Local Government Compensation Reporting Program
Automated Reporting Guidelines

California State Controller

Division of Accounting and Reporting
Local Government Reporting Section

(10/10)

Table of Contents

Page

Introduction **1**

General Instructions **1**

Download File Using the Internet **2**

Building Your Report – Preliminary Considerations **2**

Section A. Report Identification and Contact Information **2**
- Entity Name 2
- File Name 2
- Human Resources Web Page 2
- Employees Hold More Than One Position? 2

Section B. Entering Employee Job Positions **3**
- Department 3
- Classification 3
- Multiple Positions Footnote 4
- Annual Salary Minimum 5
- Annual Salary Maximum 5
- Total 2009 Wages Subject to Medicare (Box 5 of W-2) 5
- Applicable Defined Benefit Pension Formula 5
- 2009 Employer Contribution: Employees' Share of Pension Benefits 5
- 2009 Employer Contribution: Deferred Compensation 6
- 2009 Employer Contribution: Health, Dental, Vision 6

Section C. Cover Page **6**
- Contact 6
- Title 6
- Telephone 6
- E-mail 6
- Signature Block Area 6

Introduction

The State Controller's Office is pleased to present the Local Government Compensation Report (LGCR) for Calendar Year 2009.

This report is intended to collect salary, compensation, and benefit information for all elected, appointed, and employed personnel. Do not include independent contractors. For clarification of employee vs. contractor, consult Internal Revenue Service Publication 15-A.

http://www.irs.gov/publications/p15a/index.html

These instructions will serve as a guide in completing the LGCR **required to be submitted to the State Controller's Office on or before Monday, December 13, 2010.**

General Instructions

Include, in this report, all of the following:

- All salary information, by position, as detailed on the Line-by-Line Instructions starting on Page 2.
- Include all full-time, part-time and temporary (seasonal) staff for which the special district issues a W-2.
- Use a separate row for each employee within each Classification. Or, stated another way, use a separate row for each job position. A single Classification may be listed multiple times for each department, including unfilled positions. If you have five Administrative Assistants, you will use one row for each of the positions, so a total of five rows will be used for Administrative Assistant.
- **For all alpha entries, use Proper Case only … DO NOT use ALL CAPS.** If your records contain data that utilizes ALL CAPS, you can fix this by pasting the information into word, changing the case to "Capitalize Each Word" and pasting the information back into excel. Please note if you have a classification with a roman numeral II or higher, you will need to capitalize the second, third, etc. numeral.

Please Note:

- Do not include independent contractors.
- Do not enter employee names
- Do not included Social Security Numbers.

Download File Using the Internet

The LGCR provided by the State Controller's Office is available through the Internet at **http://www.sco.ca.gov/ard_locinstr_lgcomp_forms.html.** The file is in Excel and is provided in two versions, Office 2007 and Office 97-03.

1. Open the LGCompensation file that best fits your current operating system by clicking on the appropriate file link.

2. Save the file

3. Locate the downloaded file and open**.**

Building Your Report – Preliminary Considerations

SCO has embedded automated data-checking elements into the spreadsheets. Cutting and pasting compensation information into the report file will not affect or change the data placed into the column. However, the data checking feature will be lost. Any data, in any cell, that is not in compliance with the format criteria will cause the entire report to be rejected and require you to revise and resubmit the report.

Section A. Report Identification and Contact Information Line-by-Line Instructions

Provide the following:

Step 1: Enter Entity Name: This field contains a list of all Special Districts in the State of California. Use the drop-down list to find your entity name.

Filename: The Filename field will automatically populate with your filename I.D. The I.D. number begins with SCO and is followed with an 11-digit number to use for your report.

Step 2: Saving the Report File Before proceeding with the report building, immediately save the file, using Save as, using the filename ID number as the name of the file.

Step 3: Enter the internet address to your Human Resources Web Page: This entry must be the entire web link. For example: http//:www.specialdistrict.gov/hrhomepage.html . If unavailable, you may enter your special district home page or leave the field blank.

Step 4: Employees Hold More Than One Position?: Enter Yes or No. A "Yes" selection indicates that one (or more) individual(s) employed under your Special District holds more than one job position. Refer to the Multiple Positions Footnote column for further instructions.

Step 5: Upon completion of this section, manually input each job position or, for more voluminous data, cut and paste the job positions into the report file. Proceed to Section B: Entering Employee Job Positions

Section B. Entering Employee Job Positions

The report is formatted in a standard Excel file layout. Each row represents one job position. Each cell in a given row is part of a column related to a specific element to the particular job position. Complete the following column fields:

Important Note: If cutting and pasting the data from your existing records, make sure the proper requested data is placed in the proper column. Additionally, if cutting and pasting, ensure the data in each cell conforms to the required formatting as described below.

Step 1: Department Column: Enter Department name. The department name must be formatted with Proper CAPS (Capitol letter for each word. Incorrect entries would include: abbreviations and numerals). Example:

Compliant

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total 2009 Wages Subject to Medicare (Box 5 of w-2)	Applicable Defined Benefit Pension Formula	Employees'Share ofPension Benefits	Deferred Compensation
Public Works	Account Clerk II	A	30,000	50,000	70,000	2%@55	$2,000	$5,700

Step 2: Classification Column: Enter Classification for each position. The Classification title must be formatted with Proper CAPS. Do not include employee names or position numbers. Do not abbreviate. Example:

Compliant

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total 2009 Wages Subject to Medicare (Box 5 of w-2)	Applicable Defined Benefit Pension Formula	Employes' Share ofPension Benefits	Deferred Compensation
Public Works	Account Clerk II	A	30,000	50,000	70,000	2%@55	$2,000	$5,700

Step 3: Multiple Positions Footnote: Enter a letter for each position concurrently held by the same person. For example, if an employee held more than one positon at the same time during Calendar Year 2009, enter an "A" in this column for each of the positions held by that employee. If another employee held more than one position at the same time, that employee will have a "B" in this column, etc.

Please see the "Sample Report – Multiple Positions" on the Local Government Compensation Report web page. If you have more employees who held multiple positions than the alphabet has letters, you may double and triple up on the letters, (i.e. A, B, - Z, AA, BB – ZZ, AAA, BBB – ZZZ). If you go beyond 78 employees that held multiple positions, please use the number system, (i.e. 1, 2, 3, and so forth).

Important Note: For employees holding more than one position, this will affect how data is entered into the other columns. The columns to consider are the "Total 2009 Wages", "Pension Benefits", "Deferred Compensation" and "Health, Dental, Vision" columns. On the row of the employee's primary position, enter dollar amounts and other compensation for all the relevant columns. But for any other position held by that employee, enter "0" for the "Total 2009 Wages".

Example:

Compliant– Note, for the employee holding more than one position, the pertinent columns for the secondary position are entered as zeros

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total 2009 Wages Subject to Medicare (Box 5 of w-2)	Applicable Defined Benefit Pension Formula	Employee s'Share ofPension Benefits	Deferred Compensation	Health, Dental, Vision
Public works	Account Clerk II	A	30,000	50,000	70,000	2%@55	$2,000	$5,700	$3,400
Public works	Truck Driver	A	10,000	25,000	0.00	2%@55	0.00	0.00	0.00
Public works	Office Techician		30,000	50,000	49,000	2%@55	$2,000	$5,700	$3,400
Public works	Yard Supervisor III		10,000	25,000	49,000	2%@55	$2,000	$5,700	$3,400

Step 4: Annual Salary Minimum: Enter the minimum base salary/pay for each Classification, stated in annual amounts. Convert hourly pay to equivalent full-time pay, including part-time positions or employees (i.e. take the minimum base wages and multiple by your full-time hours). Do not include additional compensation (i.e. bilingual pay, overtime, hazard pay, etc.). For employees who do not have a minimum salary, use the current salary for that employee in this column.

Step 5: Annual Salary Maximum: Enter the maximum base salary/pay for each Classification, stated in annual amounts. Convert hourly pay to equivalent full-time pay, including part-time positions or employees (i.e. take the maximum base wages and multiple by your full-time hours). Do not include additional compensation (i.e. bilingual pay, overtime, hazard pay, etc.). For employees who do not have a maximum salary, use the current salary for that employee in this column.

Step 6: Total 2009 Wages Subject to Medicare (Box 5 of W-2): Enter the amount from Box 5 of the employees 2009 W-2. If the employee does not have wages subject to Medicare, you will need to calculate the total compensation prior to any deductions that generally reduce the amount reported in Box 1.

Since box 1 includes only the taxable gross portion of an employee's wages, add in any amounts that reduced the taxable gross. These may include employee contributions to tax deferred pension plans, cafeteria plans, flexible spending accounts and employee contributions to Deferred Compensation or Tax Sheltered Annuity programs.

For Example:

Employee's box 1 amount	$4,000
Deferred Compensation	+$500
Employee contribution to pension plan	+$200
Wages Subject to Medicare	$4,700

Note: If a position was held by multiple employees, combine the data. If an employee retired or left during the year and the position was filled combine the box 5 information.

Step 7: Applicable Defined Benefit Pension Formula: Enter the Pension Formula, if applicable, for each Classification/position. Example: 2% @ 55, 2.7% @ 55, 3% @ 50. If a classification/position does not have a defined pension formula leave this field blank.

Step 8: 2009 Employer Contribution: Employees' Share of Pension Benefits: If the Employer paid all or a part of the Employees' share of pension contribution, enter that amount (In Dollars) for each Classification/position, (i.e.) if the employees' share is 7% and your entity paid 2% of that 7%, then include the actual dollar amount of the 2%). Do not enter the actual employer contribution portion of the pension plan. If an employee does not have information for this column, you can either leave this field blank or input a "0".

Step 9: 2009 Employer Contribution: Deferred Compensation: Enter the actual total employer contribution (In Dollars) toward an employee's Deferred Compensation plan. These may include Deferred Compensation plans under Section 457, retirement plans under Section 401 (k) and Tax Sheltered Annuity plans under Section 403 (b). If an employee does not have information for this column, you can either leave this field blank or input a "0".

Step 10: 2009 Employer Contribution: Health, Dental, Vision: Enter the actual total employer contribution (In Dollars) toward employee's share of Health, Dental, or Vision care. If your entity provides a cafeteria allowance, report the total amount that the employee used used for Health, Dental, and/or Vision. The remaining amount will show up in the box 5 of the W-2 column of this report. If an employee does not have information for this column, you can either leave this field blank or input a "0".

Section C. Cover Page

Note: Entity Name and ID Number fields are pre-populated based on your selection of the Entity Name on the LGCR Report Worksheet.

Contact: Enter the name of the individual who prepared this report, and will be able to answer questions regarding the data reported.

Title: Title of Contact person.

Telephone: Phone number of Contact person.

E-mail: E-mail address of Contact person.

Signature Block Area: The report must be signed by the Fiscal Officer. Enter the date report submitted, printed name, and title of the individual signing this report. Print the Cover Page, sign, and follow the instructions for filing the report.