




**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: 5/1/08

**EXHIBIT A**

**STATEMENT OF TREASURER CASH AND SECURITIES  
AT THE CLOSE OF BUSINESS ON NOVEMBER 30, 2007  
(Counted at 7:30 A.M. November 29, 2007 and reconciled  
to the close of business of November 30, 2007)**

Physical Cash in Treasury	\$ 95,421.26	
On-line Collections and Other Cash Items Awaiting Documentation and Entry Into Treasurer's Fund Ledger - net	<u>4,611,399.81</u>	
Treasury Cash Accountability per Treasurer's Records, November 29, 2007		\$ 4,706,821.07
Add: Pending Deposits, Bank Withdrawals and Investment Maturities per Treasurer's Record from November 29 to 30, 2007		1,228,854,157.57
Less: Uncleared Warrants, Bank Deposits, Investment Purchases and Wire Transfers per Treasurer's Records from November 29 to 30, 2007		<u>(1,229,890,900.69)</u>
Treasury Cash Accountability per Treasurer's Records, November 30, 2007		3,670,077.95
Add: Other Funds and Securities:		
Imprest Cash (County Departments and Special Districts)		1,863,844.30
Demand Deposits (Cash in Bank)		175,036,449.69
Time Deposits & Securities (Including Net Increase In Fair Market Value of \$12,967,735.13)		<u>5,091,644,039.96</u>
<b>TOTAL CASH AND SECURITIES PER TREASURER'S RECORD, NOVEMBER 30, 2007</b>		<b><u>\$ 5,272,214,411.90</u></b>

**EXHIBIT B**

**RECONCILIATION OF CASH AND SECURITIES HELD BY COUNTY TREASURER  
AT THE CLOSE OF BUSINESS ON NOVEMBER 30, 2007**

**PER RECORDS OF AUDITOR-CONTROLLER**

**CASH AND SECURITIES:**

County Funds		\$ 1,214,449,245.64
School Funds		1,827,262,173.53
Special District Funds		910,746,177.54
Tax Funds		322,633,843.52
Trust and Agency Funds		931,341,362.08
Warrant Clearing Funds:		
Schools	\$ 231,348,054.45	
Others	<u>68,715,701.77</u>	300,063,756.22
Debt Service Fund		35,056,870.13
Less: Guaranteed Investment Contracts Held Outside of Treasury		<u>(282,306,751.88)</u>

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF AUDITOR-CONTROLLER** **\$ 5,259,246,676.78**

**PER RECORDS OF TREASURER**

Total Cash and Securities per Treasurer's Records (Exhibit A)		\$ 5,272,214,411.90
Less: Net Increase in Fair Market Value of Investments Held at November 30, 2007		<u>(12,967,735.13)</u>

**ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF TREASURER** **\$ 5,259,246,676.77**

**DIFFERENCE BETWEEN AUDITOR-CONTROLLER AND TREASURER RECORDS** **\$ (0.01)**