

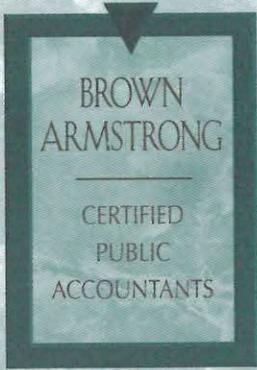
**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT  
SEPTEMBER 30, 2014**

COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
SEPTEMBER 30, 2014

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Treasurer's Daily Report.....	2



# BROWN ARMSTRONG

*Certified Public Accountants*

## 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 September 5, 2014, and cash funds of \$17,688,896 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$561,721,975 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 5, 2014 were \$579,410,871.

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.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
October 6, 2014



**COUNTY OF SAN LUIS OBISPO  
TREASURER'S DAILY REPORT  
SEPTEMBER 30, 2014**

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

DATE: 05-Sep-14  
2:20:00 PM

<b>DISBURSEMENT SUMMARY:</b>  Union Bank Control Disb. 916,977.43 EBT 115,609.10 Vendor Pay 372,482.76 APD 4,594,871.08 SDU 12,806.04  <b>TOTAL DISBURSEMENTS: 6,012,746.41</b>		<b>INVESTMENT PURCHASE SUMMARY:</b> BA and C/P PIMMA (daily balance) 286,095,026.89 AGENCIES TREASURIES F.I.C.A. (daily balance) 0.00 REPO (daily balance) 0.00 LAIF (daily balance) 40,000,000.00 <b>TOTAL INV. PURCHASES: 326,095,026.89</b>	
		<b>COMBINED POOL INVESTMENTS:</b>  F.I.C.A. 0.00 CDARS 50,000,000.00 Bankers Acceptances/Com.Paper 0.00 PIMMA 286,095,026.89 Agencies 142,947,614.02 Treasuries 42,020,859.66 L.A.I.F. 40,000,000.00 Repurchase Agreements 0.00 TRAN 658,474.64 <b>INACTIVE TOTAL 561,721,975.21</b>	
Approved: <i>[Signature]</i> Date: <u>9/5/14</u>			
BALANCE FORWARD 584,094,196.64 Receipts for Day 1,329,420.75 Returned Cks-JE - Disbursements for Day (6,012,746.41) <b>BALANCE 579,410,870.98</b>		<b>Bank Accounts:</b> Rabobank 4,504,520.49 Union Bank-Depository Acct. 11,889,572.91 Union Bank-Deferred Comp. 227,389.84 Union Bank-DSS Direct Dep. 9,090.63 Union Bank-EBT 467,089.97 Union Bank-Elect. C.Card Pmt 498,503.26 Union Bank - US Govt. Loans 171.52 East West Bank 0.00 FICA Investment in Transit 283.43 <b>Office Funds:</b> Vault Currency 58,050.00 Vault Silver Dollars Halves Quarters 120.00 Dimes 130.00 Nickels 16.00 Pennies 6.00 Vault Cash Drawer Currency: (100/50's) 0.00 " (20's) 2,720.00 " (10's) 1,230.00 " (5's) 290.00 " (2's) 6.00 " (1's) 69.00 Coin: Dollars 12.00 " Halves 4.00 " Quarters 43.25 " Dimes 14.10 " Nickels 7.00 " Pennies 2.75 <b>TOTAL OFFICE FUNDS 62,720.10</b> Credit Card for Collection 21,562.83 Online Payments for Collection 7,826.79 Returned Items 164.00	
<b>CURRENT MONTH RECEIPTS</b> BALANCE FORWARD 8,431,313.60 Receipts for Day 1,329,420.75 Returned Cks-JE - <b>MONTH TO DATE 9,760,734.35</b>			
<b>CURRENT MONTH DISBURSEMENTS</b> BALANCE FORWARD (11,213,360.81) Disbursements for Day (6,012,746.41) <b>MONTH TO DATE (17,226,107.22)</b>			
BALANCE 1ST OF MONTH 586,876,243.85 Receipts for Month 9,760,734.35 Disbursements for Month (17,226,107.22)		<b>BALANCE ON HAND 17,688,895.77</b>	
<b>BALANCE 579,410,870.98</b>		<b>BALANCE 579,410,870.98</b>	

DATE: 05-Sep-14