



**BETTY T. YEE**  
**California State Controller**

November 16, 2018

**SUBJECT: 2017-18 Special Districts Financial Transactions Report**

Dear District Fiscal Officer:

This letter provides information regarding the 2017-18 Special Districts Financial Transactions Report (FTR). Government Code (GC) section 53891 requires the financial transactions of each local agency to be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

The financial reports are due January 31, 2019. Please submit the following documents to the SCO (see address below):

- Financial Transactions Report
- U.S. Bureau of the Census survey form

Please visit [https://www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](https://www.sco.ca.gov/ard_locinstr_districts_forms.html) for reporting instructions and information.

Please visit <https://lgrsonline.sco.ca.gov/account/login> to prepare and submit your report electronically.

District Fiscal Officer  
November 16, 2018  
Page 2

Please mail the U.S. Bureau of the Census form and the FTR (if filing a paper report) to:

Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required—or there is reason to believe that a report is false, incomplete, or incorrect—the SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by the SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. As an alternative to mailing a hard copy, you may submit an electronic copy by email to [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov).

If you have any questions, or need assistance with the web-based reporting platform, please contact the Special Districts Reporting Unit by email at [SDsupport@sco.ca.gov](mailto:SDsupport@sco.ca.gov) or telephone at (916) 327-1017.

Sincerely,

*(Original signed by)*

EDWARD C. SERAFICA, Supervisor  
Special Districts Reporting Unit

Enclosures