



BETTY T. YEE
California State Controller

November 5, 2021

District Fiscal Officer
Temecula Cemetery District
41911 C Street
Temecula, CA 92592

SUBJECT: 2020-21 Special Districts' Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2020-21 Special Districts' Financial Transactions Report (FTR). 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 or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

The FTR is due to SCO by January 31, 2022. Reporting instructions, including COVID-19 reporting guidance, and information for the 2020-21 Special Districts' FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Temecula Cemetery District
Password: Ab#12043308300

The 2020-21 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special Districts' FTR.

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.