



Office of the Auditor-Controller  
Specialty Accounting Division

# SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report covering:  
2009/10 Annual Financial Reports  
2010/11 Annual Budgets



Isla Vista Recreation & Park District. Source: Lupita Davila

Report Date - 11/16/11

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# Annual Financial Reports - 2009/10

**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 purpose 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 State fiscal year or years under examination.

**Compliance Report:**

For the first time in years, 3 districts did not meet the annual 365 day legal deadline. For fiscal year 2009-10, 64% of the districts completed their financial reports within 180 days of the fiscal year end, while in 2008-09, 75% completed their financial reports within the 180 days. An **unqualified opinion** means the financial statements are fairly presented. A **disclaimer** of opinion means that the independent auditor did not have a sufficient scope of work in order to express an opinion on the financial statements.

<b><u>Special Districts</u></b>	<b><u>Audited by</u></b>	<b><u>Report Date</u></b>	<b><u>Opinion</u></b>
Santa Maria Public Airport District	Charles Z. Fedak & Company	08/23/2010	Unqualified
Santa Ynez River Water Conservation District	James L. Hayes, CPA & Associates	08/24/2010	Unqualified
Santa Barbara Metropolitan Transit District	Moss, Levy & Hartzheim LLP	08/27/2010	Unqualified
Santa Maria Cemetery	Moss, Levy & Hartzheim LLP	08/27/2010	Unqualified
Oak Hill Cemetery	Moss, Levy & Hartzheim LLP	09/10/2010	Unqualified
Los Alamos Community Services	Moss, Levy & Hartzheim LLP	09/15/2010	Unqualified
Santa Ynez Community Service District	Moss, Levy & Hartzheim LLP	09/21/2010	Unqualified
Los Alamos Cemetery	County of Santa Barbara	09/23/2010	Unqualified
Goleta Sanitary District	Lance, Soll & Lunghard, LLP	10/04/2010	Unqualified
Mission Hills Community Service	Glenn, Burdette, Phillips & Bryson	10/06/2010	Unqualified
Montecito Water District	Poindexter & Company	10/07/2010	Unqualified
Cuyama Community Service District	Moss, Levy & Hartzheim LLP	10/15/2010	Unqualified
Vandenberg Village Community Services	Moss, Levy & Hartzheim LLP	10/18/2010	Unqualified
Montecito Sanitary	Barlett, Pringle & Wolf, LLP	11/08/2010	Unqualified
Goleta Cemetery	Barlett, Pringle & Wolf, LLP	11/09/2010	Unqualified
Lompoc Valley Medical Center	TCA Partners, LLP	11/10/2010	Unqualified
Lompoc Cemetery	Moss, Levy & Hartzheim LLP	11/15/2010	Unqualified
Carpinteria Sanitary District	Teaman, Ramirez & Smith, Inc.	11/17/2010	Unqualified
Carpinteria Valley Water District	Barlett, Pringle & Wolf, LLP	11/17/2010	Unqualified
Summerland Sanitary	Barlett, Pringle & Wolf, LLP	11/18/2010	Unqualified
Santa Ynez River Water Conservation No.1	Barlett, Pringle & Wolf, LLP	12/03/2010	Unqualified
Goleta West Sanitary	Barlett, Pringle & Wolf, LLP	12/14/2010	Unqualified
Goleta Water District	Nasif, Hicks, Harris & Co., LLP	12/16/2010	Unqualified
Embarcadero Municipal Improvement District	Barlett, Pringle & Wolf, LLP	01/14/2011	Unqualified
Mosquito & Vector Management District	Moss, Levy & Hartzheim LLP	01/26/2011	Unqualified
Isla Vista Parks and Recreation	Barlett, Pringle & Wolf, LLP	01/28/2011	Unqualified
Cuyama Valley Recreation	County of Santa Barbara	02/02/2011	Unqualified
Guadalupe Cemetery	County of Santa Barbara	02/02/2011	Unqualified
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzheim LLP	02/17/2011	Unqualified
Montecito Fire Protection	County of Santa Barbara	03/14/2011	Unqualified
Carpinteria Cemetery	County of Santa Barbara	04/18/2011	Unqualified
Air Pollution Control District	Nasif, Hicks, Harris & Co., LLP	04/21/2011	Unqualified
Carpinteria-Summerland Fire	County of Santa Barbara	06/07/2011	Unqualified
Casmalia Community Services District	County of Santa Barbara	09/09/2011	Disclaimer
Cachuma Resource Conservation	Moss, Levy & Hartzheim LLP	09/21/2011	Unqualified
Santa Rita Hills**	Robert Crosby, LLC	--	--

\*\* Santa Rita Hills will perform their first revenue assessment in FY 10-11. They plan to issue their first financial statements in FY 10-11.

**Recommendations:**

- We recommend that all the districts strive to compile their financials within 180 days of fiscal year end.
- Districts should work toward achieving an unqualified “clean” and timely opinion on their financial audits.

# Annual Budgets - 2010/11

## **Background:**

The filing of local agency budgets and related exemptions is governed by Government Code §53901 which states "Unless exempted by the county auditor 60 days after the beginning of its fiscal year [July 1<sup>st</sup>], every local agency, including every special purpose assessing or taxing district with the county shall file with the county auditor... a copy of its annual budget."

The adoption of final budget for fire protection districts is governed by Health and Safety Code §13895 which states "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."

## **Compliance Report:**

All Santa Barbara County Independent Special Districts & other reporting agencies complied with California code sections to provide their fiscal year 2010/11 budget in a timely manner.

## **Special Districts & Other Agencies**

## **Received**

Goleta Sanitary District	06/17/2010
Santa Ynez River Water Conservation No.1	06/17/2010
Goleta West Sanitary	06/18/2010
Vandenberg Village Community Services	06/21/2010
Montecito Water District	06/22/2010
Santa Ynez River Water Conservation District	06/25/2010
Carpinteria Sanitary District	07/12/2010
Embarcadero Municipal Improvement District	07/13/2010
Los Alamos Cemetery	07/17/2010
Goleta Cemetery	07/21/2010
Santa Maria Cemetery	07/25/2010
Summerland Sanitary	07/26/2010
Cachuma Resource Conservation	07/28/2010
Air Pollution Control District	08/02/2010
Guadalupe Cemetery	08/06/2010
Isla Vista Parks and Recreation	08/10/2010
Cuyama Valley Recreation	08/13/2010
Montecito Sanitary	08/23/2010
Carpinteria Valley Water District	08/25/2010
Los Alamos Community Services	08/25/2010
Oak Hill Cemetery	08/25/2010
Casmalia Community Services District	08/26/2010
Cuyama Community Service District	08/26/2010
Lompoc Cemetery	08/26/2010
Mission Hills Community Service	08/26/2010
Santa Maria Public Airport District	08/26/2010
Lompoc Valley Medical Center	08/27/2010
Carpinteria Cemetery	08/31/2010
Goleta Water District	08/31/2010
Mosquito & Vector Management District	08/31/2010
Santa Barbara Metropolitan Transit District	08/31/2010
Santa Maria Valley Water Conservation District	08/31/2010
Santa Ynez Community Service District	08/31/2010
Montecito Fire Protection	09/23/2010
Carpinteria-Summerland Fire	09/30/2010

## **Recommendations:**

- For the quality of districts' budgets to continue to meet State legal requirements, the State Controller's standards must be followed in preparing and adopting the districts' budgets.