

**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT  
SEPTEMBER 30, 2015**

COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
SEPTEMBER 30, 2015

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**BROWN  
ARMSTRONG**

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

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

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 30, 2015, and cash funds of \$5,615,525 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$743,187,703, 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 30, 2015, were \$748,803,228.

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  
December 11, 2015

**COUNTY OF SAN LUIS OBISPO  
TREASURER'S DAILY REPORT  
SEPTEMBER 30, 2015**

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

DATE: 30-Sep-15  
12:54:09 PM

<b>DISBURSEMENT SUMMARY:</b> Union Bank Control Disb. 1,041,630.27 EBT 5,571.05 SSDD 144.00 SLOCOE Envoy 359,232.41 CALPERS 9,504.60 SLOCOE CALPERS 79,766.47 SLOCOE Deferred Comp 75,216.67  <b>TOTAL DISBURSEMENTS:</b> 1,571,065.47 * Rev Wt #5044929 (100.00)		<b>INVESTMENT PURCHASE SUMMARY:</b> BA and C/P PIMMA (daily balance) 242,272,060.03 AGENCIES TREASURIES F.I.C.A. (daily balance) 0.00 REPO (daily balance) 0.00 LAIF (daily balance) 9,000,000.00 <b>TOTAL INV. PURCHASES:</b> 251,272,060.03	
		<b>COMBINED POOL INVESTMENTS:</b>  F.I.C.A. 0.00 CDARS 50,000,000.00 Bankers Acceptances/Com.Paper 0.00 PIMMA 242,272,060.03 Agencies 317,504,129.95 Treasuries 123,917,865.95 L.A.I.F. 9,000,000.00 Repurchase Agreements 0.00 TRAN 493,646.76  <b>INACTIVE TOTAL</b> 743,187,702.69	
Approved: <i>Marybrett G. Law</i> 9/30/15			
BALANCE FORWARD 748,125,373.79 Receipts for Day 2,248,820.15 Returned Cks-JE - Disbursements for Day (1,571,065.47) * 100.00  <b>BALANCE</b> 748,803,228.47		<b>Bank Accounts:</b> Rabobank 1,242,202.75 Union Bank-Depository Acct. 1,592,004.67 Union Bank-Deferred Comp. 0.00 Union Bank-DSS Direct Dep. 399,954.03 Union Bank-EBT 1,095,934.13 Union Bank-Elect. C.Card Pmt 734,673.04 Union Bank - US Govt. Loans 53,698.02 East West Bank 39,920.84  <b>Office Funds:</b> Vault Currency 40,500.00 Vault Silver Dollars 25.00 Halves 0.00 Quarters 130.00 Dimes 170.00 Nickels 32.00 Pennies 15.00  Vault Cash Drawer Currency: (100/50's) 0.00 " (20's) 1,160.00 " (10's) 1,250.00 " (5's) 340.00 " (2's) 4.00 " (1's) 112.00 Coin: Dollars 3.00 " Halves 6.50 " Quarters 7.25 " Dimes 9.70 " Nickels 2.60 " Pennies 1.11  <b>TOTAL OFFICE FUNDS</b> 43,768.16	
<b>CURRENT MONTH RECEIPTS</b> BALANCE FORWARD 66,130,889.75 Receipts for Day 2,248,820.15 Returned Cks-JE -  <b>MONTH TO DATE</b> 68,379,709.90			
<b>CURRENT MONTH DISBURSEMENTS</b> BALANCE FORWARD (95,669,020.01) Disbursements for Day (1,571,065.47) * 100.00  <b>MONTH TO DATE</b> (97,239,985.48)			
BALANCE 1ST OF MONTH 777,663,504.05 Receipts for Month 68,379,709.90 Disbursements for Month (97,239,985.48)		Credit Card for Collection 16,013.00 Online Payments for Collection 393,580.82 Returned Items 3,776.32	
		<b>BALANCE ON HAND</b> 5,615,525.78	
<b>BALANCE</b> 748,803,228.47		<b>BALANCE</b> 748,803,228.47	

DATE: 30-Sep-15