



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

|  |   |   |                      |
|--|---|---|----------------------|
| (1) DEPARTMENT<br>Auditor-Controller-Treasurer-<br>Tax Collector   | (2) MEETING DATE<br>8/24/2021                   | (3) CONTACT/PHONE<br>Mark Maier 805-781-4267  |                      |
| (4) SUBJECT<br>Submittal of CliftonLarsonAllen LLP Independent Accountants' Reports on the County Treasury's cash balance and accountability for the fourth quarter of FY 2020-21 conducted on June 30, 2021. All Districts. |   |   |                      |
| (5) RECOMMENDED ACTION<br>It is recommended the Board receive, review, and file the Independent Accountants' Reports.  |   |   |                      |
| (6) FUNDING SOURCE(S)<br>FC 100 – Board of Supervisors   | (7) CURRENT YEAR FINANCIAL<br>IMPACT<br>\$2,530 | (8) ANNUAL FINANCIAL<br>IMPACT<br>\$0   | (9) BUDGETED?<br>Yes |
| (10) AGENDA PLACEMENT<br><input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)      |   |   |                      |
| (11) EXECUTED DOCUMENTS<br><input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A   |   |   |                      |
| (12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR)<br>N/A   |   | (13) BUDGET ADJUSTMENT REQUIRED?<br>BAR ID Number: N/A<br><input type="checkbox"/> 4/5th's Vote Required <input type="checkbox"/> N/A |                      |
| (14) LOCATION MAP<br>N/A   | (15) BUSINESS IMPACT STATEMENT?<br>No           | (16) AGENDA ITEM HISTORY<br><input type="checkbox"/> N/A Date <u>3/16/2021</u>  |                      |
| (17) ADMINISTRATIVE OFFICE REVIEW<br><br>Zachary A. Lute   |   |   |                      |
| (18) SUPERVISOR DISTRICT(S)<br>All Districts   |   |   |                      |



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor-Controller-Treasurer-Tax Collector

DATE: 8/24/2021

SUBJECT: Submittal of CliftonLarsonAllen LLP Independent Accountants' Reports on the County Treasury's cash balance and accountability for the fourth quarter of FY 2020-21 conducted on June 30, 2021. All Districts.

### **RECOMMENDATION**

It is recommended the Board receive, review, and file the Independent Accountants' Reports.

### **DISCUSSION**

California Government Code Sections 26920 and 26922, require quarterly reviews and reporting of the County Treasurer's statement of assets. The review may occur any time during the quarter. To comply with government code, unannounced reviews were conducted at the County Treasurer's Office on June 30, 2021, and the reconciliations of records were verified. Due to the current COVID-19 public health guidance, the independent public accounting firm, CliftonLarsonAllen LLP was unable to count the physical cash on hand at the County Treasury. Therefore, the count of cash on hand was performed by the County's Internal Audit Division. All other procedures were performed by CliftonLarsonAllen LLP.

In the attached fourth quarter Independent Accountants' Report, CliftonLarsonAllen LLP states cash funds of \$30,373,146.46 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$1,329,478,193.84 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's Investment Policy. Total funds in the County Treasury on June 30, 2021, were \$1,359,851,340.30.

### **OTHER AGENCY INVOLVEMENT/IMPACT**

The cash procedures were conducted at the County Treasury.

### **FINANCIAL CONSIDERATIONS**

Audits of the County Treasury cost \$2,530 per quarter and are funded through the General Fund.

## **RESULTS**

Quarterly cash and investment reviews of the Treasury fulfill Government Code requirements and inform the Board of Supervisors and the public on the status of the County Treasury.

## **ATTACHMENTS**

1. Independent Accountants' Treasury Report Q4 FY 2020-21

**COUNTY OF SAN LUIS OBISPO**  
**QUARTERLY CASH COUNT**  
**FOURTH QUARTER**  
**FISCAL YEAR 2020-21**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

[CLAconnect.com](http://CLAconnect.com)

**COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
TABLE OF CONTENTS  
FOURTH QUARTER FISCAL YEAR 2020-21**

|   | <u>Page</u> |
|---|-------------|
| <b>INDEPENDENT ACCOUNTANTS' REPORT ON</b> |             |
| <b>APPLYING AGREED-UPON PROCEDURES</b>    | <b>1</b>    |
| <b>TREASURER'S DAILY REPORT</b>           | <b>3</b>    |
| <b>ATTACHMENT A - CASH COUNT REPORT</b>   | <b>4</b>    |



## INDEPENDENT ACCOUNTANTS' REPORT

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

We have performed the procedures enumerated below on the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 for the quarter ended June 30, 2021. The County of San Luis Obispo's management is responsible for the safe keeping of cash and preparation of cash reconciliations.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the proper balance and accountability of cash in the County Treasury at quarter end. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on June 30, 2021, and cash funds of \$30,373,146.46 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on June 30, 2021, were \$1,359,851,340.30.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of June 30, 2021, to perform the unannounced cash count.

**Results:** Procedure performed with no exceptions.

2. We were engaged to count the cash on hand at the Treasurer's office at a randomly selected date for the June 30th quarter and compared the count to the Treasurer's Daily Report (TDR) maintained by the Treasurer or obtain a physical cash count report from the County of San Luis Obispo Internal Audit department.

**Results:** We obtained the physical cash count report from the County of San Luis Obispo Internal Audit department and have included it as attachment A.

3. We re-computed the reconciliation for the Union Bank Main account and compared all stated bank cash balances to the bank statements.

**Results:** Procedure performed with no exceptions.

4. We re-computed the reconciliation and compared the stated investment balances to the investment reports.

**Results:** Procedure performed with no exceptions.

5. We traced reconciling items greater than \$500,000 reflected on the Treasurer's Cash Reconciliation to the subsequent bank statement.

**Results:** Procedure performed with no exceptions. All reconciling items appeared on the subsequent bank statement.

6. We obtained the County Treasury's Investment Policy and listing of the Treasurer's investments at the randomly selected date. We compared the listing of the Treasurer's investments to the authorized investments summarized in the County's Investment Policy and California Government Code Section 53601.

**Results:** Procedure performed with no exceptions.

We were engaged by the County of San Luis Obispo Board of Supervisors to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County of San Luis Obispo and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of County of San Luis Obispo, management and the Board of Supervisors and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Roseville, California  
July 21, 2021

**COUNTY OF SAN LUIS OBISPO  
TREASURER'S DAILY REPORT  
FOURTH QUARTER FISCAL YEAR 2020-21**

JAMES W. HAMILTON, CPA, COUNTY TREASURER  
SAN LUIS OBISPO COUNTY  
TREASURER'S DAILY REPORT

DATE: 30-Jun-21  
12:20:44 PM

|  |  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
|--|--|----------------------|---------------|------------------|---------------|-----------------|--------------|---------------------------|----------------|-----------------------------|--------------|----------------------------|------------|-------------------------------|------------|-----------------|-----------------------------|----------------|-----------------|-------------|----------------|------------|-------------------|------------|-----------------------------|---------------------|--|--------------------------|---------------|----------------------|---------------|-----------------------|----------------|---------------------------|----------------|------------------------------|-----------------------|-----------------------------|----------|----------|---------------|----------|----------------|---------|---------------|---------|----------------|---------------|----------------|----------------|----------------|------------|----------------|-----------------------|-------------------------|-----------|------|-----------|------|---------------------------|------------------|
| <p><b>DISBURSEMENT SUMMARY:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Union Bank Control Disb.</td><td style="text-align: right;">2,486,612.70</td></tr> <tr><td>EBT</td><td style="text-align: right;">3,969.63</td></tr> <tr><td>FSA</td><td style="text-align: right;">2,206.28</td></tr> <tr><td>SSDD</td><td style="text-align: right;">1,905.00</td></tr> <tr><td>Cuesta CalPERS</td><td style="text-align: right;">377,294.60</td></tr> <tr><td>Cuesta Emvay</td><td style="text-align: right;">35,548.64</td></tr> <tr><td>Cuesta FSA</td><td style="text-align: right;">6,036.66</td></tr> <tr><td>Cuesta HSA</td><td style="text-align: right;">683.33</td></tr> <tr><td>SLOCOE Def Comp Paso Robles</td><td style="text-align: right;">75,948.00</td></tr> <tr><td>SLOCOE Def Comp</td><td style="text-align: right;">393,370.23</td></tr> <tr><td>SLOCOE CalPERS</td><td style="text-align: right;">186,679.61</td></tr> <tr><td>SLOCOE E-Payables</td><td style="text-align: right;">103,070.30</td></tr> <tr><td><b>TOTAL DISBURSEMENTS:</b></td><td style="text-align: right;"><b>3,672,324.98</b></td></tr> </table> | Union Bank Control Disb.   | 2,486,612.70         | EBT           | 3,969.63         | FSA           | 2,206.28        | SSDD         | 1,905.00                  | Cuesta CalPERS | 377,294.60                  | Cuesta Emvay | 35,548.64                  | Cuesta FSA | 6,036.66                      | Cuesta HSA | 683.33          | SLOCOE Def Comp Paso Robles | 75,948.00      | SLOCOE Def Comp | 393,370.23  | SLOCOE CalPERS | 186,679.61 | SLOCOE E-Payables | 103,070.30 | <b>TOTAL DISBURSEMENTS:</b> | <b>3,672,324.98</b> | <p><b>INVESTMENT PURCHASE SUMMARY:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>CalTrust (daily balance)</td><td style="text-align: right;">99,964,049.72</td></tr> <tr><td>LAIF (daily balance)</td><td style="text-align: right;">75,000,000.00</td></tr> <tr><td>PIMMA (daily balance)</td><td style="text-align: right;">190,000,000.00</td></tr> <tr><td>PLCMT DEP (daily balance)</td><td style="text-align: right;">100,000,000.00</td></tr> <tr><td><b>TOTAL INV. PURCHASES:</b></td><td style="text-align: right;"><b>464,964,049.72</b></td></tr> </table> <p><b>AGENCIES<br/>SUPRANATIONALS<br/>TREASURIES</b></p> <p><b>COMBINED POOL INVESTMENTS:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>County Pension Prefund Note</td><td style="text-align: right;">0.00</td></tr> <tr><td>CalTrust</td><td style="text-align: right;">99,964,049.72</td></tr> <tr><td>Agencies</td><td style="text-align: right;">336,931,337.61</td></tr> <tr><td>LAIF</td><td style="text-align: right;">75,000,000.00</td></tr> <tr><td>PIMMA</td><td style="text-align: right;">190,000,000.00</td></tr> <tr><td>PLCMT DEP</td><td style="text-align: right;">100,000,000.00</td></tr> <tr><td>Supranationals</td><td style="text-align: right;">276,041,698.66</td></tr> <tr><td>Treasuries</td><td style="text-align: right;">251,541,107.65</td></tr> <tr><td><b>INACTIVE TOTAL</b></td><td style="text-align: right;"><b>1,329,478,193.84</b></td></tr> </table> | CalTrust (daily balance) | 99,964,049.72 | LAIF (daily balance) | 75,000,000.00 | PIMMA (daily balance) | 190,000,000.00 | PLCMT DEP (daily balance) | 100,000,000.00 | <b>TOTAL INV. PURCHASES:</b> | <b>464,964,049.72</b> | County Pension Prefund Note | 0.00     | CalTrust | 99,964,049.72 | Agencies | 336,931,337.61 | LAIF    | 75,000,000.00 | PIMMA   | 190,000,000.00 | PLCMT DEP     | 100,000,000.00 | Supranationals | 276,041,698.66 | Treasuries | 251,541,107.65 | <b>INACTIVE TOTAL</b> | <b>1,329,478,193.84</b> |           |      |           |      |                           |                  |
| Union Bank Control Disb.   | 2,486,612.70   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| EBT  | 3,969.63   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| FSA  | 2,206.28   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| SSDD   | 1,905.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Cuesta CalPERS   | 377,294.60   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Cuesta Emvay   | 35,548.64  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Cuesta FSA   | 6,036.66   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Cuesta HSA   | 683.33   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| SLOCOE Def Comp Paso Robles  | 75,948.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| SLOCOE Def Comp  | 393,370.23   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| SLOCOE CalPERS   | 186,679.61   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| SLOCOE E-Payables  | 103,070.30   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <b>TOTAL DISBURSEMENTS:</b>  | <b>3,672,324.98</b>  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| CalTrust (daily balance)   | 99,964,049.72  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| LAIF (daily balance)   | 75,000,000.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| PIMMA (daily balance)  | 190,000,000.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| PLCMT DEP (daily balance)  | 100,000,000.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <b>TOTAL INV. PURCHASES:</b>   | <b>464,964,049.72</b>  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| County Pension Prefund Note  | 0.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| CalTrust   | 99,964,049.72  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Agencies   | 336,931,337.61   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| LAIF   | 75,000,000.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| PIMMA  | 190,000,000.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| PLCMT DEP  | 100,000,000.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Supranationals   | 276,041,698.66   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Treasuries   | 251,541,107.65   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <b>INACTIVE TOTAL</b>  | <b>1,329,478,193.84</b>  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <p>Approved: <i>Melissa Blackburn</i> Date: 6/30/21</p>  | <p><b>Bank Accounts:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Pacific Western Bank</td><td style="text-align: right;">14,220,180.98</td></tr> <tr><td>Union Bank- Main</td><td style="text-align: right;">13,744,054.37</td></tr> <tr><td>Union Bank- EBT</td><td style="text-align: right;">1,049,099.89</td></tr> <tr><td>Union Bank- Deferred Comp</td><td style="text-align: right;">0.00</td></tr> <tr><td>Union Bank- DSS Direct Dep.</td><td style="text-align: right;">714,045.00</td></tr> <tr><td>Union Bank- US Govt. Loans</td><td style="text-align: right;">48,073.65</td></tr> <tr><td>Union Bank- Elect. C.Card Pmt</td><td style="text-align: right;">57,188.37</td></tr> <tr><td>Union Bank- FSA</td><td style="text-align: right;">197,793.72</td></tr> </table> <p><b>Office Funds:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Vault Currency</td><td style="text-align: right;">32,350.00</td></tr> <tr><td>Vault Coins</td><td></td></tr> <tr><td>  Dollars</td><td></td></tr> <tr><td>  Halves</td><td></td></tr> <tr><td>  Quarters</td><td style="text-align: right;">60.00</td></tr> <tr><td>  Dimes</td><td style="text-align: right;">90.00</td></tr> <tr><td>  Nickels</td><td style="text-align: right;">20.00</td></tr> <tr><td>  Pennies</td><td style="text-align: right;">3.50</td></tr> <tr><td>Vault Cash Drawer</td><td></td></tr> <tr><td>  Currency: (100/50's)</td><td style="text-align: right;">900.00</td></tr> <tr><td>  " (20's)</td><td style="text-align: right;">1,180.00</td></tr> <tr><td>  " (10's)</td><td style="text-align: right;">1,120.00</td></tr> <tr><td>  " (5's)</td><td style="text-align: right;">485.00</td></tr> <tr><td>  " (2's)</td><td style="text-align: right;">0.00</td></tr> <tr><td>  " (1's)</td><td style="text-align: right;">77.00</td></tr> <tr><td>  Coin: Dollars</td><td style="text-align: right;">14.00</td></tr> <tr><td>  " Halves</td><td style="text-align: right;">5.00</td></tr> <tr><td>  " Quarters</td><td style="text-align: right;">7.50</td></tr> <tr><td>  " Dimes</td><td style="text-align: right;">7.20</td></tr> <tr><td>  " Nickels</td><td style="text-align: right;">1.35</td></tr> <tr><td>  " Pennies</td><td style="text-align: right;">0.31</td></tr> <tr><td><b>TOTAL OFFICE FUNDS</b></td><td style="text-align: right;"><b>36,320.86</b></td></tr> </table> <p>Online Payments for Collection 306,233.62<br/>Returned Items 156.00</p> | Pacific Western Bank | 14,220,180.98 | Union Bank- Main | 13,744,054.37 | Union Bank- EBT | 1,049,099.89 | Union Bank- Deferred Comp | 0.00           | Union Bank- DSS Direct Dep. | 714,045.00   | Union Bank- US Govt. Loans | 48,073.65  | Union Bank- Elect. C.Card Pmt | 57,188.37  | Union Bank- FSA | 197,793.72                  | Vault Currency | 32,350.00       | Vault Coins |                | Dollars    |                   | Halves     |                             | Quarters            | 60.00  | Dimes                    | 90.00         | Nickels              | 20.00         | Pennies               | 3.50           | Vault Cash Drawer         |                | Currency: (100/50's)         | 900.00                | " (20's)                    | 1,180.00 | " (10's) | 1,120.00      | " (5's)  | 485.00         | " (2's) | 0.00          | " (1's) | 77.00          | Coin: Dollars | 14.00          | " Halves       | 5.00           | " Quarters | 7.50           | " Dimes               | 7.20                    | " Nickels | 1.35 | " Pennies | 0.31 | <b>TOTAL OFFICE FUNDS</b> | <b>36,320.86</b> |
| Pacific Western Bank   | 14,220,180.98  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- Main   | 13,744,054.37  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- EBT  | 1,049,099.89   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- Deferred Comp  | 0.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- DSS Direct Dep.  | 714,045.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- US Govt. Loans   | 48,073.65  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- Elect. C.Card Pmt  | 57,188.37  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Union Bank- FSA  | 197,793.72   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Vault Currency   | 32,350.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Vault Coins  |  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Dollars  |  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Halves   |  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Quarters   | 60.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Dimes  | 90.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Nickels  | 20.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Pennies  | 3.50   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Vault Cash Drawer  |  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Currency: (100/50's)   | 900.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " (20's)   | 1,180.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " (10's)   | 1,120.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " (5's)  | 485.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " (2's)  | 0.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " (1's)  | 77.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| Coin: Dollars  | 14.00  |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " Halves   | 5.00   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " Quarters   | 7.50   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " Dimes  | 7.20   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " Nickels  | 1.35   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| " Pennies  | 0.31   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <b>TOTAL OFFICE FUNDS</b>  | <b>36,320.86</b>   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <p><b>BALANCE FORWARD</b> 1,359,603,559.03</p> <p>Receipts for Day 3,920,106.25</p> <p>Returned Cks JE -</p> <p>Disbursements for Day (3,672,324.98)</p> <p><b>BALANCE</b> 1,359,851,340.30</p>  | <p><b>BALANCE ON HAND</b> 30,373,146.46</p> <p><b>BALANCE</b> 1,359,851,340.30</p>   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <p><b>CURRENT MONTH RECEIPTS</b></p> <p><b>BALANCE FORWARD</b> 106,279,000.51</p> <p>Receipts for Day 3,920,106.25</p> <p>Returned Cks JE -</p> <p><b>MONTH TO DATE</b> 110,199,106.76</p>   | <p><b>BALANCE</b> 1,359,851,340.30</p>   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <p><b>CURRENT MONTH DISBURSEMENTS</b></p> <p><b>BALANCE FORWARD</b> (168,168,391.35)</p> <p>Disbursements for Day (3,672,324.98)</p> <p><b>MONTH TO DATE</b> (171,840,716.33)</p>  | <p><b>BALANCE</b> 1,359,851,340.30</p>   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |
| <p><b>BALANCE 1ST OF MONTH</b> 1,421,492,949.67</p> <p>Receipts for Month 110,199,106.76</p> <p>Disbursements for Month (171,840,716.33)</p>   | <p><b>BALANCE</b> 1,359,851,340.30</p>   |                      |               |                  |               |                 |              |                           |                |                             |              |                            |            |                               |            |                 |                             |                |                 |             |                |            |                   |            |                             |                     |  |                          |               |                      |               |                       |                |                           |                |                              |                       |                             |          |          |               |          |                |         |               |         |                |               |                |                |                |            |                |                       |                         |           |      |           |      |                           |                  |

DATE: 30-Jun-21

# COUNTY OF SAN LUIS OBISPO ATTACHMENT A – CASH COUNT REPORT FOURTH QUARTER FISCAL YEAR 2020-21

Amounts in blue font are calculations; do not delete or type over.

| Cash Count of Change Fund   |
|---|
| Employee Who Counted the Cash: <span style="color: blue;">Jennifer Knox</span>                                |
| Date of Count: <span style="color: blue;">6/30/2021</span>  |
| Change Fund Custodian: <span style="color: blue;">Jennifer Knox</span>  |
| Location of Change Fund: <span style="color: blue;">1055 Monterey St, D-290, San Luis Obispo, CA 93408</span> |

**CASH ON HAND (VAULT):**

| Bills              |  |   |
|--------------------|--|---|
| 305 x 100.00 =     |  | \$30,500.00   |
| 5 x 50.00 =        |  | 250.00  |
| 0 x 20.00 =        |  | 0.00  |
| 100 x 10.00 =      |  | 1,000.00  |
| 100 x 5.00 =       |  | 500.00  |
| 0 x 2.00 =         |  | 0.00  |
| 100 x 1.00 =       |  | 100.00  |
| <b>Total Bills</b> |  | <b>\$32,350.00</b> <span style="float: right; font-size: small;">a</span> |

**CASH ON HAND (DRAWER 1):**

| Bills              |  |  |
|--------------------|--|--|
| 8 x 100.00 =       |  | \$800.00   |
| 2 x 50.00 =        |  | 100.00   |
| 59 x 20.00 =       |  | 1,180.00   |
| 112 x 10.00 =      |  | 1,120.00   |
| 97 x 5.00 =        |  | 485.00   |
| 0 x 2.00 =         |  | 0.00   |
| 77 x 1.00 =        |  | 77.00  |
| <b>Total Bills</b> |  | <b>\$3,762.00</b> <span style="float: right; font-size: small;">b</span> |

| Loose Coin              |  |   |
|-------------------------|--|---|
| 14 x \$ 1.00 =          |  | \$14.00   |
| 10 x 0.50 =             |  | 5.00  |
| 30 x 0.25 =             |  | 7.50  |
| 72 x 0.10 =             |  | 7.20  |
| 27 x 0.05 =             |  | 1.35  |
| 31 x 0.01 =             |  | 0.31  |
| <b>Total Loose Coin</b> |  | <b>\$35.36</b> <span style="float: right; font-size: small;">c</span> |

| Rolled Coin              |  |  |
|--------------------------|--|--|
| 0 x 25.00 =              |  | \$0.00   |
| 0 x 10.00 =              |  | 0.00   |
| 6 x 10.00 =              |  | 60.00  |
| 18 x 5.00 =              |  | 90.00  |
| 10 x 2.00 =              |  | 20.00  |
| 7 x 0.50 =               |  | 3.50   |
| <b>Total Rolled Coin</b> |  | <b>\$173.50</b> <span style="float: right; font-size: small;">d</span> |

Dollar  
Half Dollar  
Quarter  
Dime  
Nickel  
Penny

|                           |               |                    |
|---------------------------|---------------|--------------------|
| Total Currency            | a + b + c + d | \$36,320.86        |
| Total Checks              |               | 0.00               |
| Total Credit Cards        |               | 0.00               |
| <b>Total Cash on Hand</b> |               | <b>\$36,320.86</b> |

**CASH ACCOUNTABILITY:**

|                                    |                  |
|------------------------------------|------------------|
| Receipts Used:                     |                  |
| Beginning Number                   |                  |
| Ending Number                      |                  |
| Receipts Amount                    |                  |
| Add: Authorized Fund Base          |                  |
| <b>Total Cash Balance from TDR</b> | <b>36,320.86</b> |
| <b>Overage (Shortage)</b>          | <b>\$0.00</b>    |

\* Total Cash on Hand - Total Cash Accountability