



Office of the Auditor-Controller
Advanced & Specialty Accounting Division

SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report covering:
2012/13 Annual Financial Reports
2013/14 Annual Budgets



Photo: Santa Ynez River. Image courtesy of photographer Gordon F. Smith.

Report Date - March 2017

Prepared under the direction of
Theodore A. Fallati, CPA, CPFO
Auditor-Controller
(805) 568-2100

Annual Financial Reports - 2012/13

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:

All districts met the annual 365 day legal deadline. For fiscal year 2012-13, 38% of the districts completed their financial reports within 120 days of the fiscal year end, which is a slight decline over fiscal year 2011-12, where 54% completed their financial reports within the 120 days. 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.

Special Districts

<u>Special Districts</u>	<u>Audited by</u>	<u>Report Date</u>	<u>Opinion</u>
Santa Ynez River Water Conservation District	James L. Hayes, CPA & Associates	08/07/2013	Unmodified
Santa Maria Cemetery District	Moss, Levy & Hartzheim LLP	08/22/2013	Unmodified
Vandenberg Village Community Services District	Moss, Levy & Hartzheim LLP	08/28/2013	Unmodified
Oak Hill Cemetery District	Moss, Levy & Hartzheim LLP	09/26/2013	Unmodified
Santa Ynez Community Services District	Moss, Levy & Hartzheim LLP	09/27/2013	Unmodified
Santa Maria Public Airport District	Charles Z. Fedak & Company	09/30/2013	Unmodified
Santa Rita Hills Community Services District	Crosby Company, Certified Public Accountant	10/01/2013	Unmodified
Mission Hills Community Services District	Glenn Burdette Attest Corporation	10/03/2013	Unmodified
Goleta Sanitary District	Moss, Levy & Hartzheim LLP	10/04/2013	Unmodified
Goleta Cemetery District	Moss, Levy & Hartzheim LLP	10/08/2013	Unmodified
Carpinteria Sanitary District	Teaman, Ramirez & Smith, Inc.	10/11/2013	Unmodified
Embarcadero Municipal Improvement District	Barlett, Pringle & Wolf, LLP	10/21/2013	Unmodified
Los Alamos Community Services District	Moss, Levy & Hartzheim LLP	10/21/2013	Unmodified
Carpinteria Valley Water District	Barlett, Pringle & Wolf, LLP	10/25/2013	Unmodified
Montecito Sanitary District	Barlett, Pringle & Wolf, LLP	10/28/2013	Unmodified
Montecito Water District	Charles Z. Fedak & Company	10/31/2013	Unmodified
Lompoc Valley Medical Center	TCA Partners, LLP	11/01/2013	Unmodified
Santa Barbara Local Agency Formation Commission	Bartlett, Pringle & Wolf, LLP	11/13/2013	Unmodified
Santa Ynez River Water Conservation District, Improvement District No. 1	Barlett, Pringle & Wolf, LLP	11/18/2013	Unmodified
Goleta West Sanitary District	Barlett, Pringle & Wolf, LLP	11/19/2013	Unmodified
Isla Vista Recreation & Park District	Barlett, Pringle & Wolf, LLP	11/21/2013	Unmodified
Santa Barbara Metropolitan Transit District	McGowan Guntermann	12/06/2013	Unmodified
Santa Barbara County Association of Governments	Moss, Levy & Hartzheim LLP	12/11/2013	Unmodified
Summerland Sanitary District	Barlett, Pringle & Wolf, LLP	12/12/2013	Unmodified
Santa Barbara County Employees' Retirement System	Brown Armstrong	12/23/2013	Unmodified
Cuyama Community Services District	Moss, Levy & Hartzheim LLP	01/27/2014	Unmodified
Mosquito & Vector Management District of Santa Barbara County	Moss, Levy & Hartzheim LLP	02/06/2014	Unmodified
Goleta Water District	County of Santa Barbara	02/18/2014	Unmodified
Cuyama Valley Recreation District	Moss, Levy & Hartzheim LLP	02/19/2014	Unmodified
Lompoc Cemetery District	Moss, Levy & Hartzheim LLP	03/05/2014	Unmodified
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzheim LLP	03/13/2014	Unmodified
Carpinteria-Summerland Fire Protection District	Fechter & Company	03/15/2014	Unmodified
Los Alamos Cemetery District	Moss, Levy & Hartzheim LLP	03/31/2014	Unmodified
Montecito Fire Protection District	Fechter & Company	04/09/2014	Unmodified
Guadalupe Cemetery District	Moss, Levy & Hartzheim LLP	04/23/2014	Unmodified
Santa Barbara County Air Pollution Control District	Nasif, Hicks, Harris & Co., LLP	04/29/2014	Unmodified
Cachuma Resource Conservation District	Moss, Levy & Hartzheim LLP	05/29/2014	Unmodified
Carpinteria Cemetery District	Moss, Levy & Hartzheim LLP	06/03/2014	Unmodified
Casmalia Community Services District	Moss, Levy & Hartzheim LLP	06/10/2014	Unmodified

Recommendations:

- We recommend that all the districts strive to compile their financials within 120 days of fiscal year end to ensure timely and relevant financial reporting to users of the financial statements.
- Districts should also work toward achieving an unmodified ("clean") opinion on their financial audits.

Annual Budgets - 2013/14

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 1st], 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 provided their fiscal year 2013/14 budget to the County Auditor's Office. 36 of 36 of the districts' budgets were received by the 60 day legal due date.

Special Districts

Date Received

Vandenberg Village Community Services District	05/17/2013
Goleta Cemetery District	06/13/2013
Santa Ynez River Water Conservation District	06/17/2013
Santa Barbara Air Pollution Control District	06/20/2013
Goleta West Sanitary District	06/21/2013
Montecito Water District	06/24/2013
Goleta Sanitary District	07/03/2013
Santa Ynez River Water Conservation District, No.1	07/04/2013
Guadalupe Cemetery District	07/10/2013
Mission Hills Community Service District	07/11/2013
Goleta Water District	07/18/2013
Santa Ynez Community Service District	07/19/2013
Summerland Sanitary District	07/22/2013
Montecito Sanitary District	07/23/2013
Carpinteria Valley Water District	07/24/2013
Embarcadero Municipal Improvement District	07/29/2013
Mosquito & Vector Management District	08/02/2013
Los Alamos Cemetery District	08/06/2013
Santa Maria Cemetery District	08/06/2013
Cuyama Valley Recreation District	08/16/2013
Cachuma Resource Conservation District	08/26/2013
Carpinteria Sanitary District	08/26/2013
Lompoc Cemetery District	08/26/2013
Oak Hill Cemetery District	08/26/2013
Santa Barbara Metropolitan Transit District	08/26/2013
Santa Maria Public Airport District	08/26/2013
Santa Maria Valley Water Conservation District	08/26/2013
Santa Rita Hills Community Service District	08/26/2013
Isla Vista Parks and Recreation District	08/27/2013
Lompoc Valley Medical Center	08/27/2013
Los Alamos Community Services District	08/27/2013
Carpinteria Cemetery	08/28/2013
Cuyama Community Service District	08/28/2013
Casmalia Community Services District	08/30/2013
Carpinteria-Summerland Fire District	09/20/2013
Montecito Fire Protection District	09/20/2013

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.



Theodore A. Fallati, CPA, CPFO
Santa Barbara County Auditor-Controller
105 E. Anapamu Street Room 303
Santa Barbara, CA 93101

Phone: (805) 568-2100
Fax: (805) 568-2016
www.co.santa-barbara.ca.us/auditor

For more information or to obtain copies of the documents referred to in this report, please contact the Advanced & Specialty Accounting Division in the County Auditor-Controller's Office.