



Special Revenue Funds

TOWN OF TRUMBULL, CT

January 6, 2016
Therese Keegan
Financial/Accounting Controls Analyst

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January 6, 2016

Mrs. Elaine Hammers, Chairperson
Town of Trumbull Board of Finance
5866 Main Street
Trumbull, CT 06611

Dear Mrs. Hammers:

I respectfully submit the attached report entitled Special Revenue Funds, the objectives of which are to ensure:

1. Fund policy is written and communicated, to include:
 - New fund set up - authorization and documentation
 - Receipts - safeguarded, deposited timely, posted accurately
 - Disbursements - appropriate authorization and compliant with fund purpose
2. Account activity and balances are monitored and fund is inactivated if/when appropriate

I would like to thank Maria Pires, Director of Finance, and Town employees of various Departments who assisted in the completion of this review.

Respectfully submitted,

Therese Keegan
Financial/Accounting Controls Analyst

Executive Summary

In June 2013 the operational audit review entitled Trumbull Special Agency Funds was reported to Board of Finance. The report provided technical guidance related to the establishment and use of Special Revenue Funds. The report provided a purpose, balance and date of last activity for 60 of the 76 funds in existence at that time. The report did not include the Police Special Detail fund balance of \$1,489,558, nor did it include 15 funds with zero balances. The 2013 operational review included the following findings:

- Special Revenue Fund policies and procedures were not documented
- MUNIS “notes” did not consistently provide authority, purpose or source information, making it difficult to opine on appropriateness of fund activity
- The excessive number of Special Revenue Funds was cumbersome and unnecessarily complicated budgeting and accounting
- Accounts should be periodically reviewed and inactivated when appropriate
- Correct balances were not accessible for 7 of the 60 funds due to problems during the MUNIS software update in 2001

This report provides an update as to the implementation of previous recommendations; it delves into the accuracy of fund balances. The report provides key controls to ensure financial accuracy going forward, and finally, the report recommends steps to simplify accounting and to improve budgeting and reporting.

Definition of a Fund

The Town’s funds can be classified into three types:

1. Governmental Funds consist of:
 - the General Fund, which accounts for all activities of the Town not included in other specific funds
 - Capital Projects and non-major funds, such as Special Revenue Funds where revenues are designated or legally restricted
2. Proprietary Funds consist of:
 - Enterprise Funds (WPCA and Tashua Knolls Golf Course)
 - Internal Service Funds (internal cost allocations: vehicle leases, medical insurance, worker’s comp)
3. Fiduciary Funds benefit parties outside the government (Pension Trusts)

Related entities may have some of the same characteristics as a fund yet they do not fully meet the definition. The general purpose of these entities is to segregate resources and restrict expenditures to clearly identifiable purposes. These entities include a number of specifically defined “accounts” with dedicated revenues and related restricted expenditures. In each case, revenue is appropriated, spending is restricted, and any balance remaining in the account at year end does not cancel to the general or other fund.

In the simplest possible situation, a government unit could be in conformity with generally accepted accounting principles if it used a single fund, the general fund, to account for all events and transactions, but there are reasons to have more than one fund:

- Requirements under federal law to segregate resources from the federal government into a separate fund
- To potentially improve control and oversight of contractually restricted use of funds
- When spending activity is significantly different from general fund spending so that a new fund may be required

The general rule is to establish the minimum number of separate funds consistent with legal specifications, operational requirements, and the principles of fund classification. Too many funds causes inflexibility and undue complexity in budgeting, accounting, and other phases of financial management, and is best avoided in the interest of efficient and simplification of overall financial administration. Once the need for the fund is met any remaining balance should be closed into the general fund if legally permitted.

Background

The Town of Trumbull currently maintains 80 Special Revenue Funds, up from 76 two years ago. A complete listing is provided in the first 3 pages of the Appendix. The funds were reported at \$847,234 in 2013, the date of the previous audit. Funds would have totaled \$2,336,792 if Special Detail had been included. The funds totaled \$2,414,237 as of 6/30/15, and \$2,054,801 as of December 30, 2015. The general purpose of these accounts has been to segregate resources and restrict expenditures for clearly identified projects, events or grants. A number of these Special Revenue Fund accounts have been in existence for many years; many pre-date the transfer of data to the MUNIS financial system in 2001, which adds difficulty to reconciliation. Some Town departments utilize multiple Special Revenue Funds for various functions of their operations. Town Finance purchasing guidelines are followed for payments made from these accounts.

Scope and Methodology

- Requested written Special Revenue Fund policy to review:
 - Documentation required to set up a new account / need for account
 - New account set up approval procedures
 - Documentation of monitoring / reconciliation responsibilities
- Judgmentally sampled transactions:
 - Traced sample of receipts to posting in MUNIS
 - Sampled disbursement activity for appropriate utilization of funds
- By definition, when a fund's revenue is dedicated or appropriated and spending is restricted, transactions and balances should not be included in the budgeting process. However, if funds were set up merely for oversight convenience, revenue and expense generated by program operations should be included for budgetary purposes. Review funds to determine whether spending is truly restricted.

Findings & Recommendations

Finding #1: There is no written documentation related to:

- When the setup of a new fund would be appropriate
- Documentation and authorization required to set up a new fund
- Document retention requirements
- Disbursement authorization
- Roles, responsibilities and instructions for review/reconciliation of the fund
- Potential inclusion in budget process
- Process to close out balance and inactivate account once fund purpose is accomplished

Recommendation: Trumbull's Special Revenue Funds total over \$2m. They should be treated with appropriate care and responsibility. Special Revenue Fund Policy should be written to include all of the above criteria. The Policy should then be communicated to Finance employees and Department Managers, who may require training on reconciliation expectations.

Management Response: The Finance Department, with the assistance of the Internal Auditor, will develop an accounting policies and procedures manual. Documentation as to source and uses of funds will be obtained from the Department Managers and it will be attached to Munis for future reference. Also, the IT Director has recently developed a Munis Access Form that documents each employee's permissions to access their departmental accounts and funds.

Finding #2: 2013 audit recommended use of MUNIS "notes" to provide funding and disbursement information to account owners. Recommendation was not implemented. Additionally, my efforts to examine source set up documentation were generally unsuccessful, as neither the Finance Department nor the individual departments could consistently locate grants, endowments, trusts, or contractual documents used to set up and administer the funds. Obviously this causes difficulty in assuring fund activity is appropriate.

Recommendation: Due to space limitations, the notes areas in MUNIS cannot adequately hold enough information required to truly understand the account, especially in circumstances of employee turnover. Document retention guidelines for source documents required for fund set up and proper fund administration should be included in the Special Revenue Funds Policy. Individual fund files should be maintained while the fund is active, and for the mandated number of years once the fund is inactivated. These paper files should include source documents, i.e. grant, endowment, trust, contract, as well as account set up information and reconciliations (per section 3. c. recommendation, below).

Management Response: Documentation as to source and uses of funds will be obtained from the Department Managers and it will be attached to Munis for future reference. This will be of benefit to employees specifically when there is turnover in the department.

Finding #3: An excessive number of Special Revenue Funds unnecessarily complicates budgeting and accounting. The general rule is to establish the minimum number of separate funds consistent with legal specifications, operational requirements, and the principles of fund classification. In an effort to simplify "clean up" entries as well as go-forward accounting and budgeting, the funds were categorized and will be discussed as follows:

Report reference	Description	Next step	# of funds	Balance 6/30/15	Adjustments required	Adjusted 6/30/15	Balance 12/30/15	Funds remaining
3 A	Zero activity, zero balance	Inactivate	13	-	-	-	-	(13)
3 B	Completed projects	Close to Dept	5	4,411	-	4,411	4,411	(5)
		Close to GF	20	14,532	(6,871)	7,662	7,676	(20)
3 C	Active funds:							
3C1	Stagnant funds	Communicate & use	10	50,735	-	50,735	50,160	
3C2	Unmatched revenue/expense	Move to GF	2	8,889		8,889	11,904	(2)
3C3	Combinations	Project accounting	8	129,350	12,117	141,467	113,393	(5)
3C4	Other active accounts	JE & communicate	22	2,206,319	(22,907)	2,180,912	1,867,256	
			80	2,414,237	(17,661)	2,394,076	2,054,800	35

- A. **Inactive accounts** - Special Revenue Accounts should be periodically reviewed and unused accounts should be inactivated. Inactivating unused accounts decreases the possibility of erroneous postings. Detail provided in Appendix, page 5.

Recommendation: 13 funds with zero balance and zero activity should be inactivated immediately.

Management Response: The Director of Finance agrees and will inactivate these funds.

- B. **Completed projects** – Once the need for the fund is met any remaining balance should be closed if legally permitted. As of 6/30/15, 25 funds totaling \$12,087 had balances remaining for projects which had been completed. Correcting entries of \$6,871 were posted in December. Five funds totaling \$4,411 should be integrated inter-departmentally and 20 funds totaling \$7,676 should be written off to the general fund. All transactions and balances were reviewed with the appropriate department manager and with the Director of Finance. Detail provided in Appendix, page 6.

Recommendation: Finance has completed the correcting entries; balances remaining in these funds should be closed interdepartmentally or to the general fund and the 25 fund accounts should be inactivated in MUNIS.

Management Response: The Director of Finance agrees and will make appropriate adjustments and request approval from the Board of Finance to move any unspent funds to the General Funds' Miscellaneous Income.

- C. **Active funds: these funds should continue to be used, but they are not without issue.**
1. **Stagnant funds** - 10 funds totaling \$50,160 were stagnant. These funds were not being used as departments were unaware that they existed, they did not know how to disburse the funds, or they did not know what the funds could be used for. In large part, this was due to employee turnover and lack of available documentation. Department managers were made aware of balances, source of funds and fund purpose. These funds may be used if still appropriate. If purpose of fund has already been accomplished, remaining balance should be returned or closed to general fund, whichever is applicable. Detail provided in Appendix, page 7.

An account was set up in 2005 for the Town Clerk to purchase calling cards for Armed Services personnel. The calling cards were funded by cash donations; the account balance has been \$1,275 since 2010. The office entirely bypassed the accounting process by purchasing calling cards directly from the cash jar.

Recommendation: Special Revenue Fund Policy must be written and communicated and it must include a reconciliation requirement. On a quarterly basis, each Department Manager should provide the Finance Department with a written reconciliation of the account activity and balance. Finance should acknowledge review via signoff and the reconciliation document should be added to each fund's paper file.

Management Response: The Finance Department will work with the Department Managers on a quarterly basis to assist in reconciling their funds.

- 2. Unmatched revenue & expense** – for the most part, the Trumbull Revenue Funds were set up to improve control and oversight of funds. The funds provide both revenue and expense transactions so that account balances can be identified at any point in time. In 3 situations, revenue was posted to the fund account and expenses were paid from the general fund:
- The Copying Fees fund reports revenue; the associated expense is paid from the general fund. Activity should be matched. Balance was \$7,834 as of 6/30/15; \$10,569 as of 12/30/15.
 - The Library's BEI Video fund reports income; the associated expense is paid from the general fund. Activity should be matched. Balance was \$1,055 as of 6/30/15; \$1,335 as of 12/30/15.
 - A portion of the Senior Citizen's Activities fund balance is comprised of fees charged for advertising in the monthly newsletter. These advertising fees approximate \$5,000 annually and should be offsetting the cost of the newsletter. Newsletter expenses are currently charged to the general fund.

Recommendation: On a quarterly basis, each Department Manager should provide the Finance Department with a written reconciliation of the account activity and balance. Finance should acknowledge review via signoff and the reconciliation document should be added to each fund's paper file.

Management Response: The Copying Fees fund was initially used to record revenue from copies and pay for the copier lease used for that purpose. It was noticed that less copies were requested and the fund was not able to sustain the payment on the copier lease, therefore we started budgeting for the new copier leases in the General Fund. However, the revenue continued to get recorded to this Fund. We will be requesting approval from the Board of Finance to move any unspent funds to the General Funds' Miscellaneous Income and close out this fund. The Finance Department will work with the Department Managers on a quarterly basis to assist in reconciling their funds.

3. **Accounts which can be combined** – in the past project accounting was not available in MUNIS so separate funds were sometimes set up to provide clarity, ease of project oversight. Project Accounting is now available in MUNIS. Project accounting is similar to the use of subaccounts. Transactions are tagged as they are input, and transaction and balance detail is maintained without the use of multiple ledger accounts. Detail provided in Appendix, page 8.

- The Police Department’s Overtime fund requires a budget entry of \$22,609. Once the entry is posted, the accounts will net to \$11,544.

Recommendation: In an effort to simplify accounting and budgeting, it was agreed that “like” funds are to be combined. The balances of 8 funds will be combined with other, related fund accounts within the same department, resulting in 3 funds. Project accounting, which provides the same level of reporting detail as the use of separate accounts will be used on a go-forward basis when required.

Management Response: The Director of Finance will assist in the account combinations. Additionally, the Director of Finance agrees and will request approval from the Board of Finance to move the \$22,609 to the General Funds’ Miscellaneous Income.

4. The remaining 22 funds are actively being used. Detail is provided in Appendix, page 9. Transactions were sampled for accuracy and appropriateness and several correcting entries are required.

Recommendation: Finance should complete the entries identified and work with Department Managers to ensure appropriate accounts are used going forward. Special Revenue Fund Policy should be completed and communicated; the Policy would include a periodic departmental review of transactions and account balance, mitigating the risk of mispostings.

Management Response: The Finance Department will work with the Department Managers on a quarterly basis to assist in reconciling their funds.

Finding #4: By definition, when a fund’s revenue is dedicated or appropriated and spending is restricted, transactions and balances should be excluded from the budgeting process. However, if funds were set up merely for oversight convenience or for reasons of timing, it is possible that revenue and expense generated by program operations should be included for budgetary purposes. 2 examples of where this may exist is with Parks funds and with the Senior Center’s Activities fund, which have been building over time and which are general as far as designated use of funds.

Recommendation: Possibility of inclusion in budgetary process should be discussed with department managers. Revenues and expenses of activities they currently provide or expect to provide should be detailed and included in the budget discussion. If programs are self-sustaining, accounting can be performed within the Special Revenue Fund for oversight purposes, but at least some portion of town funding may not be required.

Management Response: The Department Managers will be instructed to provide the board with a status report when presenting their Operating Budget and more frequent if needed. Also the Director of Finance will provide the Board with a monthly update.

Finding #5: The 2013 audit reported that correct balances were not accessible for 7 of the 60 funds due to problems during the MUNIS software update in 2001. At this time, MUNIS fund balances can be obtained, but the easiest research method, the “life-to-date” option, cannot be relied upon for funds in existence prior to 2001.

Management Response: There was a Munis upgrade and this is no longer an issue.

Summary

- A Policy & Procedures manual needs to be prepared and distributed to the Finance Team and to Department Managers. Review and reconciliation training should be provided to account “owners”. The Policy should include the following topics:
 - When the setup of a new fund would be appropriate
 - Documentation and authorization required to set up a new fund
 - Document retention requirements
 - Disbursement authorization
 - Roles, responsibilities and instructions for review/reconciliation of the fund
 - Potential inclusion in budget process
 - Process to close out balance and inactivate account once fund purpose is accomplished
- Original set up documentation should be retained per State guidelines, and available for review upon request.
- Department Managers should provide signed quarterly reconciliations for Finance Department’s review. Reconciliations should include review of account activity, balance and continued need, and should be filed in the fund’s permanent folder.
- Of the population of 80 funds included in this review:
 - 10 funds were stagnant; one had not been used since 2008
 - Due to posting errors, 12 funds have balances requiring adjustment
 - 38 funds should be closed; 13 without balances, 25 with balances
 - 8 funds will be combined interdepartmentally, further reducing the population by 5 funds
 - 2 funds will have activity moved to the general fund

This will reduce the number of funds from 80 to 35

- All funds should be discussed during the budgetary process

Trumbull’s Special Revenue Funds total over \$2 million. They should be treated with appropriate care and responsibility.

Appendix

Town of Trumbull

Special Agency Trust Funds

Balance as of June 30, 201X and as of December 30, 2015

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
14	Animal Control	72-13-1300-15	Feral Cat Project	2002	(2,784.71)	(2,784.71)	(2,784.71)	529.36	(2,255.35)	(2,254.87)	Animal care	2011	Lynn Dellabianca
15	Animal Control	72-13-1300-15 / G0205	Feral Cat Project	2012	5,000.00	5,000.00	5,000.00	(5,000.00)	-	-	Animal care	2013	Lynn Dellabianca
16	Building Dept.	72-13-1300-99	Town Hall Code Compliance Rebate	2002	12,439.38	12,439.38	12,439.38		12,439.38	12,439.38	Building code upgrades	2005	Graham
40	Counseling Center	72-13-1300-66	Counseling Center	2002	3,182.59	3,182.59	3,182.59		3,182.59	3,182.59	Enhancing the quality of life in Trumbull by providing family counseling for Trumbull residents and their families	2011	Robin Bieber
17	Economic Development	72-13-0146-00	Economic Development Red Carpet Day	2004	3,342.24	1,934.24	1,934.24		1,934.24	1,359.24	Annual local breakfast for local business	2013	Bratt
41	Emergency Management	72-13-0234-00	Trumbull Disaster Trailer Fund	2004	1,901.08	1,901.08	1,901.08		1,901.08	1,901.08	Maintenance of EMS disaster trailer	2011	Barbara Crandall
42	Emergency Medical Services	72-02-0226-00	Emergency Medical Services	2008	3,036.82	3,036.82	3,036.82		3,036.82	3,036.82	Funds received for certifications	2008	Barbara Crandall
43	Emergency Medical Services	72-13-1300-88	EMT/Other	2001	33,811.15	32,672.69	44,923.35		44,923.35	46,430.80	Program supplies and evaluators for EMT course certification & donations for EMS activities	2015	Barbara Crandall
78	EMS	72-02-0226-00	Crump Trust	2014	-	28,985.16	21,289.46	-	21,289.46	21,289.46	Donor restricted EMS equipment	2015	
1	Engineering	72-13-0305-17	RAILS TO TRAIL-REICH & TANG	2006	-	-	-		-	-		2006	
18	Expendable Trust	72-13-1300-85	Long Hill Association	2001	(2,900.62)	(2,900.62)	(2,900.62)		(2,900.62)	(2,900.62)	Not determined	2002	
44	Finance Department	72-13-1300-00	Insurance Claims Town Properties	2001	60,174.17	84,006.94	66,013.39		66,013.39	23,876.39	Insurance proceeds from third party accident, pay for repairs, replacements due to third parties	2015	Dawn Savo
45	Finance Department	72-13-1300-86	Cell Tower Bonus	2002	326.87	50,326.87	45,016.80		45,016.80	42,036.80	Funds collected from cell tower as a sign up bonus to cover improv and other related expenses	2015	Finance
46	Golf	72-13-1300-92	Kaulbach Giving Trust-Golf	2001	93,755.64	93,885.10	94,026.15		94,026.15	94,095.77	Funds are in separate acct (STIF). Trust set to be controlled and used by Golf Commission	2015	Golf
47	Human Resources	72-13-0130-00	Police Testing-Oral/Written/AG	2006	13,414.64	10,943.78	10,722.86		10,722.86	7,800.19	Application fees - entry level PD testing; paymentd for testing materials & interview panelists	2015	Mary Ann Meier
19	Library	72-13-1300-70	Friends of the Library	2009	824.61	824.61	824.61		824.61	824.61	Donations from patrons to support the library	2010	Louis Sheehy
48	Library	72-13-0606-00	BEI VIDEO	2013	214.93	574.93	1,054.93		1,054.93	1,334.93	Income from meeting videos	2015	Sheehy/Donahue
49	Library	72-13-1300-87	Library Lost Book A/C	2001	47,539.88	43,852.64	42,088.11		42,088.11	61,633.65	Fees collected for lost book replacement	2015	Louis Sheehy
20	Mallett Trust	72-13-1300-65	Special Projects	2002	25,041.00	(275.00)	(275.00)		(275.00)	(275.00)	Improvement to Town buildings	2013	
21	Mallett Trust	72-13-1300-90	MALLETT	2001	418.16	418.16	418.16		418.16	418.16		2005	
22	Merrill Beach Trust	72-13-1300-94	MRL BCH TR	2001	15,127.50	(1,128.19)	(1,099.59)		(1,099.59)	(1,085.48)	Beach improvements...topsoil, plants, etc	2015	Credit balance
50	Nichols Fund	72-13-1300-91	Nichols Fund	2001	8,335.97	8,335.97	8,160.97	5,000.00	13,160.97	8,160.97	Emergency medical assistance	2015	Jennifer Gillis
23	P&Z	72-13-1300-97	P&Z PROJECT	2006	4,938.42	4,938.42	4,938.42		4,938.42	4,938.42	Callable bonds	2013	Finance

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
2	Parks	72-06-0600-00	Early Learning Center Playground	2005	-	-	-		-	-	Fund for Middlebrooks special needs playground	2013	Stuart
24	Parks	72-13-1300-14	Kachele Farm Irrigation	2002	(7,959.41)	(7,959.41)	(7,959.41)		(7,959.41)	(7,959.41)	Irrigation for soccer fields at Madison School	2003	Stuart
25	Parks	72-13-1300-43	Vietnam Memorial	2002	(4,663.68)	(4,663.68)	(4,663.68)		(4,663.68)	(4,663.68)	Maintenance of Vietnam Memorial	2013	Stuart
26	Parks	72-13-1300-82	Memorial Walkway	2001	349.64	349.64	349.64		349.64	349.64	Funds for placement of plaques at memorial walkways	2009	Stuart
27	Parks	72-13-1300-89	Outdoor Planting	2001	20.25	20.25	20.25		20.25	20.25	To improve town gateway plantings	2013	Stuart
51	Parks	72-13-1300-20	Parks	2001	1,394.73	1,394.73	1,394.73		1,394.73	1,394.73	Park Rangers set up as an endowment gift	2013	Stuart
52	Parks	72-13-1300-21	Trumbull Softball Lights	2001	35,422.50	39,184.13	49,184.13		49,184.13	56,734.13	Fees collected from leagues for usage of field lights	2015	Stuart
53	Parks	72-13-1300-22	Indian Ledge Playground	2001	8,351.25	8,351.25	8,351.25	Cancel 2013	5,851.25	8,351.25	Funds for maintenance of playground	2013	Stuart
54	Parks	72-13-1300-53	Park Stickers	2014	-	29,607.40	18,148.08		18,148.08	17,343.08	Last year collected \$5/sticker; payments for stickers & personnel	2015	Stuart
55	Parks	72-13-1300-54	Park Permits	2001	17,750.04	13,551.62	20,366.45		20,366.45	22,541.80	Fees collected for park usage by Town residents/picnics	2015	Stuart
56	Parks	72-13-1300-79	Beautification Commission	2001	4,395.40	4,395.40	4,395.40		4,395.40	3,095.40	Beautify publicly owned land not already within the jurisdiction of the Park Commission	2012	Stuart
57	Planning & Zoning	72-13-1300-59	Bid Deposits	2002	8,306.49	8,306.49	8,306.49		8,306.49	8,306.49	Bid deposits received from contractors for drawings/plans	2003	Maria
3	Police	72-13-1300-72-52200	Seized Property - Peoples	2008	-	-	-		-	-		2008	
28	Police	72-13-1300-69	Law Enforcement Block Grant	2003	5,883.00	5,883.00	5,883.00		5,883.00	5,883.00	Crime prevention & public safety	2003	Lombardo
58	Police	72-13-1300-44	Police Technology	2002	22,234.85	22,234.85	27,234.85	(22,117.00)	5,117.85	17,234.85	Upgrading of Police technology equipment	2015	M. Lombardo
59	Police	72-13-1300-68	AED Account Police	2002	4,030.74	4,030.74	4,030.74		4,030.74	4,030.74	Automated External Defibrillators	2010	M. Lombardo
60	Police	72-13-1300-71-501105	Salaries - Overtime	2006	(211,411.14)	(205,250.04)	(205,427.43)	12,117.00	(193,310.43)	(213,234.00)	Police salaries overtime	2015	M. Lombardo
61	Police	72-13-1300-71-522205	Expendable Police	2001	201,868.94	202,168.94	202,168.94		202,168.94	202,168.94	Police program expenses	2012	M. Lombardo
62	Police	72-13-1300-72-522205	Seized Property Program Exp	2002	39,536.93	71,268.65	71,135.84		71,135.84	33,125.75	Police Department property seizures account	2015	M. Lombardo
63	Police	72-13-1300-73	Police Youth Program	2001	28,850.31	28,850.31	28,850.31		28,850.31	28,850.31	Funds for Youth program	2011	M. Lombardo
64	Police	72-13-1300-74	Regional Dispatch	2002	1,075.22	1,075.22	1,075.22		1,075.22	1,075.22	Monroe, Easton, Trumbull Regional Emergency Dispatch Center	2008	M. Lombardo
79	Police	72-02-0222-00	Special Detail	2008	1,489,558.00	1,503,921.00	1,132,450.00	-	1,132,450.00	800,470.00	Billing, collecting special detail; officer payments	2015	
80	Police	72-13-1300-83	K9 Training	2015	-	-	-	-	-	12,550.79	Donations through a resident's gofundme covering specific canine training	2015	
29	Public Event	72-13-1300-18	Halloween Happening	2001	(1,980.99)	(1,980.99)	(1,980.99)		(1,980.99)	(1,980.99)	Annual Halloween event	2003	
30	Public Events	72-13-0104-00	Concerts	2004	0.33	0.33	0.33		0.33	0.33	Perpetual funding for concert series	2013	
31	Public Events	72-13-1300-80	Trumbull Community Prevention	2002	1,154.58	1,154.58	1,154.58		1,154.58	1,154.58	Not determined	2002	
32	Public Events	72-13-1300-84	Trumbull Day Senior Bingo	2001	(383.01)	(383.01)	(383.01)		(383.01)	(383.01)	Part of annual Trumbull Day Celebration	2009	
65	Public Events	72-08-0800-65	Town Wide Events	2002	4,053.98	4,053.98	4,053.98		4,053.98	4,053.98	Various annual Town events funds received from Mallet Trust	2012	Finance
33	Public Works	72-13-1300-81	Street Signs	2001	2,908.08	2,908.08	2,908.08		2,908.08	2,908.08	Replacement of damaged street signs	2004	John Marsilio
66	Public Works	72-13-1300-98	Disposal Transfer Station	2001	72,112.87	237,550.11	284,414.65		284,414.65	258,252.47	Maintenance of the Monroe, Easton, Trumbull transfer station	2015	John Marsilio

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
34	Recreation	72-13-1300-62	Team	2002	(25.69)	(25.69)	(25.69)		(25.69)	(25.69)	Not determined	2011	Stuart
67	Recreation	72-13-1300-55	Recreation Adult	2001	7,198.49	6,275.76	6,858.96		6,858.96	4,018.96	Fess collected from men's softball coed softball and volleyball	2015	Stuart
68	Recreation	72-13-1300-56	Recreation Activity/Fields	2001	22,142.00	20,646.22	19,657.54		19,657.54	6,687.54	Field use and maintenance	2015	Stuart
69	Recreation	72-13-1300-57	Recreation Coed	2001	17,709.71	18,767.30	18,393.42		18,393.42	17,132.58	Payments to referees and umpires for recreational sports programs/league fees	2015	Stuart
70	Recreation	72-13-1300-63	Recreation Fees	2001	141,607.81	114,785.78	151,627.97	(5,000.00)	146,627.97	247,987.88	Activity costs for recreation programs used at year-end to offset shortage in G/F budget	2015	Stuart
35	Senior Center	72-13-1300-76	Senior Center Fundraising	2001	534.93	534.93	534.93		534.93	534.93	Beautification for Senior Center courtyard	2010	Jean Fereira
71	Senior Center	72-13-1300-75	Senior Citizen's Activities	2001	35,907.12	41,016.92	51,322.23	(790.36)	50,531.87	51,202.73	Program expenses for Senior Center activities	2015	Jean Fereira
72	Social Services	72-13-1300-77	Food Baskets	2001	31,031.03	42,377.04	41,520.83		41,520.83	44,308.07	Gift certificates for food purchases for the needy	2015	Jennifer Gillis
73	Social Services	72-13-1300-78	Social Services Emergency Fund	2001	23,485.52	57,264.67	57,281.09		57,281.09	57,291.19	Emergency fuel and electric bills	2015	Jennifer Gillis
4	Town	01-13-1300-64	TRM SPIRIT	2010	-	-	-		-	-			
5	Town	72-01-0138-00	LINDA LUNGI	2003	-	-	-		-	-		2005	
6	Town	72-13-1300-17	RAILS / Trails	2001	-	-	-		-	-		2009	
7	Town	72-13-1300-19	Town Parking Lot	2001	-	-	-		-	-		2005	
8	Town	72-13-1300-83	Bicentennial	2001	-	-	-		-	-		2015	
77	Town	72-13-0809-00	EX ARTCOMM	2001	6,458.98	5,823.47	4,664.36		4,664.36	(8,700.63)	2016 PR 10k	2015	Stuart
74	Town Clerk	72-01-0136-00	Postage/Call Cards-Armed Forces	2005	1,275.45	1,275.45	1,275.45		1,275.45	1,275.45	Program for U.S. Armed Forces military personnel	2010	Susan Cole
75	Town Clerk	72-13-1300-93	Copying Fees	2002	(8,164.85)	1,605.15	7,834.25		7,834.25	10,569.25	Originally used to fund payments for copier leases	2015	Finance
9	Trumbull Nature Commission	72-13-0101-00	Trumbull Nature Commission	2006	-	-	-		-	-	To create an environment where the community can connect with nature	2012	
36	WPCA	72-03-0301-00	Alternative Fuel-Clean Air	2005	3,523.56	2,520.01	2,400.01	(2,400.01)	-	-	Natural gas car utilized by WPCA	2015	John Marsilio
37	Youth	72-13-1300-16	Trumbull Triad	2001	414.43	414.43	414.43		414.43	414.43	Newsletter for youth programs	2011	Stuart
38	Youth	72-13-1300-60	Kids First	2001	1,295.61	1,295.61	1,295.61		1,295.61	1,295.61	Counseling for children and families	2006	Stuart
39	Youth	72-13-1300-61	Safe Rides	2002	11.00	11.00	11.00		11.00	11.00	To prevent drunk driving	2004	Stuart
76	Youth	72-13-0504-00	Youth Commission	2006	21,462.52	22,823.10	33,796.67		33,796.67	30,879.23	To assist in the social and cultural development of the youth of Trumbull with programs & summer play	2015	Stuart
10		72-13-1300-02	DOG PARK	2003	-	-	-		-	-		2003	
11		72-13-1300-13	BEACHES POOL	2005	-	-	-		-	-	Sprinkler park	2008	
12		72-13-1300-42	Long Hill Association	2003	-	-	-		-	-		2005	
13		72-13-1300-58	Joseph Edwards Trust	2003	-	-	-		-	-	Life saving equipment	2005	

2,355,867.24 2,687,605.58 2,414,236.88 (17,661.01) 2,394,075.87 2,054,800.54

3A. 13 funds with zero balance and zero activity can be inactivated immediately:

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or required	Adjusted 6/30/15	As of 12/17/15	Last Activity
1	Engineering	72-13-0305-17	RAILS TO TRAIL-REICH & TANG	2006	-	-	-		-	-	2006
2	Parks	72-06-0600-00	Early Learning Center Playground	2005	-	-	-		-	-	2013
3	Police	72-13-1300-72-522209	Seized Property - Peoples	2008	-	-	-		-	-	2008
4	Town	01-13-1300-64	TRM SPIRIT	2010	-	-	-		-	-	
5	Town	72-01-0138-00	LINDA LUNGI	2003	-	-	-		-	-	2005
6	Town	72-13-1300-17	RAILS / Trails	2001	-	-	-		-	-	2009
7	Town	72-13-1300-19	Town Parking Lot	2001	-	-	-		-	-	2005
8	Town	72-13-1300-83	Bicentennial	2001	-	-	-		-	-	2005
9	Trumbull Nature Commission	72-13-0101-00	Trumbull Nature Commission	2006	-	-	-		-	-	2012
10		72-13-1300-02	DOG PARK	2003	-	-	-		-	-	2003
11		72-13-1300-13	BEACHES POOL	2005	-	-	-		-	-	2008
12		72-13-1300-42	Long Hill Association	2003	-	-	-		-	-	2005
13		72-13-1300-58	Joseph Edwards Trust	2003	-	-	-		-	-	2005

3B. 25 funds totaling \$12,087 were for completed projects. Correcting entries should be posted. Highlighted balances totaling \$4,411 should be closed inter-departmentally, the balance of \$7,676 should be closed to the General Fund and the accounts should be inactivated in MUNIS:

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or required	Adjusted 6/30/15	As of 12/30/15	Fund is used for
14	Animal Control	72-13-1300-15	Feral Cat Project	2002	(2,784.71)	(2,784.71)	(2,784.71)	529.36	(2,255.35)	(2,254.87)	Animal care
15	Animal Control	72-13-1300-15 / G0205	Feral Cat Project	2012	5,000.00	5,000.00	5,000.00	(5,000.00)	-	-	Animal care
16	Building Dept.	72-13-1300-99	Town Hall Code Compliance Rebate	2002	12,439.38	12,439.38	12,439.38		12,439.38	12,439.38	Building code upgrades
18	Expendable Trust	72-13-1300-85	Long Hill Association	2001	(2,900.62)	(2,900.62)	(2,900.62)		(2,900.62)	(2,900.62)	Not determined
19	Library	72-13-1300-70	Friends of the Library	2009	824.61	824.61	824.61		824.61	824.61	Donations from patrons to support the library
20	Mallett Trust	72-13-1300-65	Special Projects	2002	25,041.00	(275.00)	(275.00)		(275.00)	(275.00)	Improvement to Town buildings
21	Mallett Trust	72-13-1300-90	MALLETT	2001	418.16	418.16	418.16		418.16	418.16	
22	Merrill Beach Trust	72-13-1300-94	MRL BCH TR	2001	15,127.50	(1,128.19)	(1,099.59)		(1,099.59)	(1,085.48)	Beach improvements...topsoil, plants, etc
23	P&Z	72-13-1300-97	P&ZPROJECT	2006	4,938.42	4,938.42	4,938.42		4,938.42	4,938.42	Callable bonds
24	Parks	72-13-1300-14	Kachele Farm Irrigation	2002	(7,959.41)	(7,959.41)	(7,959.41)		(7,959.41)	(7,959.41)	Irrigation for soccer fields at Madison School
25	Parks	72-13-1300-43	Vietnam Memorial	2002	(4,663.68)	(4,663.68)	(4,663.68)		(4,663.68)	(4,663.68)	Maintenance of Vietnam Memorial
26	Parks	72-13-1300-82	Memorial Walkway	2001	349.64	349.64	349.64		349.64	349.64	Funds for placement of plaques at memorial walkways
27	Parks	72-13-1300-89	Outdoor Planting	2001	20.25	20.25	20.25		20.25	20.25	To improve town gateway plantings
29	Public Event	72-13-1300-18	Halloween Happening	2001	(1,980.99)	(1,980.99)	(1,980.99)		(1,980.99)	(1,980.99)	Annual Halloween event
30	Public Events	72-13-0104-00	Concerts	2004	0.33	0.33	0.33		0.33	0.33	Perpetual funding for concert series
31	Public Events	72-13-1300-80	Trumbull Community Prevention	2002	1,154.58	1,154.58	1,154.58		1,154.58	1,154.58	Not determined
32	Public Events	72-13-1300-84	Trumbull Day Senior Bingo	2001	(383.01)	(383.01)	(383.01)		(383.01)	(383.01)	Part of annual Trumbull Day Celebration
33	Public Works	72-13-1300-81	Street Signs	2001	2,908.08	2,908.08	2,908.08		2,908.08	2,908.08	Replacement of damaged street signs
34	Recreation	72-13-1300-62	Team	2002	(25.69)	(25.69)	(25.69)		(25.69)	(25.69)	Not determined
35	Senior Center	72-13-1300-76	Senior Center Fundraising	2001	534.93	534.93	534.93		534.93	534.93	Beautification for Senior Center courtyard
36	WPCA	72-03-0301-00	Alternative Fuel-Clean Air	2005	3,523.56	2,520.01	2,400.01	(2,400.01)	-	-	Natural gas car utilized by WPCA
37	Youth	72-13-1300-16	Trumbull Triad	2001	414.43	414.43	414.43		414.43	414.43	Newsletter for youth programs
38	Youth	72-13-1300-60	Kids First	2001	1,295.61	1,295.61	1,295.61		1,295.61	1,295.61	Counseling for children and families
39	Youth	72-13-1300-61	Safe Rides	2002	11.00	11.00	11.00		11.00	11.00	To prevent drunk driving
57	Planning & Zoning	72-13-1300-59	Bid Deposits	2002	8,306.49	8,306.49	8,306.49		8,306.49	8,306.49	Bid deposits received from contractors for drawings/plans
					61,609.86	19,034.62	18,943.22	(6,870.65)	12,072.57	12,087.16	

3C 1. 10 stagnant funds which may be used if associated program is still in existence:

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
17	Economic Development	72-13-0146-00	Economic Development Red Carpet Day	2004	3,342.24	1,934.24	1,934.24	1,934.24	1,359.24	Annual local breakfast for local business	2013	Bratt
40	Counseling Center	72-13-1300-66	Counseling Center	2002	3,182.59	3,182.59	3,182.59	3,182.59	3,182.59	Enhancing the quality of life in Trumbull by providing family counseling for Trumbull residents and their families	2011	Robin Bieber
41	Emergency Management	72-13-0234-00	Trumbull Disaster Trailer Fund	2004	1,901.08	1,901.08	1,901.08	1,901.08	1,901.08	Maintenance of EMS disaster trailer	2011	Barbara Crandall
42	Emergency Medical Services	72-02-0226-00	Emergency Medical Services	2008	3,036.82	3,036.82	3,036.82	3,036.82	3,036.82	Funds received for certifications	2008	Barbara Crandall
51	Parks	72-13-1300-20	Parks	2001	1,394.73	1,394.73	1,394.73	1,394.73	1,394.73	Park Rangers set up as an endowment gift	2013	Stuart
59	Police	72-13-1300-68	AED Account Police	2002	4,030.74	4,030.74	4,030.74	4,030.74	4,030.74	Automated External Defibrillators	2010	M. Lombardo
63	Police	72-13-1300-73	Police Youth Program	2001	28,850.31	28,850.31	28,850.31	28,850.31	28,850.31	Funds for Youth program	2011	M. Lombardo
64	Police	72-13-1300-74	Regional Dispatch	2002	1,075.22	1,075.22	1,075.22	1,075.22	1,075.22	Monroe, Easton, Trumbull Regional Emergency Dispatch Center	2008	M. Lombardo
65	Public Events	72-08-0800-65	Town Wide Events	2002	4,053.98	4,053.98	4,053.98	4,053.98	4,053.98	Various annual Town events funds received from Mallet Trust	2012	Finance
74	Town Clerk	72-01-0136-00	Postage/Call Cards-Armed Forces	2005	1,275.45	1,275.45	1,275.45	1,275.45	1,275.45	Program for U.S. Armed Forces military personnel	2010	Susan Cole
					52,143.16	50,735.16	50,735.16	50,735.16	50,160.16			

3C 3. Highlighting indicates which funds should be combined. 8 funds will become 3 funds. Project accounting will be used by Parks and Recreation.

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
52	Parks	72-13-1300-21	Trumbull Softball Lights	2001	35,422.50	39,184.13	49,184.13		49,184.13	56,734.13	Fees collected from leagues for usage of field lights	2015	Stuart
54	Parks	72-13-1300-53	Park Stickers	2014	-	29,607.40	18,148.08		18,148.08	17,343.08	Last year collected \$5/sticker; payments for stickers & personnel	2015	Stuart
55	Parks	72-13-1300-54	Park Permits	2001	17,750.04	13,551.62	20,366.45		20,366.45	22,541.80	Fees collected for park usage by Town residents/picnics	2015	Stuart
60	Police	72-13-1300-71-501105	Salaries - Overtime	2006	(211,411.14)	(205,250.04)	(205,427.43)	12,117.00	(193,310.43)	(213,234.00)	Police salaries overtime	2015	M. Lombardo
61	Police	72-13-1300-71-522205	Expendable Police	2001	201,868.94	202,168.94	202,168.94		202,168.94	202,168.94	Police program expenses	2012	M. Lombardo
67	Recreation	72-13-1300-55	Recreation Adult	2001	7,198.49	6,275.76	6,858.96		6,858.96	4,018.96	Fees collected from men's softball coed softball and volleyball	2015	Stuart
68	Recreation	72-13-1300-56	Recreation Activity/Fields	2001	22,142.00	20,646.22	19,657.54		19,657.54	6,687.54	Field use and maintenance	2015	Stuart
69	Recreation	72-13-1300-57	Recreation Coed	2001	17,709.71	18,767.30	18,393.42		18,393.42	17,132.58	Payments to referees and umpires for recreational sports programs/league fees	2015	Stuart
					90,680.54	124,951.33	129,350.09	12,117.00	141,467.09	113,393.03			

3C 4. 22 funds actively in use:

WP Ref	Department	Fund#	Fund Name	Year est. on MUNIS	Available 6/30/13	Available 6/30/14	Available 6/30/15	Entries made or required	Adjusted 6/30/15	As of 12/30/15	Fund is used for	Last Activity	Contact
43	Emergency Medical Services	72-13-1300-88	EMT/Other	2001	33,811.15	32,672.69	44,923.35		44,923.35	46,430.80	Program supplies and evaluators for EMT course certification & donations for EMS activities	2015	Barbara Crandall
78	EMS	72-02-0226-00	Crump Trust	2014	-	28,985.16	21,289.46	-	21,289.46	21,289.46	Donor restricted EMS equipment	2015	Barbara Crandall
44	Finance Department	72-13-1300-00	Insurance Claims Town Properties	2001	60,174.17	84,006.94	66,013.39		66,013.39	23,876.39	Insurance proceeds from third party accident, pay for repairs, replacements due to third parties	2015	Dawn Savo
45	Finance Department	72-13-1300-86	Cell Tower Bonus	2002	326.87	50,326.87	45,016.80		45,016.80	42,036.80	Funds collected from cell tower as a sign up bonus to cover improv and other related expenses	2015	Finance
46	Golf	72-13-1300-92	Kaulbach Giving Trust-Golf	2001	93,755.64	93,885.10	94,026.15		94,026.15	94,095.77	Funds are in separate acct (STIF). Trust set to be controlled and used by Golf Commission	2015	Golf
47	Human Resources	72-13-0130-00	Police Testing- Oral/Written/AG	2006	13,414.64	10,943.78	10,722.86		10,722.86	7,800.19	Application fees - entry level PD testing; paymentd for testing materials & interview panelists	2015	Mary Ann Meier
49	Library	72-13-1300-87	Library Lost Book A/C	2001	47,539.88	43,852.64	42,088.11		42,088.11	61,633.65	Fees collected for lost book replacement	2015	Louis Sheehy
50	Nichols Fund	72-13-1300-91	Nichols Fund	2001	8,335.97	8,335.97	8,160.97	5,000.00	13,160.97	8,160.97	Emergency medical assistance	2015	Jennifer Gillis
53	Parks	72-13-1300-22	Indian Ledge Playground	2001	8,351.25	8,351.25	8,351.25	Cancel 2013 encumbrance	5,851.25	8,351.25	Funds for maintenance of playground	2013	Stuart
56	Parks	72-13-1300-79	Beautification Commission	2001	4,395.40	4,395.40	4,395.40		4,395.40	3,095.40	Beautify publicly owned land not already within the jurisdiction of the Park Commission	2012	Stuart
28	Police	72-13-1300-69	Law Enforcement Block Grant	2003	5,883.00	5,883.00	5,883.00		5,883.00	5,883.00	Crime prevention & public safety	2003	Lombardo
58	Police	72-13-1300-44	Police Technology	2002	22,234.85	22,234.85	27,234.85	(22,117.00)	5,117.85	17,234.85	Upgrading of Police technology equipment	2015	M. Lombardo
62	Police	72-13-1300-72-522205	Seized Property Program Exp	2002	39,536.93	71,268.65	71,135.84		71,135.84	33,125.75	Police Department property seizures account	2015	M. Lombardo
79	Police	72-02-0222-00	Special Detail	2008	1,489,558.00	1,503,921.00	1,132,450.00	-	1,132,450.00	800,470.00	Billing, collecting special detail; officer payments	2015	M. Lombardo
80	Police	72-13-1300-83	K9 Training	2015	-	-	-	-	-	12,550.79	Donations through a resident's gofundme covering specific canine training	2015	M. Lombardo
66	Public Works	72-13-1300-98	Disposal Transfer Station	2001	72,112.87	237,550.11	284,414.65		284,414.65	258,252.47	Maintenance of the Monroe, Easton, Trumbull transfer station	2015	John Marsilio
70	Recreation	72-13-1300-63	Recreation Fees	2001	141,607.81	114,785.78	151,627.97	(5,000.00)	146,627.97	247,987.88	Activity costs for recreation programs used at year-end to offset shortage in G/F budget	2015	Stuart
71	Senior Center	72-13-1300-75	Senior Citizen's Activities	2001	35,907.12	41,016.92	51,322.23	(790.36)	50,531.87	51,202.73	Program expenses for Senior Center activities	2015	Jean Ferreira
72	Social Services	72-13-1300-77	Food Baskets	2001	31,031.03	42,377.04	41,520.83		41,520.83	44,308.07	Gift certificates for food purchases for the needy	2015	Jennifer Gillis
73	Social Services	72-13-1300-78	Social Services Emergency Fund	2001	23,485.52	57,264.67	57,281.09		57,281.09	57,291.19	Emergency fuel and electric bills	2015	Jennifer Gillis
77	Town	72-13-0809-00	EX ARTCOMM	2001	6,458.98	5,823.47	4,664.36		4,664.36	(8,700.63)	2016 PR 10k	2015	Stuart
76	Youth	72-13-0504-00	Youth Commission	2006	21,462.52	22,823.10	33,796.67		33,796.67	30,879.23	To assist in the social and cultural development of the youth of Trumbull with programs & summer play	2015	Stuart

2,159,383.60 2,490,704.39 2,206,319.23 (22,907.36) 2,180,911.87 1,867,256.01

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