

VERIFICATION AND RECONCILIATION OF TREASURER'S CASH

In accordance with Section 26920 of the Government Code, and 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 to within \$0.72 as presented below:

ROBERT E. BYRD, AUDITOR-CONTROLLER

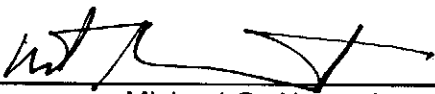
By:  Date: 5/29/07
Michael G. Alexander
Chief of Audits

EXHIBIT A

**STATEMENT OF TREASURER CASH AND SECURITIES
AT THE CLOSE OF BUSINESS ON FEBRUARY 27, 2007
(COUNTED AT 7:30 A.M. FEBRUARY 28, 2007 & RECONCILED
TO THE CLOSE OF BUSINESS FEBRUARY 28, 2007)**

Physical Cash In Treasury	\$ 80,350.36	
Less: Cash in Treasury / Bank Awaiting Deposit Doc	< 121,812.65>	
Plus: Rejected Warrants & Other Items Awaiting Doc To Be Entered Into Treasurer Fund Ledger	<u>1,007,777.20</u>	
Physical Cash Accountability per Treasurer Records,		\$ 966,314.91
Plus: Cash Increases to Treasury Due To Deposits, Bank Withdrawals & Investment Maturity from 2/27/07 - 2/28/07		1,323,030,721.94
Less: Cash Decreases to Treasury Due To Payments of Warrants, Bank Deposits, Investment Purchases & Wire Transfers from 2/27/07 - 2/28/07		<u><1,323,234,389.77></u>
Cash Accountability per Treasurer Records		\$ 762,647.08
Imprest Cash (County Departments)		1,821,959.30
Demand Deposits (Cash in Bank)		267,667,135.81
Time Deposits & Securities (Net Decrease in the Change In Fair Market Value of \$1,518,836)		<u>4,616,703,196.00</u>
Total Cash and Securities per Treasurer Records, 2/28/07		<u>\$4,886,954,938.19</u>

Note: Demand deposits do not include inter-branch bank deposits of \$3,353,618.11. These deposits were not included in the Treasurer's or Auditor-Controller's records at the close of business on February 28, 2007 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 February 28, 2007 per Auditor-Controller's records:

County Funds	\$ 826,153,494.28	
School Funds	1,949,373,013.54	
Special District Funds	925,624,962.53	
Tax Funds	122,751,944.19	
Trust and Agency Funds	788,847,376.21	
Warrant Clearing Funds:		
School	\$ 203,349,789.80	
Other	<u>85,148,562.90</u>	<u>288,498,352.70</u>
Debt Service Fund	\$ 110,588,959.19	
Total Cash and Securities per Auditor-Controller's Records		\$ \$5,011,838,102.64
Less: GIC Held Outside Treasury, but Recorded by A-C		<u><123,364,328.73></u>
Total Cash and Securities in Treasury per Auditor-Controller's Records		<u>\$ 4,888,473,773.91</u>
Total Cash and Securities per Treasurer's Records (Exhibit A)		\$ 4,886,954,938.19
Plus: Change in Fair Value of Investments Held at 2/28/07		<u>1,518,836.00</u>
Total Adjusted Cash and Securities per Treasurer's Records		<u>\$ 4,888,473,774.19</u>
Difference		<u>\$ 0.72</u>