# Local Government Reporting System Online User Guide



California State Controller's Office

Local Government Programs and Services Division Local Government Reporting Section

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# Introduction

Since fiscal year 2002-03, the State Controller's Office (SCO) has required financial transactions report (FTR) preparers to install an electronic reporting program to complete their FTRs. This electronic reporting system generated an output file that FTR preparers then send to the SCO through a file transfer protocol (FTP) address. This system of FTR delivery is no longer necessary, as SCO has moved the reporting system online effective fiscal year 2016-17. Users can access the online reporting system, Local Government Reporting System (LGRS) Online, at 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' Financial Transactions Report (including the City and County of San Francisco)
- Counties' Financial Transactions Report
- Public Retirement Systems' Financial Transactions Report
- Special Districts' Financial Transactions Report
- Transit Operators' Financial Transactions Report
- Transportation Planning Agencies' Financial Transactions Report
- Property Taxes Report

# **Purpose of this Guide**

The purpose of this user guide is to instruct you, the preparer, on the use and operation of LGRS Online. This user guide is to be used in conjunction with the respective FTR Reporting Instructions. Refer to page 42 of this user guide for links to these instructions in the *Links to SCO Resources by Report Type* section.

This user guide is organized into three sections:

- **Getting Started** This section includes instructions on how to log into the system and change passwords. This also allows you to explore the Main Menu.
- **Completing the Report** This section includes general instructions on how the reporting forms work, how to identify line items using the form layout, types of fields and buttons, types of forms, entering footnotes, the Check Errors process, and how to submit reporting data.
- Filing the Report This section includes instructions on how to proceed once the reporting data has been submitted.

# **Getting Started:**

# Logging In

- 1. Open a web browser (e.g. Internet Explorer) and enter the URL address <u>https://lgrsonline.sco.ca.gov/account/login</u> to access the *LGRS Online: Log in* page.
- 2. Once you have reached the *LGRS Online: Log in* page (see below), select the applicable **Entity Type**.
- 3. Select the **User Name** provided in the Alert Package. If you have not received an Alert Package, please contact the Local Government Reporting (LGR) Support or Special Districts (SD) Support. Refer to page 42 of this user guide for *Help Desk Contact Information*.

# LGRS Online: Log in.

Please enter your user name and password.

Entity Type:		<b>v</b>
User Name		×
Password		
		Log in
	Forgot your password.	

- 4. Enter the **Password** provided in the Alert Package, then click **Log in**. **Note:** The Password is case-sensitive. After five unsuccessful log-in attempts, you will be locked out of the system for 15 minutes. For immediate access, please contact the LGR Support or SD Support.
- 5. If you forgot your password, use the **Forgot your password?** feature or contact LGR Support or SD Support for assistance.

# **Changing Password and Email Account**

After the initial log in, you are prompted to change your password. The new password must meet the following criteria:

- Must be at least six characters long
- Must have at least one lowercase letter (a-z)
- Must have at least one uppercase letter (A-Z)
- Must have at least one number (0-9)
- Must have at least one special character (!, ?, #, etc.)

Once you have filled in the required fields, click **Save**. The password change takes effect immediately.

Also, verify the email address in the **Email** field is correct. If it is not, change it to the correct email.

**Note:** To change your email address, you must also change your password at the same time.

		ENTITY PROFILE	Print Profile
	Entity Name		
	Entity Type		
	Change Password and E	Email Account	]
	Old Password		
	New Password		
	New Retype Password		
	Email		
ł			
		Save Cancel	

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To change your password and/or email at any given time after the initial log in, click on the **Hello [Entity Name]!** tab at the top of the page. This opens the account settings. Fill in the required fields using the same criteria as noted above, then click **Save**. The password and/or email change takes effect immediately.

# Main Menu

The Main Menu, also known as the Collection Tools page, has a similar appearance and functionality for all Local Government FTRs. See below for an image of the Main Menu:

	Local Government Financial Reporting System			Califo		y T. Ye	100		
		Home	Collection Tools	Financial	Reports	Con	tact Hello	)	Log off
he Requ	ired Forms must be completed. Optional Forms must	be completed if applicable	ə.					Entity List	ing   Status: Nev
Type:	Fiscal Year: 🗸 🗸	Entity:				~	Go		
Form #	Forms	Form Description				Туре	Data Entered	Completed	Date Modified
01	General Information	General Information				Required	No	No	
02	Report Comments	Enter Comments for City	/ Report			Optional	No	No	
03	Internal Service Fund	Statement of Revenues,	Expenses and Change in F	und Net Positio	n	Optional	No	No	
	Enterprise Fund +								
14	Conduit Financing	Conduit Financing				Optional	No	No	
15	Functional Revenue Details - Governmental Funds	Functional Revenue Det	ails			Required	No	No	
16	Revenues - Governmental Funds	Taxes				Required	No	No	
17	Revenues - Governmental Funds	Special Benefit Assessn	nents			Required	No	No	
18	Revenues - Governmental Funds	Licenses and Permits				Required	No	No	
19	Revenues - Governmental Funds	Fines and Forfeitures an	d Revenue from Use of Mor	ey and Propert	y	Required	No	No	
20	Revenues - Governmental Funds	Intergovernmental - Sta	te			Required	No	No	
21	Revenues - Governmental Funds	Intergovernmental – Feo	feral, County, and Other Tax	es In-Lieu		Required	No	No	
22	Revenues - Governmental Funds	Charges for Current Ser	vices			Required	No	No	
23	Revenues - Governmental Funds	Miscellaneous Revenues and Grand Totals				Required	No	No	
24	Expenditures - Governmental Funds	General Government and Public Safety			Required	No	No		
25	Expenditures - Governmental Funds	Transportation and Community Development				Required	No	No	
26	Expenditures - Governmental Funds	Health and Culture and	Leisure			Required	No	No	
27	Expenditures - Governmental Funds	Public Utilities and Othe	r Expenditures			Required	No	No	

There are six tabs on the top ribbon (black bar) that can be used to navigate the site:

Item	Description
Home	This tab directs you to the Main Menu.
Collection Tools	This tab directs you to the Collection Tools (also known as Main Menu). The main function of this page is to provide the forms necessary to complete the report.
Financial Reports	This tab is currently under development.
Contact	This tab directs you to the contact information page.
Hello	This tab reads <b>Hello [Entity Name]!</b> and directs you to the account settings.
Log Off	This tab allows you to log out of your account.

# Main Menu (continued):

	Find	Local Government Incial Reporting System		Betty T. Yee			
		Home Collection Tools	Financial Reports	Contact Hel	o	Log off	
		ka samplatad if applicable.			r	. 101 M	
Type:	Fiscal Year:	Entity:		✓ Go			
Form #	Forms	Form Description	Тур	e Data Entered	Completed	Date Modified	
01	General Information	General Information	Req	uired No	No		
02	Report Comments	Enter Comments for City Report	Opti	ional No	No		
03	Internal Service Fund	Statement of Revenues, Expenses and Change in Fu	Ind Net Position Opti	ional No	No		
	Enterprise Fund +						
14	Conduit Financing	Conduit Financing	Opti	ional No	No		
15	Functional Revenue Details - Governmental Funds	Functional Revenue Details	Req	uired No	No		
16	Revenues - Governmental Funds	Taxes	Req	uired No	No		
17	Revenues - Governmental Funds	Special Benefit Assessments	Req	uired No	No		
18	Revenues - Governmental Funds	Licenses and Permits	Req	juired No	No		
19	Revenues - Governmental Funds	Fines and Forfeitures and Revenue from Use of Mon	ey and Property Req	uired No	No	1	
20	Revenues - Governmental Funds	Intergovernmental – State	Req	uired No	No		

The blue bar on the header shows three items that identify the report you are working on:

ltem	Description
Туре:	Depending on the type of report you are preparing, this may read CIT, CON, SPD, TRS, TPA, PRS, or ARP.
	CIT = City CON = County
	SPD = Special District
	TRS = Transit Operators
	<b>TPA</b> = Transportation Planning Agency <b>PRS</b> = Public Retirement System
	ARP = Property Taxes
Fiscal Year: .	This dropdown bar brings you to the reported data for the selected year.
	Note: Prior-year data is read-only.
Entity:	This item indicates the entity's FTR that you are preparing.

# Main Menu (continued):

Fire and a first Discussion of Court and					Betty T. Yee			
		Home	Collection Tools	Financial	Reports Co	ntact Helk	D	Log off
The Requi	ired Forms must be completed. Optional Forms must	be completed if applicable				Entity Listin	g Cover Pag	e     Status: New
Type:	Fiscal Year: 💙	Entity:			~	Go		
Form #	Forms	Form Description			Туре	Data Entered	Completed	Date Modified
01	General Information	General Information			Required	No	No	
02	Report Comments	Enter Comments for City	Report		Optional	No	No	
03	Internal Service Fund	Statement of Revenues,	Expenses and Change in F	und Net Positi	on Optional	No	No	
	Enterprise Fund +							
14	Conduit Financing	Conduit Financing			Optional	No	No	
15	Functional Revenue Details - Governmental Funds	Functional Revenue Det	ails		Required	No	No	
16	Revenues - Governmental Funds	Taxes			Required	No	No	
17	Revenues - Governmental Funds	Special Benefit Assessments			Required	No	No	
18	Revenues - Governmental Funds	Licenses and Permits			Required	No	No	
19	Revenues - Governmental Funds	Fines and Forfeitures an	d Revenue from Use of Mo	ney and Proper	ty Required	No	No	
20	Revenues - Governmental Funds	Intergovernmental - Sta	te		Required	No	No	

In the right-hand corner, above the header, there are three status functions:

ltem	Description
Entity Listing	This displays the entity's data status, received date, media type, due date, and status of the report.
Cover Page	This is generated and available after the report has been submitted.
Status:	<ul> <li>This provides a quick look at the report's current status, using the following terms:</li> <li>New – The report has not been submitted.</li> <li>In Queue – The report has been submitted.</li> <li>2nd Review – The report is being reviewed.</li> <li>Recall – The report was sent back to you.</li> <li>Archived – The report has been reviewed and stored in an archive</li> <li>Published – The report's data is published to SCO's website and SCO will no longer accept changes.</li> </ul>

# Main Menu (continued)

Local Ge Financial Re				Bett California Sta				
		Home	Collection Tools	Financia	Reports Con	tact Hello	D	Log off
The Requi	ired Forms must be completed. Optional Forms must	be completed if applicable					Entity List	ing   Status: Nev
Type:	Fiscal Year: 💙	Entity:			~	Go		
Form #	Forms	Form Description			Туре	Data Entered	Completed	Date Modified
01	General Information	General Information			Required	No	No	
02	Report Comments	Enter Comments for City	Report		Optional	No	No	
03	Internal Service Fund	Statement of Revenues,	Expenses and Change in F	und Net Positi	on Optional	No	No	
	Enterprise Fund +							
14	Conduit Financing	Conduit Financing			Optional	No	No	
15	Functional Revenue Details - Governmental Funds	Functional Revenue Det	ails		Required	No	No	
16	Revenues - Governmental Funds	Taxes			Required	No	No	1
17	Revenues - Governmental Funds	Special Benefit Assessn	Special Benefit Assessments			No	No	
18	Revenues - Governmental Funds	Licenses and Permits			Required	No	No	
19	Revenues - Governmental Funds	Fines and Forfeitures an	d Revenue from Use of Mor	ney and Prope	rty Required	No	No	
20	Revenues - Governmental Funds	Intergovernmental - Sta	e		Required	No	No	

Below the header are column headings indicating the various forms and status of the report as it is being completed. Their descriptions are found below.

Item	Description
Form #	Lists the form number in Main Menu order.
Forms	Lists the names of the various forms used within the report.
Form Description	A further description of the data contained in each form. If this description exceeds the width of the column, the full description is shown on the opened form.
Туре	Indicates whether a form is required or optional. All required forms must be filled out.
Data Entered	The default for fields in this column is <i>No</i> until a form is opened and data is entered. As soon as the data entered on the form is saved, this column changes to <i>Yes</i> .
Completed	The default for fields in this column is <i>No</i> . After entering all data in a form, click <b>Check Errors</b> on the form to run the Check Errors process for that form, which validates the reported data. When reported data is successfully validated, the status of this column changes to <i>Yes</i> . <i>Reval</i> occurs when the forms must be revalidated by clicking <b>Check Errors</b> .
Date Modified	This column is empty by default. After data is entered in a form, a date appears in the column to show the date and time the data was modified.

# Main Menu (continued):

14a	Service Retirement Benefit Policies	Service Retirement Benefit Policies	Required	Yes	Yes	6/29/2018 10:35:56 A
14b	Service Retirement Benefit Polices	enefit Comments C		No	No	6/29/2018 10:35:56 A
15	Disability Benefit Policies	Statement of Disability Benefit Policies	Required	Yes	Yes	6/29/2018 10:35:56 A
	Submit I	Data View Footnotes Print A	AII		Exit	
	Submit	View Foolilotes Filler	-\11		EXIL	

The buttons found at the bottom of the Main Menu perform the following functions:

Item	Description
Submit Data	Submits the completed report to SCO. This button becomes available once you have completed all required forms.
Print All	Prints all forms.
View Footnotes	Views footnotes entered while preparing the report.
Exit	Exits LGRS Online.

# **Completing the Report:**

# **General Instructions**

### Order of Form Preparation

For all reports, forms should be completed in the order in which they appear on the Main Menu. Most forms that appear toward the bottom of the Main Menu rely on data entered in previously listed forms. These forms contain formulas that consolidate or summarize data previously entered. Fields from earlier forms are used to check for errors to ensure that the report is properly prepared.

### **Opening Forms**

Allow adequate time for each form to open, close, and operate. For your convenience, formulas automatically calculate all totals and ending balances. Many forms consolidate and summarize detailed data entered on related forms. Because of this functionality, some forms require more processing time to open or close. Indicators that calculations are being performed include a busy cursor symbol, or the word *Calculating* may appear in the bottom left-hand corner of the screen.

### Entering Text

Several forms require that text information, such as names or descriptions, be entered. Do not enter this data in all uppercase letters. Use proper case in names, titles, and field descriptions, such as Purpose of Issue on Long-Term Debt forms. Other areas may ask for a description or explanation in text format.

#### Saving and Completing Forms

You must save each form and line item using the **Save** button. Forms do not auto-save the entered data. However, if data is entered or changed, then a system message prompts you to save before leaving the form. Once you are finished entering data, click the **Check Errors** button to verify and complete the form. If the form is complete, then the form is saved, and a Yes status appears in the *Completed* column of the Main Menu. **Note:** If you click **Save** after the form has been completed, the *Completed* status reverts to *No*. Click **Check Errors** to complete the form again.

### Logging Out of LGRS Online

Be sure to log out of LGRS Online after each visit to ensure that unauthorized users cannot access your report. **Note:** The system logs you out automatically if you have been idle for 15 minutes.

# **Form Layout**

	Statement of Co		al Transactions Repo tional Revenues - Go		1
	1		evenues and Grand T		
Go to For				venues and General Revenue	s Grand Totals. Delete
	Save	Check Errors	Print	Close	
Fiscal \	Year: 2017				● Current Year ○ Prior Year
		3	Functional Revenues	General Revenues	Total Revenues
2			А	в	с
	Miscellaneous Revenues				
R01.	Development Impact Fees				
R04.	Contributions from Nongovernmental Sources				
R05.	Other Miscellaneous Revenues (Specify)				0
R05a.	Specify Functional Revenues	S	elect Expenditure Function	n Functional Reve	enues
		Sel	lect	~	Add
R05b.	Specify General Revenues		General Revenues		
				Add	
				Add	
			Functional Revenues	General Revenues	Total Revenues
			A	В	С
R10.	Total Miscellaneous Revenues 4		\$0		\$0
R11.	Grand Totals		\$0	\$	\$0
	Save	Check Errors	Print	Close	

Forms use the following identifiers:

- 1. Form Name This area of the header identifies the form that you have open.
- 2. **Line Number** These numbers are used to identify a specific field. They may be used as an alternative to the field name. This number identifies fields that need correction in error messages that appear during the Check Errors process.
- Column Name (Letter) These column names/letters are used to identify a specific field. They may be used to specify the category of revenue, expenditure, or fund type. This name/letter identifies fields that need correction when error messages appear during the Check Errors process.
- Line Item Name These names are used to identify a specific field. They may be used to identify a type of revenue, expenditure, asset, or liability. This name identifies line items that need correction when error messages appear during the Check Errors process.

# **Types of Forms**

There are two types of forms in LGRS Online: **single record forms** and **multi-record forms**. The main difference between the two is the ability to add records to report multiple items within the same form.

#### Single Record Forms

Single record forms only require you to fill out one form.

The General Information Form is an example of a single record form.

			Financial 1 General	Transactions Report Information	Γ	Copy Prior	Delete
	Save	Ct	heck Errors	Print	Close		
scal Year: 2016						Curre	nt Year 🔿 Prior Y
Members of the G	Soverning Body						-
Mayor Member 1 Member 2 Member 3 Member 4 Member	First Name			Last Name		Add	
City Fiscal Office							
First Name		M. I.	Last Na	ame			
Title			Telephone Fax No.				
City Mailing Addr	ress		247				
Street 1				Has Address Ch	nanged?		
City		State	CA Zip				

# Types of Forms (continued):

### Single Record Forms (continued)

The following buttons appear on all single record forms:

Item	Description
Copy Prior	Click this button, where available, to copy information for the same form from the prior year's report. For example, a prior year's General Information data can be copied into the current year's form and modified as needed each year. Copy the prior-year data first. Once you select a cell and enter data, <b>Copy Prior</b> no longer functions.
Add	Click this button to enter an additional line entry. This button usually appears in subforms. The line entry does not save unless added.
Delete	Click this button to delete a line entry. This button usually appears in subforms.
Delete	Click this button to clear the entire page, if you need to start over. <b>Note:</b> This does not delete amounts carried forward from previous forms.
Save	Click this button to save data once entered into the form. <b>Note:</b> The form does not auto-save the entered data.
Check Errors	Click this button to verify once all data has been entered appropriately and that the form is complete. If there are no errors, close the form.
Print	Click this button to print any form. To print a blank form for reference, click this button before entering any data.
Close	Click this button to close any form. This ensures that all formulas are properly computed, and all data carries forward to other forms.
● Current Year ⊖ Prior Year	Click <b>Prior Year</b> to view prior-year information for the specific form or record on the form. Click <b>Current Year</b> to navigate back to the FTR year that you opened.

# Types of Forms (continued):

### Multi-Record Forms

**Multi-record forms** allow you to add an unlimited amount of records to complete the form as needed.

The Internal Service Fund form is an example of a multi-record form.

:k "Ne	ew" button to create fund.			New	Delete	Print All Records
	Save	Check Errors	Print	Clo	se	
iscal	Year: 2016					Current Year O Prior Yea
R01.	Internal Service Fund Name (Specify)	Select			~	
	Operating Revenues				Control I	
202	Charges for Services					
R03.	Other Operating Revenues					
R04.	Total Operating Revenues			ř.		
	Operating Expenses	,				
205.	Personnel Services			1		
R06.	Contractual Services			Ē.		
207.	Materials and Supplies			İ.		
208.	General and Administrative Expenses					
R09.	Depreciation and Amortization Expenses					
R10.	Other Operating Expenses					

These forms have the same buttons as the single records forms, except for the following addition buttons:

Item	Description
New	This button allows you to create and add a new fund or debt record. Click this button to create a record.
Select 🗸	This dropdown button allows you to navigate between records that have been created or values that you may select. If the record is highlighted in green, then the record is complete.
Rename	This button appears on records that have been created. It allows you to rename the fund name or debt type.
Delete	This button allows you to delete records that were created in the same year. Note: Records created in the prior year(s) cannot be deleted.
Print All Records	This button queues all records within this form for printing. Once all records are loaded, click the Print button.

# Types of Forms (continued):

#### Subforms

A **subform** is a subordinate form within a form, which can consist of several fields, dropdown buttons, and function buttons.

Within a subform, you may add multiple line entries, using the **Add** subform button. You must fill out the entire line item to save the entry properly.

Specify Functional Revenues	Select Expenditure Function		Functional Revenues	
	Select	~		Add

If there are multiple subforms on one form, you cannot click **Add** to add line items on all of the subforms:

R27a.	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	Tax #1	Administration and Programs	1,000,000,000 Add
R27b.	Specify General Revenues	General Revenues	
	Tax #2	1,000,000,000 Add	

You must enter and add each line item individually:

R27a.	Specify Functional Revenues	Select Expenditure Function	Functional Revenues
	Tax #1	Administration and Programs	1,000,000,000 Delete
		Select V	Add
		Total:	1,000,000,000
R27b.	Specify General Revenues	General Revenues	
	Tax #2	1,000,000,000 Add	
	Т	otal: 1,000,000,000	

To delete an added subform line item, you must click **Delete** next to the specific line item. Save changes to added subform line items using the **Save** function button.

### Footnotes

Footnote capability has been provided for most line items contained on each form. The ability to footnote the entry for a data element gives you the opportunity to explain in further detail the nature of a specific entry or, if necessary, to explain or answer an error message.

To access the **Footnotes dialog box**, double-click on the specific data element and type the footnote in the text area provided.

- Click **Save** to save the footnote when you are finished.
- Click **Delete**, found on the footnote form, when a footnote was entered in error on the wrong data element.

Footnotes Dialog		×
Form: Taxes Footnote Type: Variance	Field: (R22)Gen-UtilityUsersTaxes	[Saved]
This City does not collect Utility Users Taxes.		^
		~
L	Save Delete	Close

• Click **Close** to close the footnote form. **Note:** Closing the Footnote dialog box does not auto-save the footnote entered.

You can view saved footnotes by clicking the **View Footnotes** button at the bottom of the **Main Menu**.

40	Capital Assets and Long-Term Obligations	Capital Assets and Long-Term Obligations - Governmental Funds	Required	No	No		
41	Summary and Statistics	Summary and Statistics	Required	No	No		
42	Parcel Tax	Parcel Tax - Statistical Data	Optional	No	No		
	Submit Data         View Footnotes         Print All         Exit						
	Footnotes Print Close						
Fiscal `	Fiscal Year: 2016 Ourrent Year O Prior Year						
FORM	DESC FIELD NAME	FOOTNOTES					
Taxes	(R22)Gen-UtilityUsersTaxes	This City does not collect Utility Users Taxes.					

### **Check Errors Process**

Each form containing data must go through a Check Errors process before submission. To do so, click **Check Errors** on each form. This process verifies that the form is complete.

If there are no errors, a "Form has been completed" message (see below) will appear at the top of the form indicating that it is complete and error-free. Proceed by closing the form.

C	Form has been completed.	Statement o	of Revenues, Expenses	s and Change in I	Fund Net Positior	New	Delete
		Save	Check Errors	Print	Close		
	Fiscal Year: 2017					Our	rent Year 🔿 Prior Year

Below are five types of error checks you may encounter:

- Required Fields
- Footnotes Required
- Variance Checks
- Validation Checks
- Prior Year Comparison

**Note:** Any error for **Footnotes Required** will have the symbol **\*fn** next to the specific field.

#### Reading Error Messages

Red error message appears at the top of the page to indicate fields that need correction. The following is an example of an error message:

Financial Transactions Report Governmental Funds Major Object Classification	3	[Saved]
CHECKERRORS: (R19) Grand Total Expenditures must equal to Grand Totals amount (Form #28, Column A, line R15) Correct the error.		

1. If the error requires editing **on the form you are currently working on**, the error message will reference the line number, in parenthesis, and the line item name:

#### (R19) Grand Total Expenditures

2. If the error requires editing **on a different form**, the error message identifies Line Item Name, Form Number, Column, and Line Number in the format below:

Grand Totals amount (Form #28, Column A, line R15)

3. Each error message states the problem and provides direction on how to clear the error. In this case, the error is straightforward. The amounts should be corrected to be equal.

#### Correct the error.

**Note:** This error message appeared due to a **Validation Check**. For more information on how to clear this error, refer to the **Validation Checks** section on page 23.

Use the following instructions to clear the five types of errors mentioned in the Check Errors process:

#### **Required Fields**

**Required fields** are used to ensure that data is entered in that field. The use of required fields has been customized for each report type. Data must be entered into the field to complete the form and pass the Check Errors process. Required fields are also used to ensure continuity in reporting data where data was reported in a prior-year report. For example, most of the fields on the General Information form are required fields. If data is not entered in a required field, and error message similar to the below message appears at the top of the page. Any fields missing are outlined in red, after running the Check Errors process on that form.

To clear this error: Enter data into the required fields.

City Fiscal Off	icer
First Name	M. I. Last Name
Title	Telephone
Email	Fax No.
City Mailing A	Idress
Street 1	Has Address Changed?
Street 2	
City	State CA Zip
Report Prepar	ed By
Firm Name	
First Name	M. I. Last Name
Title	Telephone
Email	Fax No.

#### Footnote Required

The symbol \*fn appears next to a field when a footnote is required. The \*fn symbol occurs when an amount reported in an "Other" box needs to be specified. For example, if an amount was reported in (R13) Other Assets 1 in the General Column of the *Balance Sheet - Governmental Funds* form.

R13. Other Assets 1	200	*fn
---------------------	-----	-----

Double-click on this field to open the footnote box. The error footnote box indicates the Form, Field, the Footnote Type, and the footnote required to clear the error.

Footnotes Dialog	×
Form: BalanceSheetGovernmentalFunds Footnote Type: Required	Field: (R13)Gen-OtherAssets1
Provide a footnote describing what is included	on this line.
	~
	~
	Save Delete Close

**To clear this error:** Enter a footnote, describing what is reported in the field. If applicable, provide a breakdown of the amount.

#### Variance Checks

**Variance checks** are comparisons between the amount reported in the current report and the amount reported in a prior year report; this check is placed on specific field. For example, a variance check may be used to identify revenue growth that is 25% or more than the amount reported in a prior year report. Use a footnote to explain why the data reported exceeds the variance allowed for that field.

1000	*fn

Double-click on this field to bring up the Footnote dialog box. The footnote dialog box indicates the percentage that the amount has **Increased By/Decreased By** in the current year over the prior year. The box also indicates the tolerance level of variation in the amount.

orm: GasEnterpriseFund	Field: (R05)TotalOperat	tingRevenues
ootnote Type: Variance		Tolerance: 25%
orrect or provide a footnote explai	ning the variance.	

**To clear this error:** If the amount reported is incorrect, correct the current year amount. If the amount was incorrect in the prior year or if this increase/decrease was a special circumstance, enter a footnote in the field.

#### Validation Checks

**Validation checks** cross-reference and validate expected relationships in the data reported. For example, information reported in a specific field is consistent with other data reported in a separate field. These relationships can extend into different forms.

Refer to page 19 for the error message example in the *Reading Error Messages* section.

#### To clear this error:

1. Identify the cross-referenced fields and determine which field requires correction:

CHECKERRORS:	(R19) Grand Total Expenditures must equal to Grand	Totals amount (Form #28, Column A, line R15).
R19.	Grand Total Expenditures	1500 *

2. Navigate to the respective form in the Main Menu:

Form #	Forms	Form Description	Туре
27	Expenditures - Governmental Funds	Public Utilities and Other Expenditures	Required
28	Expenditures - Governmental Funds	Debt Service, Capital Outlay, and Grand Totals	Required
29	Major Object Classification - Governmental Funds	Major Object Classification	Required
30	Other Financing - Governmental Funds	Other Financing Sources (Uses) and Change in Fund Balance	Required

**3.** Enter the appropriate corrections to clear the error message:



#### Prior Year Comparison

**Prior Year comparison checks** are designed to ensure the field reported in the prioryear report is also reported in the current year.

For example: If *Depreciation and Amortization Expenses* were reported in the prior year but not in the current year, this error message appears:

• CHECKERRORS: (R23) Depreciation and Amortization Expenses amount was reported in the prior year. Report the current year amount.

R23.	Depreciation	and	Amortization	Expenses
------	--------------	-----	--------------	----------



**To clear this error:** Enter the current-year amount. Depending on the field, you may be able to clear this error message with a footnote, but not in all cases. If there is no amount to report, enter 0 in the field and enter a brief explanation in the field's footnote dialog box.

# **Submitting Data**

Before submitting your report, ensure that all required and optional forms are checked for errors.

Depending on the forms you have reported, certain optional forms will change in the Type column from **Optional** to **Required**. For example:

 If your entity reported Enterprise Funds in the respective Statement of Revenues, Expenses, and Change in Fund Net Position form, then the Statement of Net Position – Proprietary Funds changes from Optional to Required. This is in order to balance the Total Net Position (Deficit) for Enterprise Funds with the individual fund Net Positions (Deficits).

You cannot submit data until the **Data Entered** and **Completed** columns both read **Yes** on the Main Menu.

Туре	Data Entered	Completed
Required	Yes	Yes
Optional	Yes	Yes
Optional	No	No

Any incomplete forms are indicated in red.

To submit the report, click on **Submit Data** at the bottom of the Main Menu.

40	Capital Assets and Long-Term Obligations	Capital Assets and Long-Term Obligations - Governmental Funds		No	No	
41	Summary and Statistics	Summary and Statistics		No	No	
42	Parcel Tax	Parcel Tax - Statistical Data		No	No	
	Submit Data	View Footnotes Print Al	I		Exit	

# Filing the Report:

### Cover Page

After clicking **Submit Data** to submit the report to SCO, the following cover page appears as confirmation, with the date and time of submission at the bottom of the page.

CITIES FINANCIAL TRANSACTIONS REPORT COVER PAGE					
Reporting Year: 2019					
, , , , , , , , , , , , , , , , , , , ,	Certification: I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.				
City Fiscal Officer					
Signature Generate E-Signature* Ti	itle				
Name (Please Print)	Date				
*The city fiscal officer is the only individual authorized to sign this document elect read and agree with the certification statement above.	stronically. By doing so, the city fiscal officer is acknowledging that they have				
Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.					
If submitted manually, please complete, sign, and mail this cover pa	age to either address below:				
State Controller's Office Si Local Government Programs and Services Division Local Local Government Reporting Section Control Local P.O. Box 942850 33	Express Mailing Address: State Controller's Office ocal Government Programs and Services Division ocal Government Reporting Section 301 C Street, Suite 700 sacramento, CA 95816				
The Financial Transactions Report was successfully submitted to the	he State Controller's Office on 3/18/2020 10:36:12 AM				

This cover page should be signed electronically by the Fiscal Officer to certify the financial data entered into this report. If submitted manually, please complete, sign, and mail the cover page to the address shown on this cover page.

Click **Generate E-Signature** to begin signing the cover page electronically.

CITIES		TRANSACTIONS REPORT VER PAGE
	City	y of Alturas
Reporting Year: 2019		
Certification: I hereby certify that, to the best of my l accordance with the requirements as p	-	, the report forms fairly reflect the financial transactions of the city in fornia State Controller.
City Fiscal Officer		
Signature Generate	E-Signature*	Title

Enter the same first name, last name, and email address shown in the Fiscal Officer section in FTR Form 1 - General Information. Click **Verify** to send a verification code to the Fiscal Officer's email address.

LGRSupport@sco.ca.gov Mon 9/28/2020 12:01 PM Inbox	ad	
To: Gungon, Michael;		
CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.		
This is your temporary e-signature verification code: 702526		
If you did not request this code, please call (916) 322 - 9672.		
LGRS Online Team		

The Fiscal Officer must check their email inbox for the verification code. This e-signature verification code is used to confirm the Fiscal Officer is signing the report. Return to the cover page and click **Enter Code**.

Certification: I hereby certify that, to the best of my knowledge and belief, the accordance with the requirements as prescribed by the Californ	e report forms fairly reflect the financial transactions of the city in nia State Controller.		
City Fiscal Officer			
Signature Enter Code	Title		
Name (Please Print)	Date		

Enter the e-signature verification code received in the Fiscal Officer's email inbox and click **Verify**.

Code Verification 1	×
702526	
Verify Resend Canc	el

Select a style for your digital signature and click Create.

	×
Enter first and last name of the signer	Select a digital signature
Michael Gungon	Michael Gungon
mgungon@sco.ca.gov	Michael Gungan
	destrutentialisten Michael Hungon destrutentialisten
Please select a format for the e-signature Michael Hungon	Michael Gungon
deśTYTDNJL4Inān	Michael Gungon
	Michael Gungon
	Michael Gungon
	Create

The Cover Page will now show the First Name, Last Name, and Title entered in FTR Form 1 - General Information.

Click **Sign** to apply the signature and enter the signature date.

Certification: I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the city in accordance with the requirements as prescribed by the California State Controller.		
City Fiscal Officer Michael Hungon OBETYPERILANALL Signature Sign	SCO Title	
Michael Gungon Name (Please Print)	Date	

The Cover Page should now be complete with an eSignature, Title, Name of the Fiscal Officer and the date of signature.

City Fiscal Officer	
Michael Hungon <sup>30yD4WCyLY00M.</sup> Signature	SCO Title
Michael Gungon Name (Please Print)	9/28/2020 Date

# Recall

After the report is submitted to SCO, the fields are greyed-out, and additional changes cannot be made to the report. If updated information is available, contact the LGRS support or SD support using the contact phone number listed on the Alert Package to recall the report.

The Recall Function applies to the current fiscal year only and not to the prioryear report.

# Entity Listing | Status: Recall

If **Recall** is displayed on the status update, the report has been returned to you. The fields should now be available for correction.

Click **Submit Data** when the report is complete and ready to be resubmitted.

# **Printing the Report**

Depending on your web browser, there are different ways of customizing print settings to change appearance and the information in the footer.

# **Printing Options – Internet Explorer**

Internet Explorer has been optimized to print forms within the margins. However, if you would like to change the appearance or information reflected in the header and footer of the printed page, please follow these instructions:

1. Click on **Settings**, located in the top right corner of the browser.



2. Once the dropdown menu opens, hover your cursor over **Print** and click **Page setup**. This will open a dialog box for print settings.

	යි කි	₿
Print Ctrl+P	Print	>
Print preview	File	>
Page setup	Zoom (100%)	>
	Safety	>
	Add site to Apps	
n! Log off	View downloads Ctrl+.	J
	Manage add-ons	
Onved	F12 Developer Tools	
Saved]	Go to pinned sites	
	Compatibility View settings	
	Internet options	
	About Internet Explorer	

3. Click the box for **Print Background Colors and Images** in the Paper Options section of the Page Setup dialog box, if not checked already. This will ensure there is a grey background for any fields that were carried forward from previous forms.

Paper Options Page Size:	Margins (inches) Left: 0.75
Letter ~	Right: 0.75
Portrait Clandscape     Print Background Colors and Images     Enable Shrink-to-Fit	Top: 0.75 Bottom: 0.75
Headers and Footers	
Header:	Footer:
-Empty-	∽ Title ∽
-Empty-	<ul> <li>✓ -Empty- ✓</li> </ul>
-Empty-	$\sim$ Page # of total pages $\sim$
Change font	
	OK Cancel

4. In the Headers and Footers section of the Page Setup dialog box, you may customize the Header and Footer for the printed page. Click **OK** to accept the changes.

Headers and Footers	
Header:	Footer:
-Empty-	Time ~
-Empty-	
Title URL	-Empty-
Page number	
Page # of total pages	Page # of total pages $\lor$
Total Pages Date in short format	
Date in long format	
Time	
Time in 24hr format	
Custom	OK Cancel

# **Printing Options – Google Chrome**

Both Windows and Mac operating systems can use Google Chrome. However, you may need to change a few settings to optimize print settings. If you would like to change the appearance or information reflected in the header and footer of the printed page, please follow these instructions:

1. Click the **Print** button of the form you are printing. This will open the Print Settings menu and Print Preview screen.

Save	Check Erro	ors	Print	Close	
				_	
	Print				
	Total: 1 sheet o	of paper (2 pa	ages)		
			Print Cancel		
	Destination	- 740_ HP La	Cub_119_Printer o aserJet M806		
		Change			
	Pages	All			
		🔘 e.g. 1-	5, 8, 11-13		
	Copies	1	]		
	Layout	Portrait	•		
	Options	🖌 Two-sid	led		
	+ More set	tings			
	Print using syst	tem dialog (	Ctrl+Shift+P)		

2. Click the **+ More Settings** dropdown menu to reveal settings for Background graphics and Headers and Footers.

Layout	Portrait 💌					
Paper size	Letter 🔻					
Margins	Default 💌					
Quality	600 dpi 👻					
Scale	95					
Options	Headers and footers					
	Two-sided					
	Background graphics					
- Fewer settings						
Print using system dialog (Ctrl+Shift+P)						

- 3. Change **Scale** as needed. You may have to adjust this number to ensure that all forms will print correctly within printer margins.
- 4. In Chrome, Headers and Footers cannot be modified, but you may toggle them on or off by clicking the box for **Headers and footers**.
- 5. Click the box for **Background graphics**, if it not checked already. This will ensure there is a grey background for any fields that were carried forward from previous forms.
- 6. Once you have completed set up, click **Print** to accept the changes and print the form(s).

# Printing Options – Mozilla Firefox

Both Windows and Mac operating systems can use Mozilla Firefox. However, you may need to change a few settings to optimize print settings. If you would like to change the appearance or information reflected in the header and footer of the printed page, please follow these instructions:

1. Click on the **Menu** button, located in the top right corner of the browser.



2. Once the dropdown menu opens, click **Print**. This will open a Print Preview screen. On this page, click the **ShrinkToFit** dropdown button. You may change the scaling of the printed page to ensure that all forms will print correctly within printer margins.

<u>P</u> rint	Page Set <u>u</u> p	P <u>ag</u> e:	144	•	1 of	f 1	► ₩	<u>ShrinkToF</u>		~	P <u>o</u> rtrait	Landscape	Simplify P	age C	lose	
									30%							
									40%							
									50%							
									50%							
									60%							
					0	ity of Pittsbur cial Transact	9		70%							
			Gast		Inter	nal Service F	and thange in Fund	Nat Doublon								
									80%							
		Fiscal Year: 2017						Current Year -:	90%							
		R01. Internal Se Operating I		me (Specify)	(1 of 6) (Rec	and Completed	Building Occu	spancy								
		R02. Charges for						500,950	100%							
		R03. Other Open						109,000	125%							
		RM. Tetal Og		TUAN.			\$	100,000								
		Operating I R05. Personnel S						314,565	150%							
		R05. Contractual	Services						175%							
		R07. Materials an						68,230	17376							
		R01. General an R09. Depreciatio						30,401	200%							
		R10. Other Open						10,022								
		RH. Tatal Og					\$	1555 571	Shrink	To Fit						
			ting income (	Loss)				\$141,253	Custon	_						
		Nonoperad R13. Investment	ing Revenues					17,488	Custon	n						
		RH. Gain on Die		d Assets												
		R15. Other None														
		R16. Total No		EVALUAX.				\$17,488								
		Nonoperat R17. Interest Exp	ing Expenses													
		R10. Loss on Die		e Assets				_								
		R19. Other None	perating Exper	1445												
		R20. Total No														
				re Capital Con		ind Transfers		\$150,741								
		Capital Cor R22. Federal	erbutions (C	ument Flacal Y	(kar)											
		R21. State														
		R24. Other Capit														
		R25. Tetal Cu		ioar Capital Co	Anobuditana			50								
		R20. Transfers I R27. Transfers C						272,980								
		R31. Change		0				\$120,000								
		R29. Net Postdo			cal Year			823,442								
		R30. Adjustmen														
		R31. Reason for R32. Net Poe		Ded of De	No.			1.344.250								
		Net Positio		and or I MCN	- Mar		3	San								
		R33. Net investor		Accession.												
		RM. Restricted														
		R35. Unwetricted R30. Tatal No.						1344,250								
		rate made her	a - annorr (Di				*									

3. In the top left corner, click **Page Setup**. This will open the Page Setup dialog box.

Page Setup	Х
Format & Options Margins & Header/Footer	
Format Orientation:	
Scale: 70 % Shrink to fit Page Width	
Options Print <u>B</u> ackground (colors & images)	
OK Cancel	1

- 4. In the Format & Options tab, you can also change the **Scale** to ensure that all forms will print correctly within printer margins, or click **Shrink to fit Page Width** to automatically fit the width of the form into your printer margins.
- 5. Click the box for **Print Background (colors & images)** in the Options section, if it not checked already. This will ensure there is a grey background for any fields that were carried forward from previous forms.

6. In the Margins & Header/Footer tab, you can customize the Header and Footer for the printed page in the Headers & Footers section. Click **OK** to accept the changes.

Page Setup X
Format & Options Margins & Header/Footer
Margins (inches) <u>T</u> op: 0.5
Left: Right:
<u>B</u> ottom: 0.5
Headers & Footers
blank Vblank V
Left: Center: Right:
blank Vblank V
blank
Title
URL OK Cancel
Date/Time
Page # Page # of #
Custom

### Print All – Main Menu

From the Main Menu, you may print all forms by clicking the **Print All** button. The page will refresh and all forms will load.

14a	Service Retirement Benefit Policies	Service Retirement Benefit Policies	Required	Yes	Yes	6/29/2018 10:35:56 AM
14b	Service Retirement Benefit Polices	Benefit Comments	Optional	No	No	6/29/2018 10:35:56 AM
15	Disability Benefit Policies	Statement of Disability Benefit Policies	Required	Yes	Yes	6/29/2018 10:35:56 AM
Submit Data View Footnotes Print All Exit						

There will be a bar at the top of the screen. It will indicate when the report is ready to be printed.

Please wait for 3 minutes or more to print ready. Number of forms: 32	Countdown: 117 second.
Loading	
Please wait for 3 minutes or more to print ready. Number of forms: 32	Countdown: 0 second.
Loading Completed!	

Once all forms have been loaded, click **Print** on any of the forms to print the entire report.

### Print All Records – Multi-Record Forms

If you have multiple records reported in a Multi-Record form, you may click **Print All Records** to print the entire form.

This process is the same as the **Print All** button on the Main Menu. There will be a bar at the top of the screen, indicating loading status.

Once loading is complete, click **Print** on any of the records to print all records. Do not click **Print All Records**, once loading is complete. Clicking **Print All Records** will start over the loading process.

# **Glossary of Field and Button Types**

A **field** is a space in which data can be entered or displayed. A **button** performs a function or allows you to select a value. For more information on specific button functions, refer to the descriptions provided in the Types of Forms section.

Item	Description
	This is an <b>editable field</b> . Click on this field to enter data.
	<b>Note:</b> Some of these fields are restricted to only numbers or letters, depending on the line item.
	This is a <b>restricted field</b> . These fields can have amounts that are calculated based on previous fields in the same form or carried forward from previous forms.
	These fields may also be locked due to the nature of the field. For example, you may not change certain year fields in an existing debt form.
	This is a <b>restricted field</b> . These fields indicate that the line item has no data to display for the column.
Select	This <b>dropdown button</b> allows you to choose between several values.
Save	This is a <b>clickable function button</b> . It performs the function described in the button.
Check Errors	This is a <b>non-clickable function button</b> . You are unable perform the function described in the button if it is semi-transparent. This function is either not available or other conditions must be met to make the button clickable.
۲	This is a <b>selected radio button</b> . The value to the right of this button is selected.
0	This is an <b>unselected radio button</b> . The value to the right of this button is not selected.
Add	This is a <b>subform function button</b> . It usually appears in subforms.

# **SCO Financial Transactions Report Resources**

# Links to SCO Resources by Report Type

#### Cities' Financial Transactions Report

• https://www.sco.ca.gov/ard\_locinstr\_cities\_forms.html

### Counties' Financial Transactions Report

https://www.sco.ca.gov/ard\_locinstr\_counties\_forms.html

### Public Retirement Systems' Financial Transactions Report

<u>https://www.sco.ca.gov/ard\_locinstr\_retirement\_forms.html</u>

### Special Districts' Financial Transactions Report

<u>https://www.sco.ca.gov/ard\_locinstr\_districts\_forms.html</u>

### Transit Operators' Financial Transactions Report

<u>https://www.sco.ca.gov/ard\_locinstr\_transit\_forms.html</u>

### Transportation Planning Agencies' Financial Transactions Report

<u>https://www.sco.ca.gov/ard\_locinstr\_trpa\_forms.html</u>

### Property Taxes Report

• <u>https://sco.ca.gov/ard\_locinstr\_proptax\_forms.html</u>

# Help Desk Contact Information

For Cities', Counties', Public Retirement Systems', Transit Operators', and Transportation Planning Agencies' Financial Transactions Reports:

### Local Government Reporting (LGR) Support Contact Information

- Support Email <u>LGRSupport@sco.ca.gov</u>
- Support Line (916) 322-9672
- Regular Hours: 8:00 AM 5:00 PM (Monday Friday), Closed Weekends

For Special Districts' Financial Transactions Reports:

### Special Districts Reporting (SD) Support Contact Information

- Support Email <u>SDSupport@sco.ca.gov</u>
- Support Line (916) 327-1017
- Regular Hours: 8:00 AM 5:00 PM (Monday Friday), Closed Weekends