

Financial Affairs
Richard H. Hinds, Chief Financial Officer

**SUBJECT: RESOLUTION NO. 1, 2001-02 MISCELLANEOUS SPECIAL
REVENUE – SCHOOL BOARD LAW ENFORCEMENT TRUST FUND
FINAL BUDGET REVIEW**

COMMITTEE: FINANCIAL AFFAIRS

The School Board Law Enforcement Trust Fund was established during 1997-98 when the School Police became involved in issuing traffic/parking citations and receiving forfeited property. Florida Statute 932.7055 (5g) requires that a school board security agency employing law enforcement officers deposit into this specific fund, the proceeds realized pursuant to the provisions of the Florida Contraband Forfeiture Act.

Forfeited funds may not be used for normal operating expenses of the law enforcement agency. Proceeds and interest shall be used for school resource officer, crime prevention, safe neighborhood, drug abuse education and prevention programs or other law enforcement purposes.

Florida Statutes 938.15 allows municipalities and counties to assess an additional \$2 for traffic/parking citations to be used for expenditures for criminal justice education degree programs and training courses including basic recruit training for their officers and employing agency support personnel; attendance to workshops, meetings, conferences and conventions approved by the Commissioner for the agency.

Under GASB 34, effective 2001-02, this fund is reported under Miscellaneous Special Revenue.

This resolution decreases revenues and fund balance as shown on the attached schedule to reflect actual 2001-02 results.

RECOMMENDED: That The School Board of Miami-Dade County, Florida adopt Resolution No. 1, 2001-02 Miscellaneous Special Revenue – School Board Law Enforcement Trust Fund Final Budget Review, decreasing revenues and appropriations by \$4,259 as shown on Page 2 of 2.

**REPLACEMENT
G-9**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
2001-02 SUMMARY OF REVENUES & APPROPRIATIONS
MISCELLANEOUS SPECIAL REVENUE - SCHOOL BOARD LAW ENFORCEMENT
RESOLUTION NO. 1**

	ADOPTED BUDGET 9/10/01	RESOLUTION NO. 1	AMENDED BUDGET 9/12/02
REVENUES			
Interest	\$ 14,954	\$ (6,324)	\$ 8,630
Miscellaneous Local Sources	<u>64,000</u>	<u>2,065</u>	<u>66,065</u>
TOTAL REVENUES	\$ 78,954	\$ (4,259)	\$ 74,695
Beginning Fund Balance	<u>271,896</u>	<u>0</u>	<u>271,896</u>
TOTAL REVENUES AND BEGINNING FUND BALANCE	<u>\$ 350,850</u>	<u>\$ (4,259)</u>	<u>\$ 346,591</u>
APPROPRIATIONS			
Purchased Services	\$ 0	\$ 15,984	\$ 15,984
Supplies	0	1,484	1,484
Equipment	<u>350,850</u>	<u>(332,552)</u>	<u>18,298</u>
TOTAL APPROPRIATIONS	\$ 350,850	(315,084)	35,766
Ending Fund Balance	<u>0</u>	<u>310,825</u>	<u>310,825</u>
TOTAL APPROPRIATIONS AND ENDING FUND BALANCE	<u>\$ 350,850</u>	<u>\$ (4,259)</u>	<u>\$ 346,591</u>