



BETTY T. YEE
California State Controller

November 8, 2019

District Fiscal Officer
Clear Creek Community Service District (Lassen)
P.O. Box 833
Westwood, CA 96137-0833

SUBJECT: 2018-19 Special Districts Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2018-19 Special Districts Financial Transactions Report. Government Code (GC) section 53891 requires that the financial transactions of each local agency 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, 2020. Please submit the following documents to SCO:

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

Reporting instructions and information are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

To file your report, visit <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Clear Creek Community Service District (Lassen)
Password: Ab#12051802300

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.

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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. 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)	\$

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