



VERIFICATION AND RECONCILIATION OF TREASURER'S CASH

In accordance with Section 26920 of the Government Code, and by 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's (Exhibit A) and Auditor-Controller's (Exhibit B) records to within \$0.10 as presented below:

ROBERT E. BYRD, COUNTY AUDITOR-CONTROLLER

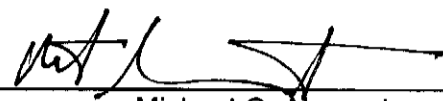
By:  Date: 3/6/07
Michael G. Alexander
Chief of Audits

EXHIBIT A

**STATEMENT OF TREASURER CASH AND SECURITIES
AT THE CLOSE OF BUSINESS ON NOVEMBER 27, 2006.
(COUNTED AT 7:30 A.M. NOVEMBER 28, 2006 & RECONCILED
TO THE CLOSE OF BUSINESS NOVEMBER 30, 2006.)**

Physical Cash In Treasury	\$ 154,198.85	
Less: Cash In Treasury / Bank Awaiting Deposit Doc	< 172,543.76 >	
Plus: Other Items Awaiting Doc To Be Entered Into Treasurer's Fund Ledger	<u>\$2,257,363.49</u>	
Physical Treasury Cash Accountability, 11/27/2006		\$ 2,239,018.58
Plus: Cash Increases Due To Receipts, Bank Withdrawals & Investment Maturity per Treasurer's Records From 11/28/06 – 11/30/06		1,138,778,272.07
Less: Cash Decreases Due To Warrant Payments, Bank Deposits, Investment Purchases & Wire Transfers per Treasurer's Records From 11/28/06 – 11/30/06		<u>< 1,137,955,519.27 ></u>
Cash Accountability per Treasurer's Records, 11/30/06		\$ 3,061,771.38
Imprest Cash (County Departments)		1,723,816.00
Demand Deposits (Cash In Bank)		<u>209,871,615.58</u>
Time Deposits & Securities (Net Decrease in the Change In Fair Market Value of \$ 2,813,342.00)		4,132,961,575.15
Total Cash and Securities per Treasurer's Records, 11/30/2006		<u>\$ 4,347,618,778.11</u>

Note: Demand deposits do not include inter-branch bank deposits of \$ 28,291,062.35. These deposits were not included in the Treasurer's or Auditor-Controller's records at the close of business on November 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 November 30, 2006 per Auditor-Controller's records:

County Funds	\$ 741,392,791.34	
School Funds	1,507,981,562.37	
Special District Funds	844,041,444.46	
Tax Funds	265,516,880.63	
Trust and Agency Funds	892,433,778.82	
Warrant Clearing Funds:		
School	\$ 203,422,518.84	
Other	<u>55,705,515.75</u>	<u>259,128,034.59</u>
Debt Service Fund		40,466,401.95
Total Cash and Securities per Auditor-Controller's Records		\$ 4,550,960,894.16
Less: GIC Held Outside Treasury, but Recorded by Auditor-Controller		<u>< 200,528,774.15 ></u>
Total Cash and Securities in Treasury per Auditor-Controller's Records		\$ 4,350,432,120.01
Total Cash and Securities per Treasurer's Records (Exhibit A)		\$ 4,347,618,778.11
Add: Change in Fair Value of Investments Held at 11/30/2006		<u>2,813,342.00</u>
Total Adjusted Cash And Securities Per Treasurer's Records		<u>\$ 4,350,432,120.11</u>
Difference		<u>\$ 0.10</u>