



# Auditor-Controller 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:** March 24, 2020

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, 2020 (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 of Tulare's (the County) 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 District contracts with an outside auditor to perform the annual financial compilation since the County Auditor-Controller's Office does not perform this type of financial service.

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, 2020, as the third of five (5) consecutive years. The County Auditor-Controller's Office does not object to the request.

**SUBJECT:** Alpine Village-Sequoia Crest Community Services District  
**DATE:** March 24, 2020

**FISCAL IMPACT/FINANCING:**

There is no fiscal impact associated with this request.

**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(s) Resolution #1 2019-2020 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, 2020 (unanimous vote required).



**ALPINE VILLAGE-SEQUOIA CREST COMMUNITY SERVICES DISTRICT**

HCR # 3 - Box 599, Springville, California 93264

[avscsd@gmail.com](mailto:avscsd@gmail.com) 559 542-2253

**RESOLUTION #1 2019-2020**

**February 10, 2020**

**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 2019-2020 by 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 2019-2020, as the third 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