

OPINION NO. 92-030**Syllabus:**

1. Subject to the restrictions of R.C. 131.11, county sheriffs and county prosecuting attorneys are empowered to deposit into interest-bearing accounts mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1). Interest earned and paid on deposits of mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1) must be added to the principal sum for expenditure pursuant to R.C. 2925.03(J)(1).
2. Subject to the restrictions of R.C. 131.11, county sheriffs and county prosecuting attorneys are empowered to deposit into interest-bearing accounts proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c). Interest earned and paid on deposits of proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c) must be added to the principal sum for expenditure pursuant to R.C. 2933.43(D)(1)(c).

To: Thomas E. Ferguson, Auditor of State, Columbus, Ohio
By: Lee Fisher, Attorney General, July 29, 1992

You have each requested an opinion concerning the deposit of mandatory drug fine moneys and the proceeds and forfeited moneys of a law enforcement trust fund into interest-bearing accounts, and the expenditure of the interest earned and paid on those accounts. Your letters present the following issues:

1. May a sheriff and prosecuting attorney, respectively, when establishing Law Enforcement Trust Funds under Section 2933.43(D)(1)(c), Revised Code, place these monies into interest-bearing accounts, and if so, may the interest earned on such funds be expended for the purposes authorized by Section 2933.43(D)(1)(c), Revised Code?¹
2. May a sheriff and prosecuting attorney, respectively, when establishing a Drug Law Enforcement Trust Fund under Section 2925.03(J), Revised Code, place these monies into an interest-bearing account, and if so, may the interest earned on such funds be expended for the same purposes authorized by Section 2925.03(J), Revised Code? (Footnote added.)

Law Enforcement Trust Funds and Mandatory Drug Fines

Each county prosecuting attorney and county sheriff is required, pursuant to R.C. 2933.43(D)(1)(c), to establish a law enforcement trust fund. Proceeds from the sale of contraband and forfeited moneys are deposited into the law enforcement trust fund and are expended from the fund

in accordance with the written internal control policy so adopted by the recipient,² and, subject to the requirements specified in division (D)(3)(a)(ii) of this section,³ only to pay the costs of protracted or

¹ Because the first question presented is limited to the moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c), this opinion does not address the deposit of proceeds or forfeited moneys received pursuant to federal law into interest-bearing accounts, and the expenditure of the interest earned and paid on those accounts. See generally R.C. 2933.43(D)(4) ("[a]ny law enforcement agency that receives pursuant to federal law any proceeds from a sale of forfeited contraband, any proceeds from another disposition of forfeited contraband, or forfeited contraband moneys shall deposit, use, and account for the proceeds or forfeited moneys in accordance with, and otherwise comply with, the applicable federal law. Divisions (D)(1) to (3) of this section do not apply to, and shall not be construed as applying to, any proceeds or forfeited moneys received pursuant to federal law").

² Pursuant to R.C. 2933.43(D)(3)(a)(i), a county sheriff and a county prosecuting attorney shall adopt a written internal control policy that addresses the sheriff's or prosecuting attorney's

use and disposition of all the proceeds and forfeited moneys received and that provides for the keeping of detailed financial records of the receipts of the proceeds and forfeited moneys, the general types of expenditures made out of the proceeds and forfeited moneys, the specific amount of each general type of expenditure, and the amounts, portions, and programs described in [R.C. 2933.43(D)(3)(a)(ii)].

³ R.C. 2933.43(D)(3)(a)(ii) provides, in part:

The written internal control policy of a county sheriff, [or] prosecuting attorney ... shall provide that at least ten per cent of the first one hundred thousand dollars of proceeds and forfeited

complex investigations or prosecutions, to provide reasonable technical training or expertise, to provide matching funds to obtain federal grants to aid law enforcement, in the support of DARE programs or other programs designed to educate adults or children with respect to the dangers associated with the use of drugs of abuse, or for such other law enforcement purposes that the ... prosecuting attorney, [or] county sheriff ... determines to be appropriate. (Footnotes added.)

R.C. 2933.43(D)(1)(c).

R.C. 2925.03(H) requires the imposition of a mandatory fine for specified drug trafficking offenses.⁴ Mandatory drug fines imposed pursuant to division (H) of R.C. 2925.03 are disbursed as follows:

Notwithstanding any contrary provision of section 3719.21 of the Revised Code,⁵ any mandatory fine imposed pursuant to this section

moneys deposited during each calendar year in the sheriff's, [or] prosecuting attorney's ... law enforcement trust fund pursuant to division (B)(8)(c) of section 2925.44 of the Revised Code, and at least twenty per cent of the proceeds and forfeited moneys exceeding one hundred thousand dollars that are so deposited, shall be used in connection with community preventive education programs.

⁴ 1989 Op. Att'y Gen. No. 89-103 at 2-502 n.11 (modified, in part, by 1990 Op. Att'y Gen. No. 90-022), noted the following:

Mandatory drug fines imposed by division (H) of R.C. 2925.03 are in addition to the fines for felonies imposed by R.C. 2929.11 and fines imposed upon organizations by R.C. 2929.31. See R.C. 2925.03(I). Where a mandatory drug fine imposed by a sentencing court, pursuant to R.C. 2925.03(H), is less than the statutory maximum allowed by either R.C. 2929.11 or R.C. 2929.31, such court may impose an additional fine. The combined total of the mandatory drug fine and additional fine, however, must not exceed the maximum fine allowed by either R.C. 2929.11 or R.C. 2929.31. R.C. 2925.03(I). Thus, pursuant to R.C. 2925.03 a sentencing court must impose a mandatory drug fine, R.C. 2925.03(H), and may impose an additional fine, R.C. 2925.03(I).

⁵ R.C. 3719.21 provides:

Except as provided in divisions (J) and (K) of section 2925.03, division (D) of section 2925.02, 2925.12, 2925.13, or 2925.36, division (E) of section 2925.11, division (G) of section 2925.14 or 2925.23, division (C) of section 2925.22 or 2925.31, division (F) of section 2925.32, division (L) of section 2925.37, division (B)(5) of section 2925.42, and section 4729.65 of the Revised Code, all fines or forfeited bail assessed and collected under prosecutions or prosecutions commenced for violations of this chapter and Chapter 2925. of the Revised Code, shall be paid by the clerk of the court, within thirty days, to the executive director of the state board of pharmacy and then deposited by him into the state treasury to the credit of the general revenue fund.

shall be paid by the clerk of the court to the county, township, municipal corporation, or state law enforcement agencies in this state that primarily were responsible for or involved in making the arrest of, and in prosecuting, the offender. (Footnote added.)

R.C. 2925.03(J)(1). Mandatory drug fines, once disbursed to a county prosecuting attorney⁶ or county sheriff, may be used only to subsidize the prosecuting attorney's or sheriff's efforts that pertain to drug offenses, in accordance with the written internal control policy adopted by the prosecuting attorney or sheriff under R.C. 2925.03(J)(2). R.C. 2925.03(J)(1).

Deposit of Moneys into Interest-Bearing Accounts

Neither R.C. 2933.43 nor R.C. 2925.03 addresses the safekeeping of proceeds from the sale of contraband, forfeited moneys, or mandatory drug fine moneys held by county prosecuting attorneys and county sheriffs. Moreover, there is no statute that requires a county prosecuting attorney or county sheriff to deposit mandatory drug fine moneys, or proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund, into the county treasury. *See, e.g.*, R.C. 309.08(A) ("[i]n every case of conviction, the prosecuting attorney forthwith shall cause execution to be issued for the fine and costs, or costs only, as the case may be, and he faithfully shall urge the collection until it is effected or found to be impracticable to collect, and forthwith shall pay to the county treasurer all moneys belonging to the state or county which come into his possession"); R.C. 311.17(B)(5) (when a county sheriff collects a legal fee imposed pursuant to R.C. 311.17 he shall pay it into the general fund of the county); R.C. 325.071 (requiring a county sheriff to pay any unexpended furtherance of justice funds into the county treasury); R.C. 325.12 (requiring a county prosecuting attorney to pay any unexpended furtherance of justice funds into the county treasury); R.C. 325.31 (a county sheriff "shall pay into the county treasury, to the credit of the general county fund, on the warrant of the county auditor, all fees, costs, penalties, percentages, allowances, and perquisites collected by his office"). *But see generally* R.C. 9.38 and R.C. 5705.10.⁷ These fine moneys, proceeds, and forfeited moneys, thus, are to be held

⁶ As used in R.C. 2925.03(J), the term "law enforcement agencies" includes county prosecuting attorneys. *See* R.C. 2925.03(J)(3); R.C. 2935.01(C).

⁷ R.C. 9.38 provides, in part: "A public official other than a state officer, employee, or agent shall deposit all public moneys received by him with the treasurer of the public office or properly designated depository once every twenty-four consecutive hours." A county prosecuting attorney and county sheriff, as public officials, *see* R.C. 9.38 and R.C. 117.01(D)-(E) ("public official" means any officer of a political subdivision), are thus required by R.C. 9.38 to deposit with the county treasurer all the public moneys they receive. R.C. 5705.10 further provides that "[e]xcept as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose." *See generally* R.C. 5705.09 (requiring a county to establish within its treasury, "[a] special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose").

Insofar as mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1), and proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund, are revenue derived from a

and controlled, in the first instance, by the county prosecuting attorney or county sheriff that has received such moneys or proceeds.

It is a well-settled principle that "where public moneys come into the custody of a public official and there is no specific statute as to what is to be done with them, the official may deposit such moneys in accordance with prevailing custom in the business community." 1989 Op. Att'y Gen. No. 89-051 at 2-217; *accord Busher v. Fulton*, 128 Ohio St. 485, 191 N.E. 752 (1934); 1984 Op. Att'y Gen. No. 84-075; 1982 Op. Att'y Gen. No. 82-054. That a county prosecuting attorney and county sheriff may, in certain instances, deposit moneys that are held or controlled by them in a bank or financial institution is demonstrated by R.C. 131.11. This section provides, in part:

No money held or controlled by any ... sheriff, ... [or] prosecuting attorney ... in excess of that covered by federal deposit insurance as hereinafter described or in excess of that covered by federal savings and loan insurance, *shall be deposited in any bank*, trust company, or building and loan association as defined in section 1151.01 of the

source other than the general property tax and which the law requires to be used for a particular purpose, it might appear that R.C. 9.38 and R.C. 5705.10 require that these fine moneys, proceeds, and forfeited moneys be deposited into a special fund within the county treasury. A comparison of these several provisions, however, discloses a conflict between the provisions of R.C. 9.38 and R.C. 5705.10, and those of R.C. 2925.03(J)(1) and R.C. 2933.43(D)(1)(c). R.C. 9.38, R.C. 2925.03(J)(1) and R.C. 5705.10 set forth provisions that can apply to the disposition of mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1). Similarly, R.C. 9.38, R.C. 2933.43(D)(1)(c) and R.C. 5705.10 set forth provisions that can apply to the disposition of proceeds from the sale of contraband and forfeited moneys.

It is a codified rule of statutory construction that a special statute excepts an earlier general statute to the extent of any irreconcilable conflict between their provisions. R.C. 1.51. R.C. 9.38 and R.C. 5705.10 are general provisions in that they require the deposit of all revenue under the control of a public official into his political subdivision's treasury. R.C. 2925.03(J), however, is a special provision in that it specifically concerns only moneys generated from drug fines imposed pursuant to the terms of R.C. 2925.03(H). *See State v. Cravens*, 42 Ohio App. 3d 69, 73, 536 N.E.2d 686, 690 (Hamilton County 1988). Similarly, R.C. 2933.43(D)(1)(c) is a special provision in that it specifically covers only proceeds from the sale of contraband and forfeited moneys. Also, both R.C. 2925.03(J) and R.C. 2933.43(D) were enacted after the adoption of both R.C. 9.38 and R.C. 5705.10. *See generally* 1985-1986 Ohio Laws, Part I, 173 (Am. Sub. S.B. 69, eff. Sept. 3, 1986) (enacting R.C. 2933.43); 1985-1986 Ohio Laws, Part I, 164 (Am. S.B. 67, eff. Aug. 29, 1986) (enacting the mandatory drug fine provisions of R.C. 2925.03); 1927 Ohio Laws 391, 395 (H.B. 80, passed Apr. 13, 1927) (enacting G.C. 5625-10, the statutory predecessor of R.C. 5705.10; the provisions of R.C. 5705.10 differ in no material respect from those of G.C. 5625-10); 1902 Ohio Laws 511, 513 (H.B. 1050, passed May 10, 1902) (setting forth in section six substantially the same language as currently appears in R.C. 9.38 (formerly R.C. 117.17)). Consequently, both R.C. 2925.03(J)(1) and R.C. 2933.43(D)(1)(c) create an exception to R.C. 9.38 and R.C. 5705.10. *Cf.* 1983 Op. Att'y Gen. No. 83-055 at 2-218 ("R.C. 5153.33 carves out an exception to the general provisions of R.C. 117.17" (now R.C. 9.38, *see* 1985-1986 Ohio Laws, Part I, 1760, 1772-73 (Sub. H.B. 201, eff. July 1, 1985))).

Revised Code until there is a hypothecation of securities as provided for in section 135.18 of the Revised Code, or until there is executed by the bank, trust company, or building and loan association selected, a good and sufficient undertaking, payable to the depositor, in such sum as the depositor directs, but not less than the excess of the sum that is deposited in the depository, at any one time over and above the portion or amount of the sum as is at any time insured by the federal deposit insurance corporation created pursuant to "The Banking Act of 1933," or by the federal savings and loan insurance corporation created pursuant to the "Home Owners' Loan Act of 1933," 40 Stat. 128, 12 U.S.C. 1461, or by any other agency or instrumentality of the federal government, pursuant to such acts or any acts of congress amendatory thereof. (Emphasis added.)

Insofar as R.C. 131.11 expressly sets forth provisions concerning the securing by a bank or financial institution of a deposit of moneys from a county sheriff or county prosecuting attorney, it may be inferred that if the conditions of R.C. 131.11 are satisfied, a sheriff or prosecuting attorney may deposit mandatory drug fine moneys they have received under R.C. 2925.03(J)(1) into interest-bearing accounts of either banks or other financial institutions. Similarly, proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c), upon the satisfaction of the conditions of R.C. 131.11, may also be deposited into interest-bearing accounts of either banks or other financial institutions. *See, e.g.*, Op. No. 89-051 (syllabus) ("[a] county recorder may maintain a checking account with a financial institution, for purposes of depositing checks and issuing refund checks, subject to the restrictions of R.C. 131.11"); Op. No. 84-075 (syllabus) ("if a sheriff or prosecuting attorney finds that the exercise of his duty to keep moneys which have been acquired in connection with law enforcement and may be needed as evidence in a criminal trial may be performed most effectively if he deposits such moneys with a bank, trust company, or building and loan association in an arrangement which assures that the evidence will not be tampered with and that the chain of evidence will not be disturbed, he may so deposit the moneys, subject to the requirements of R.C. 131.11"); 1961 Op. Att'y Gen. No. 2720, p. 748 (syllabus) (overruled, in part, on other grounds by Op. No. 82-054) ("[w]here the clerk of the court of common pleas holds money, such as fees and trust funds, by virtue of his office, such money not belonging to the county, the clerk may deposit such funds in a bank, subject to the provisions of Section 131.11, Revised Code"). *See generally* R.C. 2335.25 (a "clerk of the court of common pleas or of the county court may deposit moneys payable into his office in a bank or a building and loan association, as defined in section 1151.01 of the Revised Code, subject to section 131.11 of the Revised Code"). Accordingly, subject to the restrictions of R.C. 131.11, county sheriffs and county prosecuting attorneys are empowered to deposit into interest-bearing accounts mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1), and proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c).

Disbursement of Interest Earned and Paid on Mandatory Drug Fine Moneys and the Proceeds and Forfeited Moneys of a Law Enforcement Trust Fund

You have also asked about the proper use of the interest earned and paid on these accounts. It is a general rule of law that, in the absence of a statute, interest follows the fund which has earned it. 1983 Op. Att'y Gen. No. 83-055 at 2-222; 1935 Op. Att'y Gen. No. 4759, vol. II, p. 1292 at 1293 (overruled, in part, on other grounds by 1980 Op. Att'y Gen. No. 80-003 (overruled, in part, by 1985 Op. Att'y Gen. No. 85-072)); *see also* R.C. 135.21 ("[a]ll investment earnings from other moneys deposited by a treasurer, which by reason of being custodial funds, or funds belonging

in the treasury of a taxing, assessment, or other district of which he is acting as ex officio treasurer, or for any other reason, do not belong in the treasury of the state or subdivision shall, except as provided in section 135.351 of the Revised Code, be apportioned among and credited to the funds to which the principal sums of such deposits or investments belong"). *But cf.* R.C. 135.351(A) ("[e]xcept as provided in sections 135.352 and 1545.22 of the Revised Code, all interest earned on money included within the county treasury shall be credited to the general fund of the county").⁸ No provision within the Revised Code addresses the use of the interest earned and paid on mandatory drug fine moneys, or that is earned and paid on the proceeds and forfeited moneys of a law enforcement trust fund.⁹ The interest

⁸ Since proceeds from the sale of contraband, forfeited moneys, and mandatory drug fine moneys are held and controlled by the county prosecuting attorney or county sheriff that has received such moneys or proceeds, and thus not otherwise included within the county treasury, *see* R.C. 2925.03(J); R.C. 2933.43(D)(1)(c), R.C. 135.351(A) does not control the disposition of interest earned on these moneys and proceeds. *See* Op. No. 83-055 at 2-222 ("[f]unds invested directly by a county children services board or department of welfare pursuant to R.C. 5153.33 do not enter the county treasury and are not subject to R.C. 135.351(A)").

⁹ As stated in footnote seven, *supra*, pursuant to R.C. 9.38, a county prosecuting attorney and county sheriff are required to deposit with the county treasurer all the public moneys they receive. *See also* R.C. 5705.10. Since interest earned and paid by a bank or other financial institution on mandatory drug fine moneys, and proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund is "public money," *see* 1989 Op. Att'y Gen. No. 89-002 at 2-11; 1987 Op. Att'y Gen. No. 87-027 at 2-192; *see also* R.C. 117.01(C); 1982 Op. Att'y Gen. No. 82-054 (syllabus, paragraph two) ("[i]nterest earned on the deposit or investment of prepaid and unearned costs by a probate court is 'public money'"), it might appear that R.C. 9.38 requires that such interest be deposited with the county treasurer for deposit by him into the county treasury, *see* R.C. 135.40; R.C. 321.05.

However, 1992 Op. Att'y Gen. No. 92-025, slip op. at 6 n.6 concluded that where the General Assembly has set forth specific provisions authorizing a county department, official, or board to hold public funds independently of the county treasury and such funds are deposited or invested by the department, official, or board, the interest earned and paid on those funds is added to the principal sum that earned said interest. *See generally* Op. No. 83-055 at 2-222 ("[i]n the absence of a statute prescribing the disposition of interest earned on [funds invested directly by a county children services board or department of welfare], I apply the common law rule that, absent statutory direction, interest should be allocated to the fund to which the principal belongs"). In reaching this conclusion, Op. No. 92-025, slip op. at 6 n.6 stated that the specific provisions authorizing a county department, official, or board to hold public funds independently of the county treasury create an exception to the general provisions of R.C. 9.38:

It is a codified rule of statutory interpretation that a "special or local provision prevails as an exception to the general provision, unless the general provision is the later adoption and the manifest intent is that the general provision prevail." R.C. 1.51. Inasmuch as R.C. 9.38 is a general provision and there is no manifest intent that R.C. 9.38 prevail over the specific statutes authorizing a county department, official, or board to hold public

earned and paid on these deposits, thus, is commingled with the principal moneys that generated that interest. Since the interest becomes part of the principal, it may be expended only for those purposes for which the principal may be expended. *See generally State ex rel. Walton v. Edmondson*, 89 Ohio St. 351, 363-64, 106 N.E. 41, 45 (1914) (where the expenditure of public moneys is limited by statute, the moneys may only be spent in accordance with the statutory provision).

As noted above, R.C. 2925.03(J)(1) provides, in part, that mandatory drug fine moneys are to be used to subsidize the county prosecuting attorney's and the county sheriff's law enforcement efforts that pertain to drug offenses. Similarly, R.C. 2933.43(D)(1)(c) states, in part, that the proceeds from the sale of contraband and the forfeited moneys that constitute a law enforcement trust fund are to be used

only to pay the costs of protracted or complex investigations or prosecutions, to provide reasonable technical training or expertise, to provide matching funds to obtain federal grants to aid law enforcement, in the support of DARE programs or other programs designed to educate adults or children with respect to the dangers associated with the use of drugs of abuse, or for such other law enforcement purposes that the ... prosecuting attorney [or] county sheriff ... determines to be appropriate.

R.C. 2925.03(J)(1) and R.C. 2933.43(D)(1)(c), thus, provide for the expenditure of mandatory drug fine moneys, and the proceeds from the sale of contraband and the forfeited moneys that constitute a law enforcement trust fund, respectively. Therefore, the interest earned and paid on deposits of mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1) must be added to the principal sum for expenditure pursuant to R.C. 2925.03(J)(1), while the interest earned and paid on deposits of proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c) must be added to the principal sum for expenditure pursuant to R.C. 2933.43(D)(1)(c).

funds independently of the county treasury, it may be concluded that these specific statutes create an exception to R.C. 9.38. *See* 1983 Op. Att'y Gen. No. 83-055 (interest earned on moneys invested directly by a county children services board or a county department of welfare (now the county children services board and the county department of human services) is added to the principal sum for investment or expenditure pursuant to R.C. 5153.33 and related provisions).

With regard to your specific questions, as indicated in footnote seven, *supra*, R.C. 2925.03(J) and R.C. 2933.43(D)(1)(c) are special provisions that authorize a county prosecuting attorney or county sheriff to hold and disburse mandatory drug fine moneys, and proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund, respectively. Moreover, there is no manifest intent that the general provisions of R.C. 9.38 prevail over the specific provisions of R.C. 2925.03(J) and R.C. 2933.43(D)(1)(c). Therefore, since a county prosecuting attorney and county sheriff are statutorily authorized under R.C. 2925.03(J)(1) and R.C. 2933.43(D)(1)(c) to hold and disburse mandatory drug fine moneys, and proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund, it may be concluded that both R.C. 2925.03(J)(1) and R.C. 2933.43(D)(1)(c) create an exception to R.C. 9.38. *See* Op. No. 92-025, slip op. at 6 n.6.

Conclusion

Based upon the foregoing, it is my opinion, and you are hereby advised that:

1. Subject to the restrictions of R.C. 131.11, county sheriffs and county prosecuting attorneys are empowered to deposit into interest-bearing accounts mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1). Interest earned and paid on deposits of mandatory drug fine moneys received pursuant to R.C. 2925.03(J)(1) must be added to the principal sum for expenditure pursuant to R.C. 2925.03(J)(1).
2. Subject to the restrictions of R.C. 131.11, county sheriffs and county prosecuting attorneys are empowered to deposit into interest-bearing accounts proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c). Interest earned and paid on deposits of proceeds from the sale of contraband and forfeited moneys that constitute a law enforcement trust fund created under R.C. 2933.43(D)(1)(c) must be added to the principal sum for expenditure pursuant to R.C. 2933.43(D)(1)(c).