

LGRS Online and Special Districts Financial Transactions Report FAQs

Introduction

Since fiscal year (FY) 2002-03, the 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 sent to the SCO through a file transfer protocol (FTP) address. This system of FTR delivery is no longer necessary, as the SCO has moved the reporting system online effective FY 2016-17.

We are pleased to present the Local Government Reporting System (LGRS) – LGRS Online: <https://lgrsonline.sco.ca.gov/account/login>.

LGRS Online is a web-based reporting program that operates on most web browsers, including Internet Explorer, Mozilla Firefox, and Google Chrome. FTR preparers will use this program to submit any of the following reports:

- Cities FTR (including the City and County of San Francisco)
- Counties FTR
- Public Retirement Systems FTR
- Special Districts FTR

The 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. The SCO will continue to revise FTR forms and/or instructions as needed for future Governmental Accounting Standards Board (GASB) pronouncements.

Frequently Asked Questions

Login and/or Password

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

Please refer to the Alert Letter; or contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov for login information.

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

Please contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov for the login information.

Required and Optional Forms

1. Do districts only need to complete the forms that are marked “Required”?

No, each district needs to complete all the forms that are applicable to it.

2. Why are some of the forms marked “Required”?

The “Required” forms are based on which activities a district performs.

3. What if a form says “Required” but the district does not perform that activity?

Please contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

4. A district is inactive, but there are forms marked “Required” for that district aside from the *General Information* form (Form 01). How should the district proceed?

Please contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

Prior Year Balances

1. The old system had a “Prior Year” button that let us see what was entered in the previous year’s FTR. Is there something similar in the new online reporting system?

Yes, the new system also has a “Prior Year” button. However, FY 2015-16 data is not available due to the changes in the forms and new reporting platform. The “Prior Year” button is now available in FY 2017-18.

Non-Enterprise (Governmental Funds) Forms

1. Where is the *Non-Enterprise Revenues, Expenditures, Sources and Uses* form?

The *Non-Enterprise Revenues, Expenditures, Sources and Uses* form is now called the *Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances* form (Form 16).

2. Can Financing Authorities report on one of the *Enterprise Fund* forms?

Yes, they can report on the *Enterprise Fund – Other Enterprise Fund* form (Form 13) if their financial statements report Enterprise Funds instead of Governmental Funds

3. What if the *Governmental Funds* form (Form 16) is marked as “Required” but the district should be using the *Other Enterprise Fund* form (Form 13) instead?

Please contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov to confirm that the *Other Enterprise Funds* form (Form 13) is the correct form for your district.

Sewer and Solid Waste Forms

1. Since there is no longer a *Waste Disposal Enterprise* form, should our district report under Sewer Enterprise or Solid Waste Enterprise?

It depends on which activities your district is performing. Please contact the SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

Balance Sheet

1. Since there is no longer a *Consolidated Balance Sheet*, which form(s) should we use?

Districts reporting Governmental Fund activities should use the *Balance Sheet* form (Form 22) and the *Capital Assets and Long-Term Obligations* form (Form 25), if applicable.

Districts reporting Enterprise Fund activities should use the *Statement of Net Position – Proprietary Funds* form (Form 23).

2. When reporting Governmental Funds, where should the fixed assets be reported?

Fixed assets should be reported on the *Capital Assets and Long-Term Obligations* form (Form 25).

3. When reporting Governmental Funds, where should we report deferred inflows and outflows pertaining to a net pension liability (per GASB 68)?

Deferred outflows of resources related to pensions should be reported as negative amounts on the Related to Pensions line (R16) of the *Capital Assets and Long-Term Obligations – Governmental Funds* form (Form 25).

Deferred inflows of resources related to pensions should be reported as positive amounts on the Related to Pensions line (R40) of the *Capital Assets and Long-Term Obligations – Governmental Funds* form (Form 40).

Debt Forms

1. Why is there only one debt schedule, when I've keyed several into the system?

You need to save each debt schedule before creating a new one. Save the debt schedule by clicking the "Save" button at the top of the form.

2. Why does the system say that a debt already exists when I'm entering/saving a new long-term debt schedule?

Each debt schedule must have a unique name for the "Purpose of Debt" field.

3. What if there is a difference on the *Debt Reconciliation* form?

For Governmental Funds, verify the amount of principal payment reported on the debt schedules and the "Retirement of Long-Term Debt" (R41) reported on the *Governmental Funds – Revenues, Expenditures, and Changes in Fund Balances* form (Form 16). The amounts reported should match.

For Internal Service Funds, verify the amount of interest paid in current fiscal year that is reported on the debt schedules and the "Interest Expense" (R17) on the *Internal Service Fund* form (Form 03).

For Enterprise Funds, verify the amount of interest paid in current fiscal year that is reported on the debt schedules and the "Interest Expense" amount on the *Enterprise Funds* forms (Forms 04 through 13) and *Conduit Financing* form (Form 14). The amounts reported should match.

However, in some cases there may be a reasonable explanation for the difference. If you find reasonable explanations for differences on your *Debt Reconciliation* form, provide footnotes.

Completed Forms

1. Why does the "Completed" column display "No" when the form is complete?

After all the data on a form has been entered, click the "Check Errors" button. If any error messages appear, then will need to correct the errors and run the "Check Errors" function again. After you have corrected all errors and no longer get error messages, close the form.

Clicking the "Save" button after running the "Check Errors" function will revert the form's status to "Not Completed."

Report Submission

1. Does the SCO grant extensions if audited financial statements are not finalized by January 31?

No extensions will be granted. Government Code section 53891 requires the financial transaction of each local agency to be submitted to the SCO within seven months after the close of the fiscal year. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

2. Does the approval and submittal process include printing out and mailing in a paper Cover Page?

Yes. After you click the “Submit Data” button to submit your report to the SCO, the Cover Page appears as confirmation, with the date and time of submission. Click “Print Cover Page” to print. The Cover Page should be signed by a district official. After it is signed, send the signed original to the address noted at the bottom of the Cover Page.

Cover Page Form

1. Where can I find the Cover Page?

If you are filing online, after you click “Submit Data” to submit your report to the SCO, the Cover Page appears as confirmation, with the date and time of submission. Click “Print Cover Page” to print.

If you are filing a paper report, the Cover Page is available on the SCO website at https://sco.ca.gov/ard_locinstr_districts_forms.html in the “2017-18 Forms and Instructions” section.

2. How should I submit my Cover Page?

The SCO will accept digital and paper Cover Pages. Send the *signed original* Cover Page to the address noted at the bottom of the Cover Page; or scan your *signed* Cover Page into pdf format, and attach it to an email to SDsupport@sco.ca.gov.