



Office of the Auditor-Controller
Advanced & Specialty Accounting Division



Carpinteria Valley Water District



Montecito Fire Protection District



Summerland Sanitary District

SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report Covering:
2016-17 Annual Audit Report
2017-18 Annual Budgets
2018-19 Annual Budgets

Report Date - November 2018

Annual Audit Reports: FY 2016-17

Background:

CA 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:

For the 2016-17 fiscal year under examination, 32 out of 38 special districts within Santa Barbara County submitted their annual audit report by the required June 30th, 2018 deadline. The following is the number of audit reports completed in each period: 4 within 120 days; 25 within 120 to 270 days; 3 within 270 to 365 days; 2 over 365 days; 4 did not submit. Of the four non-submissions, one district was inactive and two districts were formed during the reported fiscal year and only had minor financial transactions (page 3 footnote). We recommend that all the districts strive to complete 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 that submitted a FY 2016-17 audit report received an unmodified (“clean”) opinion . 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. The goal of the Special District audit is to receive an unmodified opinion on their financials statements.



Isla Vista Recreation & Park District

Annual Budgets: FY 2017-18 and FY 2018-19

Background:

CA Government Code §53901 requires that every local agency submit a copy of its annual budget to the County Auditor within 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, no districts have been exempted by the County Auditor from this requirement.

The adoption of final budgets by the fire protection districts are governed by 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:

In FY 2017-18, the County Auditor received adopted budgets for 37 of 39 special districts and local agencies by the August 30th, 2017 deadline. One district that did not submit their FY 17-18 budget was inactive and the other district was formed during the reported 2017-18 fiscal year, after the 60 day required due date. In FY 2018 -19, 30 out of 39 special districts submitted their budget by the required deadline.

County of Santa Barbara Special Districts Compliance Report

Type of Special District	FY 16-17 Audit Reports		FY 17-18 Budget	FY 18-19 Budget
	Due Date: 6/30/18		Due: 8/30/17	Due: 8/30/18
	Audited by	Report Date	Date Received	Date Received
Cemetery Districts				
Carpinteria Cemetery District	Moss, Levy & Hartzheim LLP	10/15/18 ¹	08/29/17	07/20/18
Goleta Cemetery District	Moss, Levy & Hartzheim LLP	12/04/17	06/16/17	06/19/18
Guadalupe Cemetery District	Moss, Levy & Hartzheim LLP	12/20/17	08/17/17	09/13/18 ¹
Lompoc Cemetery District	Moss, Levy & Hartzheim LLP	12/20/17	08/04/17	08/23/18
Los Alamos Cemetery District	Moss, Levy & Hartzheim LLP	12/14/17	06/26/17	08/09/18
Oak Hill Cemetery District	Moss, Levy & Hartzheim LLP	12/21/17	07/11/17	08/09/18
Santa Maria Cemetery District	Moss, Levy & Hartzheim LLP	12/21/17	07/11/17	08/09/18
Conservation Districts				
Cachuma Resource Conservation District	Moss, Levy & Hartzheim LLP	12/15/17	06/21/17	08/09/18
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzheim LLP	06/16/18	07/20/17	08/09/18
Santa Ynez River Water Conservation District	J. L. Hayes, CPA & Associates	08/02/17	06/26/17	07/09/18
Santa Ynez River Water Conservation Dist No. 1	Barlett, Pringle & Wolf, LLP	12/12/17	07/31/17	07/08/18
Community Services Districts				
Casmalia Community Services District	Moss, Levy & Hartzheim LLP	03/01/18	08/17/17	- ¹
Cuyama Community Services District	Moss, Levy & Hartzheim LLP	07/09/18 ¹	08/29/17	- ¹
Isla Vista Community Services District	- ²	- ²	08/15/17	08/29/18
Los Alamos Community Services District	Moss, Levy & Hartzheim LLP	11/08/17	08/01/17	08/02/18
Los Olivos Community Services District	N/A ³	N/A ³	N/A ³	07/20/18
Mission Hills Community Services District	Glenn Burdette Attest Corp.	10/13/17	05/30/17	04/30/18
Santa Rita Hills Community Services District	- ⁴	- ⁴	- ⁴	- ⁴
Santa Ynez Community Services District	Fedak & Brown, LLP	02/21/18	08/03/17	06/22/18
Vandenberg Village Community Services District	Moss, Levy & Hartzheim LLP	11/22/17	08/04/17	06/28/18
Fire Districts				
Carpinteria-Summerland Fire Protection District	Fechter & Company	10/01/17	08/03/17	08/10/18
Montecito Fire Protection District	Fechter & Company	01/15/18	08/04/17	07/02/18
Recreation & Park Districts				
Cuyama Valley Recreation District	Moss, Levy & Hartzheim LLP	05/15/18	08/04/17	07/19/18
Isla Vista Recreation & Park District	Barlett, Pringle & Wolf, LLP	05/23/18	08/22/17	08/24/18
Sanitary Districts				
Carpinteria Sanitary District	Teaman, Ramirez & Smith Inc.	10/04/17	06/28/17	07/18/18
Goleta Sanitary District	Moss, Levy & Hartzheim LLP	01/05/18	08/16/17	06/20/18
Goleta West Sanitary District	Barlett, Pringle & Wolf, LLP	12/05/17	08/04/17	07/31/18
Montecito Sanitary District	Barlett, Pringle & Wolf, LLP	12/11/17	08/10/17	07/31/18
Summerland Sanitary District	Barlett, Pringle & Wolf, LLP	12/14/17	06/27/17	07/16/18
Water Districts				
Cuyama Basin Water District	- ²	- ²	08/11/17	- ¹
Carpinteria Valley Water District	Barlett, Pringle & Wolf, LLP	12/06/17	08/04/17	07/19/18
Goleta Water District	Brown Armstrong	11/27/17	08/04/17	08/16/18
Montecito Water District	Moss, Levy & Hartzheim LLP	11/29/17	08/04/17	10/11/18 ¹
Other Districts				
Embarcadero Municipal Improvement District	Barlett, Pringle & Wolf, LLP	01/12/18	08/17/17	08/01/18
Lompoc Valley Medical Center	- ¹	- ¹	09/05/17	- ¹
Mosquito & Vector Management District	Moss, Levy & Hartzheim LLP	11/21/17	06/29/17	07/03/18
SBC Air Pollution Control District	Barlett, Pringle & Wolf, LLP	01/08/18	08/04/17	10/11/18 ¹
Santa Barbara Metropolitan Transit District	McGowan Guntermann	11/14/17	07/10/17	06/26/18
Santa Maria Public Airport District	Fedak & Brown, LLP	12/23/17	08/04/17	11/07/18 ¹

¹Audit Report or Budget was not submitted by the required deadline.

²District was formed in FY 2016-17 and the fiscal year financial statements were not audited.

³Los Olivos CSD was formed during FY 17-18 but had no activity for the fiscal year

⁴As of this reporting period, SRHCSD was unable to achieve a board quorum to conduct business thus was not operating.

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.

