



**Auditor-Controller/
Treasurer-Tax Collector
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROCKER
District One
PETE VANDER POEL
District Two
AMY SHUKLIAN
District Three
EDDIE VALERO
District Four
DENNIS TOWNSEND
District Five

AGENDA DATE: July 9, 2019 – REVISED

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Cass Cook PHONE: 636-5200				

SUBJECT: Alpine Village-Sequoia Crest Community Services District

REQUEST(S):

That the Board of Supervisors:

Approve Alpine Village-Sequoia Crest Community Services District's request to continue with an annual financial compilation for the fiscal year ended June 30, 2019 (Unanimous vote required).

SUMMARY:

Per California Government Code Section 26909 (d) (1), a special district whose annual revenues do not exceed \$150,000 and has all of its revenues and expenditures transacted through the county's financial system "may, by annual unanimous request of the governing board of the special district and with annual unanimous approval of the board of supervisors, replace the annual audit required by this section with an annual financial compilation of the special district to be performed by the county auditor..." Resolution No. 2017-0396 authorized Alpine Village-Sequoia Crest Community Services District (the District) to replace their biennial audit with an annual financial compilation and an annual audit for the sixth year.

The statute provides that the county auditor performs the annual financial compilation, since the Tulare County Auditor-Controller's Office provides financial services, the District contracts with an outside auditor to do the annual financial compilation.

SUBJECT: Alpine Village-Sequoia Crest Community Services District
DATE: July 9, 2019

The first annual financial compilation under the approved resolution occurred for the Fiscal Year ended June 30, 2018. The District's Board unanimously agreed to continue with an annual financial compilation for the Fiscal Year ended June 30, 2019, as the second of five (5) consecutive years. The Tulare County Auditor-Controller's Office does not object to the request.

FISCAL IMPACT/FINANCING:

No impact on County costs.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five-year strategic plan includes the Organizational Performance Initiative to provide for the stability of county operations through periods of economic fluctuations, changing priorities and service demands. By granting Alpine Village-Sequoia Crest Community Services District's request to continue with a financial compilation, it will help fulfill this initiative by allowing them to better serve their small district by incurring a lower administrative expense.

ADMINISTRATIVE SIGN-OFF:



Cass Cook, CFIP
Auditor-Controller/Treasurer-Tax Collector

cc: County Administrative Office

Attachment – Resolution from Alpine Village-Sequoia Crest CSD.

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF ALPINE VILLAGE-)
SEQUOIA CREST COMMUNITY SERVICES) Resolution No. _____
DISTRICT) Agreement No. _____
)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

Approved Alpine Village-Sequoia Crest Community Services District's request to continue with an annual financial compilation for the fiscal year ended June 30, 2019 (Unanimous vote required).

ALPINE VILLAGE-SEQUOIA CREST COMMUNITY SERVICES DISTRICT

HCR # 3 - Box 599, Springville, California 93264

avscsd@gmail.com 559 542-2253

RESOLUTION # 03, 2018-2019

May 27, 2019

**Annual Request of Tulare County Board of Supervisors
for Annual Approval of Financial Compilation,**

In accordance with California Government Code Section 1 26909 (d) (1):

WHEREAS, Alpine Village-Sequoia Crest Community Services District by Board of Directors requested March 22, 2017 and received unanimous approval by Tulare County Board of Supervisors for Financial Compilation July, 6 2017 to replace previously approved Biennial Audit, according to California Government Code 1 26909 (d) (1),

WHEREAS, Alpine Village-Sequoia Crest requests Annual Approval for FY 2018-2019 of Tulare County Board of Supervisors according to California Government Code 1. 26909 (d) (1) for Financial Compilation.

WHEREAS, Alpine Village-Sequoia Crest Community District understands annual unanimous request by the District is required, annual unanimous approval by Tulare County Board of Supervisors, and the District understands Financial Compilation may be performed for 5 consecutive years, with annual audit being required for the 6th year, and Financial Compilation for 5 years will begin again, etc.,

WHEREAS, Alpine Village-Sequoia Crest Community Services District began Financial Compilation for FY 2017-2018, being the first year of five,

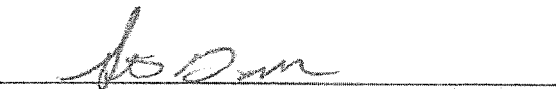
THEREFORE, Alpine Village-Sequoia Crest Community Services District requests approval by Tulare County Board of Directors to continue Financial Compilation for FY 2018-2019, as the second year of five according to California Government .Code 1. 26909 (d) (1)



Richard Spansail, President



Kurt Wendelyn, Vice President



Scott Daniels, Director



John Kinder, Director



Christine Rivers, Director