

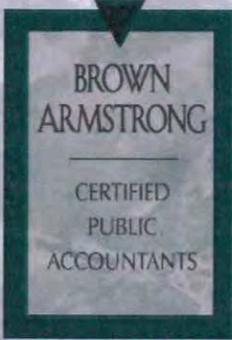
COUNTY OF SAN LUIS OBISPO

**QUARTERLY CASH COUNT
DECEMBER 31, 2015**

COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
DECEMBER 31, 2015

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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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(MAIN OFFICE)**

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STOCKTON, CA 95207
TEL 209.451.4833

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 October 30, 2015, and cash funds of \$19,866,458 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$737,600,192 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 October 30, 2015, were \$757,466,650.

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.

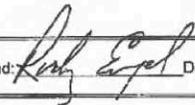
BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
February 10, 2016

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

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

DATE: 30-Oct-15
12:48:18 PM

<p>DISBURSEMENT SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Union Bank Control Disb.</td><td style="text-align: right;">957,244.83</td></tr> <tr><td>EBT</td><td style="text-align: right;">4,968.72</td></tr> <tr><td>SSDD</td><td style="text-align: right;">3,491.00</td></tr> <tr><td>Vendor Pay</td><td style="text-align: right;">4,550,029.73</td></tr> <tr><td>SDU</td><td style="text-align: right;">8,204.04</td></tr> <tr><td>APD</td><td style="text-align: right;">4,779,778.54</td></tr> <tr><td>SLOCOE Envoy PCG2</td><td style="text-align: right;">2,016.59</td></tr> <tr><td>SLOCOE Envoy PCG</td><td style="text-align: right;">367,422.82</td></tr> <tr><td>SLOCOE CalPERS</td><td style="text-align: right;">109,133.11</td></tr> <tr><td>CSA 13 Debt Service Pay</td><td style="text-align: right;">16,875.00</td></tr> <tr><td>SLOCOE Deferred Comp</td><td style="text-align: right;">77,716.67</td></tr> <tr><td>TOTAL DISBURSEMENTS:</td><td style="text-align: right;">10,876,881.05</td></tr> </table>	Union Bank Control Disb.	957,244.83	EBT	4,968.72	SSDD	3,491.00	Vendor Pay	4,550,029.73	SDU	8,204.04	APD	4,779,778.54	SLOCOE Envoy PCG2	2,016.59	SLOCOE Envoy PCG	367,422.82	SLOCOE CalPERS	109,133.11	CSA 13 Debt Service Pay	16,875.00	SLOCOE Deferred Comp	77,716.67	TOTAL DISBURSEMENTS:	10,876,881.05	<p>INVESTMENT PURCHASE SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>BA and C/P</td><td></td></tr> <tr><td>PIMMA (daily balance)</td><td style="text-align: right;">246,272,105.95</td></tr> <tr><td>AGENCIES</td><td></td></tr> <tr><td>TREASURIES</td><td></td></tr> <tr><td>F.I.C.A. (daily balance)</td><td style="text-align: right;">0.00</td></tr> <tr><td>REPO (daily balance)</td><td style="text-align: right;">0.00</td></tr> <tr><td>LAIF (daily balance)</td><td style="text-align: right;">11,000,000.00</td></tr> <tr><td>TOTAL INV. PURCHASES:</td><td style="text-align: right;">257,272,105.95</td></tr> </table> <p>COMBINED POOL INVESTMENTS:</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>F.I.C.A.</td><td style="text-align: right;">0.00</td></tr> <tr><td>CDARS</td><td style="text-align: right;">38,000,000.00</td></tr> <tr><td>Bankers Acceptances/Com.Paper</td><td style="text-align: right;">0.00</td></tr> <tr><td>PIMMA</td><td style="text-align: right;">246,272,105.95</td></tr> <tr><td>Agencies</td><td style="text-align: right;">317,782,496.55</td></tr> <tr><td>Treasuries</td><td style="text-align: right;">124,046,742.88</td></tr> <tr><td>L.A.I.F.</td><td style="text-align: right;">11,000,000.00</td></tr> <tr><td>Repurchase Agreements</td><td style="text-align: right;">0.00</td></tr> <tr><td>TRAN</td><td style="text-align: right;">496,847.18</td></tr> <tr><td>INACTIVE TOTAL</td><td style="text-align: right;">737,600,192.56</td></tr> </table>	BA and C/P		PIMMA (daily balance)	246,272,105.95	AGENCIES		TREASURIES		F.I.C.A. (daily balance)	0.00	REPO (daily balance)	0.00	LAIF (daily balance)	11,000,000.00	TOTAL INV. PURCHASES:	257,272,105.95	F.I.C.A.	0.00	CDARS	38,000,000.00	Bankers Acceptances/Com.Paper	0.00	PIMMA	246,272,105.95	Agencies	317,782,496.55	Treasuries	124,046,742.88	L.A.I.F.	11,000,000.00	Repurchase Agreements	0.00	TRAN	496,847.18	INACTIVE TOTAL	737,600,192.56						
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