

## **1.6.1 Fiscal Management & Agency Owned Property – Cash Funds**

### **I. POLICY**

It is the policy of the Johnstown Police Department to meet and adhere to the provisions of this general order. The policy will indicate the departments accounting role into the funds received.

### **II. PURPOSE**

To document the accounting process and practices of the Johnstown Police Department in situations where funds are received, maintained and disbursed. This requires that all transactions are handled in an appropriate manner in accordance to accepted business practices.

### **III. PROCEDURE**

Employees of the Johnstown Police Department receive and disburse funds in performance of normal duties in accordance with the provisions of this general order.

#### **A. Receiving cash, checks, money orders or other negotiable currency**

1. When an officer, secretary, clerk or any other duly appointed employee of the police department takes custody of any type of cash or other currency, they shall be responsible to place the funds into an envelope and then into the appropriate lockbox located either in records or the police chiefs office.
  - a. Envelopes containing the funds shall be sealed, initialed and dated prior to that placement.
2. The chief's secretary or clerk shall be responsible for removing the funds to account for the cash and/or currency according to the established accounting practices of the department.
3. All money received, whether currency or other, will be prepared to be deposited into the appropriate fund account before being sent to the City of Johnstown's Finance Department.
  - a. The Finance Department is responsible to deposit those funds.

### 1.6.1 continued

- B. Cash and/or other negotiable funds may be received in the following revenue account categories: All documented and filed
  - 1. Drug or Incident Forfeiture Funds
    - a. Federal, State or County
  - 2. Accidents
  - 3. Towing
  - 4. Cambria County Clerk of Courts
    - a. Court restitutions
  - 5. Cambria County Juvenile Probation
    - a. Expungements
  - 6. Special Emergency Response Team [S.E.R.T.]
    - a. Call out
  - 7. Cambria County Drug Task Force
    - a. Officer payroll
  - 8. False Alarms
    - a. Businesses
  - 9. Contractual Services
    - a. Middle Taylor Township
    - b. West Taylor Township
    - c. Lorain Borough
    - d. Johnstown Housing Authority
      - i. Housing
      - ii. Towers
  - 10. Fingerprinting
    - a. Employment
    - b. Immigration
    - c. Miscellaneous
  - 11. Bike Registration
  - 12. Miscellaneous Activities
    - a. School Activities
    - b. Contract of Functions such as:
      - i. Folk Festival
      - ii. Thunder in the Valley
  - 13. Cambria County District Judges
    - a. Fines & Restitution

### 1.6.1 continued

- C. The police chiefs secretary or chief clerk shall prepare the computer generated ledger report for each category of revenue received recording deposit information; which shall be provided to the cities finance department for deposit into the proper account.
  - 1. The Finance Department will make a copy of the deposited ledger report indicating the account it was deposited with an attached receipt.
  - 2. The copy will be returned to the police department and placed on file in the office of the Police Chief.
  
- D. Monthly accounting statement for revenue accounts.
  - 1. Shall be issued by the police chiefs secretary or chief clerk and shall contain, at the minimum, the following:
    - a. Initial balance
    - b. Credits [cash received]
    - c. Debits [cash disbursed]
    - d. Balance on hand
  - 2. Monthly statement shall be given to:
    - a. Mayor
    - b. City Manager
    - c. All Council Members
    - d. Chief of Police Records

### E. Receipts

Receipts will be issued for any and all revenues received in cash. The original copy will be given to the cash bearer and copy in the receipt book.

### F. Cash disbursements or acceptance

- 1. Police Officers, Secretaries and Clerks are authorized to accept cash.
- 2. Cash funds are to be considered a priority in the overall integrity of the Department. Efforts shall be made to insure accurate and correct accounting of all cash funds at all times.

## 1.6.1 continued

### G. Records

In addition to constant vigilance, a monthly review of cash funds is established. The Chief of Police secretary or clerk shall maintain all records and documentation and be available for review by the Chief of Police or his/her designee.

### H. Bureau of Criminal Investigations

The Bureau of Criminal Investigations receives budgeted money for operating expenses. Evidence Custodians are responsible to maintain the records while the funds are being secured in the safe located in the department's evidence room.

Operating money is transferred into the Detective Sergeant's safe located within the Detective Bureau. The detective withdrawing the funds documents all monies used on the ledger within that safe.

Effective Date:

Date: June 13, 2006

By Order Of:

Craig Foust  
Chief Of Police