

**State Controller's Office**  
**Fiscal Year 2023-24 LGRS Online and City 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 cities 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 City 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](mailto: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](mailto:LGRsupport@sco.ca.gov)

### **Submission/Extension**

**1. Where can I find the Cover Page?**

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\\_cities\\_forms.html](https://www.sco.ca.gov/ard_locinstr_cities_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 Cities 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?**

Cities that sign the Cover Page using the LGRS Online Electronic Signature feature do not need to mail a signed copy to SCO. Cities 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.

Local Government Reporting Section – Cities  
Local Government Programs and Services Division  
California State Controller's Office  
P.O. Box 942850  
Sacramento, CA 94250

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

City 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.

## **Reporting**

**1. If the audited financial statements are prepared in thousands, should cities 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.

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- 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 City FTR?**

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

- 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) and Change in Fund Balance – Governmental Funds, and Summary & Statistics forms.

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

Report AB 1600 development impact fees on the Development Impact Fees line (R01) of the Statement of General and Functional Revenues – Governmental Funds – Miscellaneous Revenues and Grand Totals form (Form 23) (see City FTR instructions, page 157).

If impact fees are for Parks, Traffic, or Capital Improvements, then report on the Taxes – Construction Development Taxes line (R23) of the Statement of General and Functional Revenues – Governmental Funds – Taxes form (Form 16) (see City FTR instructions, page 142).

- 6. Where should cities report Successor Agency funds?**

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

- 7. If a city already filed the pensions and benefits in the Public Retirement Systems FTR, is it required to report them again in the City FTR?**

Yes. Pensions and benefits should also be reported in the Pension and Other Employee Benefit Trust Funds column of the Statement of Changes in Fiduciary Net Position and Statement of Fiduciary Net Position.

- 8. When is GASB 87 implemented and what is the effective reporting year?**

Governmental Accounting Standards Board Statement (GASB) No. 87, Leases, was implemented for reporting year 2021-22 FTR. Related reporting instructions have been added to the City FTR instructions.