

COUNTY OF SAN LUIS OBISPO

QUARTERLY CASH COUNT
MARCH 31, 2015

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MARCH 31, 2015

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Accounting Oversight Board and
MEMBER of the American Institute of
Certified Public Accountants

BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'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 March 26, 2015, and cash funds of \$57,441,536 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$717,318,867 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 March 26, 2015, were \$774,760,403.

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
April 28, 2015

**COUNTY OF SAN LUIS OBISPO
TREASURER'S DAILY REPORT
MARCH 31, 2015**

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

DATE: 26-Mar-15
12:05:12 PM

DISBURSEMENT SUMMARY: Union Bank Control Disb. 668,534.56 EBT 5,748.81 SSDD 546.00 TOTAL DISBURSEMENTS: 674,829.37 *Rev Wt # 6430042 (118.40)		INVESTMENT PURCHASE SUMMARY: BA and C/P PIMMA (daily balance) 286,111,554.40 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: 351,111,554.40	
		COMBINED POOL INVESTMENTS: F.I.C.A. 15,000,000.00 CDARS 50,000,000.00 Bankers Acceptances/Com Paper 0.00 PIMMA 286,111,554.40 Agencies 251,771,849.10 Treasuries 63,947,104.16 L.A.I.F. 50,000,000.00 Repurchase Agreements 0.00 TRAN 488,359.10 INACTIVE TOTAL 717,318,865.76	
Approved: <i>Nancy Brett Gohau Black</i>			
BALANCE FORWARD 768,486,259.12 Receipts for Day 6,948,854.95 Returned Cks-JE - Disbursements for Day (674,829.37) * 118.40 BALANCE 774,760,403.10		Bank Accounts: Rabobank 30,833,258.42 Union Bank-Depository Acct. 24,616,954.95 Union Bank-Deferred Comp. 0.00 Union Bank-OSS Direct Dep. 26,714.63 Union Bank-EBT 282,764.43 Union Bank-Elect. C.Gard Pmt 1,423,632.71 Union Bank - US Govt. Loans 171.53 East West Bank 262.55 Office Funds: Vault Currency 39,200.00 Vault Silver Dollars Halves Quarters 120.00 Dimes 165.00 Nickels 28.00 Pennies 9.00 Vault Cash Drawer Currency: (*100/50's) 0.00 " (20's) 380.00 " (10's) 1,000.00 " (5's) 385.00 " (2's) 6.00 " (1's) 164.00 Coin: Dollars 21.00 " Halves 5.00 " Quarters 26.75 " Dimes 20.30 " Nickels 3.90 " Pennies 1.16 TOTAL OFFICE FUNDS 41,545.11	
CURRENT MONTH RECEIPTS BALANCE FORWARD 158,450,517.28 Receipts for Day 6,948,854.95 Returned Cks-JE - MONTH TO DATE 165,399,372.23			
CURRENT MONTH DISBURSEMENTS BALANCE FORWARD (76,075,368.84) Disbursements for Day (674,829.37) * 118.40 MONTH TO DATE (76,750,079.81)			
BALANCE 1ST OF MONTH 888,111,110.68 Receipts for Month 165,399,372.23 Disbursements for Month (76,750,079.81)		Credit Card for Collection 8,318.77 Online Payments for Collection 205,184.49 Returned Items 7,725.65 BALANCE ON HAND 57,441,536.34	
BALANCE 774,760,403.10		BALANCE 774,760,403.10	
		DATE: 26-Mar-15	