



Rec'd
3/15/2017

BETTY T. YEE
California State Controller

March 3, 2017

Entity ID – 12273204000

District Fiscal Officer
Eastern Plumas Park and Recreation
Auditor-Controller
520 Main Street, Room 205
Quincy, CA 95971

SUBJECT: Delinquent Report of Financial Transactions

Dear District Fiscal Officer:

The State Controller's Office (SCO) records indicate we have not received your report of financial transactions for the fiscal year ending June 30, 2016. Government Code (GC) section 53891 requires a report of financial transactions of each local agency to be submitted within seven months after the close of the fiscal year.

This letter constitutes written notice of your failure to provide the report by the due date, and provides you with the opportunity to submit the report to the SCO by March 23, 2017.

Fiscal Year
2015-16

Report Not Received
Special Districts Financial Transactions Report (FTR)

Pursuant to GC section 53895, failure to file your report by March 23, 2017, will result in a penalty ranging from \$1,000 to \$5,000, based on your prior-year total revenue. In addition, GC section 12464 provides the SCO with authority to investigate and to obtain information required to prepare your report if necessary. Any costs incurred by the SCO in compiling the report shall be borne by your agency pursuant to GC section 12464(b).

District Fiscal Officer
March 3, 2017
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Financial Transactions Report

Reporting instructions and FTR forms are located on the SCO website at
http://www.sco.ca.gov/ard_locinstr_districts_forms_fy1516.html

If filing electronically, your username and password for the electronic reporting program are as follows:

Username: Eastern Plumas Park and Recreation
Password: 12273204000

Please use the following file transfer protocol (FTP) address for submitting your FTR electronically:

FTP Address: <ftp://sd82gbnv:Cw7r2ahy6S@ftp.sco.ca.gov>

If your report has been submitted, or if you have any questions, please contact us by email at SDsupport@sco.ca.gov or by phone at (916) 327-1017.

Sincerely,



RENEE HSZIEH, Manager
Local Government Reporting Section

Enclosure

PROOF OF SERVICE BY MAIL

I declare: I am a citizen of the United States, over the age of 18 years, and not a party to this action. My business address is State Controller's Office, 3301 C Street, Suite 740, Sacramento, California 95816.

On the date set forth below, I served the following entitled document:

Delinquent Report(s) of Financial Transactions

by placing a true copy thereof in a sealed envelope addressed to the person(s) named below at the address(es) shown and by placing said envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

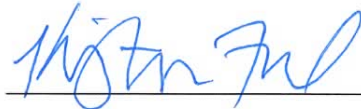
Name: District Fiscal Officer
Eastern Plumas Park and Recreation

Address: Auditor-Controller
520 Main Street, Room 205
Quincy, CA 95971

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on March 3, 2017, at Sacramento, California.

Signature:



Printed Name:

Kirsten Ford



OFFICE OF THE
AUDITOR/CONTROLLER
FOR THE
COUNTY OF PLUMAS

520 Main Street, Room 205
Quincy, California 95971-9115

Roberta Allen
Auditor Controller
Direct: (530) 283-6246
Fax: (530) 283-6442
aud_dept@countyofplumas.com

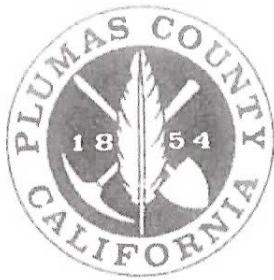
December 9, 2016

Eastern Plumas Park & Recreation

This is to inform you that Plumas County Auditor will not be completing your special District Financial Transaction Report for 2015/16 fiscal year.

Plumas see attached copy of letter sent to the State Controller.

Linda Williams, Auditor/Accountant
Plumas County Auditor
520 Main Street #205
Quincy, Ca 95971



OFFICE OF THE
AUDITOR/CONTROLLER
FOR THE
COUNTY OF PLUMAS

520 Main Street, Room 205
Quincy, California 95971-9115

Roberta Allen
Auditor Controller
Direct: (530) 283-6246
Fax: (530) 283-6442
aud_dept@countyofplumas.com

California State Controller
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, Ca 94250

This is to inform the State that The Plumas County Auditor will not be completing the following district Special District Financial Transaction Report for the 15/16 fiscal year:

Eastern Plumas Park & Recreation #12273204000

This district is not keeping 100% of their funds in the County Treasury: therefore we do not have records to audit and will be unable to complete the report.

The district has been notified that they will be responsible for filing the report with you. We would like to request that you send all related information to the address below:

Eastern Plumas Park & Recreation
P.O. Box 391
Graeagle, Ca 96103

Sincerely,

Linda Williams, Auditor/Accountant
Plumas County Auditor
520 Main Street #205
Quincy, CA 95971



Mimi Garner <mimithegolfgal@gmail.com>

EPRD

Allen, Roberta <RobertaAllen@countyofplumas.com>

Mon, Mar 13, 2017 at 2:32 PM

To: "mimithegolfgal@gmail.com" <mimithegolfgal@gmail.com>

Cc: "Jeff Engel (engel.dist.5@gmail.com)" <engel.dist.5@gmail.com>, "o4sgonavy@yahoo.com"

<o4sgonavy@yahoo.com>, "Harrison, Bianca" <BiancaHarrison@countyofplumas.com>, "Williams, Linda"

<LindaWilliams@countyofplumas.com>, "Settlemire, Craig" <CSettlemire@countyofplumas.com>

Mimi,

Bianca forwarded to me your emails regarding the Financial Transactions Report for Easter Plumas Recreation District, and the question regarding claims paid to the vendor "Streamline". Please include me on future emails so that I can respond to your questions.

In your email, you asked if the Auditor's office could fill in the numbers from the county records (the transactions that went through the county) and forward it to you so that you could complete the report with information from the Plumas Bank account. The Auditor's office cannot even partially prepare the SCO report for you. We will have no association with the report because we were not able to audit **all** of the information in the report. The District must prepare, sign and file the report. However, we can help by providing copies of the report that was filed for 14/15 and the backup that we used to prepare the report. We also would be available for questions as much as possible.

Another area of concern is that the report that was filed for 14/15 did not include transactions that went through the Plumas Bank account because our understanding was that the account had been closed. You should review that report and see what changes may need to be made to it (if additional transactions went through the Plumas Bank account in 14/15). The SCO might want you to file an amended report. As much as possible, we will provide information to amend the 14/15 report and assist where we are able.

If you would like a copy of the 14/15 report and backup, and also the 15/16 information to prepare the 15/16 report, please let us know. We also will be available for questions as much as time allows. We would like to help you get things caught up, but for the reasons explained above our ability to participate is limited.

You mentioned that the Plumas bank account is a petty cash account, but that is not the case. A couple of years ago (when I told members of EPRD to close the account as a condition of bringing their funds back into the County) the balance was approximately \$20,000. Petty Cash accounts are allowed for balances up to \$500 and must be reconciled and replenished periodically (thereby recording the expenditures in the accounting system). In addition, establishing a petty cash account requires approval by the district board. As far as I know, the board did not approve a petty cash account.

As for your question about the County's ability to receive electronic deposits for your district, our current system is not able to do so. Currently, only a small number of government agencies are able to deposit funds via electronic transfer. While this may be a question more for the Treasurer, system constraints and security issues prevent the County from opening up ETF's for outside entities.

In a separate email you asked if any payments had been made to the vendor "Streamline". I checked your file and see that no claims at all have been paid from this account in 16/17. We could discuss resuming the handling of your claims again as long as there is cash in your fund and the claims are presented with all the required signatures and backup.

Please let me know if you have any questions.

Thank you,

Roberta M. Allen, CPA

Plumas County Auditor/Controller/Risk Manager

Phone (530)283-6248 Fax (530) 283-6442