



VERIFICATION AND RECONCILIATION OF TREASURER'S CASH

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 Treasurer's (Exhibit A) and Auditor-Controller's (Exhibit B) records as presented below:

ROBERT E. BYRD, AUDITOR-CONTROLLER

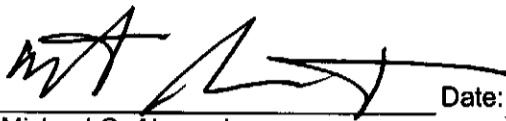
BY:  Date: 3/12/08  
Michael G. Alexander  
Deputy Auditor-Controller

EXHIBIT A

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

Physical Cash in Treasury	\$	27,619.87	
Less: Cash in Treasury/Bank Awaiting Documentation To Be Entered Into Treasurer's Fund Ledger		-23,625.70	
Plus: Other Reconciling Items Awaiting Documentation To Be Entered Into Treasurer's Fund Ledger		167,321.12	
Physical Treasury Cash Accountability per Treasurer's Records	\$		171,315.29
Plus: Cash Increases For Pending Deposits, Bank Withdrawals & Investment Maturities per Treasurer's Records From 9/27/2007 To 9/30/2007			1,747,330,040.56
Less: Cash Decreases For Uncleared Warrants, Bank Deposits, Investment Purchases, & Wire Transfers per Treasurer's Records From 9/27/2007 To 9/30/2007			-\$1,747,308,893.23
Cash Accountability per Treasurer's Record, 9/30/2007	\$		<u>192,462.62</u>
Impress Cash (County Departments)			1,862,844.30
Demand Deposits (Cash in Bank)			158,101,631.10
Time Deposits & Securities (Net Decrease in the Change In Fair Market Value of \$9,620,336.04)			4,884,927,760.02
Total Cash and Securities per Treasurer's Record, 9/30/2007	\$		<u><u>5,045,084,698.04</u></u>

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 September 30, 2007 per Auditor-Controller records:

County Funds	\$	1,234,843,652.88	
School Funds		1,926,099,347.57	
Special District Funds		931,612,675.18	
Tax Funds		101,167,611.87	
Trust and Agency Funds		670,564,688.60	
Warrant Clearing Funds:			
School	\$	222,419,884.74	
Other		116,702,871.58	
Debt Service Fund			101,101,287.89
Total Cash and Securities per Auditor-Controller's Records	\$		5,304,512,020.31
Less: GIC Held Outside Treasury, but Recorded by Auditor-Controller			-269,047,658.54
Total Cash and Securities in Treasury per Auditor-Controller's Records	\$		<u>5,035,464,361.77</u>
Total Cash and Securities per Treasurer's Records (Exhibit A)	\$		5,045,084,698.04
Change in Fair Value of Investments Held at September 30, 2007			-9,620,336.04
Total Adjusted Cash And Securities per Treasurer's Records	\$		<u>5,035,464,362.00</u>
Difference	\$		<u>0.23</u>