

VERIFICATION AND RECONCILIATION OF TREASURER'S CASH

In accordance with Sections 26920, 26921, and 26923 of the Government Code, and an order of the County Board of Supervisors, dated June 10, 1975, we counted cash held in the County Treasury and confirmed cash and securities held on behalf of the Treasurer. These amounts were reconciled to the Treasurer (Exhibit A) and Auditor-Controller (Exhibit B) records as presented below:

ROBERT E. BYRD, AUDITOR-CONTROLLER


By:  Date: 9/12/2006
Michael G. Alexander
Chief of Internal Audits

EXHIBIT A

**STATEMENT OF TREASURER CASH AND SECURITIES
AT THE CLOSE OF BUSINESS ON JUNE 30, 2006.
(COUNTED AT 7:30 A.M. JUNE 29TH & RECONCILED
TO THE CLOSE OF BUSINESS JUNE 30TH.)**

Physical Cash In Treasury	\$ 87,689.12	
Less: Cash In Treasury / Bank Awaiting Deposit Doc	< 119,192.32 >	
Plus: Rejected Warrants & Other Items Awaiting Doc To Be Entered Into Treasurer Fund Ledger	<u>\$ 603,328.17</u>	
Physical Cash Accountability Per Treasurer Records, 06/30/06		\$ <u>571,824.97</u>
Plus: 6/29/06 Cash Increases To Treasury Due To Deposits, Bank Withdrawals & Investment Maturity		777,428,924.71
Less: 6/29/06 Cash Decreases To Treasury Due To Payments of Warrants, Bank Deposits, Investment Purchases & Wire Transfers		<u>< 777,380,966.05 ></u>
Physical Cash Accountability Per Treasurer Records, 6/30/06		\$ 619,783.63
Imprest Cash (County Departments)		1,718,716.00
Demand Deposits (Cash In Bank)		162,355,638.12
Time Deposits & Securities (Net Decrease in the Change In Fair Market Value of \$ 20,390,577.93)		<u>4,133,678,499.45</u>
Total Cash and Securities Per Treasurer Records, 6/30/06		<u>\$ 4,298,372,637.20</u>

Note: Demand deposits do not include inter-branch bank deposits of \$ 5,115,010.76. These deposits were not included in the Treasurer's or Auditor-Controller records at the close of business on June 30, 2006 because they were in transit.

EXHIBIT B

RECONCILIATION OF CASH AND SECURITIES HELD BY COUNTY TREASURER

Cash, time deposits and securities by fund groups at the close of business on June 30, 2006 per Auditor-Controller records:

County Funds	\$ 689,456,562.23	
School Funds	1,632,004,319.00	
Special District Funds	722,019,060.73	
Tax Funds	94,032,505.82	
Trust and Agency Funds	846,422,121.95	
Warrant Clearing Funds:		
School	\$ 226,504,480.74	
Other	<u>59,129,238.62</u>	285,633,719.36
Debt Service Fund		<u>49,250,676.40</u>
Total Cash and Securities Per Auditor-Controller Records		\$ 4,318,818,965.49
Less: GIC Held Outside Treasury, but Recorded by A-C		<u>< 55,750.36 ></u>
Total Cash and Securities in Treasury Per Auditor-Controller Records		\$ 4,318,763,215.13
Total Cash and Securities Per Treasurer Records (Exhibit A)		\$ 4,298,372,637.20
Plus Change in Fair Value of Investments Held at 6/30/2006		<u>20,390,577.93</u>
Total Adjusted Cash And Securities Per Treasurer's Records		\$ 4,318,763,215.13
Difference		<u>\$ 0.00</u>