



NIAGARA REGIONAL POLICE SERVICE

Police Services Board Report

PUBLIC AGENDA

Subject: Special Fund Quarterly Activity Report for the Period of July 1, 2021 to September 30, 2021

Report To: Chair and Members, Niagara Police Services Board

Report Date: 2021-10-25

Recommendation(s)

That the Niagara Police Services Board receives this report for information.

Key Facts

- The purpose of this report is to provide the Board with a detailed listing of quarterly activity in the special fund as well as a bank reconciliation in accordance with the Special Fund Administration, Limitations and Guideline By-Law 392-2021.
- The report contains any reward(s) offered/paid, revenue, disbursements and provides the balance and unrestricted balance available to the Board.
- This report summarizes the balances and details the activities of the Niagara Regional Police Special Funds Accounts for the period of July 1, 2021 to September 30, 2021.
- The Special Operating Account has exceeded the \$90,000 limit by an excess amount of \$54,548.25.

Financial Considerations

The Board has a discretionary pool of funds, which it uses primarily for donations. Disbursements from the fund are in accordance with guidelines provided in the Police Services Act, and also with Board By-law 392-2021, Special Fund Administration, Limitations and Guidelines. Section 132(2) of the Police Services Act establishes that the Niagara Police Services Board has the sole authority for spending the proceeds from the sale of found or seized property, which lawfully comes into the possession of the police service and is unclaimed. The Act stipulates that "the Chief of Police may cause the property to be sold, and the Board may use the proceeds for any purpose that it considers in the public interest." These funds do not form part of the police operating budget and are separate from the regional tax base.

In accordance with By-law No. 392-2021 section 8.1 *Special Operating Account: The Chief shall ensure that the balance not exceed \$90,000 and that any amount exceeding the limit be paid over to the general revenue account of the Service.*

Due to a decrease in donations experienced in 2020 and 2021, as well as the routine transfers of auction proceeds and Seized/Found money, the Special Operating Account has exceeded the \$90,000 limit during the quarter. As of September 30, 2021, the balance of the Special Operating Account is \$144,548.25. As per the direction of Board Executive Director, the excess amount will be transferred to the general revenue of the Service with a one time annual transfer at year-end.

Analysis

The balances of the Police Special Funds as of September 30, 2021, and detailed in Appendix 1 are as follows:

- Special Fund – Special Operating Account - #125-255-0 – \$144,548.25
- Special Fund – General Operating Account (Informant) #103-543-5 – \$6,505.53
- Total Special Funds – Special and General (Informant) Accounts – \$151,053.78

The summary of activities for the period ended September 30, 2021, is provided in Appendix 2. Informant payments during the period totalled \$4,800, made up of 15 payments ranging from \$200 - \$500 with a median of \$300.

Alternatives Reviewed

No alternatives exist.

Relationship to Police Service/Board Strategic Priorities

To ensure compliance with the Special Fund Administration, Limitations and Guideline By-law 392-2021.

Relevant Policy Considerations

Section 132 and 133 of the Police Services Act governs the disposition of personal property that comes into the possession of the police service and where the board may use the proceeds for any purpose that it considers in the public interest.

Other Pertinent Reports

Minute No. 7.5 2021-05-20 Special Fund Activity Report – January 1 to March 31, 2020

Minute No. 7.8 2021-09-23 Special Fund Activity Report – April 1 to June 30, 2020

This report was prepared by Courtney Woods, Financial Analyst in consultation with Laura Rullo, Finance Manager, reviewed by Chris Healey, Acting Superintendent, Corporate Services and recommended by Bill Fordy, Deputy Chief of Police, Support Services.



Submitted by:

Bryan MacCulloch, M.O.M. #5835
Chief of Police

Appendices

- Appendix 1 Reconciliation of Balance of Special Funds
- Appendix 2 Summary of Special Funds Activity

Appendix 1**Niagara Regional Police Service**

Reconciliation of Balance of Special Funds as at:

September 30, 2021

		Special Operating Account #125-255-0	General Operating Account #103-543-5	Total Special Funds
Balance per Bank Statement		\$ 151,848.25	\$ 7,205.53	\$ 159,053.78
<u>Outstanding Cheques:</u>				
<u>Description</u>	<u>Doc. #</u>			
Informant	2021-57		\$ 450.00	\$ 450.00
Informant	2021-58		\$ 250.00	\$ 250.00
CAPG AGM	921	\$ 1,500.00		\$ 1,500.00
Niagara Regional Police Bicycle Registry	922	\$ 5,800.00		\$ 5,800.00
Total Outstanding Cheques		\$ 7,300.00	\$ 700.00	\$ 8,000.00
Available Bank Balance		\$ 144,548.25	\$ 6,505.53	\$ 151,053.78
Deposits not Recorded				
Bank Charges not Recorded				
Niagara Regional Police Service		144,548.25	6,505.53	151,053.78

Appendix 2: Niagara Regional Police Service: Summary of Special Funds Activity

			Activity Period		Account Number
Special Fund - Special Operating			07/01/2021 - 09/30/2021		125-255-0
Date	Description	Ref.	Withdrawals	Deposits	Balance
1/Jul/21	Previous Balance				94,872.43
7/Jul/21	Activity Fee		0.49		94,871.94
26/Jul/21	OPP Asset Forfeiture Deposit			42,488.88	137,360.82
26/Jul/21	Police Auctions Canada			1,267.72	138,628.54
5/Aug/21	Niagara Golf Marathon	920	250.00		138,378.54
5/Aug/21	Activity Fee		0.64		138,377.90
24/Aug/21	CAPG AGM	921	1,500.00		136,877.90
7/Sep/21	Activity Fee		0.04		136,877.86
10/Sep/21	Police Auctions Canada			4,728.91	141,606.77
16/Sep/21	Siezed/Found Money Deposit			8,741.48	150,348.25
28/Sep/21	Niagara Regional Police Bicycle Registry	922	5,800.00		144,548.25
					144,548.25
	Totals		7,551.17	57,226.99	
30/Sep/21	Closing Balance - General Fund				\$ 144,548.25

			Activity Period		Account Number
Special Fund - General Operating (Informant)			07/01/2021 - 09/30/2021		103-543-5
Date	Description	Ref.	Withdrawals	Deposits	Balance
1/Jul/21	Previous Balance				\$1,308.93
2/Jul/21	Deposit			5,000.00	\$6,308.93
7/Jul/21	Activity Fee		1.87		\$6,307.06
5/Aug/21	Activity Fee		0.17		\$6,306.89
7/Sep/21	Activity Fee		1.36		\$6,305.53
23/Sep/21	Deposit			5,000.00	\$11,305.53
	Informant		4,800.00		\$6,505.53
					\$6,505.53
	Totals		4,803.40	10,000.00	
30/Sep/21	Closing Balance - Informant Fund				\$6,505.53

30/Sep/21	Total Special Funds Closing Balance				151,053.78
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