




COUNTY OF RIVERSIDE  
OFFICE OF THE AUDITOR-CONTROLLER

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: 2/19/09

EXHIBIT A

STATEMENT OF TREASURER CASH AND SECURITIES  
AT THE CLOSE OF BUSINESS ON SEPTEMBER 30, 2008

(Counted at 7:30 A.M. September 29, 2008 and reconciled to the close of business of September 30, 2008)

Physical Cash in Treasury	\$ 29,584.01
On-line Collections and Other Cash Items Awaiting Documentation and Entry Into Treasurer's Fund Ledger - net	316,438.20
Add: Pending Deposits, Bank Withdrawals and Investment Maturities per Treasurer's Record from September 29 to 30, 2008	1,285,078,959.99
Less: Uncleared Warrants, Bank Deposits, Investment Purchases and Wire Transfers per Treasurer's Records from September 29 to 30, 2008	(1,285,203,125.31)
Treasury Cash Accountability per Treasurer's Records, September 30, 2008	\$ 221,856.89
Add: Other Funds and Securities:	
Time Deposits & Securities (Including Net Decrease In Fair Market Value of \$(5,118,537.28))	4,906,766,405.59
Demand Deposits (Cash in Bank)	296,922,168.56
Revolving funds under the custody of county departments and special districts	1,860,751.00
<b>TOTAL CASH AND SECURITIES PER TREASURER'S RECORD, SEPTEMBER 30, 2008</b>	<b>\$ 5,205,771,182.04</b>

EXHIBIT B

RECONCILIATION OF CASH AND SECURITIES HELD BY COUNTY TREASURER  
AT THE CLOSE OF BUSINESS ON SEPTEMBER 30, 2008

PER RECORDS OF AUDITOR-CONTROLLER

CASH AND SECURITIES:

County Funds	\$ 1,190,153,542.78
School Funds	2,107,042,824.85
Special District Funds	950,216,084.59
Tax Funds	117,095,554.87
Trust and Agency Funds	700,458,314.36
Warrant Clearing Funds:	
Schools	\$ 195,743,448.02
Others	\$ 64,165,325.81
Debt Service Fund	\$ 259,908,773.83
	144,968,535.85

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF AUDITOR-CONTROLLER** **\$ 5,469,843,631.13**

PER RECORDS OF TREASURER

Total Cash and Securities per Treasurer's Records (Exhibit A)	5,205,771,182.04
Add: Net Decrease in Fair Market Value of Investments Held at September 30, 2008	5,118,537.28
Fiscal year 2007/08 Tax and Revenue Anticipation Notes - net closing adjustments	258,953,911.81

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF TREASURER** **\$ 5,469,843,631.13**

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