



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

(1) DEPARTMENT Auditor- Controller- Treasurer- Tax Collector	(2) MEETING DATE 10/6/2020	(3) CONTACT/PHONE Mark Maier (805) 781-4267 Kari Lekvold (805) 781-4846	
(4) SUBJECT Submittal of CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the first quarter of FY 2020-21 conducted on August 28, 2020. All Districts.			
(5) RECOMMENDED ACTION It is recommended the Board receive, review, and file the Independent Accountants' Report.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <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 <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date <u>  8/18/2020  </u>	
(17) ADMINISTRATIVE OFFICE REVIEW Emily Jackson			
(18) SUPERVISOR DISTRICT(S) All Districts			



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

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

DATE: October 6, 2020

SUBJECT: Submittal of CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the first quarter of FY 2020-21 conducted on August 28, 2020. All Districts.

### **RECOMMENDATION**

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

### **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, an unannounced review was conducted at the County Treasurer's Office on August 28, 2020, and the reconciliation of records was 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 Internal Audit Division. All other procedures were performed by CliftonLarsonAllen LLP.

In the attached Independent Accountants' Report, CliftonLarsonAllen LLP states cash funds of \$15,136,797.61 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$1,032,693,929.28 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, 2020, were \$1,047,830,726.89.

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

The cash procedures were conducted at the County Treasury.

## **FINANCIAL CONSIDERATIONS**

The procedures verified that the funds reported by the County Treasury equaled cash on hand and the funds held by the financial institutions.

## **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 Q1 FY 2020-21

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



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CONSULTING

**COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the County of San Luis Obispo, on the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922 for the quarter ended September 30, 2020. The County of San Luis Obispo's management is responsible for the safe keeping of cash and preparation of cash reconciliations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on August 28, 2020, and cash funds of \$15,136,797.61 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on August 28, 2020, were \$1,047,830,726.89.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of August 28, 2020, 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 September 30 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 were unable to perform this procedure due to current COVID-19 public health guidance. 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.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, 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.

The report is intended solely for the information and use of the 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  
September 8, 2020

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

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

DATE: 28-Aug-20  
12:18:32 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;">544,630.31</td></tr> <tr><td>EBT</td><td style="text-align: right;">5,439.31</td></tr> <tr><td>FSA/HSA</td><td style="text-align: right;">11,020.68</td></tr> <tr><td>APD</td><td style="text-align: right;">5,382,433.70</td></tr> <tr><td>Vendor Pay</td><td style="text-align: right;">6,701,477.23</td></tr> <tr><td>Paso Robles JTUSD GO Ref Bond</td><td style="text-align: right;">712,625.00</td></tr> <tr><td>SLOCOE Payroll</td><td style="text-align: right;">14,527,953.11</td></tr> <tr><td>SLOCOE CalPERS</td><td style="text-align: right;">100,753.65</td></tr> <tr><td>SLOCOE E-Payables</td><td style="text-align: right;">72,784.03</td></tr> <tr><td>Cuesta Payroll</td><td style="text-align: right;">3,101,000.63</td></tr> <tr><td>Cuesta CalPERS</td><td style="text-align: right;">372,004.37</td></tr> <tr><td>Pension Trust</td><td style="text-align: right;">9,000,000.00</td></tr> <tr><td>City of Grover Beach 2015 GO Bonds</td><td style="text-align: right;">225,215.63</td></tr> <tr><td>City of Grover Beach 2016 GO Bonds</td><td style="text-align: right;">346,775.39</td></tr> <tr><td>City of Grover Beach 2017 GO Bonds</td><td style="text-align: right;">629,175.00</td></tr> <tr><td>Deferred Comp</td><td style="text-align: right;">330,157.00</td></tr> <tr><td><b>TOTAL DISBURSEMENTS:</b></td><td style="text-align: right;"><b>42,063,445.04</b></td></tr> </table>	Union Bank Control Disb.	544,630.31	EBT	5,439.31	FSA/HSA	11,020.68	APD	5,382,433.70	Vendor Pay	6,701,477.23	Paso Robles JTUSD GO Ref Bond	712,625.00	SLOCOE Payroll	14,527,953.11	SLOCOE CalPERS	100,753.65	SLOCOE E-Payables	72,784.03	Cuesta Payroll	3,101,000.63	Cuesta CalPERS	372,004.37	Pension Trust	9,000,000.00	City of Grover Beach 2015 GO Bonds	225,215.63	City of Grover Beach 2016 GO Bonds	346,775.39	City of Grover Beach 2017 GO Bonds	629,175.00	Deferred Comp	330,157.00	<b>TOTAL DISBURSEMENTS:</b>	<b>42,063,445.04</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;">200,000,000.00</td></tr> <tr><td>PLCMT DEP (daily balance)</td><td style="text-align: right;">80,000,000.00</td></tr> <tr><td><b>TOTAL INV. PURCHASES:</b></td><td style="text-align: right;"><b>454,964,049.72</b></td></tr> </table> <p><b>AGENCIES SUPRANATIONALS 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;">62,249,255.00</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;">259,794,715.65</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;">200,000,000.00</td></tr> <tr><td>PLCMT DEP</td><td style="text-align: right;">80,000,000.00</td></tr> <tr><td>Supranationals</td><td style="text-align: right;">34,168,209.85</td></tr> <tr><td>Treasuries</td><td style="text-align: right;">221,517,699.06</td></tr> <tr><td><b>INACTIVE TOTAL</b></td><td style="text-align: right;"><b>1,032,693,929.28</b></td></tr> </table>	CalTrust (daily balance)	99,964,049.72	LAIF (daily balance)	75,000,000.00	PIMMA (daily balance)	200,000,000.00	PLCMT DEP (daily balance)	80,000,000.00	<b>TOTAL INV. PURCHASES:</b>	<b>454,964,049.72</b>	County Pension Prefund Note	62,249,255.00	CalTrust	99,964,049.72	Agencies	259,794,715.65	LAIF	75,000,000.00	PIMMA	200,000,000.00	PLCMT DEP	80,000,000.00	Supranationals	34,168,209.85	Treasuries	221,517,699.06	<b>INACTIVE TOTAL</b>	<b>1,032,693,929.28</b>																																				
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<p><b>BALANCE FORWARD</b> 1,076,288,051.29</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Receipts for Day</td><td style="text-align: right;">13,608,121.53</td></tr> <tr><td>Returned Cks JE# 1-2135234</td><td style="text-align: right;">(2,000.89)</td></tr> <tr><td><b>Disbursements for Day</b></td><td style="text-align: right;"><b>(42,063,445.04)</b></td></tr> <tr><td><b>BALANCE</b></td><td style="text-align: right;"><b>1,047,830,726.89</b></td></tr> </table> <p style="text-align: center;"><b>CURRENT MONTH RECEIPTS</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td><b>BALANCE FORWARD</b></td><td style="text-align: right;"><b>74,179,322.25</b></td></tr> <tr><td>Receipts for Day</td><td style="text-align: right;">13,608,121.53</td></tr> <tr><td>Returned Cks JE# 1-2135234</td><td style="text-align: right;">(2,000.89)</td></tr> <tr><td><b>MONTH TO DATE</b></td><td style="text-align: right;"><b>87,785,442.89</b></td></tr> </table> <p style="text-align: center;"><b>CURRENT MONTH DISBURSEMENTS</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td><b>BALANCE FORWARD</b></td><td style="text-align: right;"><b>(74,941,016.17)</b></td></tr> <tr><td><b>Disbursements for Day</b></td><td style="text-align: right;"><b>(42,063,445.04)</b></td></tr> <tr><td><b>MONTH TO DATE</b></td><td style="text-align: right;"><b>(117,004,461.21)</b></td></tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr><td><b>BALANCE 1ST OF MONTH</b></td><td style="text-align: right;"><b>1,077,049,745.21</b></td></tr> <tr><td>Receipts for Month</td><td style="text-align: right;">87,785,442.89</td></tr> <tr><td><b>Disbursements for Month</b></td><td style="text-align: right;"><b>(117,004,461.21)</b></td></tr> <tr><td><b>BALANCE</b></td><td style="text-align: right;"><b>1,047,830,726.89</b></td></tr> </table>	Receipts for Day	13,608,121.53	Returned Cks JE# 1-2135234	(2,000.89)	<b>Disbursements for Day</b>	<b>(42,063,445.04)</b>	<b>BALANCE</b>	<b>1,047,830,726.89</b>	<b>BALANCE FORWARD</b>	<b>74,179,322.25</b>	Receipts for Day	13,608,121.53	Returned Cks JE# 1-2135234	(2,000.89)	<b>MONTH TO DATE</b>	<b>87,785,442.89</b>	<b>BALANCE FORWARD</b>	<b>(74,941,016.17)</b>	<b>Disbursements for Day</b>	<b>(42,063,445.04)</b>	<b>MONTH TO DATE</b>	<b>(117,004,461.21)</b>	<b>BALANCE 1ST OF MONTH</b>	<b>1,077,049,745.21</b>	Receipts for Month	87,785,442.89	<b>Disbursements for Month</b>	<b>(117,004,461.21)</b>	<b>BALANCE</b>	<b>1,047,830,726.89</b>	<p><b>BANK ACCOUNTS:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Pacific Western Bank</td><td style="text-align: right;">1,182,510.98</td></tr> <tr><td>Union Bank- Main</td><td style="text-align: right;">7,915,889.94</td></tr> <tr><td>Union Bank- EBT</td><td style="text-align: right;">1,209,139.09</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;">700,916.00</td></tr> <tr><td>Union Bank- US Govt. 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C.Card Pmt</td><td style="text-align: right;">1,083,628.86</td></tr> <tr><td>Union Bank- FSA</td><td style="text-align: right;">21,488.96</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;">40,450.00</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;">140.00</td></tr> <tr><td>  Dimes</td><td style="text-align: right;">110.00</td></tr> <tr><td>  Nickels</td><td style="text-align: right;">26.00</td></tr> <tr><td>  Pennies</td><td style="text-align: right;">5.00</td></tr> <tr><td>Vault Cash Drawer</td><td></td></tr> <tr><td>  Currency: (100/50's)</td><td style="text-align: right;">100.00</td></tr> <tr><td>  " (20's)</td><td style="text-align: right;">2,440.00</td></tr> <tr><td>  " (10's)</td><td style="text-align: right;">1,280.00</td></tr> <tr><td>  " (5's)</td><td style="text-align: right;">605.00</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;">106.00</td></tr> <tr><td>  Coin: Dollars</td><td style="text-align: right;">11.00</td></tr> <tr><td>  " Halves</td><td style="text-align: right;">5.00</td></tr> <tr><td>  " Quarters</td><td style="text-align: right;">7.75</td></tr> <tr><td>  " Dimes</td><td style="text-align: right;">1.60</td></tr> <tr><td>  " Nickels</td><td style="text-align: right;">0.55</td></tr> <tr><td>  " Pennies</td><td style="text-align: right;">0.38</td></tr> <tr><td><b>TOTAL OFFICE FUNDS</b></td><td style="text-align: right;"><b>45,268.28</b></td></tr> </table> <table style="width: 100%; border-collapse: collapse;"> <tr><td>Online Payments for Collection</td><td style="text-align: right;">476,826.75</td></tr> <tr><td>Returned Items</td><td style="text-align: right;">24,448.85</td></tr> <tr><td><b>BALANCE ON HAND</b></td><td style="text-align: right;"><b>15,136,797.61</b></td></tr> <tr><td><b>BALANCE</b></td><td style="text-align: right;"><b>1,047,830,726.89</b></td></tr> </table>	Pacific Western Bank	1,182,510.98	Union Bank- Main	7,915,889.94	Union Bank- EBT	1,209,139.09	Union Bank- Deferred Comp	0.00	Union Bank- DSS Direct Dep.	700,916.00	Union Bank- US Govt. 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Union Bank- US Govt. Loans	2,476,879.90																																																																																																		
Union Bank- Elect. C.Card Pmt	1,083,628.86																																																																																																		
Union Bank- FSA	21,488.96																																																																																																		
Vault Currency	40,450.00																																																																																																		
Vault Coins																																																																																																			
Dollars																																																																																																			
Halves																																																																																																			
Quarters	140.00																																																																																																		
Dimes	110.00																																																																																																		
Nickels	26.00																																																																																																		
Pennies	5.00																																																																																																		
Vault Cash Drawer																																																																																																			
Currency: (100/50's)	100.00																																																																																																		
" (20's)	2,440.00																																																																																																		
" (10's)	1,280.00																																																																																																		
" (5's)	605.00																																																																																																		
" (2's)	0.00																																																																																																		
" (1's)	106.00																																																																																																		
Coin: Dollars	11.00																																																																																																		
" Halves	5.00																																																																																																		
" Quarters	7.75																																																																																																		
" Dimes	1.60																																																																																																		
" Nickels	0.55																																																																																																		
" Pennies	0.38																																																																																																		
<b>TOTAL OFFICE FUNDS</b>	<b>45,268.28</b>																																																																																																		
Online Payments for Collection	476,826.75																																																																																																		
Returned Items	24,448.85																																																																																																		
<b>BALANCE ON HAND</b>	<b>15,136,797.61</b>																																																																																																		
<b>BALANCE</b>	<b>1,047,830,726.89</b>																																																																																																		

DATE: 28-Aug-20

