



(ENDORSED)  
**FILED**

JAN 23 2014

JULIE L. RODEWALD COUNTY CLERK  
BY Annette Ramirez  
DEPUTY CLERK

## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors  
County of San Luis Obispo  
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an announced cash count and review was conducted at the County Treasurer's Office on September 25, 2013, and cash funds of \$20,749,859.07 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$552,182,573.09 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on September 25, 2013 were \$572,932,432.16.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

Roseville, California  
January 21, 2014

JAMES P. ERB, CPA, COUNTY TREASURER  
 SAN LUIS OBISPO COUNTY  
 TREASURER'S DAILY REPORT

DATE: 25-Sep-13  
 1:32:20 PM

<b>DISBURSEMENT SUMMARY:</b> Union Bank Control Disb. 642,133.91 EBT 4,606.67 Cuesta College Envoy 300.00  <b>TOTAL DISBURSEMENTS:</b> 647,040.58 Rev Wt # 2318659 (250.00) Rev Wt # 2370585 (0.10) Rev Wt # 6407106 (0.03) *Total Credit Adjustment (250.13)		<b>INVESTMENT PURCHASE SUMMARY:</b> BA and C/P PIMMA (daily balance) 263,000,000.00 <b>AGENCIES</b> <b>TREASURIES</b> F.I.C.A. (daily balance) 15,000,000.00 REPO (daily balance) 0.00 LAIF (daily balance) 50,000,000.00 <b>TOTAL INV. PURCHASES:</b> 328,000,000.00	
		<b>COMBINED POOL INVESTMENTS:</b>  F.I.C.A. 15,000,000.00  CDARS 50,000,000.00  Bankers Acceptances/Com.Paper 0.00  PIMMA 263,000,000.00  Agencies 137,050,621.43  Treasuries 36,003,565.71  L.A.I.F. 50,000,000.00  Repurchase Agreements 0.00  TRAN 1,128,385.95	
Approved: <i>Mary Prut</i> Date: <i>9/25/13</i>		<b>INACTIVE TOTAL</b> 552,182,573.09	
<b>BALANCE FORWARD</b> 567,848,056.04  Receipts for Day 5,734,075.33  Returned Cks-JE #1-1290869 (2,908.76)  Disbursements for Day (647,040.58) * 250.13  <b>BALANCE</b> 572,932,432.16		<b>Bank Accounts:</b> Rabobank 7,365,588.26 Union Bank-Depository Acct. 12,709,569.68 Union Bank-Deferred Comp. 0.00 Union Bank-DSS Direct Dep. 15,026.63 Union Bank-EBT 221,305.30 Union Bank-Elect. C.Card Pmt 203,549.30 Union Bank - US Govt. Loans 171.50 East West Bank 0.00  <b>Office Funds:</b>  Vault Currency 54,850.00 Vault Silver Dollars Halves Quarters Dimes 85.00 Nickels 26.00 Pennies 5.00  Vault Cash Drawer Currency: (100/50's) 0.00 " (20's) 1,820.00 " (10's) 550.00 " (5's) 595.00 " (2's) 4.00 " (1's) 321.00 Coin: Dollars 9.00 " Halves 17.50 " Quarters 22.25 " Dimes 20.60 " Nickels 9.05 " Pennies 2.31  <b>TOTAL OFFICE FUNDS</b> 58,336.71	
<b>CURRENT MONTH RECEIPTS</b>  <b>BALANCE FORWARD</b> 47,092,079.79  Receipts for Day 5,734,075.33  Returned Cks-JE #1-1290869 (2,908.76)  <b>MONTH TO DATE</b> 52,823,246.36			
<b>CURRENT MONTH DISBURSEMENTS</b>  <b>BALANCE FORWARD</b> (57,737,264.78)  Disbursements for Day (647,040.58) * 250.13  <b>MONTH TO DATE</b> (58,384,055.23)			
<b>BALANCE 1ST OF MONTH</b> 578,493,241.03  Receipts for Month 52,823,246.36  Disbursements for Month (58,384,055.23)		Credit Card for Collection 28,851.14 Online Payments for Collection 145,988.55 Returned Items 1,472.00	
<b>BALANCE</b> 572,932,432.16		<b>BALANCE ON HAND</b> 20,749,859.07	
<b>BALANCE</b> 572,932,432.16		<b>BALANCE</b> 572,932,432.16	

DATE: 25-Sep-13