



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

August 7, 2015

Dear Auditor-Controller:

This letter provides information regarding the 2014-15 Counties 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 90 days after the close of the fiscal year or within 110 days if filed electronically.

**The financial reports are due September 28, 2015. If filing electronically, the due date is October 19, 2015.** Please submit the following documents:

- Financial Transactions Report
- U.S. Bureau of Census survey form
- Government Compensation in California (GCC) Report
  - Information regarding the 2014 GCC Report was mailed in June 2015

Please visit [www.sco.ca.gov/ard\\_locinstr\\_counties\\_forms.html](http://www.sco.ca.gov/ard_locinstr_counties_forms.html) for the electronic reporting program, as well as paper reporting forms, instructions and information including award criteria. Local Government Reporting staff is available if you need assistance with downloading the electronic program.

**Reporting of Housing Assets/Functions of Dissolved Redevelopment Agencies**

**Include:**

- Any housing assets/functions transferred to the county due to the dissolution of a redevelopment agency (RDA)
- Any housing assets/functions that were transferred to the county and not reported in prior years as a prior-year adjustment on the Statistics and Summary form, along with a footnote

**Reporting of Successor Agency Transactions**

**Exclude:**

- Redevelopment Property Tax Trust Fund (RPTTF) transactions
- Successor Agency transactions

Auditor-Controller

August 7, 2015

Page 2

Please note that in accordance with GC section 12464, if the reports are not completed 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 make an investigation to obtain the information required. Any costs incurred by the SCO shall be borne by the county.

Each year, the SCO presents an Award for Counties Financial Transactions Reporting to those counties that meet the award criteria. This award recognizes the professionalism demonstrated by counties in preparing accurate and timely FTRs, and will be presented at the 2015 Fall State Controller's Conference with County Auditors. A description of the award criteria is on the SCO website to provide guidance during preparation of your county's FTR. Our team is available to answer any questions you may have regarding the award criteria.

If you have any questions or need assistance with downloading the electronic program, please contact the Local Government Reporting Section at [LGRsupport@sco.ca.gov](mailto:LGRsupport@sco.ca.gov) or (916) 322-9672, or contact Wendy Dear at [wdear@sco.ca.gov](mailto:wdear@sco.ca.gov) or (916) 324-4074.

Sincerely,

*(Original signed by)*

RENEE HSZIEH, Manager  
Local Government Reporting Section