



POLICY TITLE: *Cash Management*

STANDARD/REF #: 17.4.2

APPROVED BY: David Dostal, *Chief*

REVIEWED DATE: 6/5/2025

REQUIRED REVIEWERS: *Records Supervisor;
Professional Standards*

REVISED DATE: 6/5/2025

POLICY/PURPOSE:

The Cedar Rapids Police Department (CRPD) manages cash monies in several capacities and from several sources, including:

- Fees for copies made of public records
- Alcohol and Tobacco Compliance funds
- Canine
- Honor Guard
- Narcotics and Vice cash funds
- Public Safety Cadets

These sources must maintain the following at minimum:

- A balance sheet, ledger, or other system such as a spreadsheet that identifies; [17.4.2a]
 - Initial balance,
 - Credits (Cash income received),
 - Debits, and
 - Balance on hand.
- Receipts or documentation for cash received [17.4.2b]
- Records, documentation, or invoices for cash expenditures. For a single disbursement or multiple payments in excess of \$5,000, must have prior approval by the Chief of Police. [17.4.2c,d]
- Listing of person or positions authorized to disburse or accept cash [17.4.2e]
- Quarterly accounting of cash activities [17.4.2f]

PROCEDURE:

The following procedures apply:

Records

- Only Records Section personnel designated by the Records Section Supervisor are authorized to accept fee monies for public records. No one else will be authorized to handle these funds. [17.4.2e]
- The requesting party will be asked to complete a Request for Public Records Form in the case of a public record search and copy.
- Records Section personnel accepting payment will provide the payer with a numbered receipt. (Duplicate copy receipts will be used for this purpose). [17.4.2b]
 - Original top copy will be given to the payer.



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- Second copy will be left in the receipt book. The cash money or check will be placed in the cash box.
- The receipt book and the cash box will be securely maintained in the Records Section (locked in a safe or locked filing cabinet) with limited access to the area; and only accessible to personnel designated by the Records Section Supervisor. No one except authorized Records Section personnel will access the cashbox.
- The Records Section Supervisor has the primary responsibility of delivering the cash money and checks for deposit. Authorized Records Section personnel will make out the deposit slip. The Records Section Supervisor will verify the amount deposited on the deposit slip, verify the receipts as written, and the reconciliation of the general ledger.
- A balance sheet, ledger, and/or computerized system will be maintained by the City of Cedar Rapids Treasury Department and identify initial balance, credits (cash income received), debits (cash disbursed), and the balance on hand. [17.4.2a]
- The City of Cedar Rapids Finance Department will conduct annual audits of fees received and ledger reconciliation of deposits.
- The Records Section Supervisor shall make a report of all monies handled to Professional Standards on a quarterly basis. [17.4.2f]

Alcohol and Tobacco Enforcement Funds

- Cash funds maintained by the assigned commander for alcohol and tobacco enforcement shall be kept in a secure place such as locked in a safe or locked filing cabinet with limited access to the area, and only accessible by authorized personnel designated by the assigned commander.
- The assigned commander will reconcile the written ledger to the cash funds on hand on a regular basis. The reconciliation process shall include reconciling the withdrawals from the ATM and money used as part of investigative operations. The commander shall reconcile all cash funds quarterly and make a report of findings to Professional Standards.
- Professional Standards will conduct an annual audit. [17.4.2f]

Canine Fund

The Canine Fund was established to help offset the operating costs of the Canine Unit, to include such items as collars, leashes, chew toys, etc. In addition to donations, funds are raised through the sale of swag items such as t-shirts, coins, and plushies.

- The Canine Unit Commander and designee are authorized to disperse and accept cash. [17.4.2e]
- The Canine Unit Commander shall provide a quarterly accounting of cash activities to the Community Services Division Commander via the Special Operations Commander. [17.4.2f]



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Honor Guard Fund

The Honor Guard Fund was established for the purpose of sending Honor Guard Members to National Police Week in Washington D.C. In addition to donations, funds are raised through the sale of swag items such as coins, jerseys, and mugs.

- The Honor Guard Lead and designee are authorized to disperse and accept cash. [17.4.2e]
- The Honor Guard Lead shall provide a quarterly accounting of cash activities to the Community Services Division Commander via the Special Operations Commander. [17.4.2f]

Narcotics and Vice Funds

See Confidential Fund section of Confidential Informant (CI) Directive.

Public Safety Cadets

The Cedar Rapids Public Safety Cadets Unit #107 is classified as 501(C)(3) Non-Profit. The unit is hosted by the Cedar Rapids Police Department and provides career training along with educational opportunities to young adults, between 14-20 years of age, with an interest in developing a career in law enforcement. In addition to donations, funds are raised through the Cadets' registration with the National Cadet program.

- Department Cadet Advisors are authorized to disperse and accept cash. [17.4.2e]
- The Lead Advisor shall provide a quarterly accounting of cash activities to the Community Services Division Commander via the overseeing commander of the Cadets. [17.4.2f]