


**VERIFICATION AND RECONCILIATION OF TREASURER'S CASH**

In accordance with Sections 26920, 26921, and 26923 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 (Exhibit A) and Auditor-Controller (Exhibit B) records as presented below:

ROBERT E. BYRD, AUDITOR-CONTROLLER

By:  Date: 11/28/2006  
Michael G. Alexander  
Chief Internal Auditor

**EXHIBIT A**

**STATEMENT OF TREASURER CASH AND SECURITIES  
AT THE CLOSE OF BUSINESS ON SEPTEMBER 29, 2006.  
(COUNTED AT 7:30 A.M. SEPTEMBER 28 & RECONCILED  
TO THE CLOSE OF BUSINESS SEPTEMBER 29, 2006)**

Physical Cash In Treasury	\$ 34,979.87	
Less: Cash In Treasury / Bank Awaiting Deposit Doc	< 43,329.35 >	
Plus: Rejected Warrants & Other Items Awaiting Doc To Be Entered Into Treasurer Fund Ledger	<u>\$ 141,054.92</u>	
Physical Cash Accountability Per Treasurer Records, 09/28/06		\$ 132,705.44
Plus: 9/28/06 Cash Increases To Treasury Due To Deposits, Bank Withdrawals & Investment Maturity		1,221,170,290.43
Less: 9/28/06 Cash Decreases To Treasury Due To Payments of Warrants, Bank Deposits, Investment Purchases & Wire Transfers		<u>&lt; 1,221,055,431.93 &gt;</u>
Physical Cash Accountability Per Treasurer Records, 9/29/06		\$ 247,563.94
Imprest Cash (County Departments)		1,723,816.00
Demand Deposits (Cash In Bank)		<u>151,120,997.56</u>
Time Deposits & Securities (Net Decrease in the Change In Fair Market Value of \$ 6,750,209.61)		<u>3,975,406,145.52</u>
Total Cash and Securities Per Treasurer Records, 9/29/06		<u>\$ 4,128,498,523.02</u>

Note: Demand deposits do not include inter-branch bank deposits of \$ 2,634,348.50. These deposits were not included in the Treasurer's or Auditor-Controller records at the close of business on September 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 September 29, 2006 per Auditor-Controller records:

County Funds	\$ 746,708,998.19	
School Funds	1,617,770,687.12	
Special District Funds	824,498,489.32	
Tax Funds	89,841,062.41	
Trust and Agency Funds	684,553,375.21	
Warrant Clearing Funds:		
School	\$ 197,674,423.46	
Other	<u>70,376,151.59</u>	<u>268,050,575.05</u>
Debt Service Fund		89,449,757.78
Total Cash and Securities Per Auditor-Controller Records		\$ 4,320,872,945.08
Less: GIC Held Outside Treasury, but Recorded by A-C		<u>&lt; 185,624,212.45 &gt;</u>
Total Cash and Securities in Treasury Per Auditor-Controller Records		\$ 4,135,248,732.63
Total Cash and Securities Per Treasurer Records (Exhibit A)		\$ 4,128,498,523.02
Add: Change in Fair Value of Investments Held at 9/30/06		<u>6,750,209.61</u>
Total Adjusted Cash And Securities Per Treasurer's Records		\$ 4,135,248,732.63
Difference		<u><u>\$ 0.00</u></u>