



Office of the Auditor-Controller
Advanced & Specialty Accounting Division

SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report Covering:
2015-16 Annual Audit Reports
2016-17 Annual Budgets



Report Date - November 2017

FY 2015-16 Annual Audit Reports

Background:

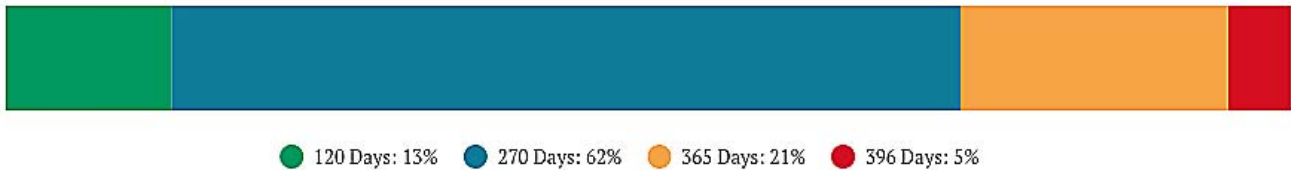
Government Code §26909 requires the County Auditor to either perform or contract with a certified public accountant or public accountant to perform an annual audit of every special district within the county for which an audit is not otherwise provided. These audits must meet State Controller minimum requirements in addition to generally accepted auditing standards. The audit report must be submitted to both the State Controller and County Auditor within 12 months of the end of the fiscal year or years under examination.

Audit Report Compliance:

All districts, with the exception of two districts, completed the annual audit report by the required deadline. For FY 2015-16, 13% of the operating districts completed their financial reports within 120 days of the June 30th fiscal year end. We recommend that all the districts strive to compile the audit report within 120 days of the fiscal year end to ensure timely and relevant financial reporting to users of the financial statements.

All districts currently operating received an unmodified (“clean”) opinion for FY 2015-16. An **unmodified opinion** means the financial statements are fairly presented. A **disclaimer** of opinion indicates that an opinion could not be expressed by the independent auditor for reasons explained in the independent auditor’s report that accompanies the entity’s financial statements. We recommend that districts continue to maintain an unmodified opinion on their financials statements.

Audit Reports Collected by Days & Percentage



FY 2016-17 Annual Budgets

Background:

Government Code §53901 requires that every local agency shall submit a copy of its annual budget to the County Auditor 60 days after the beginning of its fiscal year. This reporting requirement applies to every local agency including every special purpose assessing or taxing district within the county, unless exempted by the County Auditor. Currently, there are no districts that are exempt from this reporting requirement.

The adoption of final budgets by the fire protection districts are governed by the Health and Safety Code §13895 which requires that “On or before October 1 of each year... the board shall adopt a final budget. A copy of the final budget shall be forwarded to the auditor of each county in which the district is located.”

Budget Reporting Compliance:

The County Auditor received the FY 2016-17 adopted budgets from 33 of the 40 currently operating special districts and local agencies within the 60 day required due date. We recommend that districts follow the State Controller’s standards to meet the State legal requirements and provide timely and quality budgets.

County of Santa Barbara Special Districts Compliance Report

Type of Special District	FY 2015-16 Audit Reports		FY 2016-17 Budgets
	Audited by	Report Date	Date Received
Cemetery Districts			
Carpinteria Cemetery District	Moss, Levy & Hartzheim LLP	07/06/17 ¹	09/07/16 ¹
Goleta Cemetery District	Moss, Levy & Hartzheim LLP	11/30/16	06/22/16
Guadalupe Cemetery District	Moss, Levy & Hartzheim LLP	06/26/17	08/18/16
Lompoc Cemetery District	Moss, Levy & Hartzheim LLP	02/08/17	05/26/16
Los Alamos Cemetery District	Moss, Levy & Hartzheim LLP	03/24/17	09/06/16 ¹
Oak Hill Cemetery District	Moss, Levy & Hartzheim LLP	01/16/17	06/10/16
Santa Maria Cemetery District	Moss, Levy & Hartzheim LLP	12/19/16	08/18/16
Conservation Districts			
Cachuma Resource Conservation District	Moss, Levy & Hartzheim LLP	04/26/17	08/16/16
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzheim LLP	03/06/17	08/18/16
Santa Ynez River Water Conservation District	J. L. Hayes, CPA & Associates	07/27/16	08/18/16
Santa Ynez River Water Conservation Improv Dist No. 1	Barlett, Pringle & Wolf, LLP	12/20/16	07/15/16
Community Services Districts			
Casmalia Community Services District	Moss, Levy & Hartzheim LLP	04/30/17	08/26/16
Cuyama Community Services District	Moss, Levy & Hartzheim LLP	04/30/17	09/20/16 ¹
Isla Vista Community Services District	N/A ²	N/A ²	— ²
Los Alamos Community Services District	Moss, Levy & Hartzheim LLP	11/09/16	08/16/16
Mission Hills Community Services District	Glenn Burdette Attest Corp.	10/14/16	08/17/16
Santa Rita Hills Community Services District	— ³	— ³	— ³
Santa Ynez Community Services District	Fedak & Brown, LLP	02/15/17	08/18/16
Vandenberg Village Community Services District	Moss, Levy & Hartzheim LLP	10/06/16	06/23/16
Fire Districts			
Carpinteria-Summerland Fire Protection District	Fechter & Company	05/08/17	08/02/16
Montecito Fire Protection District	Fechter & Company	03/03/17	07/29/16
Recreation & Park Districts			
Cuyama Valley Recreation District	Moss, Levy & Hartzheim LLP	04/11/17	09/06/16 ¹
Isla Vista Recreation & Park District	Barlett, Pringle & Wolf, LLP	05/16/17	12/08/16 ¹
Sanitary Districts			
Carpinteria Sanitary District	Teaman, Ramirez & Smith Inc.	10/24/16	06/21/16
Goleta Sanitary District	Moss, Levy & Hartzheim LLP	12/12/16	06/28/16
Goleta West Sanitary District	Barlett, Pringle & Wolf, LLP	11/01/16	07/06/16
Montecito Sanitary District	Barlett, Pringle & Wolf, LLP	11/14/16	06/30/16
Summerland Sanitary District	Barlett, Pringle & Wolf, LLP	12/08/16	07/08/16
Water Districts			
Cuyama Basin Water District	N/A ⁴	N/A ⁴	8/11/17 ¹
Carpinteria Valley Water District	Barlett, Pringle & Wolf, LLP	12/14/16	06/22/16
Goleta Water District	Brown Armstrong	11/02/16	06/22/16
Montecito Water District	Moss, Levy & Hartzheim LLP	02/16/17	08/17/16
Other Districts			
Embarcadero Municipal Improvement District	Barlett, Pringle & Wolf, LLP	02/13/17	08/31/16
Mosquito & Vector Management District	Moss, Levy & Hartzheim LLP	01/10/17	07/01/16
Santa Barbara County Air Pollution Control District	Barlett, Pringle & Wolf, LLP	01/05/17	06/22/16
Santa Barbara Metropolitan Transit District	McGowan Guntermann	12/09/16	08/18/16
Santa Maria Public Airport District	Fedak & Brown, LLP	12/08/16	07/20/16
Local Agencies - For Information Only			
Law Library	Macias, Gini & O'Connell LLP	04/18/16	10/04/16
Lompoc Valley Medical Center	JWT & Associates, LLP	09/10/16	09/06/16
Santa Barbara County Association of Governments	Moss, Levy & Hartzheim LLP	02/06/17	08/16/16
Santa Barbara Local Agency Formation Commission	Barlett, Pringle & Wolf, LLP	01/27/17	10/04/16

¹Audit Report or Budget was submitted after the required deadline.

²The Isla Vista Community Service District was formed on March 1, 2017 and no budget was adopted for FY 2016-17.

³As of December 5th, 2014 and through this reporting period, the SRHCSD had no board of directors, and as a result was not operating.

⁴The Cuyama Basin Water District was formed on March 13, 2017 and operates on a calendar year.

Special Districts and Local Agencies

This report contains information on independent special districts and local agencies in the County of Santa Barbara. The districts are governed by elected or appointed local boards. Independent special districts provide many services to the local community. Some of the special district services include water delivery, wastewater disposal, transportation, fire prevention, recreation and park services, and cemetery services. Many of these districts were created to extend public services to rural communities but are now servicing urban populations as the County grows.



Cemetery Districts

The cemetery districts maintain public cemeteries and provide burial services. The districts are among the oldest in the County (formed between 1909 and 1920).



Conservation Districts

The conservation districts conserve water and monitor the water accumulated in the reservoirs for downstream intents. They control recharging of the ground water basin and protect the water supplies of its constituents within the watershed from diversion and export.



Community Services Districts

The community services districts provide a variety of services, which include water delivery, wastewater disposal, transportation services, and street lighting services.



Fire Protection Districts

The Carpinteria-Summerland Fire Protection District and Montecito Fire Protection District provide fire prevention, suppression, paramedic, and emergency medical services. The districts operate four fire stations and protect over 60 square miles.



Recreation & Park Districts

The recreation and park districts provide local recreation and park services. The Isla Vista Recreation & Park District serves a dense urban college community and the Cuyama Valley Recreation District serves a remote community in the northern part of the County.



Sanitary Districts

The sanitary districts provide wastewater collection, treatment, and disposal for properties within the county.



Water Districts

The water districts provide domestic and agricultural water services. The districts receive their water supply from the Cachuma Project, State Water Project, and use local ground water resources.



Other Districts & Local Agencies

The other districts and local agencies include Municipal Improvement, Mosquito & Vector Management, Air Pollution Control, Metropolitan Transit, Public Airport, Law Library, Medical Center, Association of Governments, and Local Agency Formation Commission.

