

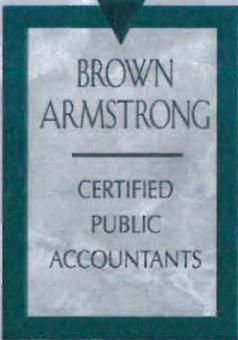
COUNTY OF SAN LUIS OBISPO

**QUARTERLY CASH COUNT
SEPTEMBER 30, 2016**

COUNTY OF SAN LUIS OBISPO
QUARTERLY CASH COUNT
SEPTEMBER 30, 2016

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BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

BAKERSFIELD OFFICE
(MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
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7673 N. INGRAM AVENUE
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260 S. LOS ROBLES AVENUE
SUITE 310
PASADENA, CA 91101
TEL 626.204.6542
FAX 626.204.6547

STOCKTON OFFICE

5250 CLAREMONT AVENUE
SUITE 150
STOCKTON, CA 95207
TEL 209.451.4833

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 as of the quarter ended September 30, 2016. 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 26, 2016, and cash funds of \$16,041,751 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$747,814,029 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 26, 2016, were \$763,855,781.

We were not engaged to, and did not, conduct an audit, 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 21, 2016

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

**COUNTY OF SAN LUIS OBISPO
TREASURER'S DAILY REPORT
SEPTEMBER 30, 2016**

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

DATE: 26-Sep-16
12:39:45 PM

<p>DISBURSEMENT SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Union Bank Control Disb.</td> <td style="text-align: right;">1,630,416.36</td> </tr> <tr> <td>EBT</td> <td style="text-align: right;">16,000.78</td> </tr> <tr> <td>TOTAL DISBURSEMENTS:</td> <td style="text-align: right;">1,646,417.14</td> </tr> </table>	Union Bank Control Disb.	1,630,416.36	EBT	16,000.78	TOTAL DISBURSEMENTS:	1,646,417.14	<p>INVESTMENT PURCHASE SUMMARY:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">CalTrust (daily balance)</td> <td style="text-align: right;">15,000,000.00</td> </tr> <tr> <td>BA and C/P</td> <td></td> </tr> <tr> <td>PIMMA (daily balance)</td> <td style="text-align: right;">170,000,000.00</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;">59,000,000.00</td> </tr> <tr> <td>TOTAL INV. PURCHASES:</td> <td style="text-align: right;">244,000,000.00</td> </tr> </table>	CalTrust (daily balance)	15,000,000.00	BA and C/P		PIMMA (daily balance)	170,000,000.00	AGENCIES		TREASURIES		F.I.C.A. (daily balance)	0.00	REPO (daily balance)	0.00	LAIF (daily balance)	59,000,000.00	TOTAL INV. PURCHASES:	244,000,000.00																																												
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<p>Approved: <i>M. Baklan</i> Date: <i>9/30/16</i></p>	<p>COMBINED POOL INVESTMENTS:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">CDARS</td> <td style="text-align: right;">38,000,000.00</td> </tr> <tr> <td>CalTrust</td> <td style="text-align: right;">15,000,000.00</td> </tr> <tr> <td>Agencies</td> <td style="text-align: right;">305,547,136.85</td> </tr> <tr> <td>LAIF</td> <td style="text-align: right;">59,000,000.00</td> </tr> <tr> <td>PIMMA</td> <td style="text-align: right;">170,000,000.00</td> </tr> <tr> <td>Treasuries</td> <td style="text-align: right;">159,959,636.68</td> </tr> <tr> <td>F.I.C.A.</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td>Bankers Acceptances/Com.Paper</td> <td style="text-align: right;">0.00</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;">307,255.63</td> </tr> <tr> <td>INACTIVE TOTAL</td> <td style="text-align: right;">747,814,029.16</td> </tr> </table>	CDARS	38,000,000.00	CalTrust	15,000,000.00	Agencies	305,547,136.85	LAIF	59,000,000.00	PIMMA	170,000,000.00	Treasuries	159,959,636.68	F.I.C.A.	0.00	Bankers Acceptances/Com.Paper	0.00	Repurchase Agreements	0.00	TRAN	307,255.63	INACTIVE TOTAL	747,814,029.16																																														
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