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**GOVERNMENT CODE - GOV**

**TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205]** ( Title 3 added by Stats. 1947, Ch. 424. )

**DIVISION 2. OFFICERS [24000 - 28085]** ( Division 2 added by Stats. 1947, Ch. 424. )

**PART 3. OTHER OFFICERS [26500 - 27773]** ( Part 3 added by Stats. 1947, Ch. 424. )

**CHAPTER 5. County Treasurer [27000 - 27137]** ( Chapter 5 added by Stats. 1947, Ch. 424. )

**ARTICLE 4. Inspection of Books [27100 - 27101]** ( Article 4 added by Stats. 1947, Ch. 424. )

**27100.** The books, accounts, and vouchers of the treasurer, including all books, accounts, vouchers, or other records in his office relating to reclamation districts, are at all time subject to the inspection and examination of the board of supervisors or grand jury, or of any officers or agents designated by the board of supervisors or grand jury to make the inspection and examination.

(Added by Stats. 1947, Ch. 424.)

**27100.1.** Notwithstanding any other provision of law, when any public entity or any public official acting in a fiduciary capacity, who is required or authorized by law to deposit funds in the county treasury, makes a deposit, those funds shall be deemed to be held in trust by the county treasurer on behalf of the depositing entity or public official. The funds shall not be deemed funds or assets of the county and the relationship of the depositing entity or public official and the county shall not be one of creditor-debtor.

(Added by Stats. 1991, Ch. 471, Sec. 1. Effective October 2, 1991.)

**27101.** The treasurer shall permit the chairman of the board of supervisors, district attorney, and auditor to examine his books and count the money in the treasury, including the books and money of reclamation districts in his custody, whenever they wish to make an examination or counting.

(Added by Stats. 1947, Ch. 424.)