust Funds/ Transfers to be Determined	4	3,260,800	0	-	4	3,260,800
- No Responses Received	0	-	26	24,418,123	26	24,418,123
	92	\$ 142,413,371	152	\$ 93,070,598	244	\$ 235,483,969

## **Review of Trust Funds June 2008**

This review was performed jointly with the County Manager's Office. The Deputy County Manager and the Budget Director had significant involvement in this review, especially in Phase I of the review that identified \$3.1 million for transfer to operations.

As a result of this review, a total of \$3.7 million was identified for transfer to operations. Out of this amount, \$2.9 million related to the General Fund.

The prior review was up to the period ended June 30, 2005. As a result of that review \$1,490,025.84 was transferred to operations or the General Fund. See Appendix 1.

### **Purpose and Scope**

The primary objective of this review was to determine whether Trust Funds are improperly holding money that should have been transferred to operations or the General Fund. Other related objectives were to determine whether:

- Trust Fund was appropriately set up – to meet specific legal or accounting purpose
- Trust Fund is fulfilling the purpose for which it was set up or it is no longer needed and needs to be closed
- Funds are being held in the Trust Fund in accordance with laws and regulations, contracts, and County policies and procedures.
- Trust Fund is adequately reconciled on a regular basis

Due to time constraints and the large number of Trust Funds, the scope of this review was limited to Trust Funds which met the following criteria:

- Likely to hold money related to operations or the General Fund
- Increasing cash balances
- Inactive or where the only activity was for interest earnings
- Material balances

The review was performed in two phases:

#### **Phase I:**

Trust Funds with balances of \$100,000 or greater as of June 30, 2007, were selected for review. This phase was scheduled for completion prior to the County's preliminary budget meetings.

#### **Phase II:**

As part of Phase II we selected for review Trust Funds that met the criteria explained above but had not been selected in Phase I.

# Review of Trust Funds

## June 2008

### Methodology

To achieve our review objectives, we performed the following procedures:

- Reviewed information from prior reviews
- Analyzed five-year Trust Fund data in IFAS
- Selected samples based on established criteria
- Surveyed departments/ Trust Fund ‘directors’
- Followed up and where possible verified issues arising from these surveys
- Conducted detailed analysis, where appropriate
- Summarized results

## Phase I

### Results of Review

As a result of the Phase I review, eight Trust Funds were closed in IFAS and \$3,086,875 was transferred to operations. Refer to Appendix 2 for Phase I results. An additional amount of up to \$781,425 of unclaimed monies is expected to be transferred to the General Fund in fiscal year 2008/09, pending completion of statutory processes. Refer to page 8 of the report. Four other Trust Funds with cash balances totaling \$3,260,800 were found to be inactive. Further review is necessary to determine the disposition of these funds. These four Trust Funds are as follows:

#### **i. Trust Fund 03475: Airport Refund Trust Fund – County Manager**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$570,547	\$570,547	\$570,547	\$570,547

The Trust Fund had no activity in the last few years. The balance represents amount remaining from settlement funds totaling \$1.36 million that the County received in June 1996 from San Francisco International Airport (SFIA). The funds were for planning airport expansion and other projects, such as the Bay Trail and BART/CalTrain to SFIA. The County Manager’s Office is working with County Counsel to determine if this Trust Fund can be closed out. We will follow-up in our next review.

#### **ii. Trust Fund 03743: Absent Parent Support Fund – Family Support Services**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$138,094	\$128,987	\$130,505	\$130,415

The balance constitutes amounts remaining from wage garnishments and payments from non-custodial parents that pre-date the new statewide CASES system. Disposition of the remaining fund balance will be determined upon a review by the State Department of Child Support Services. The results of the review were not available at the time of compiling this report. We will follow-up in our next review.

**Review of Trust Funds  
June 2008**

**iii. Trust Fund 04129: Emerald Lake Hill Sewer – Public Works**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$1,400,725	\$1,553,725	\$1,590,014	\$1,625,673

The Controller’s Office is in the process of reconstructing the receipts and disbursements for the Trust Fund. Based on the information we have so far, the Trust Fund’s receipts were from assessments for completion of the Emerald Lake Hills Waste Water Management Project and it is likely that these funds will be returned to the homeowners. We will follow-up in our next review.

**iv. Trust Fund 04531: HCD Special Trust Fund – Housing Department**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$763,237	\$897,886	\$969,734	\$1,031,674

Increases in Trust Fund balance were due to interest earnings and ‘loan repayment’ receipts. The funds will be held in trust for future Housing needs, including any matching for MTC funds. We will follow-up in our next review.

**Comments and Recommendations**

**1. Trust Fund 03940: 10% Restitution Rebate – Probation Department  
- Use of Rebate to Offset Related Collection Costs**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$232,477	\$250,820	\$265,298	\$283,800

Statutes require that funds in the 10% Restitution Rebate Trust Fund (TF 03940) be used for augmenting the budgets of the county agencies responsible for collection of funds owed to the State Restitution Fund. Restitution fine and fees are collected by Probation and the Courts and remitted to the State Restitution Fund on a monthly basis. The state rebates back 10% of these collections, which are shared among the departments responsible for collecting the fines and fees. Probation’s share is deposited in TF 03940.

We understand Probation utilizes Revenue Services, the County’s collection agency, and pays a collection fee of 25%. The 10% Restitution Rebate may be used to partially offset the costs of collecting restitution fines and fees. Currently there is no established process for using the Rebate to offset such collection costs.

**Recommendation 1**

We recommend that Probation review the applicable law and set up a process to use the 10% Restitution Rebates to offset costs of collecting funds owed to the Restitution Fund.

**Review of Trust Funds  
June 2008**

**Management Response**

The Probation Department concurs with recommendation 1 and will review the applicable law to set up a process to use the 10% restitution rebate to offset the costs of collecting funds owed to the Restitution Fund.

**2. Trust Fund 04545: IIC 82%, Youth 94-95 – Human Services Agency  
- Written Policy for Transfers**

Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
\$541,021	\$490,760	\$503,068	\$514,350

The Job Training Partnership Act reimbursements were consolidated into this Trust Fund in 2006. The Trust Fund provides funding for employment services for emancipating and/or emancipated foster youth (i.e. those who are leaving or have left their foster parents or group home) at age 18. We understand that the Federal and State programs in this area are still evolving and funding for this effort is not yet stable. Each fiscal year, HSA personnel attempt to fund the year's expenditures for employment services for emancipating and/or emancipated foster youth with the best funding mix available to minimize county cost. The amount of money needed from the Trust Fund is dependent on a number of variables unique to that fiscal year. We noted that no written policy has been established on how such transfers are to be determined.

**Recommendation 2**

We recommend that Human Services Agency establish a written policy on how transfers from Trust Fund 04545 are to be determined.

**Management Response**

We believe we have a procedure in place to determine the amount of money that is to be transferred. With the funding mix available for this program creating a policy will make it difficult to maximize the revenue available and may create unnecessary Net County Cost.

**Other Results by Department**

**Probation Department and Health Services Agency  
- Trust Funds 03861 and 03862**

Fund #	IFAS Description	Director*	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
03861	Alcohol Abuse Educ/Prev Fund	Behavioral Health	1,269,487	1,365,110	1,397,997	1,380,548
03862	Drug Program Fund	Behavioral Health	379,765	434,602	473,550	318,444
* Probation makes deposits from fines/fees; Health Services Agency's Alcohol & Other Drug Services controls expenditures.						

Probation Department (Probation) deposits money from the apportionment of fines and fees in these Trust Funds. The programs for which these monies are collected are run by the Health Services Agency, which is expected to utilize the monies for the specified programs. We reviewed this issue

**Review of Trust Funds  
June 2008**

with Health Service Agency's finance personnel and were advised that the Trust Funds' monies will be utilized to offset alcohol and others drugs related program expenditures incurred in certain general fund budget units. Subsequent to our review \$130,000 was transferred out of Trust Fund 03861 and \$197,000 was transferred out of Trust Fund 03862 to general fund budget units. We will follow up in the next review.

**Sheriff's Office  
- Trust Fund 03803**

Fund #	IFAS Description	Director	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
03803	*CNTF – Justice Forfeitures	Sheriff	346,666	423,669	485,833	505,317
*CNTF – County Narcotics Task Force						

The Sheriff's Office follows federal guidelines per the "Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" to transfer money out of this Trust Fund. According to the Sheriff's Office, transfers were made in 2008. As shown above the Trust Fund has an increasing balance over the years. We will follow up in the next review.

**Assessor-Clerk-Recorder and Human Services Agency  
- Trust Fund 03493**

Fund #	IFAS Description	Director*	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
03493	County Children's Trust	Assessor	205,489	262,533	327,649	345,969
* Assessor only makes deposits from fees; HSA controls expenditures.						

The Assessor-Clerk-Recorder's Office deposits a portion of the fees collected from the sale of vital records in this Trust Fund as required by the Health and Safety Code. HSA controls disbursements out of this Trust Fund. Per HSA finance personnel, transfers out of this fund are made to the general fund based on expenditures related to eligible child abuse prevention activity and related contracts, and HSA tries to make transfers every quarter but that is not done consistently. We reviewed IFAS and noted that \$92,652 was transferred in 2006 and \$73,704 in 2007.

The increasing Trust Fund cash balance indicates that deposits consistently exceed transfers to general fund. We will follow up in our next review on issues relating to the adequacy and timeliness of transfers.

**Housing Department  
- Trust Fund 04521**

Fund #	IFAS Description	Director	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
04521	SMC Redev Agency	Housing	134,377	164,887	171,673	187,062

Based on our correspondence with the Housing Department and the County Manager's Office, the County has received an offer for the purchase of a land parcel for a redevelopment project that will

**Review of Trust Funds  
June 2008**

include affordable housing among other uses. The County has decided not to take any action with respect to this Trust Fund until the outcome is clear. We will follow up in our next review.

**Human Resources Department  
- Trust Fund 03524**

Fund #	IFAS Description	Director	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
03524	Life Insurance Trust Fund	Human Resources	1,332,870	1,389,199	1,421,646	1,453,529

No payments have been made from the Trust Fund during the period covered by our review. We were informed that premium/claim payments are triggered when there is a "significant number of like insurance claims above the minimum premium". We understand that the criteria for payments and the maximum reserve requirements for a Trust Fund such as this are established by a Board Resolution. We were unable to adequately follow-up on these issues during this review due to time constraints. We will follow-up in our next review.

**Parks Department  
- Trust Funds 04074, 04085 and 04090**

Fund #	IFAS Description	Director	Balance 6/30/06	Balance 6/30/07	Balance 12/31/07	Balance 6/30/08
04074	Park Dedication Fee	Parks	371,477	504,869	749,761	724,203
04090	SMC Mid-Coast Park Dev Fund	Parks	397,804	537,939	575,566	611,222

The following is based primarily on information obtained from the Parks Department and review of IFAS accounts and documentation referenced by the department:

Trust Fund 04074 – Park Dedication Fee Trust Fund accounts for Planning Subdivision fees received from the Planning Department to supplement insufficiently funded park projects and for unexpected or extraordinary park expenses. Also included in this Trust Fund are donations for the purchase and maintenance of park benches. During the three fiscal years from 2005-06 through 2007-08, the fund received \$523,868 in subdivision fees and \$45,139 in gifts and donations, and paid out \$152,556. The Trust Fund had a substantial cash balance as of June 30, 2008. We will follow-up in the next review.

Trust Fund 4090 - SMC Mid-Coast Parks Development Fund was established by Section 2.64 of the County Ordinance Code. As provided by the Ordinance Code, a fee adopted in accordance with the State Mitigation Fee Act is assessed on new residential development on a per square foot basis. This fee is to pay for the proportionate share of the cost of acquisition and development of park and recreation facilities to serve the anticipated growth in population resulting from new residential development in the unincorporated Mid-Coast area. During the three fiscal years from 2005-06 through 2007-08, the fund received \$349,631 in fees and interest and paid out \$21,723. The Trust Fund had a substantial cash balance as of June 30, 2008. We will follow-up in the next review.

**Review of Trust Funds  
June 2008**

**Controller' Office  
- Trust Fund 03161: Unclaimed Monies**

<b>Balance 6/30/06</b>	<b>Balance 6/30/07</b>	<b>Balance 12/31/07</b>	<b>Balance 6/30/08</b>
\$1,721,248	\$2,231,060	\$2,545,695	\$2,760,209

This Trust Fund was set up as a holding account for 'stale-dated' checks that are more than one year old from issue date and other unclaimed monies. State law prescribes procedures for the processing of unclaimed monies. Stale-dated checks and other money that remain unclaimed for three years are published in a local newspaper for two consecutive weeks. If they remain unclaimed after 60 days from the first publication notice, they are transferred to the General Fund through a journal entry. Unclaimed money under \$15 can be transferred to the General Fund after one year.

The table below provides information on the processing of unclaimed monies:

<b>Checks Issued</b>	<b>Checks Transferred to Unclaimed Fund</b>	<b>Amount</b>	<b>Published</b>	<b>Money Transferred to General Fund</b>
1998 - 1999	1999 - 2000	\$126,966	FY03/04	FY05/06
1999 - 2001	2000 - 2002	666,736	FY03/04	FY07/08
2001 - 2003	2002 - 2004	781,425	Expected FY08/09	Expected FY08/09

As shown in the table above, there were significant delays in processing of unclaimed monies. There two reasons for these delays – a manual data entry process and increases in publication costs.

Prior to fiscal year 2007-08, Unclaimed Monies reports were provided to General Accounting staff in a hard-copy format. A significant amount of time was spent by staff entering data from these voluminous reports into Excel to facilitate easy electronic retrieval of information for future analysis/ research and to sort for amounts under \$15. This manual data entry process resulted in delays in processing of unclaimed monies. Staff turnover may also have been a factor in such delays.

The Unclaimed Monies reports are now in Excel format, which has eliminated the manual data entry process and has made processing of unclaimed monies more efficient. Once the backlog is cleared, staff will be able to process the unclaimed money in a timely manner.

The cost of publishing the unclaimed monies list in a newspaper has increased significantly over the years. We were informed that the cost is about \$17,000 for a two-week period. This cost has to be budgeted for and paid from the General Fund. The publishing of unclaimed monies list was temporarily put on hold while the Controller's Office worked with the County Counsel and County Manager's Office to research alternative publication strategies and cost issues. We understand these issues have now been resolved.

Unclaimed monies for 2001 through 2003, totaling about \$781,425, will be published during fiscal year 2008-09. We will follow-up during the next review.

**Review of Trust Funds  
June 2008**

**Phase II**

**Results of Review**

As a result of the Phase II review, seventeen Trust Funds were identified for closure with \$645,999 identified for transfer to operations. Refer to Appendix 3 for Phase II results.

**Trust Funds Requiring Further Review**

We did not receive any responses from departments for certain Trust Funds and some Trust Funds had issues that remained unresolved during this review. These Trust Funds and the related issues are discussed below. We will follow up on these Trust Funds in the next review.

**Trust Funds – No Responses Received**

Questionnaires were mailed out to all the Fiscal Officers in the County during Phases I and II. At the time of compiling this report departments were still working on getting the information we had requested for the Trust Funds listed below. We will follow up in the next review.

Trust Fund		Director per	Cash Balance
No.	IFAS Description	IFAS	as of 12/31/07
03463	Fatherhd Collaborative Trst Fd	Board of Supervisors	\$ 91,277
03472	Child Care - Oper	County Manager	-
03473	Real Property Escrow Fund	County Manager	43,096
04003	Coroner's Trust Fund	Coroner	18,875
04032	Area Disaster Fund	Office of Emergency	15,368
(1)04053	County Library Gift Fund	County Library	7,872
(2)04230	CSRC Patients Activity	SMMC	1,843
04301	CSRC Gift Donation	SMMC	395
(2)04306	Comm Hosp Gen	SMMC	13,251
04904	SMCSIG - Property Casualty	SMCSIG	6,646,624
04921	County Counsel – Special District	County Counsel	292
		<b>Total</b>	<b>\$6,838,893</b>
<small>(1) Prior to the release of this report we were informed that Trust Fund #04053 is inactive and belongs to the Library Agency Fund.            (2) Prior to the release of this report we were informed that Trust Funds #04230 and #04306 will be closed and their balances consolidated with another Trust Fund relating to the SMMC Foundation.            We will follow up in the next review.</small>			

We could not obtain responses for the following Trust Funds due to inadequate or incorrect Director names in IFAS. We will follow up in the next review.

Trust Fund		Inadequate/ Incorrect	Cash Balance
No.	IFAS Description	Director's Name	as of 12/31/07
03333	Millbrae Tran Investment	Tax Collector/Treasu	\$ 116,696
03336	SSF School Building	Tax Collector/Treasu	81,856

**Review of Trust Funds  
June 2008**

Trust Fund		Inadequate/ Incorrect	Cash Balance
No.	IFAS Description	Director's Name	as of 12/31/07
03351	AB3245 Projects Trust Fund	Tax Collector/Treasu	9,372
03402	SMC Harbor DBAW Restricted	Tax Collector/Treasu	1,665,399
03407	Peninsula Health Care Dist	Tax Collector/Treasu	15,549,829
04134	Coastal Resource & Energy	Public Works	509
04136	Property Rental Security Dep	Public Works	2,521
04139	Dividends of Disinc - H M B	Public Works	209
04140	Library Photocopy Collect	Public Works	7,789
04800	Zellerbach Family Fund	Other	41,633
04803	SPC Project Suspense Fund	Other	21,858
(1)04804	Erroneous Insurance Payments	Other	29,082
04811	Medical Ethics Seminar	Other	747
04816	So Cty MH Day Ctr Pr	Other	51,180
04818	Whole Access	Other	550
		<b>Total</b>	<b>\$17,579,230</b>
<small>(1) Prior to the release of this report we were informed that Trust Fund #04804 will be closed and its balance consolidated with another Trust Fund relating to the SMMC Foundation. We will follow up in the next review.</small>			

**Issues common to Trust Funds selected in Phases I & II of the review**

**Incorrect 'Director' Names**

Per review of Trust Funds during Phase I and II, we noted that twenty-seven Trust Funds had incorrect 'director' names or were assigned to incorrect departments in IFAS. Corrections were made in IFAS. Refer to Appendix 4 for details.

**Active Trust Funds in Sample**

There were 80 active Trust Funds in our Phase I sample and 109 active Trust Funds in our Phase II sample. See Appendices 5 and 6 for information on each active Trust Fund's cash balances from FY05 through FY07 and its purpose.

# Appendix



Controller's Office  
Audit Division

**Review of Trust Funds  
June 2008**

**Appendix 1: Prior Year - Results**

**Schedule of Transfers to the General Fund from Prior Review for Period Ended June 30, 2005**

<b>Trust Fund No.</b>	<b>Description</b>	<b>Transfer to General Fund</b>	<b>Closed</b>
03154	Abatement Public Nuisance	\$ 10,876.64	✓
03472	Child Care-Operations	17,238.25	
03474	Reimbursable Deposits-Capital Projects	2,736.00	✓
03476	Special Deposit Fund	3,943.04	✓
03492	RC Real Estate Conveyance Tax	285.00	✓
03787	Disbursement Assessment Fee	202,451.00	
03920	MICS Cities-AG-PC 1463	50.00	
04137	Plans, Specs, Bid Deposits-BCGS	6,750.00	✓
04304	AIDS Education Program	2,803.41	
04516	Incentive Payment CW-TANF	1,235,989.50	
04571	JTPA III Veterans	5,903.00	✓
04806	Special Deposit-Other	1,000.00	
	<b>TOTAL</b>	<b>\$ 1,490,025.84</b>	

**Review of Trust Funds  
June 2008**

**Appendix 2: Phase I – Results**

**Schedule of Closed Trust Funds and/or Transfers for Phase I**

<b>No.</b>	<b>Description</b>	<b>Director</b>	<b>Detail</b>	<b>Amount</b>
<b>Transfers to Operations (General and Other Funds)</b>				
3151	National Disaster Asst. Fund	Controller	Transfer to GF*	1,707,923
3471	County Parking Structure	County Manager	Transfer to GF	220,621
3559	Radio Replacement Project	Human Resources	Transfer to ISD	174,867
3805	Hazard Mitigation Grant TF	Sheriff	Transfer to GF	213,809
4249	SB 855 Trust Fund	SMMC	Transfer to SMMC	97,240
4250	Capital Reserve Fund	SMMC**	Transfer to SMMC	666,632
4354	LTC Settlement Fund	SMMC	Transfer to SMMC	1,783
4506	Support Parent Child	HSA	Transfer to Child Support	4,000
<b>Total</b>				<b>\$3,086,875</b>
<b>To be Determined (TBD)</b>				
				<b>Balance 12/31/07</b>
3475	Airport Refund Trust Fund	County Manager	TBD	570,547
3743	Absent Parent Support	Family Support	TBD	130,505
4129	Emerald Lake Hill Sewer	Public Works	TBD	1,590,014
4531	HCD Special Trust Fund	Housing	TBD	969,734
<b>Total</b>				<b>\$3,260,800</b>
<b>Grand Total</b>				<b>\$6,347,675</b>
* GF – General Fund				
** SMMC – San Mateo Medical Center				

**Review of Trust Funds  
June 2008**

**Appendix 3: Phase II - Results**

**Schedule of Closed Trust Funds and/or Transfers for Phase II**

<b>No.</b>	<b>Title</b>	<b>Director</b>	<b>Detail</b>	<b>Amount</b>
3085	SB Mt1915 Bd of Sup Prepayment	Controllers	Transfer to GF	\$ 455,924
3144	Miscellaneous Contra	Controllers	Transfer to GF	28,246
3150	Earthquake Relief Fund	Controllers	Transfer to GF	30,986
3746	Child Support Excess Incentive	Child Support Services	Transfer to GF	16
4246	Unallocated Account	Family Support	Transfer to GF	2,264
4505	Welfare Dependent Child Trust	H.S.A	Transfer to GF	5,877
4646	Voc Rehab Svcs	H.S.A	Transfer to GF	5,863
4560	Business Development Commission	H.S.A	Transfer to GF	153
4245	Health Education Account	Health	Transfer to GF	578
4251	Home Del Meals – C2	Health	Transfer to TF #04255	897
4273	Donor Support	Health	Transfer to TF #55111-2658	20,583
4280	SB910 Medicaid	Health	Transfer to GF	7,372
4282	Trauma Care Trust Fund	Health	Transfer to GF	538
4302	Children's Fd - Therapy	Health	Transfer to TF #04224	23,794
4021	OEAP Consultation Fund	Planning	Transfer to GF	254
4123	Market St. Ext To Guadalupe	Public Works	Transfer to Road Fund	19,948
4124	Bear Gulch Improvement Project	Public Works	Transfer to Road Fund	42,706
<b>Grand Total</b>				<b>\$645,999</b>

\* GF – General Fund

**Review of Trust Funds  
June 2008**

**Appendix 4: Phase I and II**

**Schedule of Incorrect Director in IFAS (Dept Name Updated in IFAS)**

<b>No.</b>	<b>Title</b>	<b>Incorrect Director</b>	<b>Correct Dept Name Updated in IFAS</b>
3526	Revenue Svs Internal Suspense	Employee & Public Se	Treasurer-Tax Collector
4521	San Mateo County Redev Agency	H.S.A.	Housing
4525	Rehab Loan Repayment-Co W	H.S.A.	Housing
4530	Housing Endowment Trust (HEAT)	H.S.A.	Housing
4531	HCD Special Trust Fund	H.S.A.	Housing
4532	EHOP	H.S.A.	Housing
4533	Home Investment	H.S.A.	Housing
4534	HCD Rehab Escrow	H.S.A.	Housing
4535	HUD Section 108 Loan	H.S.A.	Housing
4536	Revolving Land Acq Loan Fund	H.S.A.	Housing
4585	IHSS/PCSP Realign Contingency	H.S.A.	Health
4606	HA-Midway Village	H.S.A.	Housing
4607	HA-Half Moon Village	H.S.A.	Housing
4610	HA-Vouchers	H.S.A.	Housing
4618	Moving to Work	H.S.A.	Housing
4643	Long Term Care - Adult	H.S.A.	Health
4648	Sbstnce Abuse/Crim Prv TF-Pr36	H.S.A.	Health
4230	CSRC Patients Activity	Health	SMMC
4249	SB 855 Trust Fund	Health	SMMC
4250	Capital Reserve Fund	Health	SMMC
4281	CSRC Patients Trust Fund	Health	SMMC
4290	SMCGH Foundation	Health	SMMC
4301	CSRC Gift Donation	Health	SMMC
4306	Comm Hosp Gen	Health	SMMC
4354	LTC Settlement Fund	Health	SMMC
3861	Alcohol Abuse Educ/Prev Fund	Probation	Behavioral Health
3862	Drug Program Fund	Probation	Behavioral Health

### Appendix 5: Active Trust Funds - Phase I

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
03137	Excess Tax	Controller	1,958,231	432,860	115,889	695,554	Refund check issuance for secured, unsecured & supplemental property tax. Established for accounting purposes as a clearing account for disbursement of property tax refunds.
03161	Unclaimed Monies	Controller	2,032,814	1,721,248	2,231,060	2,545,695	This fund contains checks that were uncashed for a year and other deposits from the Sheriffs, Courts and Probation. Amounts less than \$15.00 are transferred to the General Fund and amounts \$15.00 and up are publish in the newspaper. If still unclaimed, then the money goes to the General Fund by resolution of the Board annually.
03302	Estate Unclaimed Monies	Tax Collector/Treasu	369,603	547,255	395,177	435,952	This trust fund is needed for the deposit of escheated funds, Known Heirs, Unknown Heirs and Minors.
03318	Interest On County Deposit	Tax Collector/Treasu	7,659,784	9,380,867	15,533,344	18,119,763	Used to book earnings of County investment pool for distributions to participants.
03320	Payable - Amortized Premium	Tax Collector/Treasu	1,761,792	2,020,999	2,732,033	2,683,019	Used to book premium amortization of County investment pool earnings for eventual distribution to participants.
03331	College of San Mateo	n/a	1,266,510	1,308,920	1,364,237	1,396,100	Investment trust fund.
03390	Other Bond Funds	n/a	446,005	449,437	449,437	449,437	Investment trust fund.
03461	Escrow Tax Deposits	Board of Supervisors	483,683	270,640	1,321,850	108,006	This trust fund is used by the Clerk of the Board for deposits related to Assessment Appeals. Funds are deposited by appellants.
03493	County Children's Trust	Assess/Clk/Rec	162,042	205,965	262,533	327,649	Set up to deposit portion of vital records fee (birth, death & marriage) that goes to Human Services Agency.
03495	Property Transfer Tax	Assess/Clk/Rec	345,812	306,629	308,909	577,185	Set up to deposit transfer tax collected before distribution to cities and county. (San Mateo County Ordinance Code Section 2919)
03496	SM Real Estate Convey Tax	Assess/Clk/Rec	927,260	842,770	605,170	260,516	Set up to deposit conveyance tax collected before remittance to the City of San Mateo. (County resolution#37375 dated 7/01/77.)
03498	Modern Record Document System	Assess/Clk/Rec	2,986,626	2,062,362	1,107,780	126,312	Set up to support, maintain, improve and provide for the full operation for modernized creation, retention, and retrieval of information in each County's system of recorded documents.
03499	Co Rec Micrographic Conversion	Assess/Clk/Rec	1,381,924	1,470,171	1,395,858	565,856	Set up to use portion of recording fee to defray the costs of converting recorded document to micrographics.
03522	Dependent Care Assistance Plan	Human Resources	496,246	493,734	436,441	345,646	FICA savings from CareShares Program for child care related activities (Board Resolutions #52102, 52141, 52237, 57862). Trust Fund set up for child care related expenses, i.e., scholarships, child care improvements, etc.
03524	Life Insurance Trust Fund	Human Resources	1,289,684	1,332,870	1,389,199	1,421,646	Part of larger Employee Benefits Trust Fund; Fund holds reserves for Life Insurance Claims Payments. (Original Board Resolution August 1, 1979 and subsequent Resolution #52200 (1/89).) Life Insurance TF set up for life insurance expenses (premiums/claims)
03525	Revenue Svs Distribution Trust	Treasurer/Tax Coll	26,296	23,459	114,950	368,323	To deposit collections obtained from debtors and to distribute collections to the appropriate dept and programs. This is a pass through agency fund.
03527	Revenue Svcs Restitutn Trust	Treasurer/Tax Coll	603,553	753,676	1,074,324	993,959	The restitution trust fund is used to hold money in suspense until it is disbursed to the victims.
03532	DC-EGTRRA Trust Fund	Human Resources	63,754	89,963	120,189	124,499	Deferred Compensation Trust Fund is set up to offset County expenses to administer Deferred Compensation Plan (Board Resolution #64963 December 18, 2001).
03533	Flexible Spending Account	Human Resources	289,963	189,859	138,151	217,135	FICA savings from Flexible (Health) Spending Program for health related activities (Board Resolution adopted October 21, 2003 (unknown reso#)).

### Appendix 5: Active Trust Funds - Phase I

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
03704	DA Forfeiture Proceeds	District Attorney	898,251	839,362	908,524	944,341	Holds funds distributed to the District Attorney's Office from asset forfeiture cases. (CA Asset Forfeiture Law, 1994 Statutes, Chapter 314/AB114 and H&S Code 11489 states that funds are to be held in trust and used only by the DA for law enforcement purposes).
03706	Auto Ins Fraud Monies	District Attorney	38,927	84,146	101,236	54,437	To hold excess revenue from prior grant years in trust until such time that the DA requests authorization from the State to expend the funds as program revenue - excess revenue has been generated every fiscal year since the inception of the grant program. (CA Insurance Code Section 1872.83. CA Code of Regulations Subchapter 9, Article 3, Section 2698.55).
03785	Sheriff - Civil TR - Care	Sheriff	236,108	274,414	254,512	348,764	Revolving fund for deposits by civil plaintiffs for services performed. (Established pursuant to auditors recommendation and state code of civil procedures and govt code 26731)
03792	Vehicle Theft Crime Trust Fund	Sheriff	266,718	230,826	255,109	224,814	To maintain VTTF Joint Powers Authority Funds. (SB2139, CVC section 9250 and board resolution #58024 & 58196)
03793	Fingerprint Identification T/F	Sheriff	1,471,211	1,180,998	915,457	786,556	To fund the countywide implementation of the statewide CAL-ID fingerprint identification program, under the CAL-ID joint powers authority. (penal code 11112, govt code 76009, cvc 9250.19, SB720 & AB2132, local JPA agreement and board resolution 48427, 48428 and 61640)
03803	CNTF - Justice Forfeitures	Sheriff	346,650	346,666	423,669	485,833	To hold & disburse asset forfeiture funds released by the department of justice for narcotics seizure cases worked by the countywide narcotics task force. (Joint powers authority agreement signed by all cities and SMC in 1985)
03825	DNA Identification Fnd-Sheriff	Sheriff	23,528	116,042	239,265	281,636	To collect & distribute funds for the prop 69 DNA identification program. (Proposition 69, GC76104.6 and board resolution 67141)
03861	Alcohol Abuse Educ/Prev Fund	Behavioral Health	1,170,348	1,269,487	1,365,110	1,397,997	Used for alcohol abuse education and prevention programs (PC 1463.25; VC23196; and for pass thru to Alcohol and Drug Services). The funding is set aside for AOD related activities.
03862	Drug Program Fund	Behavioral Health	309,877	379,765	434,602	473,550	To operate and administer an alcohol and drug problem assessment program for persons convicted of a crime in which the court finds that alcohol or substance abuse was substantially involved in the commission of the crime. (PC 1463.13 and HS11372.7; Funds pass thru to Alcohol and Drug Services). The funding is set aside for AOD related activities.
03863	Muni Court-Alcohol Fines Fund	Probation	962,497	897,446	698,350	262,858	For alcohol programs and services for the general population. (PC 1463.16 and for pass thru to Alcohol and Drug Services)
03893	Suspense - Adult	Probation	214,131	150,620	246,239	349,257	To hold funds in suspense until a client account can be established thru information received from the Court. Then transfer funds into the open client account.
03940	10% Restitution Rebate	Probation	288,168	232,477	250,820	265,298	This fund receives a 10% rebate from the State Victim Compensation Board which is an incentive provided to counties to aggressively collect victim restitution (Chapter 682, Statutes of 1992, Senate Bill 1444). Per the directive from the Victim Compensation Board, the rebate is to be used "to enhance collection efforts." Most recently, this fund was used to purchase the Columbia Ultimate Business System (CUBS) collections system thru Revenue Services to enhance our collections efforts.
03942	Probation - Special TF	Probation	1,996,525	552,929	657,184	2,979,064	To receive funding under the Juvenile Justice Crime Prevention Act (JJCPA). (GC30061; acts as a clearing account to and then to distribute funds to CBOs and other county departments. under JJCPA).

### Appendix 5: Active Trust Funds - Phase I

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
04024	Noise Insulation Project TF	Planning	225,271	374,500	385,345	50,331	Maintain funds for warranty work that might occur after completion of the noise insulation work in the unincorporated Country Club Park area. The warranties expire in 2012. Any unexpended funds will be returned to the Airport Commissions at the end of the warranty period.
04074	Park Dedication Fee	Parks & Recreation	307,753	371,477	504,869	749,761	Deposit fund for donations for purchase and maintenance of park benches as well as the Parks allocation of construction development fees which are dedicated for the purpose of Parks related facility development.
04075	Special Deposit	Parks & Recreation	270,956	203,373	182,331	303,594	Collection point for multiple parks and associated reservation fees and refunds.
04085	Wunderlich	Parks & Recreation	501,220	501,220	501,220	319,537	Deposit fund for settlement monies received by the Parks Department for an encroachment on Wunderlich Park lands. These are one time monies that were received due to a private homeowner that encroached on County Parks land. Negotiation of the settlement made by County Counsel dictate that these funds can only be used for improvements at Wunderlich Park and are designated for use at the County's match for a \$3 million dollar privately funded renovation project to the Folger Stables.
04088	Sawyer Camp	Parks & Recreation	167,540	166,971	168,946	170,693	Deposit fund for gifts and donations specified for improvements at Sawyer Camp Trail/Crystal Springs Trail.
04090	SMC Mid-Coast Park Dev Fund	Parks & Recreation	281,350	397,804	537,939	575,566	Deposit fund for the Parks allocation of construction subdivision development fees from the Coastside which are dedicated for the purpose of Mid Coast parks and related facility development.
04102	Fire Safety Program	County Fire	107,069	149,516	169,876	192,202	This trust fund is used by the Fire to fund the Fire Safety Program.
04141	Road Escrow Deposit	Public Works	312,354	315,525	321,396	327,629	To account for deposits and inspection costs associated with County road encroachment permits.
04210	Public Guardian Burial Fund	Health	957,610	1,074,290	1,076,381	1,089,339	To hold burial trust funds in an interest bearing account for payment of conservatee's funeral expenses. (Probate Court 2940 Section 7640)
04221	Vital &H Statistics Trust Fund	Health	345,958	356,221	419,412	452,116	Fund can only be used to cover modernization of vital records operations, including improvement, automation, and technical support of vital records systems, improvement in the collection and analysis of health related birth and death certificate information and other community health data collection and analysis as appropriate. (CA Health and Safety Code Section 103625(h)1,2 and (I))
04231	Infant Car Seat Rental Fund	Health	54,765	185,550	213,797	223,988	Court fines allocated to local Health Departments to implement or oversee the implementation of child passenger restraint low-cost purchase or loaner programs which include education on the proper installation and use of a child passenger restraint system. (SB1073 ( Chapter 1223, Statutes of 1991)
04242	Hospital Services - County	Health	266,964	275,374	376,906	364,947	Receives and distributes tobacco tax funds to County hospitals.
04247	Tobacco Education	Health	540,632	573,180	755,616	453,979	Accounts for the \$150,000 annual Proposition 99 allocation from CA Dept of Health Svcs and the annual \$270,000 allocation from the tobacco master settlement agreement. (Tobacco Tax and Health Promotion Act of 1988 Proposition 99)
04255	SMC Meal On Wheels	Health	219,826	261,365	263,848	279,691	Accounts for donations and expenditures for supplemental meals on wheels for eligible clients.
04271	Ryan White - Formula	Health	305,902	330,739	278,247	289,799	To account for receipts and expenses of the Ryan White Contract.
04286	Mental Health Rep Payee	Health	482,172	481,713	519,569	309,155	To account for receipts and disbursements of rep payee clients' personal funds (income received from Social Security Administration and other gov't. agency).

### Appendix 5: Active Trust Funds - Phase I

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
04288	LHWTF - Mental Health	Health	2,263,828	3,396,613	1,171,171	1,975,748	Allocation from the State of Realignment Vehicle License Fee and Sales Tax for Mental Health Services. (Welfare & Institutions Code 17604, 17606 and 17600.)
04289	LHWTF - Health Services	Health	4,660,263	5,128,496	4,784,206	6,397,203	Allocation by the State of Realignment Vehicle License Fee and Sales tax for Health Services. This is distributed to departments/divisions for their operating needs. (Sec 17603 Welfare & Institutions Code)
04290	SMCGH Foundation	SMMC	260,721	72,296	575,636	1,241,137	Act as "Holding Account" for multi year "Other Restrictive Grant" mainly for Trials and Research.
04313	MAA Temp Trust Fund	Health	443,420	642,418	746,721	1,172,450	To account for receipts in payment for MAA & TCM claims from Public Health, Family Health, Aging & Adult Services, Health Administration, San Mateo Medical Center, and Probation. Based on claims, distribution of funds is made accordingly.
04314	Local PH Preparedness Trust Fd	Health	424,419	67,377	111,484	404,964	To account for receipts and disbursements of the bioterrorism grant.
04351	Healthy Step Continuum Program	Health	686,342	321,564	310,975	299,500	To account for receipts and expenses of miscellaneous foundation grants. Terms cover two or more fiscal years.
04355	Healthy Kids San Mateo County	Health	2,823,040	1,672,280	6,659,146	8,185,704	Records receipts of monies from funders of the Healthy Kids Program operated through the Children's Health Initiative (General Fund entity Org Unit 55137) and reimbursements to the general fund for expenditures incurred. (Board Reso #065794 dtd 1/28/03.)
04356	CA Children's Services Fd	Health		507,200	528,635	540,981	To pay for extra ordinarily expensive diagnostic, treatment and therapy costs for CCS clients and for the facility improvement costs mandated by State therapy consultant to comply with HIPPA regs.
04503	Social Welfare Category Trust	HSA	5,043,504	5,658,647	11,488,804	11,109,563	Main HSA revenue clearing account for revenues received from CDSS and CDHA, based on County Expense Claim, CalWIN Claim, Assistance Claim, etc., for most HSA programs prior to distribution to appropriate IFAS program accounts. Established for accounting purposes only, as a clearing account.
04504	Categ Repayment C/A-Soc Svs	HSA	648,991	582,822	569,329	529,524	Hold monies received essentially for foster children from social security benefits, etc. in excess of any amounts applied to their cost of out of home care. Individual proceeds are disbursed to child or youth upon emancipation from foster care system.
04508	Welfare Fraud Restitution	HSA	1,070,852	1,413,794	1,077,836	1,295,744	Clearing account to hold reimbursement from SSA for Interim Assistance payments made to IA clients during their period of any retroactive eligibility for SSI/SSP.
04511	Self Esteem Task Force	HSA	151,581	105,459	104,359	120,080	Holding account for incentive funds earned from HSA fraud detection and collection activities.
04512	LHWTF - Social Services	HSA	7,058,457	15,127,586	20,935,357	25,650,231	Clearing/holding account for Social Services Realignment Trust monies received to offset state revenues lost through application of reduced state share in certain social services programs. (Section 17600 (d), 17600.10, AB 1491)
04513	CAPI Program	HSA	246,887	1,877,408	4,498,424	5,639,096	Clearing account for revenues received to fund 100% of assistance payments, eligibility determination and administrative cost for California Assistance Program for Immigrants (CAPI) consortium we administer. (For accounting purposes only to track all revenues/expenditures of each consortium county member.)
04515	Child Care Resv - Realignment	HSA	3,166,086	2,368,384	2,820,682	2,820,682	Holding account for Realignment funds designated by CMO/HSA for funding child care.

**Appendix 5: Active Trust Funds - Phase I**

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
04516	Incentive Pmt CW-TANF	HSA	1,913	1,913	178,389	178,389	Holding account for Temporary Assistance for Needy Families (TANF) incentive payments earned from reducing CalWORKs caseloads.
04521	San Mateo County Redev Agency	Housing	107,626	134,377	164,887	171,673	Rent from EPA Post Office. (accounting purposes only)
04525	Rehab Loan Repayment-Co W	Housing	847,550	499,498	841,187	890,046	Fund rehab loans to low income citizens in SMC. (accounting purposes only)
04530	Housing Endowment Trust (HEAT)	Housing	2,362,514	2,632,808	1,179,871	1,579,022	Fiscal contract for Housing endowment Trust. (accounting purposes only)
04532	EHOP	Housing	1,983,782	445,705	495,451	220,019	START loans first home buyer program. (accounting purposes only)
04533	Home Investment	Housing	1,392	42,876	152,251	195,008	HOME Program per HUD. (accounting purposes only)
04534	HCD Rehab Escrow	Housing	279,022	666,937	533,821	160,906	HCD Rehab Escrow accounts. (accounting purposes only)
04535	HUD Section 108 Loan	Housing	1,207,390	1,005,652	814,402	652,825	HUD loan repayments. (accounting purposes only)
04536	Revolving Land Acq Loan Fund	Housing	1,161,709	998,116	834,323	653,810	County Contributions to HEART program. (accounting purposes only)
04545	IIC 82%, Youth 94-95	HSA	104,173	541,021	490,760	503,068	Provides funding for employment services for emancipating and/or emancipated foster youth. Established for accounting purposes as a clearing account.
04585	IHSS/PCSP Realign Contingency	Health		748,517	1,521,020	1,751,159	Holding account for realignment sales tax revenue (PA & IHSS) and IHSS plus waiver & Personal Care Services Program (PCSP) adjustment refund.
04606	HA-Midway Village	Housing	270,135	348,886	1,060,186	1,175,601	Operate Housing Authority Public Housing Program. County approval for accounting purposes.
04607	HA-Half Moon Village	Housing	1,511,214	1,759,629	2,094,973	2,200,464	Operate Housing Authority Project Based Housing Program. County approval for accounting purposes.
04610	HA-Vouchers	Housing	448,443	1,001,559	4,485,808	9,111,654	Manage HUD Section 8 Voucher Program. (accounting purposes only)
04618	Moving to Work	Housing	88,964	1,349,009	568,214	1,954,438	Operate MTW Program. County approval for accounting purposes.
04648	Substnce Abuse/Crim Prv TF-Pr36	Health	905,177	418,185	334,814	405,478	To track the allocation and disbursements of the Substance Abuse Crime Prevention Act (SACPA) Program.
04649	Homeless Charitable Contrib	HSA	23,465	141,896	136,643	110,545	Holding account for private contributions for client needs or programs supporting homeless or formerly homeless mentally ill persons. Begun with a bequest from estate of Joanne Doyle. (accounting purposes)
<b>Total</b>				<b>Total</b>		<b><u>136,065,696</u></b>	

### Appendix 6: Active Trust Funds - Phase II

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
03042	Controller - ISD	Controller	10,246,021	20,952,184	5,710,872	13,650,719	Serve as a clearing house for the countywide disbursements. Established as a clearing fund for the countywide outstanding checks payable.
03048	Special Districts	Controller	1,034,639	2,389,975	3,313,546	5,034,700	Serve as a clearing house for the special district disbursements. Established as a clearing fund for the special district outstanding checks payable.
03082	Tax Losses Reserve Fund	Controllers	24,561,876	45,471,007	53,916,862	59,082,275	To cover losses which may occur in the amount of tax liens as a result of special sales of tax-defaulted property (R&T 4703). Per the BOS resolution number 57670.
03083	Tax Resources Fund	Controllers	(5,194,688)	(30,827,570)	(52,174,443)	(18,331,378)	As a control for funds to which taxes are apportioned under the Teeter Plan, the Alternative Method of Property Tax Allocation (R&T 4705) Per the BOS resolution number 57670)
03087	Public Safety Augmentation Fd	Controller	204,664	1,377,600	1,331,761	851,224	Receive Prop. 172 revenues from the State and distribute receipts to appropriate county departments and cities. Established under the Prop. 172 directives.
03130	PR Sec - SB 813 Redemption	Controller	377,962	787,905	1,128,150	3,143,840	As a control for funds involving the collection and allocation of tax-defaulted supplemental taxes. Established as a clearing account.
03158	State Redemption Fund	Controller	5,249	715	2,455	10,642	As a control for funds to which taxes are collected on tax defaulted secured taxes and allocated under the Teeter Plan. Established as a clearing account.
03160	Departmental Overage Fund	Controller	28,175	1,208	11,387	4,588	Provide a temporary placeholder for overages in collections. Established to keep overages in collections.
03162	Special Deposits	Controller	22,441	32,282	46,650	36,655	Provide a temporary placeholder for deposits that will later be transferred to appropriate departments. Established to provide a temporary placeholder for deposits "in-transit" to appropriate departments.
03166	COPS - County	Controller	39,700	39,570	69,362	2,195,315	Receive the Supplemental Law Enforcement Services Fund (SLESF) revenues from the State and distribute receipts to local cities and county departments including Sheriff and District Attorney Offices. Established per State statue - California Government Code Section 30061-30065.
03491	Special Services Trust	Assess/Clk/Rec	5,752	3,652	18,052	14,152	Set up to deposit portion of notary fee, proc server, environ. Fee and others before distribution to State. GC26849.1, B&P22353 & PRC21980©
03494	Vital Records Prep-State	Assess/Clk/Rec	9,949	9,182	8,557	5,912	Set up to deposit portion of vital records fee (birth, marriage, death) that goes to the State. H&S Code 10605.3
03497	Domestic Violence Program SP	Assess/Clk/Rec	39,288	30,796	22,517	48,015	Set up to deposit portion of marriage license fee (\$23), that goes to Battered Women Program. GC26840.7 and W&I Code Section 18305.
03500	Marriage Certificate	Assess/Clk/Rec	4,229	4,214	4,351	4,704	Set up to deposit portion of marriage certificate fee that goes to the State. H&S Code 10605©
03523	Telecommuting Program	Employee & Public Se	82,695	85,465	89,076	91,157	TF set up to pay for pilot telecommuting program expenses of hardware/software - Alameda County/Fremont Library Office Equipment and individual telecommuters. Board Resolution #58576 established telecommuting program, however no formal Board Reso established TF. At the request of Benefits staff, the TF was set up by the Controller's Office (Roy Remedios).
03526	Revenue Svs Internal Suspense	Treasurer-Tax Collector	2,425	17,075	52,731	69,616	Deposit internal suspense items that cannot be immediately posted to the RS automated accounting system. Established for accounting purposes only, suggested by auditor.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
03558	Commission on Status of Women	Human Resources	34,768	26,810	33,188	44,246	The fund is used to deposit revenues and pay expenses in conjunction with the Commission on the Status of Women activities, primarily the annual Women's Hall of Fame event. The Commission on the Status of Women is an advisory board authorized by the Board of Supervisors - Resos 45604, 61601 and 64958.
03705	Workers Comp Ins Fraud	District Attorney	665	68,680	88,303	93,658	To hold excess revenue from prior grant years in trust until such time that the DA requests authorization from the State to expend the funds as program revenue - excess revenue has been generated every fiscal year since the inception of the grant program. CA Insurance Code Section 1872.83, CA Code of Regulations Subchapter 9, Article 3, Section 2698.55.
03707	Victims Trust Fund - DA	District Attorney	3,678	3,678	2,878	2,878	To provide emergency money to victims in need. It is used for prescriptions, broken glasses, bus money, and food. Established for accounting purposes only.
03745	Future Child Support	Family Support	49,044	18,522	31,153	27,835	The court may order that a non custodial parent pay a lump sum toward their future child support obligation which is to be disbursed in monthly payments by the Department of Child Support Services. These lump sums are deposited into this trust fund. Each month money from this trust fund is then transferred to Trust Fund 03752 where funds can be sent to the State for processing and disbursement to the Custodial parent.
03783	Fines - Littering Highway	Sheriff	1,345,155	152,908	36,904	36,904	Hold State Criminal Alien Assistance Program (SCAAP) Funds prior to transfer to general fund. Established per CMO directive, to hold SCAAP funds for potential capital project transfers.
03786	Special Fee Disburse	Sheriff	14,076	20,583	12,459	37,154	Temporary holding fund for Sheriff's civil administrative fees. Established pursuant to special Sheriff's civil audit by SMC controller, requested by Sheriff's office following statutory changes in California civil procedures. (CA civil code section 26731)
03787	Disb Assessment Fee	Sheriff	90,967	59,537	11,711	46,040	Temporary holding fund for Sheriff's civil administrative fees. Established pursuant to special Sheriff's civil audit by SMC controller, requested by Sheriff's office following statutory changes in California civil procedures. (CA civil code section 26746)
03788	Civil Fees	Sheriff	26,191	27,230	27,771	31,375	Temporary holding fund for civil deposits by plaintiff's and respondents, pending action by Sheriff's civil deputies and/or resolution by the civil court. Established pursuant to special Sheriff's civil audit by SMC controller, requested by Sheriff's office following statutory changes in California civil procedures. (CA civil code section 26731)
03791	DEA Forfeiture Trust Fund	Sheriff	148,954	80,298	70,000	71,802	Holds forfeited monies seized from drug sellers, pursuant to State/Federal law. Federal health and safety code 11469-11495 and related federal policies and procedures. Separate funds must be established for each receiving entity and also for forfeitures arising from cases managed by different federal agencies, such as DEA, Treasury, and Justice.
03797	Sheriff's Youth Program Fund	Sheriff	16,628	18,595	13,633	9,368	Holding fund for DARE program funds (as required by REGS) and for contributed funds received from donations through the Silicon Valley Community Foundation. Funds are expended for authorized purposes from this fund, such as for SAL Program and annual Star Camp programs.
03799	Criminalistic Lab Fund	Sheriff	26,695	709	3,008	19,766	Mandated fund to hold penalty assessments imposed on court fines levied for drug. Health and Safety code 11372.5; Penal code 1463.14.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund		Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
No.	Title						
03804	CNTF - Treasury Forfeitures	Sheriff	1,673	1,729	1,802	1,844	Holds forfeited monies seized from drug sellers, pursuant to State/Federal law. Federal health and safety code 11469-11495 and related federal policies and procedures. Separate funds must be established for each receiving entity and also for forfeitures arising from cases managed by different federal agencies, such as DEA, Treasury, and Justice.
03808	SHF - Justice Forfeiture Acct	Sheriff	29,728	55,782	56,004	58,435	Holds forfeited monies seized from drug sellers, pursuant to State/Federal law. Federal health and safety code 11469-11495 and related federal policies and procedures. Separate funds must be established for each receiving entity and also for forfeitures arising from cases managed by different federal agencies, such as DEA, Treasury, and Justice.
03809	SHF - Treasury Forfeiture Acct	Sheriff	1,767	1,826	1,903	1,948	Holds forfeited monies seized from drug sellers, pursuant to State/Federal law. Federal health and safety code 11469-11495 and related federal policies and procedures. Separate funds must be established for each receiving entity and also for forfeitures arising from cases managed by different federal agencies, such as DEA, Treasury, and Justice.
03811	SHF-REACT-Treasury Forfeiture	Sheriff	31,688	32,749	19,428	3,424	Holds forfeited monies seized from drug sellers, pursuant to State/Federal law. Federal health and safety code 11469-11495 and related federal policies and procedures. Separate funds must be established for each receiving entity and also for forfeitures arising from cases managed by different federal agencies, such as DEA, Treasury, and Justice.
03851	Parking Fine-Sheriff	Sheriff	14,204	15,256	1,357	15,560	Holding fund for parking fine collections, prior to disbursement to State and County. County ordinance code chapter 1.08 and 7.28; CAL VEH Code 40200.3; Govt Code section 76000 ET SEQ; Penal code section 1465.5.
03856	Parking Fine-Broadmoor	Sheriff	1,229	1,991	134	3,054	Holding fund for parking fine collections, prior to disbursement to State and County. County ordinance code chapter 1.08 and 7.28; CAL VEH Code 40200.3; Govt Code section 76000 ET SEQ; Penal code section 1465.5.
03857	Parking Fine- CHP	Sheriff	1,085	758	97	434	Holding fund for parking fine collections, prior to disbursement to State and County. County ordinance code chapter 1.08 and 7.28; CAL VEH Code 40200.3; Govt Code section 76000 ET SEQ; Penal code section 1465.6.
03858	Parking Fine-Transit Operatns	Sheriff	33,991	17,376	38,697	36,601	Holding fund for parking fine collections, prior to disbursement to State and County. County ordinance code chapter 1.08 and 7.28; CAL VEH Code 40200.3; Govt Code section 76000 ET SEQ; Penal code section 1465.7.
03880	San Francisco Int'l PC 1463	Probation	6,039	1	10	10	To collect fines for juvenile traffic offenses. PC1463.001 and VC40611.
03883	Redwood City Juv Fines PC 1463	Probation	1,750	774	393	1,628	To collect fines for juvenile traffic offenses. PC1463.001 and VC40611.
03884	Welfare Refund - Adult	Probation	7,458	11,423	13,223	13,223	To accumulate funds from probationers court ordered to reimburse the Human Services Agency. Clearing Account- pass thru to the H.S.A.
03886	Adult Restitution Fine	Probation	24,676	38,337	34,891	18,417	To reimburse adult victims of crime. Pass thru account. Funds go to the Restitution Fund in the State Treasury.
03887	Juvenile Restitution Fine	Probation	7,299	12,240	12,278	11,518	To reimburse victims of crime committed by a juvenile. Pass thru account. Funds go to the Restitution fund in the State Treasury.
03888	Restitution = Adult	Probation	54,228	45,167	16,414	16,836	Reimburse victims of crime. PC1202.4
03889	Restitution - Juvenile	Probation	52,568	49,512	6,910	6,910	Reimburse victims of crime. PC1202.4
03890	CVC Penalty - Adult	Probation	1,802	10,002	4,735	3,584	To collect state penalties on California Vehicle Code Violations. Determined by the State Penalty Fund and County General Fund.
03891	CVC Penalty - Juvenile	Probation	6,435	6,038	2,749	5,708	To collect state penalties on California Vehicle Code Violations. Determined by the State Penalty Fund and County General Fund.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
03892	Juvenile Hall Suspende	Probation	1,127	1,524	1,381	3,167	To hold any cash taken from the juvenile when booked at the Hall or Camps. Clearing account for funds held in trust.
03899	Battered Women Sv-Prob T/F	Probation	2,979	7,945	10,792	8,334	To accumulate monies paid to battered women's shelter or reimbursements to victims. Per PC273.5
03904	Penal Assessments - Juvenile	Probation	764	1,133	1,425	2,319	To collect \$10 for every \$10 collected by the court, except for parking offense, per Section 1463. PC1464.
03909	Suspende - Juvenile	Probation	16,792	12,056	9,726	12,226	Used as a clearing account until an account can be set up for an individual.
03910	Traffic School Share Fee	Probation	(508)	-	9,463	5,861	To collect traffic fines associated with Traffic School. Per VC42007.1
03911	Probation Children's Fund	Probation	4,746	393	680	1,288	To pay for items deemed necessary for minors. Clearing account from funds received from the human Services Agency.
03913	Investment In Youth	Probation	5,989	5,988	11,647	11,647	To receive and disburse donations from service clubs for youths in detention and to purchase items that would be beneficial to youths in detention. Clearing account for donations/disbursements for youth in detention.
03914	Juvenile Hall Activity	Probation	12,126	14,876	24,582	25,246	To receive donations for detainees of the Juvenile hall from companies and individuals for their needs in the hall. Clearing account of donations/disbursements for specifically donated funds to the Hall.
03915	Youth Emergency Fund	Probation	1,435	2,435	2,435	2,435	To provide funds for any emergency services to youth that might arise in the Hall. Clearing account for funds.
03917	Prob- 2% Auto Recordkeeping	Probation	1,479	2,320	2,001	1,600	To collect the 2% Auto Recording Keeping fee for the development of automated accounting systems for the court, to train personnel and maintenance and enhancement of systems. Per GC68090.8
03933	Dom Viol - PC1203.097 Co	Probation	47,401	90,300	99,030	73,998	To accumulate fines accessed in domestic violence cases. PC1203.097
03934	Dom Viol - PC1203.097 St	Probation	4,471	9,212	9,083	3,782	To accumulate fines to be disbursed to the State. PC1203.097
03936	Menlo Park Activity Fund	Probation	4,229	4,229	4,229	4,229	Funds in trust per Judge Holms court order. Court case SC38935.
03937	Alt Sentencing Program Fund	Probation	874	2,084	2,084	1,509	To collect donations for the Alternative sentencing Program (Bridges) for the programs use. Clearing account for donations and disbursement of funds specifically for the Bridges Program.
03938	Diversion Restitution Fee	Probation	5,550	5,678	11,478	5,002	To collect and remit to the State, diversion restitution fees. Per PC1001.90
03941	Juvenile Justice Svcs	Probation	1,887,830	2,018,287	18,616	19,057	Clearing account to move funds from 03942 to 03941 to pay off CBOs and internal departments for services rendered under the Juvenile Justice Crime Prevention Act (JJCPA). AB139, Chapter 14 and WI881; this is used as a clearing account to make payments to CBOs and other internal county departments.
03943	AB3000-State Surcharge Fund	Probation	2,022	4,631	3,113	3,239	To collect the State surcharge on base fines on PC1465.7 and GC68087.
03944	SB1732-State Courthouse Cnstr Fd	Probation	2,783	6,368	4,082	4,473	Funding for the capital facilities needs of the judicial branch, including funding for courthouse alternation, renovation and construction. GC 70372(a) State Court Construction Penalty - Criminal Offenses; GC 76000 (a), (b), (c), (d) and (e) To assist the county in the acquisition, rehabilitation, construction and financing of courtrooms or buildings for operation of the justice system and GC 76101.
03945	Juv Court Sec Fee-PC1465.8	Probation	2,094	2,430	3,721	1,730	To collect court security fees on every conviction for a criminal offenses. PC1465.8
04000	Co-op Extension U.C.Trust Fund	Coop Ext	12,471	12,888	13,433	13,747	Trust Fund 04000 belongs to the Health Department. Its an active trust fund. The fund supports University of California Cooperative Extension education and research programs in San Mateo County and is used for occasional one-time needs.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
04010	Animal Population Trust Fund	Animal Control	47,746	51,915	66,061	45,733	Trust Fund 04010 belongs to the Health Department. Its an active trust fund. The Fund supports limiting companion animal overpopulation in the County in order to reduce the number of animals entering the animal shelter. The Fund finances low-cost and free spay neuter vouchers and the production of the Animal Services Guide and other public educational ventures recommended by the Animal Population Trust Fund Advisory Committee. Ordinance No. 3344 and Resolution Nos. 55607 and 55608
04022	Airport Roundtable Trust Fund	Planning	5,176	6,984	9,036	110,600	To pay for Airport/Community Roundtable expenses.
04023	Strong Motion Instrument	Planning	1,868	1,727	1,887	2,009	Fees collected for seismic/earthquake preparedness. Accounting purposes only.
04031	DOJ LIVESCAN Trust Fund	Sheriff	15,744	8,045	18,630	10,305	Temporary holding fund for monies collected from livescan fingerprint job applicants, for transmittal to Dept. of Justice to satisfy DOJ fingerprint records check costs. Pass-Thru funds only. Used for county employment check costs. Set up in conjunction with Controller and Human Resources; needed to hold monies collected, for payment of monthly DOJ invoices for Livescan checks.
04072	License Plate Trust Fund	Parks & Recreation	3,153	3,258	3,396	3,475	Deposit fund for Off Highway License fees collected by the State and transferred to the Parks Department.
04076	Coyote Point Park	Parks & Recreation	370	370	370	370	Deposit fund for gifts and donations specifically designated for this park.
04077	Parks & Rec-Gifts & Donation	Parks & Recreation	42,859	43,930	45,770	104,025	Deposit fund for gifts and donations specifically designated for San Mateo County Parks.
04078	Coyote Rifle Range Trust Fund	Parks & Recreation	835	835	835	835	Deposit fund for gifts and donations specifically designated for San Mateo County Trails.
04080	Huddart Park	Parks & Recreation	139,240	61,152	70,196	64,261	Deposit fund for gifts and donations specifically designated for this park
04081	Jack Brook Horse Camp Tr Fund	Parks & Recreation	6,084	6,845	7,562	8,337	Deposit fund for gifts and donations specifically designated for the horse camp.
04082	Memorial Park	Parks & Recreation	52,683	41,579	43,149	41,179	Deposit fund for gifts and donations specifically designated for this park.
04083	Fitzgerald Marine Research	Parks & Recreation	35,954	31,661	10,282	10,282	Deposit fund for gifts and donations specifically designated for this park.
04084	Parks & Recreation Volunteer	Parks & Recreation	289	289	289	289	Deposit fund for gifts and donations specifically designated for volunteer activities in San Mateo County Parks.
04086	San Bruno Mountain Park	Parks & Recreation	19,336	19,866	19,866	19,866	Deposit fund for gifts and donations specifically designated for this park.
04087	San Pedro Valley Parks	Parks & Recreation	2,855	3,473	2,290	2,501	Deposit fund for gifts and donations specifically designated for this park.
04089	JPA El Granada Quarry Park	Parks & Recreation	18,637	19,256	20,069	20,538	Deposit fund for gifts and donations specifically designated for this park. JOINT POWERS AGREEMENT established by the Board of Supervisors.
04142	Road Parcel Map Escrow	Public Works	1,308	1	4,192	4,863	To account for receipts and charges against deposits for checking/examination of parcel maps and records of survey. Section 7010.5.b.2. of the county ordinance code; Section 7016.1.c. of the county ordinance code.
04143	Road New Subdivision Escrow	Public Works	1,048	1,148	33,589	29,412	To account for receipts and charges against deposits for checking/examination of subdivision maps. Section 7016.1.c. of the county ordinance code.
04223	HS - Alcohol Housing Facility	Health	51,494	-	83,193	83,193	To account for fees from cities to operate the alcohol violation temporary housing.
04224	State Reg - Vital Statistics	Health	85,532	75,400	71,283	65,507	Trust fund is used as temporary holding account for the portion of the birth and death certificate fees due the State. Remittance to State is done monthly based on the summary report certified by the Vital Statistics Chief Deputy Registrar. For accounting purposes, as a holding account for funds to be remitted to State.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund No.	Title	Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
04226	Bicycle Helment 72.5% VC	Health	20,369	20,369	19,850	19,816	Court fines collected to be used for bicycle safety education, helmet loan/purchase assistance. Vehicle Code 21212.
04229	CA Integrated Waste Mgmt Prog	Health	7,332	-	39,214	39,618	Originally established to hold funds distributed from the California Integrated Waste Management Board for Used Oil and Solid Waste Grants. The Used Oil Grant has reverted to a reimbursement format.
04243	Physician Services - County	Health	38	1,846	5,213	327	Handle tobacco tax and EMS appropriation money for County physician services.
04281	CSRC Patients Trust Fund	SMMC	81,729	39,752	43,876	56,134	Resident Trust Fund now used for BLTC. Medical Center is acting in fiduciary capacity. Money does not belong to County.
04284	LTC Linkages Trust Fund	Health	571	590	615	629	To provide additional funds to purchase services for Linkages clients. To augment the grant funds of the program.
04291	Disposition Human RemainsB2244	Health	27,690	33,608	39,372	42,163	Trust fund is used as temporary holding account for the portion of the burial permit fees due the State. Remittance to State is done quarterly based on the summary report certified by the Vital Statistics Chief Deputy Registrar. For accounting purposes, as a holding account for funds to be remitted to State.
04305	Ann Barker Shane	Health	-	4,507	4,272	4,292	Senior peer counseling donations and expenditures. For accounting purposes only.
04308	DD Council Trust	Health	15,010	13,111	10,109	10,312	For donations related to the Commission on Disabilities and revenues and expenses for the special events such as the annual People Who Care dinner to support disability awareness.
04501	Food Stamp Trust Fund	HSA	22,004	23,431	11,522	26,113	To deposit money received from clients to repay amounts of Food Stamp benefits paid to them that they were not entitled to. Money is used to offset program revenue adjustments. Established for accounting purposes only.
04507	Social Services-Overpayments	HSA	100,079	33,562	25,115	(172,892)	To deposit money received from clients to repay amounts of cash benefits paid to them that they were not entitled to. Amounts are used to offset expenditures claimed by program. Established for accounting purposes only.
04509	Cash Desk	HSA	336,751	196,995	83,138	80,004	To track Children & Family Services grants and as a clearing account for foster care group home overpayments.
04510	Irrevocable Trust-Social Svs	HSA	40,396	43,993	43,519	44,535	This fund is used to hold monies and accumulate interest for Foster Care Children.
04514	CAPI/SSI Trust Fund	HSA	43,319	499,928	11,085	11,085	Holding account for CAPI SSI receipts. Accounting purposes for CAPI Consortium accounting.
04523	South San Francisco	HSA	61,830	112,380	65,305	67,359	Holding account for CAPI client repayments. Accounting purposes for CAPI Consortium accounting.
04541	Private Foundation Grants	HSA	25,698	101,559	75,315	77,074	Funding for Workforce Investment Act (WIA) BAWFC programs. Established for accounting purposes as a clearing account for WIA BAWFC programs.
04579	WIA Adult	HSA	8	506,905	5,200	5,321	Funding for Workforce Investment Act (WIA) Adult Program. Established for accounting purposes, as a clearing account for these funds.
04580	WIA Youth	HSA	185	-	1,046	1,071	Funding for Workforce Investment Act (WIA) Youth programs. Established for accounting purposes as a clearing account for these funds.
04588	WIA Rapid Response	HSA	9	105,088	6,185	6,329	Funding for Workforce Investment Act (WIA) Rapid Response programs. Established for accounting purposes as a clearing account for the WIA Rapid Response program.

### Appendix 6: Active Trust Funds - Phase II

Trust Fund		Director	FY05	FY06	FY07	Cash Balance as of 12/31/07	Purpose of Trust Fund
No.	Title						
04592	JTPA IVC Veterans NOVA	HSA	0	29,122	61,831	74,261	Used to establish, track and disperse set-aside funds for future permanent housing expenditures.
04641	Children's Fd - H & W	HSA	72,942	59,559	52,196	46,550	This fund is used for Expenditures for Children in Need that are not reimbursed from other sources. (Examples of expenses: Dental Work, School Uniforms, Summer Programs.)
04642	Children's Constituency Fd	HSA	20,009	19,846	19,846	19,846	Since 2000 has been used to hold donations and other monies to be used by Children and Family Services to offset Child Abuse Prevention program expenditures. Established for accounting purposes only.
04643	Long Term Care - Adult	Health	18,349	23,901	24,735	17,574	To provide assistance to clients of Aging & Adult Services. The funds are to be used when there are no other available resources in the community or in Aging & Adult Services to assist the clients.
04644	Nellie Thompson Memorial	HSA	8,196	9,217	7,102	6,242	This fund provides funding for Special Activities for Children in Shelter Care at the Receiving Home. (Example of expenses: Movies and Special Events/Activities etc.)
04801	V&H Stat Trust Fund - 2330	Other	318,823	360,178	143,841	7,947	The following information was obtained after June 30, 2008: Trust Fund 04801 belongs to the Assessor-Clerk-Recorder Department. This is an active trust fund. We will follow up in the next review.
04817	Crime Prevent Citiz	Other	113,183	184,634	150,001	150,001	To collect and hold donated funds from public citizens, non-profit groups, or special funds for Sheriff's Office crime prevention activates.
<b>Total</b>				<b>Total</b>		<b><u>68,006,476</u></b>	