

**SANTA BARBARA COUNTY
BOARD AGENDA LETTER**



Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Agenda Number:
Prepared on: 1/16/02
Department Name: Auditor-Controller
Department No.: 061
Agenda Date: 2/4/02
Placement: Administrative
Estimate Time:
Continued Item: NO
If Yes, date from:

TO: Board of Supervisors
FROM: Robert W. Geis, CPA
Auditor-Controller
STAFF Ed Price
CONTACT: Audit Manager (ext. 2456)
SUBJECT: Audits of Cemetery Districts for the Fiscal Year Ended June 30, 2002

Recommendation(s):

That the Board of Supervisors:

In accordance with Health & Safety Code section 8991 accept and file annual financial statements that we have audited pursuant to Government Code 26909 as of the year ended June 30, 2002 for the following Cemetery Districts: Carpinteria, Guadalupe, Los Alamos, Lompoc, Oak Hill, and Santa Maria.

Alignment with Board Strategic Plan:

The recommendations are primarily aligned with actions required by law or by routine business necessity.

Executive Summary and Discussion:

Accept and file the annual audits of the Carpinteria, Guadalupe, Los Alamos, Lompoc, Oak Hill, and Santa Maria Cemetery Districts for the fiscal year ended June 30, 2002, made pursuant to Government Code section 26909 and filed in compliance with Health & Safety Code section 8991.

We have issued unqualified opinions for the annual financial reports for the above mentioned Cemetery Districts for the fiscal year ended June 30, 2002.

Carpinteria Cemetery had a general fund balance of \$213,999, revenues of \$193,139 and expenditures of \$157,917.

Guadalupe Cemetery had a general fund balance of \$20,413, revenues of \$78,579 and expenditures of 77,678.

Los Alamos Cemetery had a general fund balance of \$3,632, revenues of \$14,557 and expenditures of \$13,027.

Lompoc Cemetery had a general fund balance of \$65,772, revenues of \$359,769 and expenditures of \$336,094.

Oak Hill Cemetery had a general fund balance of \$128,570, revenues of \$262,619 and expenditures of \$217,592.

Santa Maria Cemetery had a general fund balance of \$1,883,616, revenues of \$902,039 and expenditures of \$802,210.

Mandates and Service Levels:

No change in programs or service level.

Special Instructions:

None

Fiscal and Facilities Impacts:

No change in programs or service level.

Concurrence:

N/A