



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

|                                                                                                                                                                                                                                          |                                                              |                                                                                                                                              |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| (1) DEPARTMENT<br>Auditor-Controller-Treasurer-<br>Tax Collector                                                                                                                                                                         | (2) MEETING DATE<br>7/28/2026                                | (3) CONTACT/PHONE<br>Kari Lekvold 805-781-4846                                                                                               |                      |
| (4) SUBJECT<br>Request to receive, review, and file the CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the second and third quarters of Fiscal Year (FY) 2025-2026. |                                                              |                                                                                                                                              |                      |
| (5) RECOMMENDED ACTION<br>It is recommended the Board receive, review, and file the Independent Accountants' Reports on the County Treasury's cash balance and accountability for the second and third quarters of FY 2025-2026.         |                                                              |                                                                                                                                              |                      |
| (6) FUNDING SOURCE(S)<br>Fund Center 117 - ACTTC<br>General Fund                                                                                                                                                                         | (7) CURRENT YEAR FINANCIAL<br>IMPACT<br>\$5,060 (FY 2025-26) | (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:<br><input type="checkbox"/> 4/5th's Vote Required <input checked="" 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>12/16/2025</u>                                                           |                      |
| (17) EXECUTIVE OFFICE REVIEW<br><br>Bill Lucia                                                                                                                                                                                           |                                                              |                                                                                                                                              |                      |



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

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

DATE: July 28, 2026

SUBJECT: Request to receive, review, and file the CliftonLarsonAllen LLP Independent Accountants' Report on the County Treasury's cash balance and accountability for the second and third quarters of Fiscal Year (FY) 2025-2026.

### **RECOMMENDATION**

It is recommended the Board receive, review, and file the Independent Accountants' Report on the County Treasury's cash balance and accountability for the second and third quarters of FY 2025-26.

### **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 at any time during the quarter. The physical cash count was performed by the County's Internal Audit Department. All other procedures were performed by the independent public accounting firm, CliftonLarsonAllen LLP.

To comply with government code, unannounced reviews for the second and third quarters were conducted at the County Treasurer's Office on December 18, 2025, and March 30, 2026. All cash and investment funds were accounted for, the reconciliations of records were verified, and investments were in compliance with the County Treasury's Investment Policy. Details are attached.

### **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 by 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 Q2 FY 2025-26
2. Independent Accountants' Treasury Report Q3 FY 2025-26

**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT**

**SECOND QUARTER  
FISCAL YEAR 2025-26**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**Attachment #1**  
**COUNTY OF SAN LUIS OBISPO**  
**QUARTERLY CASH COUNT**  
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## 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 December 31, 2025. 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.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of December 18, 2025, to perform the unannounced cash count. As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on December 18, 2025, and cash funds of \$34,436,511.12 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on December 18, 2025, were \$2,035,725,826.43.

**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 December 31 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 and compare the count to the daily accountability log maintained by the Treasurer and identify any differences.

**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. Procedure performed with no exceptions.

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

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

Board of Supervisors  
County of San Luis Obispo

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 and listed dates items cleared.

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

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 American Institute of Certified Public Accountants. 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.



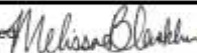
**CliftonLarsonAllen LLP**

Roseville, California  
May 5, 2026

Attachment #1  
**COUNTY OF SAN LUIS OBISPO**  
**TREASURER'S DAILY REPORT**  
**SECOND QUARTER FISCAL YEAR 2025-26**

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

DATE: 18-Dec-25  
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|                                                                                             |                  |                                |                  |
|---------------------------------------------------------------------------------------------|------------------|--------------------------------|------------------|
| DISBURSEMENT SUMMARY:                                                                       |                  | INVESTMENT PURCHASE SUMMARY:   |                  |
| US Bank Control Disb.                                                                       | 682,590.40       | CalTrust (daily balance)       | 175,000,000.00   |
| EBT                                                                                         | 19,226.78        | LAIF (daily balance)           | 75,000,000.00    |
| FSA                                                                                         | 2,642.43         | PIMMA (daily balance)          | 200,000,000.00   |
| Cuesta Financial Aid                                                                        | 125,000.00       | PLCMT DEP (daily balance)      | 75,000,000.00    |
|                                                                                             |                  | AGENCIES                       |                  |
|                                                                                             |                  | SUPRANATIONALS                 |                  |
|                                                                                             |                  | TREASURIES                     |                  |
|                                                                                             |                  | TOTAL INV. PURCHASES:          | 525,000,000.00   |
|                                                                                             |                  | COMBINED POOL INVESTMENTS:     |                  |
|                                                                                             |                  | CalTrust                       | 175,000,000.00   |
|                                                                                             |                  | Agencies                       | 696,944,851.62   |
|                                                                                             |                  | LAIF                           | 75,000,000.00    |
|                                                                                             |                  | PIMMA                          | 200,000,000.00   |
|                                                                                             |                  | PLCMT DEP                      | 75,000,000.00    |
|                                                                                             |                  | Supranationals                 | 283,649,091.49   |
|                                                                                             |                  | Treasuries                     | 493,695,372.20   |
| TOTAL DISBURSEMENTS:                                                                        | 829,459.61       |                                |                  |
| *Rev Wt #1018742                                                                            | (13,250.00)      |                                |                  |
| Approved:  | Date: 12/18/25   | INACTIVE TOTAL                 | 2,001,289,315.31 |
| BALANCE FORWARD                                                                             | 2,034,701,108.89 | Bank Accounts:                 |                  |
| Receipts for Day                                                                            | 1,842,531.75     | Bank of California             | 9,549,086.81     |
| Returned Cks JE#1-2720565                                                                   | (1,604.60)       | US Bank- Main                  | 23,848,797.79    |
|                                                                                             |                  | US Bank- EBT                   | 240,230.84       |
| Disbursements for Day                                                                       | (829,459.61)     | US Bank- Deferred Comp         | 0.00             |
| *                                                                                           | 13,250.00        | US Bank- SSDD                  | 40,486.32        |
|                                                                                             |                  | US Bank- US Govt. Loans        | 100.00           |
|                                                                                             |                  | US Bank- Elec. Cr. Card        | 36,811.09        |
|                                                                                             |                  | US Bank- FSA                   | 200,000.00       |
| BALANCE                                                                                     | 2,035,725,826.43 | Office Funds:                  |                  |
|                                                                                             |                  | Vault Currency                 | 44,900.00        |
|                                                                                             |                  | Vault Coins                    |                  |
|                                                                                             |                  | Dollars                        |                  |
|                                                                                             |                  | Halves                         |                  |
|                                                                                             |                  | Quarters                       | 210.00           |
|                                                                                             |                  | Dimes                          | 70.00            |
|                                                                                             |                  | Nickels                        | 24.00            |
|                                                                                             |                  | Pennies                        | 2.00             |
|                                                                                             |                  | Vault Cash Drawer              |                  |
|                                                                                             |                  | Currency: (100/50's)           | 850.00           |
|                                                                                             |                  | * (20's)                       | 1,900.00         |
|                                                                                             |                  | * (10's)                       | 660.00           |
|                                                                                             |                  | * (5's)                        | 145.00           |
|                                                                                             |                  | * (2's)                        | 0.00             |
|                                                                                             |                  | * (1's)                        | 42.00            |
|                                                                                             |                  | Coin: Dollars                  | 15.00            |
|                                                                                             |                  | * Halves                       | 8.50             |
|                                                                                             |                  | * Quarters                     | 16.25            |
|                                                                                             |                  | * Dimes                        | 1.40             |
|                                                                                             |                  | * Nickels                      | 2.40             |
|                                                                                             |                  | * Pennies                      | 0.64             |
|                                                                                             |                  | TOTAL OFFICE FUNDS             | 48,847.19        |
| CURRENT MONTH RECEIPTS                                                                      |                  | Online Payments for Collection | 270,392.49       |
| BALANCE FORWARD                                                                             | 330,733,407.75   | Returned Items                 | 201,758.59       |
| Receipts for Day                                                                            | 1,842,531.75     |                                |                  |
| Returned Cks JE#1-2720565                                                                   | (1,604.60)       |                                |                  |
| MONTH TO DATE                                                                               | 332,574,334.90   |                                |                  |
|                                                                                             |                  | BALANCE ON HAND                | 34,436,511.12    |
| CURRENT MONTH DISBURSEMENTS                                                                 |                  |                                |                  |
| BALANCE FORWARD                                                                             | (100,925,611.01) |                                |                  |
| Disbursements for Day                                                                       | (829,459.61)     |                                |                  |
| *                                                                                           | 13,250.00        |                                |                  |
| MONTH TO DATE                                                                               | (101,741,820.62) |                                |                  |
| BALANCE 1ST OF MONTH                                                                        | 1,804,893,312.15 |                                |                  |
| Receipts for Month                                                                          | 332,574,334.90   |                                |                  |
| Disbursements for Month                                                                     | (101,741,820.62) |                                |                  |
| BALANCE                                                                                     | 2,035,725,826.43 | BALANCE                        | 2,035,725,826.43 |



Attachment #1

COUNTY OF SAN LUIS OBISPO  
ATTACHMENT A – CASH COUNT REPORT  
SECOND QUARTER FISCAL YEAR 2025-26

| Cash Count of Change Fund                                                   |
|-----------------------------------------------------------------------------|
| Employee Who Counted the Cash:                                              |
| Date of Count: 12-18-2025                                                   |
| Change Fund Custodian:                                                      |
| Location of Change Fund: 1055 Monterey St, D-290, San Luis Obispo, CA 93408 |

CASH ON HAND (VAULT):

| Bills       |   |          |               |
|-------------|---|----------|---------------|
| 390         | x | 100.00 = | \$39,000.00   |
| 40          | x | 50.00 =  | 2,000.00      |
| 100         | x | 20.00 =  | 2,000.00      |
| 0           | x | 10.00 =  | 0.00          |
| 300         | x | 5.00 =   | 1,500.00      |
| 0           | x | 2.00 =   | 0.00          |
| 400         | x | 1.00 =   | 400.00        |
| Total Bills |   |          | \$44,900.00 a |

CASH ON HAND (WORKING DRAWER):

| Bills       |   |          |              |
|-------------|---|----------|--------------|
| 7           | x | 100.00 = | \$700.00     |
| 3           | x | 50.00 =  | 150.00       |
| 95          | x | 20.00 =  | 1,900.00     |
| 66          | x | 10.00 =  | 660.00       |
| 29          | x | 5.00 =   | 145.00       |
| 0           | x | 2.00 =   | 0.00         |
| 42          | x | 1.00 =   | 42.00        |
| Total Bills |   |          | \$3,597.00 b |

| Loose Coin       |   |           |           |
|------------------|---|-----------|-----------|
| 15               | x | \$ 1.00 = | \$15.00   |
| 17               | x | 0.50 =    | 8.50      |
| 65               | x | 0.25 =    | 16.25     |
| 14               | x | 0.10 =    | 1.40      |
| 48               | x | 0.05 =    | 2.40      |
| 64               | x | 0.01 =    | 0.64      |
| Total Loose Coin |   |           | \$44.19 c |

| Rolled Coin       |   |         |            |             |
|-------------------|---|---------|------------|-------------|
|                   | x | 25.00 = | \$0.00     | Dollar      |
|                   | x | 10.00 = | 0.00       | Half Dollar |
| 21                | x | 10.00 = | 210.00     | Quarter     |
| 14                | x | 5.00 =  | 70.00      | Dime        |
| 12                | x | 2.00 =  | 24.00      | Nickel      |
| 4                 | x | 0.50 =  | 2.00       | Penny       |
| Total Rolled Coin |   |         | \$306.00 d |             |

|                    |               |             |
|--------------------|---------------|-------------|
| Total Currency     | a + b + c + d | \$48,847.19 |
| Total Checks       |               | 0.00        |
| Total Credit Cards |               | 0.00        |
| Total Cash on Hand |               | \$48,847.19 |

CASH ACCOUNTABILITY:

|                             |           |
|-----------------------------|-----------|
| Receipts Used:              |           |
| Beginning Number            |           |
| Ending Number               |           |
| Receipts Amount             | \$0.00    |
| Total Cash Balance from TDR | 48,847.19 |
| Overage (Shortage)          | \$0.00 *  |

\* Total Cash on Hand - Total Cash Accountability



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT**

**THIRD QUARTER  
FISCAL YEAR 2025-26**



CPAs | CONSULTANTS | WEALTH ADVISORS

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

Attachment #2  
**COUNTY OF SAN LUIS OBISPO  
QUARTERLY CASH COUNT  
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THIRD QUARTER FISCAL YEAR 2025-26**

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| <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 March 31, 2026. 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.

The procedures and the associated findings are as follows:

1. We obtained the Treasurer's Daily Report for the randomly selected date of March 30, 2026 to perform the unannounced cash count. As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office on March 30, 2026, and cash funds of \$21,738,014.79 were accounted for and balanced to the Treasurer's Daily Report. Total funds in the County Treasury on March 30, 2026 were \$1,913,890,066.12.

**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 March 31 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 and compare the count to the daily accountability log maintained by the Treasurer and identify any differences.

**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. We identified a variance of \$2,000 between the cash count report and the Treasurer's Daily Report.

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

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

Board of Supervisors  
County of San Luis Obispo

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 and listed dates items cleared.

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

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 American Institute of Certified Public Accountants. 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.



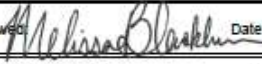
**CliftonLarsonAllen LLP**

Roseville, California  
June 26, 2026

Attachment #2  
**COUNTY OF SAN LUIS OBISPO**  
**TREASURER'S DAILY REPORT**  
**THIRD QUARTER FISCAL YEAR 2025-26**

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

DATE: 30-Mar-26  
 1:06:35 PM

|                                                                                             |                  |                                |                  |
|---------------------------------------------------------------------------------------------|------------------|--------------------------------|------------------|
| DISBURSEMENT SUMMARY:                                                                       |                  | INVESTMENT PURCHASE SUMMARY:   |                  |
| US Bank Control Disb.                                                                       | 1,591,644.01     | CalTrust (daily balance)       | 185,000,000.00   |
| EBT                                                                                         | 28,282.42        | LAIF (daily balance)           | 75,000,000.00    |
| FSA                                                                                         | 14,383.66        | PIMMA (daily balance)          | 165,000,000.00   |
| SLOCCE Payroll                                                                              | 23,236,563.24    | PLCMT DEP (daily balance)      | 75,000,000.00    |
| Cuesta Payroll                                                                              | 4,227,713.59     | AGENCIES                       |                  |
| First American Title Health Escrow                                                          | 3,596.00         | SUPRANATIONALS                 |                  |
|                                                                                             |                  | TREASURIES                     |                  |
|                                                                                             |                  | TOTAL INV. PURCHASES:          | 500,000,000.00   |
|                                                                                             |                  | COMBINED POOL INVESTMENTS:     |                  |
|                                                                                             |                  | CalTrust                       | 185,000,000.00   |
|                                                                                             |                  | Agencies                       | 670,377,667.10   |
|                                                                                             |                  | LAIF                           | 75,000,000.00    |
|                                                                                             |                  | PIMMA                          | 165,000,000.00   |
|                                                                                             |                  | PLCMT DEP                      | 75,000,000.00    |
|                                                                                             |                  | Supranationals                 | 283,696,118.72   |
|                                                                                             |                  | Treasuries                     | 438,078,265.51   |
|                                                                                             |                  | INACTIVE TOTAL                 | 1,892,152,051.33 |
| TOTAL DISBURSEMENTS:                                                                        | 29,102,185.12    |                                |                  |
| Approved:  | Date: 3/30/26    |                                |                  |
| BALANCE FORWARD                                                                             | 1,928,781,177.64 | Bank Accounts:                 |                  |
| Receipts for Day                                                                            | 14,211,073.60    | Bank of California             | 3,389,490.25     |
| Returned Cks JE                                                                             | -                | US Bank- Main                  | 13,000,413.89    |
| Disbursements for Day                                                                       | (29,102,185.12)  | US Bank- EBT                   | 1,286,258.30     |
|                                                                                             |                  | US Bank- Deferred Comp         | 0.00             |
|                                                                                             |                  | US Bank- SSDO                  | 897,096.19       |
|                                                                                             |                  | US Bank- US Govt. Loans        | 27,531.25        |
|                                                                                             |                  | US Bank- Elec. Cr. Card        | 169,927.23       |
|                                                                                             |                  | US Bank- FSA                   | 164,491.34       |
| BALANCE                                                                                     | 1,913,890,066.12 | Office Funds:                  |                  |
|                                                                                             |                  | Vault Currency                 | 80,400.00        |
|                                                                                             |                  | Vault Coins                    |                  |
|                                                                                             |                  | Dollars                        |                  |
|                                                                                             |                  | Halves                         |                  |
|                                                                                             |                  | Quarters                       | 200.00           |
|                                                                                             |                  | Dimes                          | 70.00            |
|                                                                                             |                  | Nickels                        | 22.00            |
|                                                                                             |                  | Pennies                        | 26.00            |
|                                                                                             |                  | Vault Cash Drawer              |                  |
|                                                                                             |                  | Currency: (100/50's)           | 1,150.00         |
|                                                                                             |                  | " (20's)                       | 1,560.00         |
|                                                                                             |                  | " (10's)                       | 720.00           |
|                                                                                             |                  | " (5's)                        | 535.00           |
|                                                                                             |                  | " (2's)                        | 0.00             |
|                                                                                             |                  | " (1's)                        | 17.00            |
|                                                                                             |                  | Coin: Dollars                  | 15.00            |
|                                                                                             |                  | " Halves                       | 8.50             |
|                                                                                             |                  | " Quarters                     | 9.00             |
|                                                                                             |                  | " Dimes                        | 5.90             |
|                                                                                             |                  | " Nickels                      | 2.20             |
|                                                                                             |                  | " Pennies                      | 0.09             |
|                                                                                             |                  | TOTAL OFFICE FUNDS             | 84,740.69        |
|                                                                                             |                  | Online Payments for Collection | 2,701,309.28     |
|                                                                                             |                  | Returned Items                 | 16,756.37        |
|                                                                                             |                  | BALANCE ON HAND                | 21,738,014.79    |
|                                                                                             |                  | BALANCE                        | 1,913,890,066.12 |
| CURRENT MONTH RECEIPTS                                                                      |                  |                                |                  |
| BALANCE FORWARD                                                                             | 165,674,843.79   |                                |                  |
| Receipts for Day                                                                            | 14,211,073.60    |                                |                  |
| Returned Cks JE                                                                             | -                |                                |                  |
| MONTH TO DATE                                                                               | 179,885,917.39   |                                |                  |
| CURRENT MONTH DISBURSEMENTS                                                                 |                  |                                |                  |
| BALANCE FORWARD                                                                             | (134,225,375.09) |                                |                  |
| Disbursements for Day                                                                       | (29,102,185.12)  |                                |                  |
| MONTH TO DATE                                                                               | (163,327,560.21) |                                |                  |
| BALANCE 1ST OF MONTH                                                                        | 1,897,331,708.94 |                                |                  |
| Receipts for Month                                                                          | 179,885,917.39   |                                |                  |
| Disbursements for Month                                                                     | (163,327,560.21) |                                |                  |
| BALANCE                                                                                     | 1,913,890,066.12 |                                |                  |

**COUNTY OF SAN LUIS OBISPO  
ATTACHMENT A – CASH COUNT REPORT  
THIRD QUARTER FISCAL YEAR 2025-26**

| <b>Cash Count of Change Fund</b> |                                                    |
|----------------------------------|----------------------------------------------------|
| Employee Who Counted the Cash:   | Michael McHaney                                    |
| Date of Count:                   | 3/30/2026                                          |
| Change Fund Custodian:           | Michael McHaney                                    |
| Location of Change Fund:         | 1055 Monterey St, D-290, San Luis Obispo, CA 93408 |

**CASH ON HAND (VAULT):**

| <b>Bills</b>       |   |          |                      |
|--------------------|---|----------|----------------------|
| 700                | x | 100.00 = | \$70,000.00          |
|                    | x | 50.00 =  | 0.00                 |
| 100                | x | 20.00 =  | 2,000.00             |
|                    | x | 10.00 =  | 0.00                 |
| 400                | x | 5.00 =   | 2,000.00             |
|                    | x | 2.00 =   | 0.00                 |
| 400                | x | 1.00 =   | 400.00               |
| <b>Total Bills</b> |   |          | <b>\$74,400.00 a</b> |

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

| <b>Bills</b>       |   |          |                     |
|--------------------|---|----------|---------------------|
| 13                 | x | 100.00 = | \$1,300.00          |
| 77                 | x | 50.00 =  | 3,850.00            |
| 78                 | x | 20.00 =  | 1,560.00            |
| 72                 | x | 10.00 =  | 720.00              |
| 107                | x | 5.00 =   | 535.00              |
|                    | x | 2.00 =   | 0.00                |
| 17                 | x | 1.00 =   | 17.00               |
| <b>Total Bills</b> |   |          | <b>\$7,982.00 b</b> |

| <b>Loose Coin</b>       |   |           |                  |
|-------------------------|---|-----------|------------------|
| 15                      | x | \$ 1.00 = | \$15.00          |
| 17                      | x | 0.50 =    | 8.50             |
| 36                      | x | 0.25 =    | 9.00             |
| 59                      | x | 0.10 =    | 5.90             |
| 44                      | x | 0.05 =    | 2.20             |
| 9                       | x | 0.01 =    | 0.09             |
| <b>Total Loose Coin</b> |   |           | <b>\$40.69 c</b> |

| <b>Rolled Coin</b>       |   |         |                   |
|--------------------------|---|---------|-------------------|
|                          | x | 25.00 = | \$0.00            |
|                          | x | 10.00 = | 0.00              |
| 20                       | x | 10.00 = | 200.00            |
| 14                       | x | 5.00 =  | 70.00             |
| 11                       | x | 2.00 =  | 22.00             |
| 2                        | x | 0.50 =  | 1.00              |
|                          |   |         | 25.00             |
| <b>Total Rolled Coin</b> |   |         | <b>\$318.00 d</b> |

Dollar  
Half Dollar  
Quarter  
Dime  
Nickel  
Penny

|                    |                      |                    |
|--------------------|----------------------|--------------------|
| Total Currency     | <b>a + b + c + d</b> | <b>\$82,740.69</b> |
| Total Checks       |                      | 0.00               |
| Total Credit Cards |                      | 0.00               |
| Total Cash on Hand |                      | <b>\$82,740.69</b> |

**CASH ACCOUNTABILITY:**

|                             |           |
|-----------------------------|-----------|
| Receipts Used:              |           |
| Beginning Number            |           |
| Ending Number               |           |
| Receipts Amount             | \$0.00    |
| Total Cash Balance from TDR | 82,740.69 |
| Overage (Shortage)          | \$0.00 *  |

\* Total Cash on Hand - Total Cash Accountability





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