

**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:** 11/21/03  
**Department Name:** Auditor-Controller  
**Department No.:** 061  
**Agenda Date:** 12/9/03  
**Placement:** Administrative  
**Estimate Time:**  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors

**FROM:** Robert W. Geis, CPA  
Auditor-Controller

**STAFF CONTACT:** Larry Tomanek  
Audit Supervisor (ext. 2121)

**SUBJECT:** Audits of Cemetery Districts for the Fiscal Year Ended June 30, 2003

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**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, 2003 for the following Cemetery Districts: Carpinteria, Guadalupe, Lompoc, Los Alamos, 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, Lompoc, Los Alamos, Oak Hill, and Santa Maria Cemetery Districts for the fiscal year ended June 30, 2003, 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, 2003.

Carpinteria Cemetery had a general fund balance of \$250,376, revenues of \$232,085 and expenditures of \$195,708.

Guadalupe Cemetery had a general fund balance of \$41,492, revenues of \$87,565 and expenditures of \$66,486.

Lompoc Cemetery had a general fund balance of \$186,537, revenues of \$428,684 and expenditures of \$307,918.

Los Alamos Cemetery had a general fund balance of \$11,388, revenues of \$23,608 and expenditures of \$15,851.

Oak Hill Cemetery had a general fund balance of \$117,233, revenues of \$252,242 and expenditures of \$263,579.

Santa Maria Cemetery had a general fund balance of \$625,423, revenues of \$893,507 and expenditures of \$715,311.

**Mandates and Service Levels:**

No change in programs or services level.

**Special Instructions:**

None

**Fiscal and Facilities Impacts:**

No change in programs or services level.

**Concurrence:**

N/A