



Office of the Auditor-Controller  
Specialty Accounting Division

## SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report covering:  
2007/08 Annual Financial Reports  
2008/09 Annual Budgets



Montecito Fire Station #1. Source: MFPD

Report Date - 9/22/09

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# Annual Financial Reports - 2007/08

## 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 fiscal year 2007-08, 38% of the districts completed their financial reports within 120 days of the fiscal year end. In the 2006/07 fiscal year, 39% completed their financial report within 120 days. While these completion dates are not an optimum measure, we still believe this is a positive indicator of fiscal stewardship and demonstrates good fiduciary management by district boards and their staff. An **unqualified opinion** means the financial statements are fairly presented. Despite repeated requests, Mission Hills Community Service was unable to provide their Audited Financial Statements to the Auditor-Controller prior to the deadline. Mission Hills Community Service has begun working with a new accounting firm in an effort to complete their 2007-08 Audited Financial Statements.

Special District	Audited By	Date of Report	Opinion	Comments
Mission Hills Community Service				Audit was not submitted by District.
Santa Ynez River Water Conservation District	James L. Hayes, CPA	07/30/2008	Unqualified	
LAFCO	Bartlett, Pringle & Wolf, LLP	08/22/2008	Unqualified	
Lompoc Health Care District	TCA Partners, LLP	09/07/2008	Unqualified	
Goleta Water District	Charles Z Fedak & Company	09/12/2008	Unqualified	
Cuyama Valley Recreation	County of Santa Barbara	09/18/2008	Unqualified	
Los Alamos Community Services	Moss, Levy & Hartzeim LLP	09/19/2008	Unqualified	
Carpinteria Sanitary District	Teaman, Ramirez & Smith, Inc	09/22/2008	Unqualified	
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzeim LLP	09/24/2008	Unqualified	
Santa Ynez Community Service District	Moss, Levy & Hartzeim LLP	09/25/2008	Unqualified	
Summerland Sanitary	Charles Z Fedak & Company	10/20/2008	Unqualified	
Cuyama Community Service District	Moss, Levy & Hartzeim LLP	10/23/2008	Unqualified	
Santa Maria Public Airport District	Charles Z Fedak & Company	10/28/2008	Unqualified	
Santa Barbara Metropolitan Transit District	McGowen Guntermann	10/30/2008	Unqualified	
Montecito Water District	Poindexter & Co.	10/31/2008	Unqualified	
Vandenberg Village Community Services	Moss, Levy & Hartzeim LLP	11/03/2008	Unqualified	
Carpinteria Cemetery	County of Santa Barbara	11/04/2008	Unqualified	
Isla Vista Parks and Recreation	Moss, Levy & Hartzeim LLP	11/04/2008	Unqualified	
Oak Hill Cemetery	County of Santa Barbara	11/07/2008	Unqualified	
Montecito Sanitary	Bartlett, Pringle & Wolf, LLP	11/10/2008	Unqualified	
Santa Maria Cemetery	Moss, Levy & Hartzeim LLP	11/10/2008	Unqualified	
Goleta Sanitary District	Teaman, Ramirez & Smith, Inc	11/12/2008	Unqualified	
Guadalupe Cemetery	County of Santa Barbara	11/17/2008	Unqualified	
Los Alamos Cemetery	County of Santa Barbara	12/19/2008	Unqualified	
SBCAG	Macia Gini & O'Connell, LLP	12/23/2008	Unqualified	
Goleta Cemetery	Bartlett, Pringle & Wolf, LLP	01/07/2009	Unqualified	
Goleta West Sanitary	Bartlett, Pringle & Wolf, LLP	01/08/2009	Unqualified	
Santa Ynez River Water Conservation No.1	Bartlett, Pringle & Wolf, LLP	01/15/2009	Unqualified	
Montecito Fire Protection	County of Santa Barbara	01/30/2009	Unqualified	
Mosquito & Vector Management District	Moss, Levy & Hartzeim LLP	01/30/2009	Unqualified	
Carpinteria Valley Water District	Bartlett, Pringle & Wolf, LLP	02/05/2009	Unqualified	
Embarcadero Municipal Improvement District	Bartlett, Pringle & Wolf, LLP	02/09/2009	Unqualified	
Lompoc Cemetery	Moss, Levy & Hartzeim LLP	02/24/2009	Unqualified	
Air Pollution Control District	Nasif Hicks, Harris & Co., LLP	03/25/2009	Unqualified	
Cachuma Resource Conservation	Moss, Levy & Hartzeim LLP	03/25/2009	Unqualified	
Casmalia Community Service District	County of Santa Barbara	04/02/2009	Unqualified	
Carpinteria-Summerland Fire	County of Santa Barbara	04/09/2009	Unqualified	

## Recommendations:

- We recommend that all the districts strive to compile their financials within 120 days of fiscal year end.
- Districts with comments should work toward achieving an unqualified "clean" and timely opinion on their financial audits.

# Annual Budgets - 2008/09

**Background:**

The filing of local agency, with the exception of fire districts, 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:**

Santa Barbara County Independent Special Districts complied with the above quoted California code sections to provide their fiscal year 2008/09 budget timely.

<b>Special District</b>	<b>Budget Received Date</b>
Goleta Cemetery	06/19/2008
Santa Ynez River Water Conservation District	06/19/2008
Santa Ynez River Water Conservation No.1	06/26/2008
Goleta Sanitary District	06/27/2008
Air Pollution Control District	07/02/2008
Montecito Sanitary	07/08/2008
Cuyama Valley Recreation	07/15/2008
SBCAG	07/15/2008
Carpinteria Sanitary District	07/16/2008
Goleta West Sanitary	07/16/2008
Oak Hill Cemetery	07/21/2008
Mission Hills Community Service	07/22/2008
Lompoc Cemetery	07/25/2008
Summerland Sanitary	07/25/2008
Santa Maria Cemetery	07/28/2008
Cachuma Resource Conservation	08/06/2008
Goleta Water District	08/11/2008
Lompoc Health Care District	08/11/2008
Vandenberg Village Community Services	08/11/2008
Carpinteria Valley Water District	08/12/2008
Isla Vista Parks and Recreation	08/12/2008
LAFCO	08/12/2008
Los Alamos Community Services	08/12/2008
Santa Maria Valley Water Conservation District	08/12/2008
Carpinteria Cemetery	08/13/2008
Embarcadero Municipal Improvement District	08/13/2008
Montecito Water District	08/13/2008
Santa Barbara Metropolitan Transit District	08/13/2008
Santa Maria Public Airport District	08/14/2008
Cuyama Community Service District	08/18/2008
Guadalupe Cemetery	08/18/2008
Santa Ynez Community Service District	08/18/2008
Mosquito & Vector Management District	08/21/2008
Los Alamos Cemetery	08/22/2008
Casmalia Community Service District	09/23/2008
Montecito Fire Protection	09/23/2008
Carpinteria-Summerland Fire	09/26/2008

**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.