

State Controller's Office
LGRS Online and Counties Financial Transactions Report
Frequently Asked Questions

Introduction

Since fiscal year (FY) 2002-03, the California State Controller's Office (SCO) has required financial transactions report (FTR) preparers to use an electronic reporting program to complete their FTRs. This electronic reporting system generated an output file that FTR preparers then sent to SCO through a file transfer protocol (FTP) address. In FY 2016-17, SCO moved the reporting system online. Users can access the Local Government Reporting System (LGRS) Online for counties at <https://lgrsonline.sco.ca.gov/account/login>.

LGRS Online is a web-based reporting program that operates on most web browsers, including Microsoft Edge, Mozilla Firefox, and Google Chrome.

SCO has also revised the FTR forms to incorporate more recent governmental accounting standards; conform to generally-accepted accounting principles, where possible; and improve compliance with government codes. SCO will continue to revise FTR forms and/or instructions as needed for future Governmental Accounting Standards Board (GASB) pronouncements.

Frequently Asked Questions (FAQs)

Login and/or Password

1. Where can I find the login information for LGRS Online?

Please refer to the Alert Letter; or contact SCO by telephone at (916) 322-9672 or email at LGRsupport@sco.ca.gov for the login information.

2. Who should I contact if I am unable to log in, or if I am getting login error messages?

Please contact SCO by telephone at (916) 322-9672 or email at LGRsupport@sco.ca.gov.

Submission/Extension

1. Where can I find the Cover Page and does it have to be mailed in?

After successfully submitting your report, the Cover Page will appear as confirmation, with the date and time of submission. It is located in the upper right corner of main menu of LGRS Online.

2. What options are available to sign the Cover Page?

- The original method – hard copy print out with wet/electronic signature
- LGRS Online Electronic Signature feature

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3. Where can I find the LGRS Online Electronic Signature instructions?

Refer to the "LGRS Online User Guide" found at https://www.sco.ca.gov/ard_locinstr_counties_forms.html for LGRS Online Electronic Signature.

4. Is it mandatory to use the LGRS Online Electronic Signature feature?

Currently, the LGRS Online Electronic Signature feature is the preferred method to sign the cover page. However, a printed signed cover page is also acceptable by our office. In the near future, our office will transition into requiring Counties to sign the cover page via the LGRS Online Electronic Signature feature.

5. Do we still need to mail a hard copy of the Cover Page to the SCO?

Counties that sign the Cover Page using the LGRS Online Electronic Signature feature do not need to mail a signed copy to SCO. Counties that print out the cover page and sign using wet signature will need to mail in the Cover Page to our office. The mailing address is below.

**California State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section – Counties FTR
P.O. BOX 942850
Sacramento, CA 94250-5875**

6. Why is the report marked "Received Late"?

Counties' FTR must be filed with SCO on or before the due date specified in the Alert Letter sent out by our office annually in November. If the report is received after that date, it will be marked as "Received Late".

7. Will SCO offer extensions on the FTR filing deadline?

No. SCO does not grant extensions. Government Code (GC) section 53891 requires that the FTR be submitted to SCO within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later.

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Reporting

- 1. If the audited financial statements are prepared in thousands, should counties prepare the FTR using the audited numbers in thousands (i.e., dollars amounts all end in 000)?**

No, amounts must be reported to the nearest dollar.

- 2. Does the LGRS Online allow users to view prior year data while preparing the current year report to see what data was entered last year?**

Yes. Use the Prior Year button to view the prior year's data.

- 3. Should blended component units (BCUs) be reported in the Counties FTR?**

Yes. BCUs, although legally separate entities, are in substance part of the county's operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate county funds for reporting purposes. The financial data of BCUs must be included in the Counties FTR. BCUs should also be specified regardless of inactivity.

Special districts, as defined in GC section 12463(d)(2), that meet the requirements to be BCUs of the County must separately prepare and submit the Special Districts FTR to SCO. Financial data reported on the Counties FTR and Special Districts FTR is housed in two different reporting systems and published on two different webpages of the By-The-Numbers website, therefore, the financial data reported is not duplicated.

- 4. Where should prior-year adjustments be reported?**

The prior year audit/accounting adjustments can be reported on the adjustment lines of the Internal Service Fund, Enterprise Fund, Other Financing Sources (Uses), Change in Fund Balance – Governmental Funds, and Summary & Statistics forms.

- 5. Which category is used to report developer impact fees?**

Impact fees should be reported based on how the revenue is obtained (per GASB 11):

- Report as Property Taxes, Construction Development Taxes, if the County actually "levied" the construction fee as a tax.
- Report as Licenses Permits and Franchises, Construction Permits, if the County charged a non-exchange regulatory fee to recover certain development costs.
- Report as Charges for Current Services, Planning and Engineering, if the transaction was non-regulatory and of equal exchange value.

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6. Where should counties report Successor Agency funds?

Report Successor Agency funds in the Private-Purpose Trust Fund column of the Statement of Changes in Fiduciary Net Position and Statement of Fiduciary Net Position.