



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

November 21, 2025

SUBJECT: 2024-25 County Financial Transactions Report

Dear County Fiscal Officer:

This letter provides information regarding the 2024-25 County 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 (GAAP), if this data is available.

The FTR is due to SCO by February 2, 2026. Reporting instructions, including COVID-19 reporting guidance, top reporting issues, and information for the 2024-25 County FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_counties_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>.

The 2024-25 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of county 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 County FTR.

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 District FTR to SCO. Financial data reported on the County FTR and Special District 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.

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required — or there is reason to believe that a report is false, incomplete, or incorrect — SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the county.

Each year, SCO presents an Award for County Financial Transactions Reporting to those counties that meet the award criteria. This award recognizes the professionalism demonstrated by counties in preparing accurate and timely FTRs. A description of the award criteria is on the SCO website at https://www.sco.ca.gov/ard_locinstr_counties_forms.html to provide guidance on preparing your FTR.

If you have any questions, please contact the Local Government Reporting Unit at LGRsupport@sco.ca.gov or (916) 322-9672. Thank you.

Sincerely,

(Original signed by)

Dang Nguyen
Supervisor
Local Government Reporting Unit