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**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT**  
**JUNE 30, 2014**

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**COUNTY OF SAN LUIS OBISPO**

Quarterly Cash Count  
June 30, 2014

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## 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 unannounced cash count and review was conducted at the County Treasurer's Office on June 30, 2014, and cash funds of \$45,913,251 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$635,591,077 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 June 30, 2014 were \$681,504,328.

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  
October 14, 2014



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<b>DISBURSEMENT SUMMARY:</b>  Union Bank Control Disb. 1,364,780.82 EBT 13,691.10 Deferred Compensation 216,604.77 State Payroll Taxes 271,508.05 Federal Payroll Taxes 1,696,151.22 OPEB FY End 7/13-6/14 671,550.92 SLOCOE Envoy 423,490.81 SLOCOE Deferred Comp 66,425.50  TOTAL DISBURSEMENTS: 4,724,203.19 *APD Return (1,402.11)		<b>INVESTMENT PURCHASE SUMMARY:</b> BA and C/P PIMMA (daily balance) 341,044,699.68 AGENCIES TREASURIES F.I.C.A. (daily balance) 15,000,000.00 REPO (daily balance) 0.00 LAIF (daily balance) 50,000,000.00 TOTAL INV. PURCHASES: 406,044,699.68	
		<b>COMBINED POOL INVESTMENTS:</b>  F.I.C.A. 15,000,000.00 CDARS 50,000,746.91 Bankers Acceptances/Com.Paper 0.00 PIMMA 341,044,699.68 Agencies 136,867,161.95 Treasuries 42,024,216.81 L.A.I.F. 50,000,000.00 Repurchase Agreements 0.00 TRAN 654,251.70 INACTIVE TOTAL 635,591,077.05	
Approved: <i>Marybret Golaw</i> Date: <u>6/30/14</u>			
BALANCE FORWARD 679,652,448.00 Receipts for Day 6,574,680.98 Returned Cks-JE - Disbursements for Day (4,724,203.19) * 1,402.11 BALANCE 681,504,327.90		Bank Accounts: Rabobank 28,972,559.46 Union Bank-Depository Acct. 13,918,810.90 Union Bank-Deferred Comp. 0.00 Union Bank-DSS Direct Dep. 329,215.03 Union Bank-EBT 1,036,328.57 Union Bank-Elect. C. Card Pmt 1,426,620.04 Union Bank - US Govt. Loans 43,823.35 East West Bank 21,378.68 Office Funds: Vault Currency 41,350.00 Vault Silver Dollars Halves Quarters 130.00 Dimes 130.00 Nickels 20.00 Pennies 13.00 Vault Cash Drawer Currency: (100/50's) 0.00 " (20's) 1,140.00 " (10's) 980.00 " (5's) 570.00 " (2's) 4.00 " (1's) 31.00 Coin: Dollars 26.00 " Halves 3.00 " Quarters 26.00 " Dimes 16.00 " Nickels 3.80 " Pennies 1.78 TOTAL OFFICE FUNDS 44,444.58	
<b>CURRENT MONTH RECEIPTS</b> BALANCE FORWARD 76,090,697.87 Receipts for Day 6,574,680.98 Returned Cks-JE - MONTH TO DATE 82,665,378.85			
<b>CURRENT MONTH DISBURSEMENTS</b> BALANCE FORWARD (95,004,525.16) Disbursements for Day (4,724,203.19) * 1,402.11 MONTH TO DATE (99,727,326.24)			
BALANCE 1ST OF MONTH 698,566,275.29 Receipts for Month 82,665,378.85 Disbursements for Month (99,727,326.24)		Credit Card for Collection 10,521.41 Online Payments for Collection 105,174.42 Returned Items 4,374.41 BALANCE ON HAND 45,913,250.85	
BALANCE 681,504,327.90		BALANCE 681,504,327.90	