


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

ROBERT E. BYRD, AUDITOR-CONTROLLER

BY: 
Michael G. Alexander
Deputy Auditor-Controller

Date: 4/11/09

EXHIBIT A

**STATEMENT OF TREASURER CASH AND SECURITIES
AT THE CLOSE OF BUSINESS ON DECEMBER 31, 2008**

(Counted at 7:30 A.M. December 29, 2008 and reconciled to the close of business of December 31, 2008)

Physical Cash in Treasury	\$	20,879.94
On-line Collections and Other Cash Items Awaiting Documentation and Entry Into Treasurer's Fund Ledger - net		191,990.34
Add: Pending Deposits, Bank Withdrawals and Investment Maturities per Treasurer's Record from December 29 to 31, 2008		1,981,358,054.65
Less: Uncleared Warrants, Bank Deposits, Investment Purchases and Wire Transfers per Treasurer's Records from December 29 to 31, 2008		(1,980,954,549.01)
Treasury Cash Accountability per Treasurer's Records, December 31, 2008	\$	616,375.92
Add: Other Funds and Securities:		
Time Deposits & Securities (Including Net Increase In Fair Market Value of \$37,594,387.16)	6,353,102,151.68	
Demand Deposits (Cash in Bank)		176,454,590.64
Revolving funds under the custody of county departments and special districts		1,850,251.00
TOTAL CASH AND SECURITIES PER TREASURER'S RECORD, DECEMBER 31, 2008	\$	6,532,023,369.24

EXHIBIT B

**RECONCILIATION OF CASH AND SECURITIES HELD BY COUNTY TREASURER
AT THE CLOSE OF BUSINESS ON DECEMBER 31, 2008**

PER RECORDS OF AUDITOR-CONTROLLER

CASH AND SECURITIES:

County Funds	\$	1,160,167,158.93
School Funds		2,432,622,621.35
Special District Funds		979,862,752.97
Tax Funds		1,111,838,456.75
Trust and Agency Funds		836,161,371.22
Warrant Clearing Funds:		
Schools	\$	150,038,806.93
Others	\$	72,642,611.17
Debt Service Fund		36,684,622.48

ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF AUDITOR-CONTROLLER **\$ 6,780,018,401.80**

PER RECORDS OF TREASURER

Total Cash and Securities per Treasurer's Records (Exhibit A)	6,532,023,369.24
Less: Net Increase in Fair Market Value of Investments Held at December 31, 2008	(37,594,387.16)
Fiscal year 2007/08 Tax and Revenue Anticipation Notes - net closing adjustments	285,589,419.72

ADJUSTED TOTAL CASH AND SECURITIES PER RECORDS OF TREASURER **\$ 6,780,018,401.80**

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