



NIAGARA REGIONAL POLICE SERVICE

Police Services Board Report

PUBLIC AGENDA

Subject: Special Fund Quarterly Activity Report for the Period of January 1 to March 31, 2022

Report To: Chair and Members, Niagara Police Services Board

Report Date: 2022-04-27

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 January 1, 2022 to March 31, 2022.
- The Special Operating Account has exceeded the \$90,000 limit by an excess amount of \$4,332.07. As per the direction of the Board Executive Director, any excess amount at year end will be transferred to the general revenue account of the Service.

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 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 2021, as well as the routine transfers of auction proceeds and Found/Seized money, the Special Operating Account has exceeded the \$90,000 limit during the quarter. As of March 31, 2022, the balance of the Special Operating Account is \$94,332.07. As per the direction of the Board Executive Director, any excess amount at year end will be transferred to the general revenue account of the Service.

Analysis

The balances of the Police Special Funds as of March 31, 2022, and detailed in Appendix 1 are as follows:

- Special Fund – Special Operating Account - #125-255-0 – \$94,332.07
- Special Fund – General Operating Account (Informant) #103-543-5 – \$55,187.13
- Total Special Funds – Special and General (Informant) Accounts – \$149,519.20

The summary of activities for the period ended March 31, 2022, is provided in Appendix 2. Informant payments during the period totalled \$5,380.00, made up of 11 payments ranging from \$200 - \$1,000 with a median of \$489.

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. 8.4 2022-01-27 Special Fund Activity Report – October 1 to December 31, 2021

This report was prepared by Anthony Gallo, Finance Coordinator in consultation with Laura Rullo, Finance Manager, reviewed by Richard Frayne, Superintendent, Corporate Services and recommended by Bill Fordy, Deputy Chief, Support Services.



Submitted by:

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

Appendices

- Appendix 1 Reconciliation of Balance of Special Funds as of March 31, 2022
- Appendix 2 Summary of Special Funds Activity as of March 31, 2022

Appendix 1**Niagara Regional Police Service****Reconciliation of Balance of Special Funds as of: March 31, 2022**

		Special Operating Account #125-255-0	General Operating Account #103-543-5	Total Special Funds
Balance per Bank Statement		\$ 97,332.07	\$ 55,187.13	\$ 152,519.20
<u>Outstanding Cheques:</u>				
<u>Description</u>	<u>Doc. #</u>			
Niagara Chapter - Native Women Inc.	926	500.00		\$ 500.00
Adam Lukanchof Men's Hockey	927	500.00		500.00
Ontario Association of Police Services Boards	928	\$ 1,000.00		\$ 1,000.00
Heartland Forest Nature Experience	929	\$ 1,000.00		\$ 1,000.00
Total Outstanding Cheques		\$ 3,000.00	\$ -	\$ 3,000.00
Available Bank Balance		\$ 94,332.07	\$ 55,187.13	\$ 149,519.20
Deposits not Recorded				
Bank Charges not Recorded				
Niagara Regional Police Service		94,332.07	55,187.13	149,519.20
		\$ -	-	\$ -

Appendix 2
Niagara Regional Police Service
Summary of Special Funds Activity

Special Fund - Special Operating			Activity Period		Account Number
			01/01/2022 - 03/31/2022		125-255-0
Date	Description	Ref.	Withdrawals	Deposits	Balance
31-Dec-21	Previous Balance				145,170.69
6-Jan-22	Police Auctions Canada			5,215.06	150,385.75
7-Jan-22	Activity Fee		0.27		150,385.48
28-Jan-22	Police Auctions Canada			2,117.92	152,503.40
4-Feb-22	Activity Fee		0.64		152,502.76
25-Mar-22	2021 Q4 Excess Amount	925	55,170.69		97,332.07
31-Mar-22	Niagara Chapter - Native Women Inc.	926	500.00		96,832.07
31-Mar-22	Adam Lukanchof Men's Hockey	927	500.00		96,332.07
31-Mar-22	Ontario Association of Police Services Boards	928	1,000.00		95,332.07
31-Mar-22	Heartland Forest Nature Experience	929	1,000.00		94,332.07
					94,332.07
	Totals		58,171.60	7,332.98	
31-Mar-22	Closing Balance - General Fund				\$ 94,332.07

Special Fund - General Operating (Informant)			Activity Period		Account Number
			01/01/2022 - 03/31/2022		103-543-5
Date	Description	Ref.	Withdrawals	Deposits	Balance
31-Dec-21	Previous Balance				\$55,003.29
15-Feb-22	Deposit			5,000.00	\$60,003.29
4-Mar-22	Activity Fee		1.70		\$60,001.59
14-Mar-22	Deposit			565.54	\$60,567.13
	Informant		5,380.00		\$55,187.13
	Totals		5,381.70	5,565.54	
31-Mar-22	Closing Balance - Informant Fund				\$55,187.13

31-Mar-22	Total Special Funds Closing Balance				\$ 149,519.20
-----------	--	--	--	--	----------------------