



# FISCAL POLICY MANUAL

**POLICY C-2:**  
**APPROVED:**  
**ADMINISTRATIVE:**

Policy for Handwritten and Cash Register Receipts  
Auditor-Controller-Treasurer-Tax Collector (ACTTC)  
Auditor-Controller-Treasurer-Tax Collector (ACTTC)  
CA Govt. Code Section 24351 & 27006

**ISSUED/REVISED DATE:** March 1, 2011

## I. PURPOSE

To provide control and accountability over monies received, and properly record circumstances when official county receipts or cash registers are utilized. To define the uniform procedures for approving, stocking, issuing and accounting for handwritten official county receipt books. This document applies to all departments, agencies, or districts under the Board, and provides the general guidelines and appropriate procedures to follow related to handwritten receipts.

## II. POLICY

Any officer, employee, or volunteer of a department, agency, or district, who receives money in connection with their official duties, shall issue an "Official County of Sonoma Receipt" (handwritten receipt) unless a Cash Register System is being used. Handwritten receipts shall be issued to the payer of money, for the exact amount received, and the auditor copy of the issued handwritten receipt must accompany the funds with the deposit to the County Treasury.

All monies collected or received by County departments, agencies, or districts, shall be deposited, whenever practical, in the County Treasury, no later than one working day following the date received, except for Trust Fund monies, which according to law, should be deposited on the date received. If it is not practical to deposit monies by the next working day following the date received, then deposits should be made at least weekly or whenever \$500 is accumulated, whichever comes first. Special circumstances, such as remote locations, may warrant a larger accumulation of monies before a deposit is practical, however, employee safety and guarding of the assets should be given first consideration in any of these decisions. Such circumstances must be reviewed with the ACTTC before a decision is made.

## III. RESPONSIBILITIES

### A. General Responsibilities & Procedures for Handwritten & Cash Register Receipts

1. In general, an "Official County of Sonoma Receipt" must be prepared immediately when monies are collected or received by County departments, agencies, or districts, in connection with their duties. The risk of misappropriation or error is greatest during the period between actual collection and the documentation that will establish accountability.
2. Two different types of receipt systems are approved for use in Sonoma County.

# Los Angeles County Fiscal Policy Manual

**Julia Schneider**



## **Los Angeles County Fiscal Policy Manual:**

## Reviewing **Los Angeles County Fiscal Policy Manual**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Los Angeles County Fiscal Policy Manual**," an enthralling opus penned by a highly acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve in to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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