



BETTY T. YEE
California State Controller

October 20, 2017

District Fiscal Officer
Alta Hospital District
Attn: Clif Bressler
3237 Jasmine Avenue
Clovis, CA 93611

SUBJECT: 2016-17 Special Districts Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2016-17 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.

As mentioned in the September 8, 2017 letter, the SCO has revised the FTR forms and moved to a web-based reporting platform for the 2016-17 FTR. Please visit http://sco.ca.gov/ard_locinstr_districts_forms_fy1617.html for reporting instructions and information.

The SCO will be conducting training on December 15, 2017 and December 18, 2017 on how to use the new web-based reporting platform and how to complete the new FTR at our C Street office in Sacramento. Please register by sending an email to Kirsten Ford at kford@sco.ca.gov with the attendee's first and last name, email address, district, preferred training session (a.m. or p.m.), and phone number by November 1, 2017. We will accept attendees on a first come, first served basis; however, depending on the response, the SCO may limit the number of attendees from the same district and may be unable to accommodate your preferred session. After we have finalized the attendees, we will send an email confirming your registration by November 10, 2017. The SCO appreciates your participation and looks forward to seeing you at the training.

The financial reports are due January 31, 2018. 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://lgrsonline.sco.ca.gov/account/login> to prepare and submit your report electronically. Your username and password for the web-based reporting platform are as follows:

Username: Alta Hospital District

Password: Ab#12145405900

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
3301 C Street, Suite 700
Sacramento, CA 95816

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.

If you have any questions, or need assistance with the web-based reporting platform, please contact the Special Districts Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017, or contact Martin Raygoza at mraygoza@sco.ca.gov or (916) 327-1748.

Sincerely,



RENEE HSZIEH, Bureau Chief
Local Government Policy and Reporting

Enclosures

Top Ten Reporting Issues for Special Districts Financial Transactions Report

1. A Special District that has no financial transactions during the year must file the Cover Page form and the General Information form of the Special Districts Financial Transactions Report, stating "No Activity" on the Cover Page form. A Special District that has no financial transactions but has outstanding debt taken out in the Special District's name must report the debt and any debt payments on the appropriate Debt and Statement of Revenues, Expenditures, and Changes in Fund Balances forms.
2. The activity type must reflect the services the Special District provides. Select the type of governmental/enterprise activity for which this report is being prepared.
3. Major variances require footnotes. If there is an overall reporting change, add an explanation in the Comments form. Access the footnote panel by double-clicking on the field in which the balance was reported. Invalid footnotes will be questioned by staff upon review of the Financial Transactions Report (FTR). Simply noting "Correct," "Confirmed OK," or "increase/decrease" is not acceptable. Please indicate what caused the variance (i.e., New AB 1234 law enforcement grant).
4. The Other fields on the revenue and expenditure forms are for items that do not apply to a hard-coded field elsewhere on the form. Please review all of the fields on the forms before reporting an item as Other. A footnote is required for those entries.
5. Include a footnote to explain the reason for a prior period adjustment exceeding 20% of the Fund Balance/Net Position, Beginning of Period.
6. Report residual equity transfers and transfers of capital assets as Transfer In and Transfer Out. Include a footnote to explain why and where a transfer was made.
7. The Appropriations Limit Information form must be completed by all special districts that receive property taxes and are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement. If the Special District is exempt from having an appropriation, note that in the General Comment form. Failure to report your Appropriations Limit might affect your mandated cost reimbursement.

8. If the Special District has any debt reported on the debt forms, the activity reported on the debt form must match the activity on the governmental/enterprise form (i.e., Fire Protection activity reported on the governmental form must have Fire Protection selected as the activity type on the debt form). All debt reported must have Principal and Interest (P&I) payments. If there are no P&I payments, include footnotes to explain why there are no current-year payments.
- Long-Term Debt
 - Principal Amount Issued During Fiscal Year
 - Report the total amount of principal issued during the fiscal year on the appropriate Long-Term Debt form.
 - Use a separate form for each debt issued.
 - For Governmental Activities, the principal amount issued must also be reflected on the Governmental Activity's Revenues, Expenditures, and Change in Fund Balance form, on a Long-Term Debt Proceeds line.
 - Principal Amount Matured During Fiscal Year
 - Report the amount of principal paid during the fiscal year on the Long-Term Debt form. Do not include the current portion of principal amounts that are payable in the following fiscal year or the interest payment during the fiscal year.
 - For Governmental Activities, the principal payments reported must also be reflected on the Governmental Activity's Revenues, Expenditures, and Changes in Fund Balance form on the Retirement of Long-Term Debt line.
 - Interest Payment During the Fiscal Year
 - Report the amount of interest paid during the fiscal year on the Long-Term Debt Form.
 - Report interest payments on the Interest on Long-Term Debt/Interest Expense line of the Revenues, Expenditures, and Changes in Fund Balance form of the governmental or enterprise activity related to the debt.
 - Other Long-Term Debt
 - Do not include liability type debts that have no P&I payments [e.g. Compensated Absences and Other Post-Employment Benefits (OPEB)] or interfund loans (e.g., copiers, vehicles, etc.) on the Long-Term Debt forms as Other Long-Term Debt.
9. Improvement District, Special Assessment, Mello-Roos, and Mark Roos Bonds
- Improvement District (1911 Act, 1913 Act, and 1915 Act), Other Special Assessment, Mello-Roos, and Marks-Roos bonds and Other Nonagency debts are liabilities of property owners to bondholders and not primary liabilities of the local agency. Any transactions and balances relating to these bonds should not be reported elsewhere in the Financial Transaction Report, but on Long-Term Debt form only. Unless the debt is backed fully by the faith and credit of the government or fully or partly backed by some other type of the general government commitment.
10. We cannot grant extensions to submit reports. If you are unable to submit your report, please contact the Special Districts Reporting Unit by email at SDsupport@sco.ca.gov or by telephone at (916) 327-1017. Audited financial statements can also be submitted electronically to the same email address. You must submit the signed Cover Page and the Bureau of the Census form by mail.

Supplement to the Annual Report of Special Districts

Special District ID Number:	
Name of District:	

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|--|--|-------------------------------------|
| <input type="checkbox"/> July 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input type="checkbox"/> June 2017 |

Return this form to the **California State Controller's Office:**

Local Government Programs and Services Division
 Local Government Reporting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 10/2017