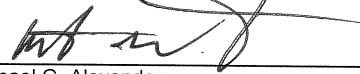




**VERIFICATION AND RECONCILIATION OF TREASURER CASH AND SECURITIES**

In accordance with Sections 26920 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 records of the Treasurer (Exhibit A) and Auditor-Controller (Exhibit B), as presented below:

ROBERT E. BYRD, AUDITOR-CONTROLLER

BY:   
Michael G. Alexander  
Deputy Auditor-Controller

Date: 4/2/09

**EXHIBIT A**

**STATEMENT OF TREASURER CASH AND SECURITIES  
AT THE CLOSE OF BUSINESS ON MARCH 31, 2009**

(Counted at 7:30 A.M. March 31, 2009 and reconciled to the close of business of March 31, 2009)

Physical Cash in Treasury	\$ 93,746.20
On-line Collections and Other Cash Items Awaiting Documentation and Entry Into Treasurer's Fund Ledger - net	2,795,834.58
Add: Pending Deposits, Bank Withdrawals and Investment Maturities per Treasurer's Records from March 30 to 31, 2009	1,281,569,035.05
Less: Uncleared Warrants, Bank Deposits, Investment Purchases and Wire Transfers per Treasurer's Records from March 30 to 31, 2009	(1,281,591,341.74)
Treasury Cash Accountability per Treasurer's Records, March 31, 2009	2,867,274.09
Add: Other Funds and Securities:	
Time Deposits & Securities (Including Net Increase In Fair Market Value of \$21,059,767.74)	5,320,378,814.33
Demand Deposits (Cash in Bank)	269,055,665.22
Revolving funds under the custody of county departments and special districts	1,889,717.00
<b>TOTAL CASH AND SECURITIES PER RECORDS OF TREASURER, MARCH 31, 2009</b>	<b>\$ 5,594,191,470.64</b>

**EXHIBIT B**

**RECONCILIATION OF CASH AND SECURITIES HELD BY COUNTY TREASURER  
AT THE CLOSE OF BUSINESS ON MARCH 31, 2009**

**PER RECORDS OF TREASURER**

Total Cash and Securities (Exhibit A)	\$ 5,594,191,470.64
Less: Net Increase in Fair Market Value of Investments Held at March 31, 2009	(21,059,767.74)

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF TREASURER**

**\$ 5,573,131,702.90**

**PER RECORDS OF AUDITOR-CONTROLLER**

**CASH AND SECURITIES:**

County Funds	\$ 1,075,163,708.01
School Funds	2,097,260,767.95
Special District Funds	936,552,684.80
Tax Funds	224,815,502.48
Trust and Agency Funds	984,264,223.70
Warrant Clearing Funds:	
Schools	\$ 187,511,660.66
Others	47,787,352.26
Debt Service Fund	198,657,787.90
Less: Funds held outside of Treasury	(178,881,984.83)

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF AUDITOR-CONTROLLER**

**\$ 5,573,131,702.93**

**DIFFERENCE BETWEEN TREASURER AND AUDITOR-CONTROLLER RECORDS**

**\$ (0.03)**