



**AUDIT REPORT  
FOR FISCAL YEAR ENDING  
JUNE 30, 2019**

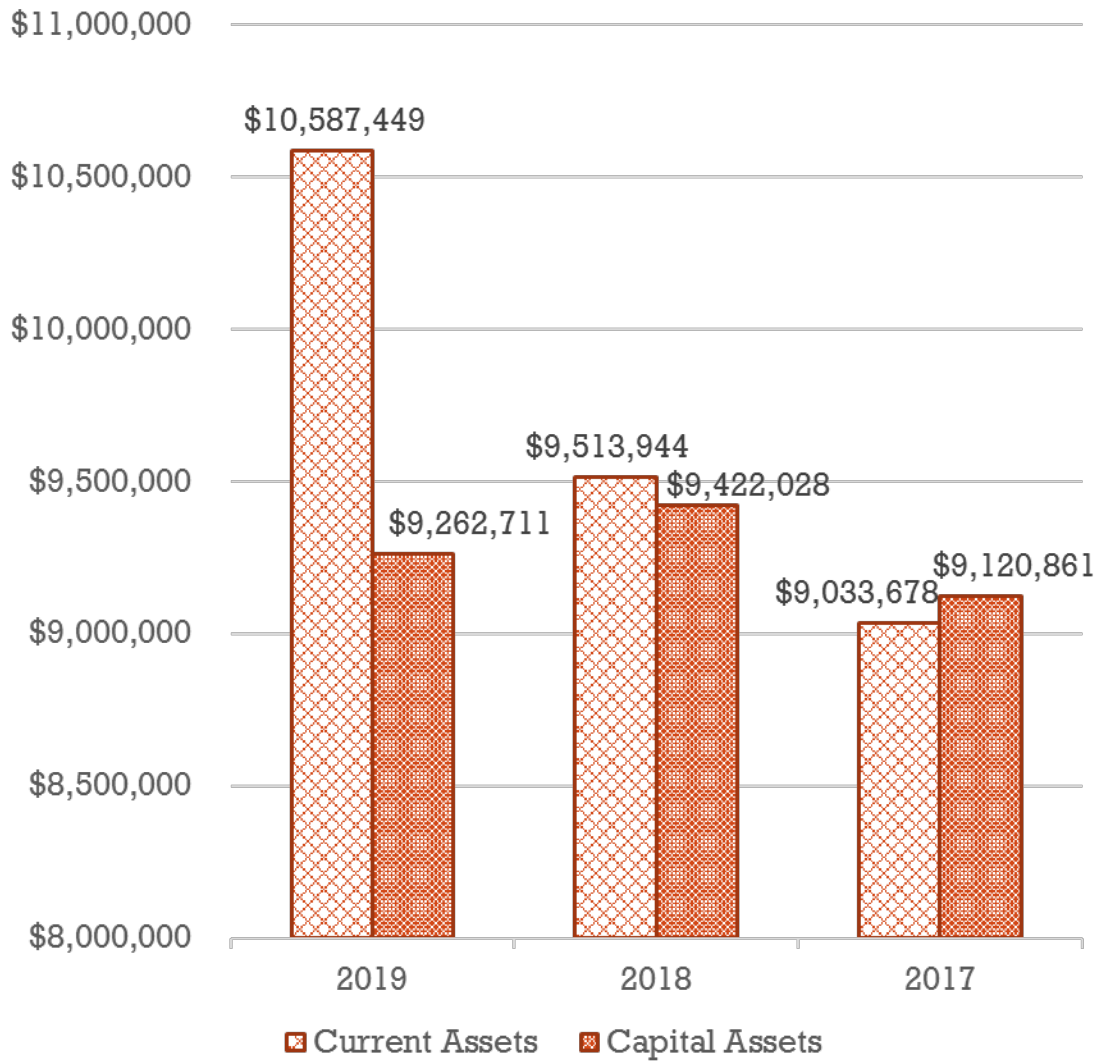


Presented by:  
Kendra Dockham, CPA  
Karina Galindo, Associate

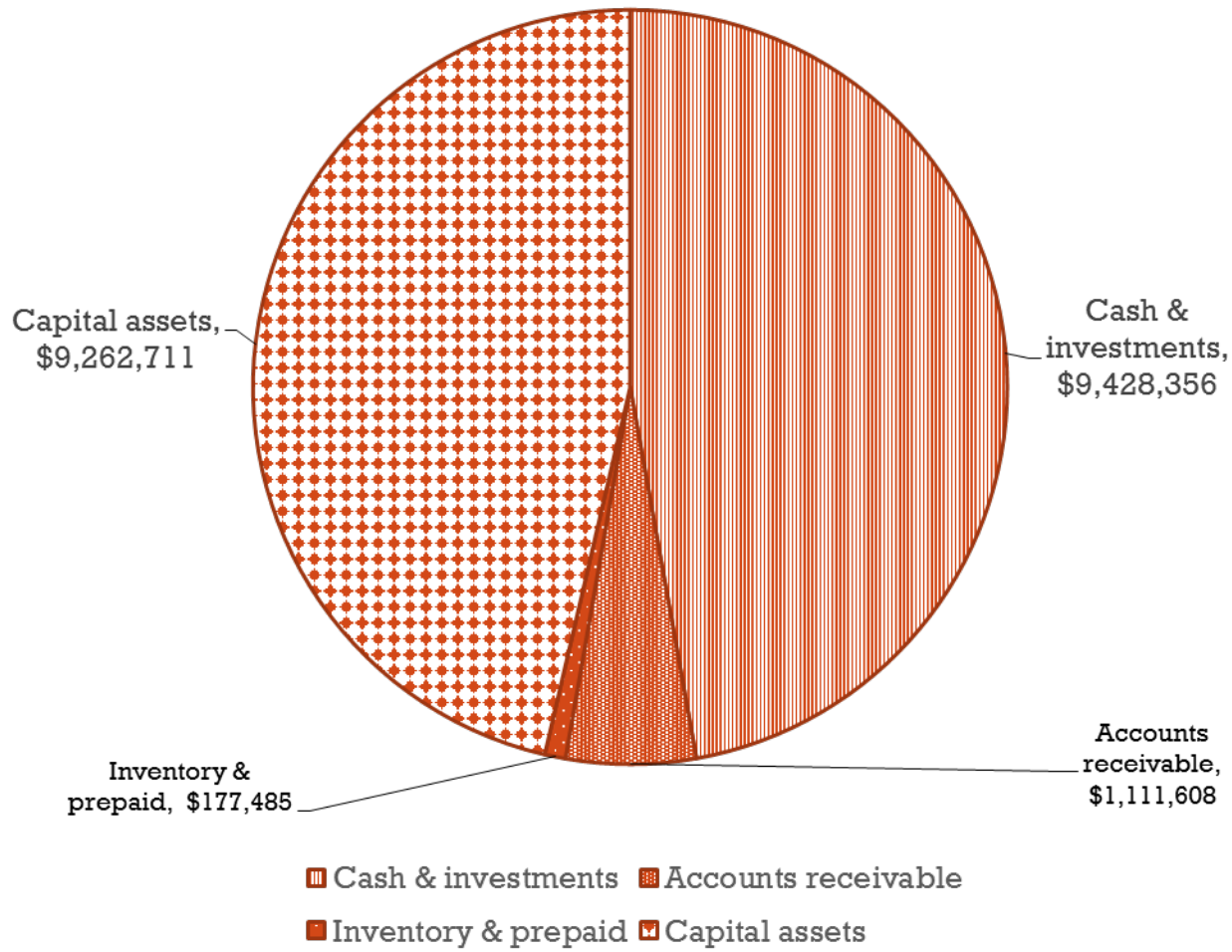


# ASSETS

## 2017- 2019



## Assets



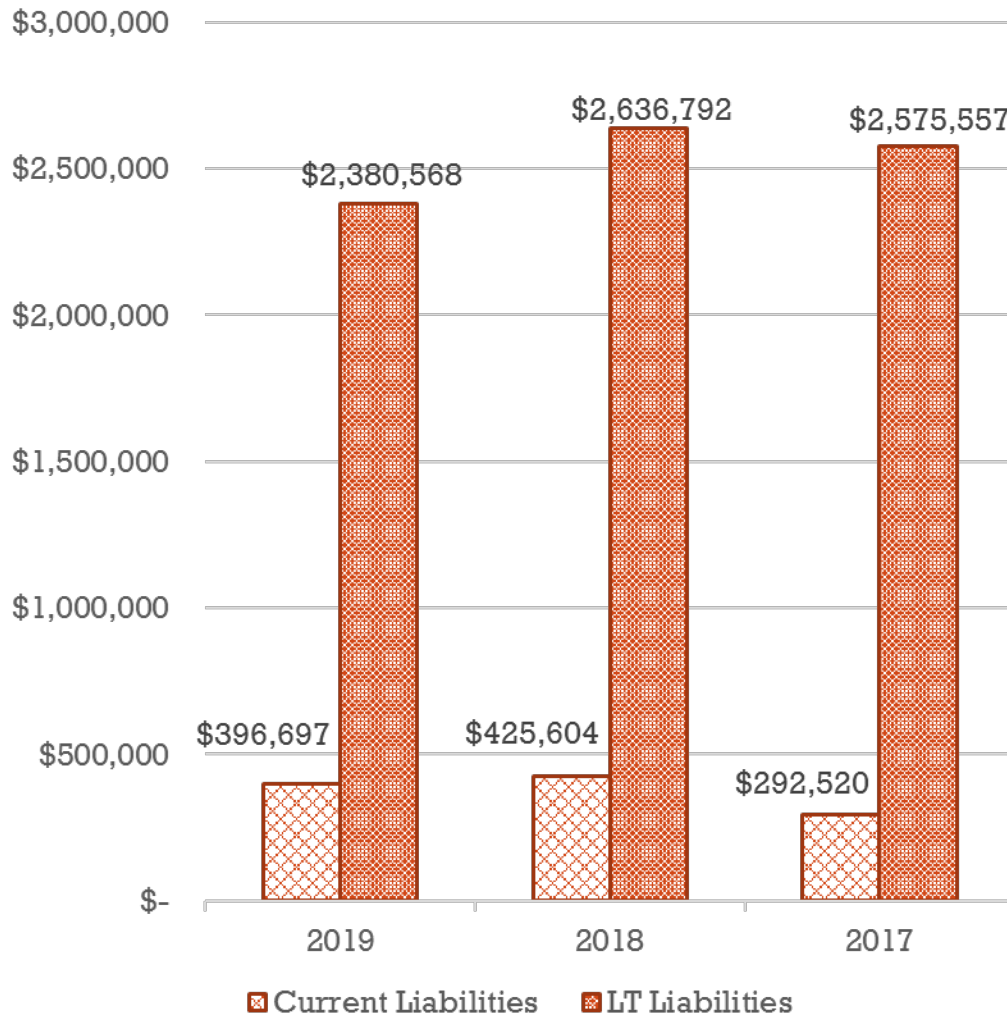
# ASSETS

# 2019



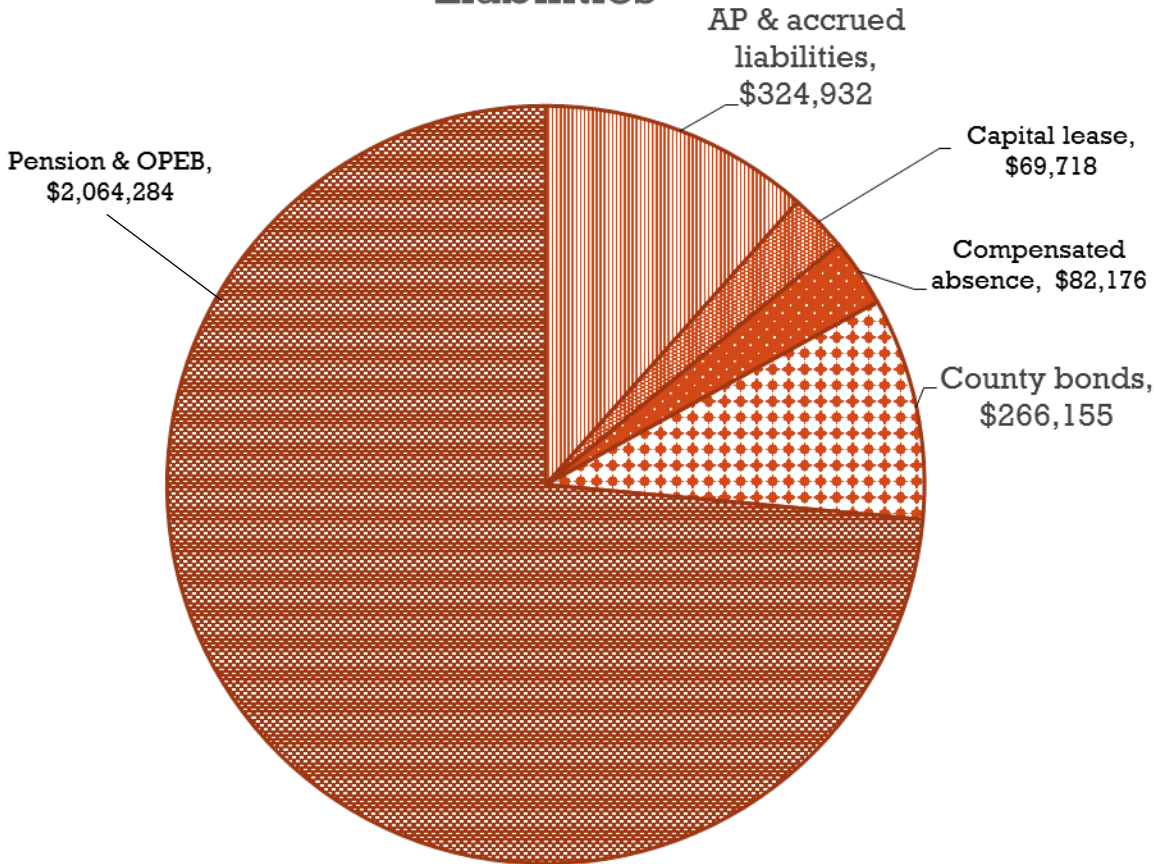
# LIABILITIES

## 2017- 2019





# Liabilities



- AP & accrued liabilities
- Capital lease
- Compensated absence
- County bonds
- Pension & OPEB

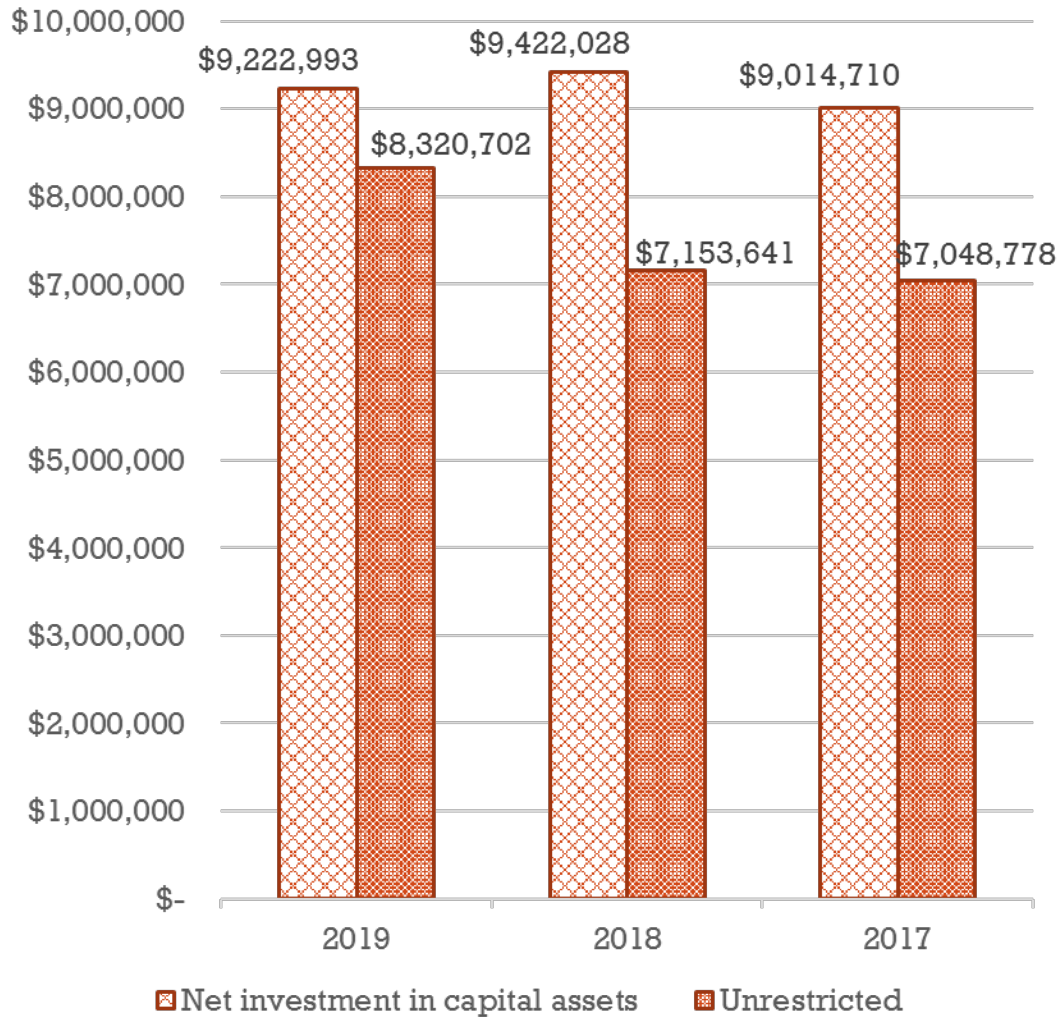
# LIABILITIES

# 2019



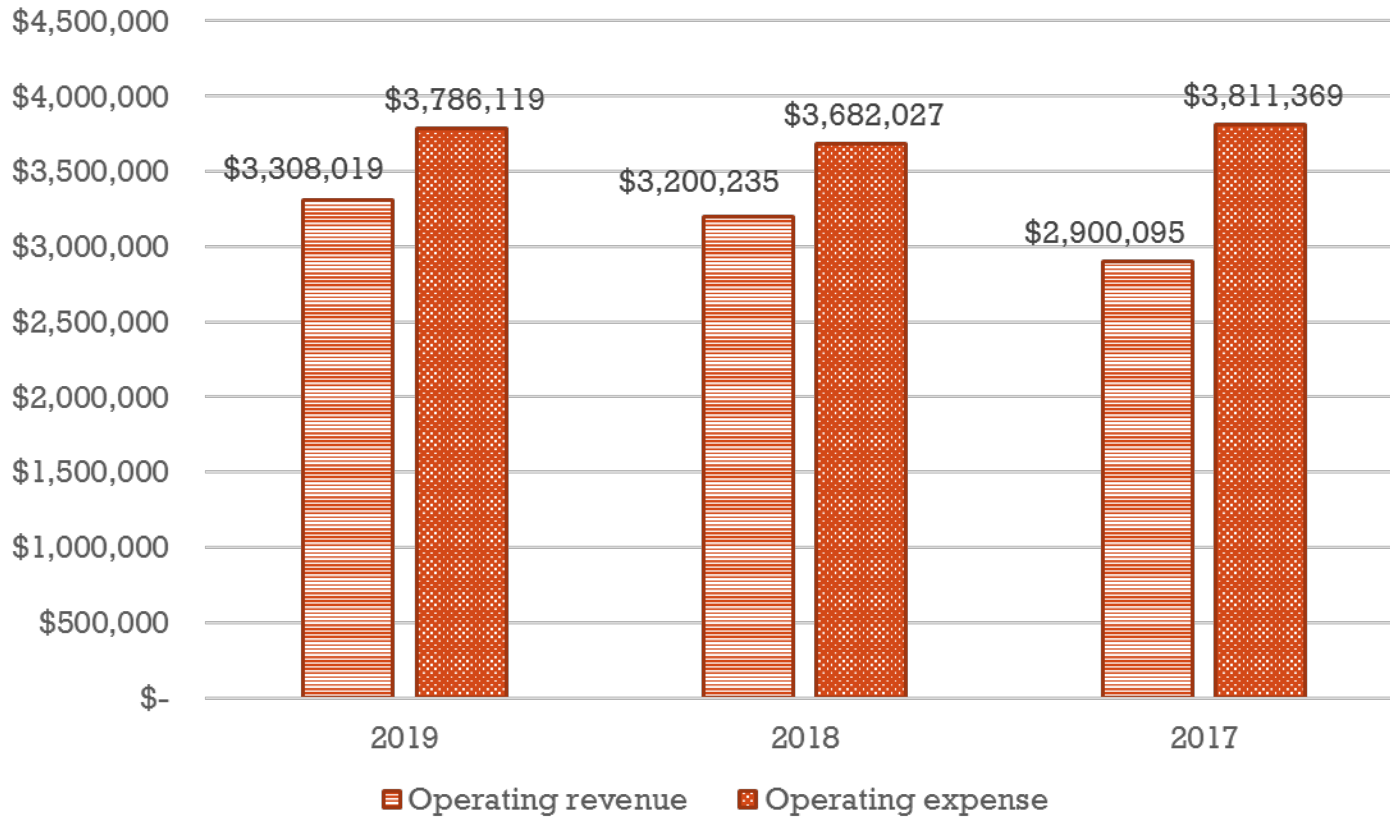
# NET POSITION

## 2017-2019



# STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION 2017-2019

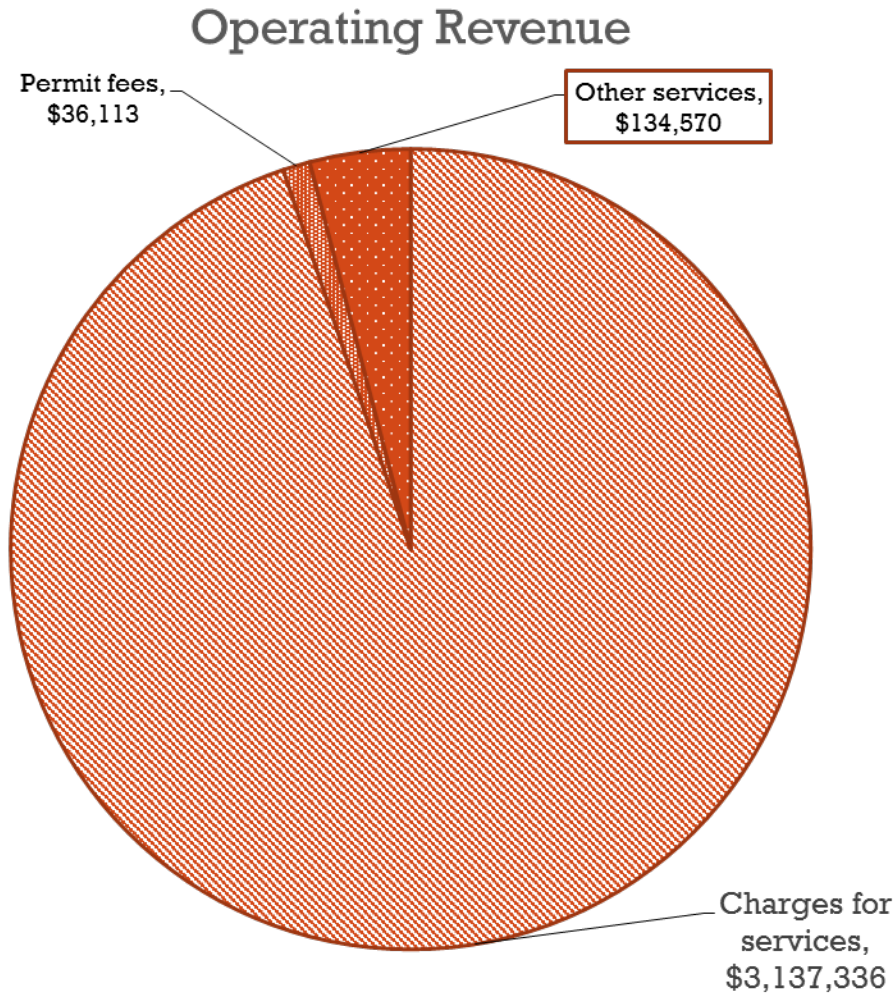
## Operating Revenue & Expenses





# OPERATING REVENUE

## 2019



■ Charges for services   ■ Permit fees   ■ Other services

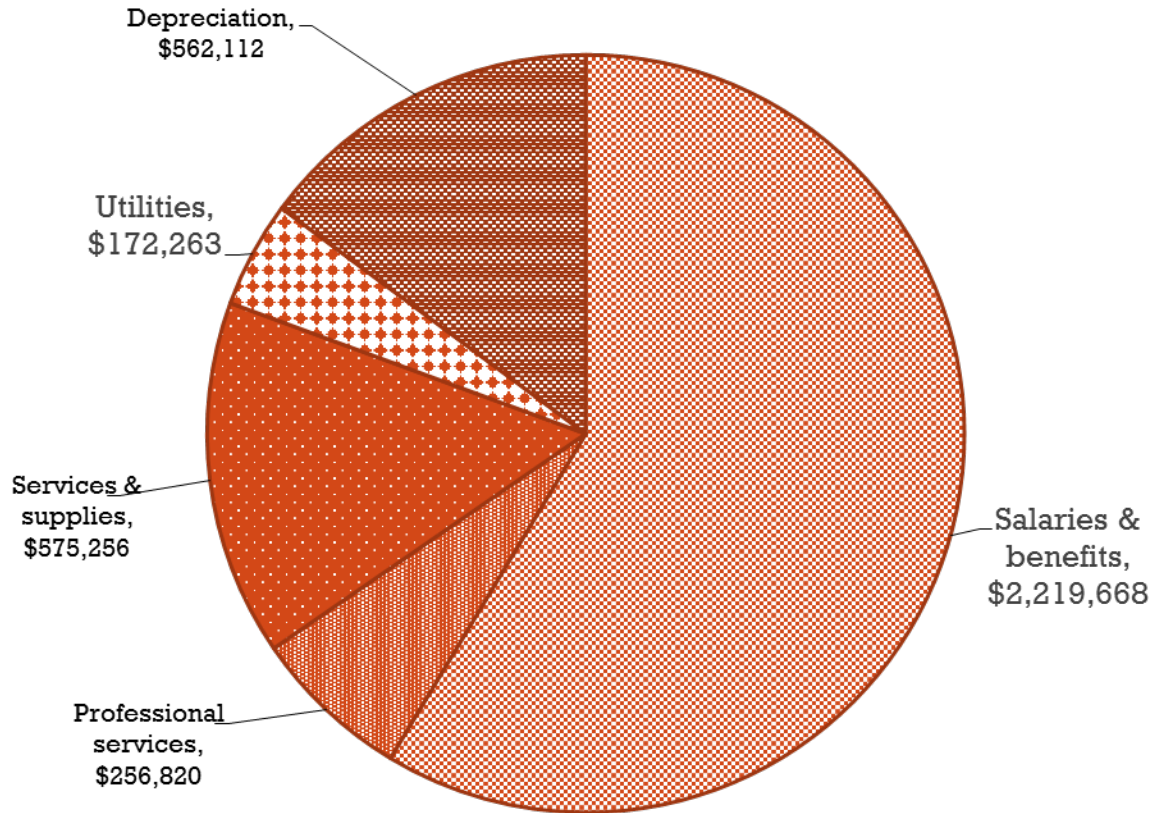




# OPERATING EXPENSE

# 2019

## Operating Expense

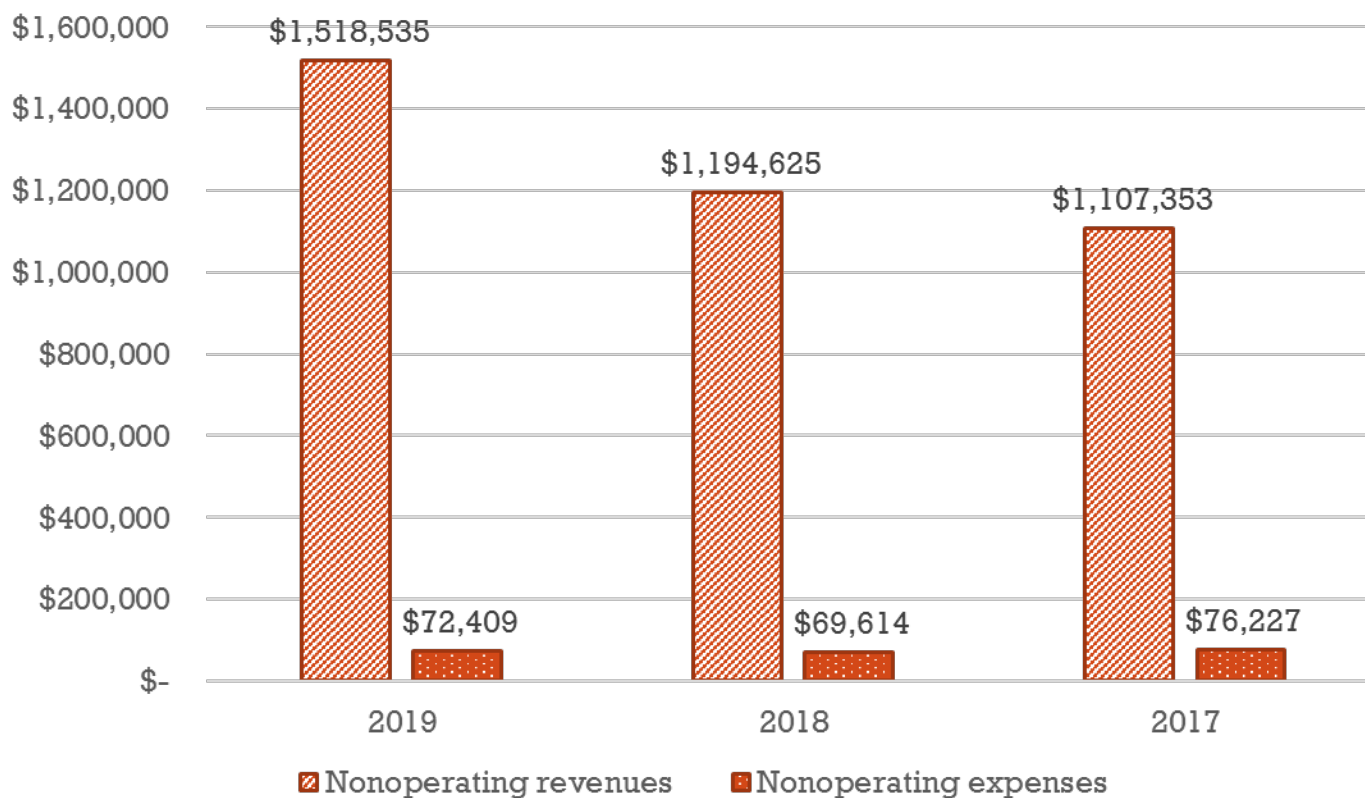


- Salaries & benefits
- Professional services
- Services & supplies
- Utilities
- Depreciation



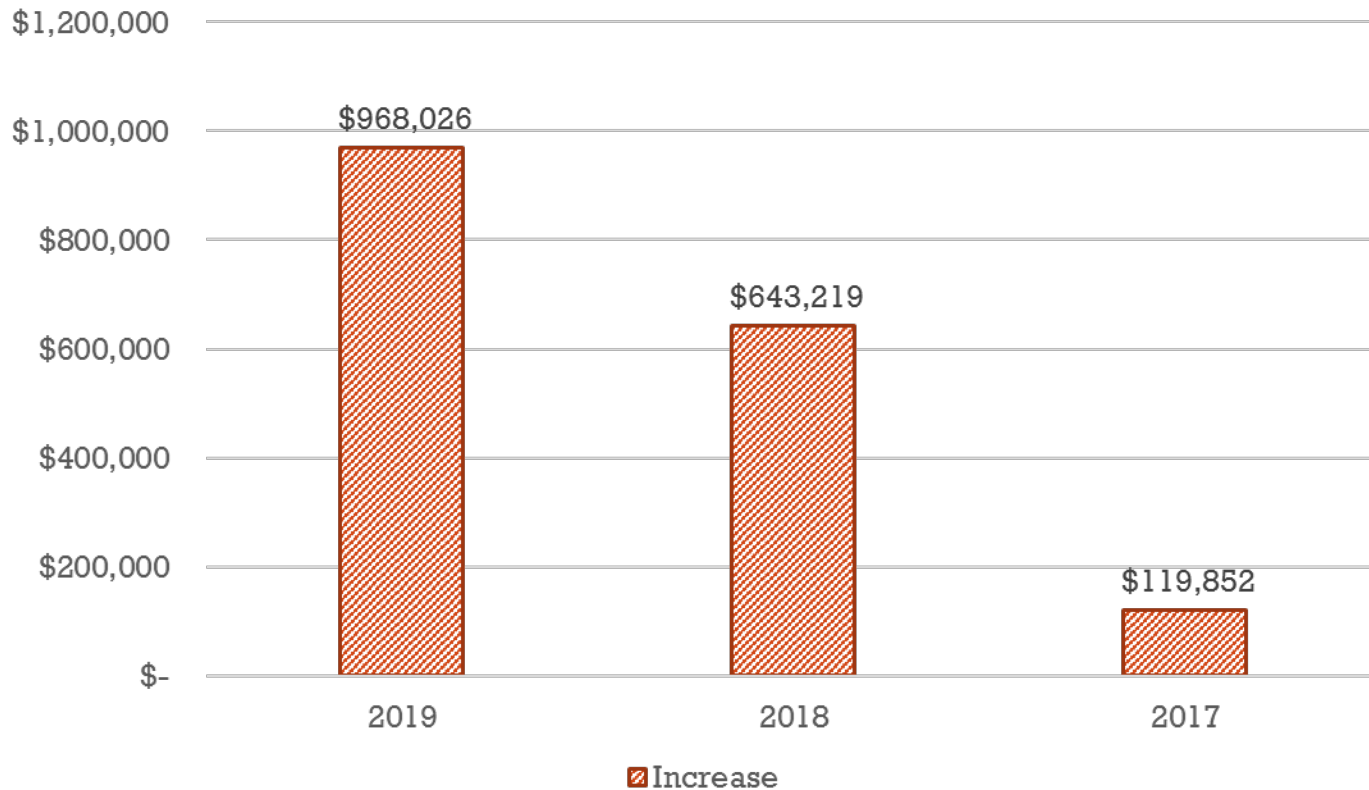
# STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION 2017-2019 (CONT)

## Nonoperating revenues & expenses



# STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION 2017-2019 (CONT)

## Change in net position





# CA GOVERNMENT CODE SECTIONS 12410.6

- “A local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years.”
- “For purposes of calculating the six consecutive fiscal years, the local agency shall not take into account any time that a public accounting firm was employed by that local agency prior to the 2013-14 fiscal year.”

<b>Year</b>	<b>Lead partner</b>
2013-2014	David Marion
2014-2015	David Marion
2015-2016	David Marion
2016-2017	David Marion
2017-2018	Kendra Dockham
2018-2019	Kendra Dockham





# Rick D. & Dawn G. (and their team)

- Very helpful
- Records well prepared
- Completed in a timely manner
- NO findings



# ANY QUESTIONS?

