LGS Portal Navigation Guide

May 23, 2019

Table of Contents

Portal Navigation

Navigation Links

Navigate through the site by using the Navigation links under the **Public Information** drop-down menu (Annual Financial Reports, Audits and Financial Reviews, Budgets, and Reports). **Note:** Reports has its own drop-down menu, which will be discussed later in this guide. (Figure 1)

Public Information drop-down

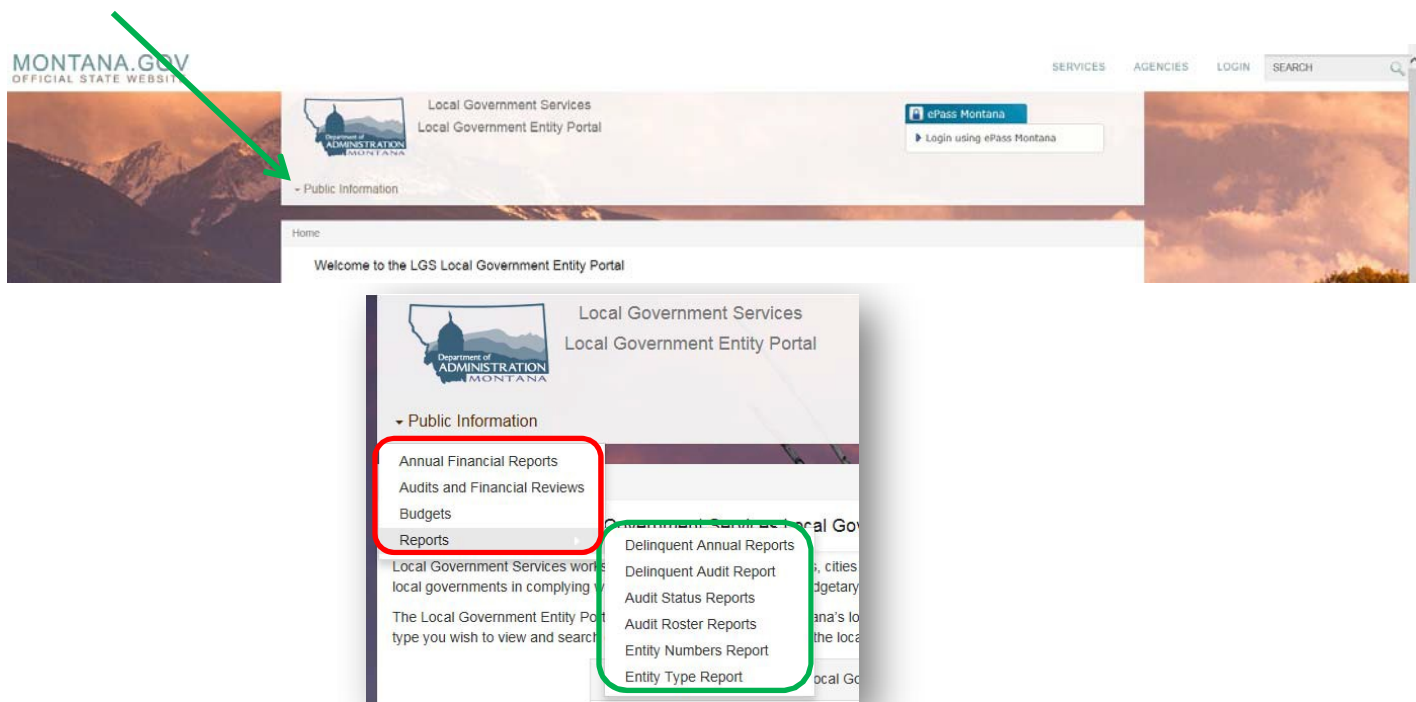**Figure 1: Red – Main Navigation Links, Green – Reports Drop-down Menu**

Breadcrumb Navigation Links

Use the Breadcrumb Navigation links to return to the previous page or to the Home page, highlighted. (Figure 2) **NOTE**: The Public Information breadcrumb is a non-functioning breadcrumb. Go to the Public Information drop-down list, above the breadcrumbs, to go back into the Public Information drop-down.
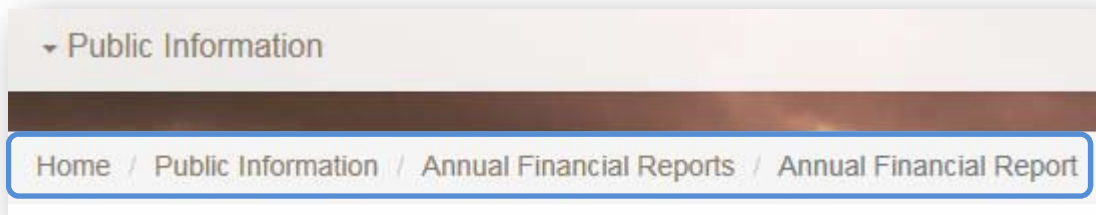
Figure 2: Blue – Breadcrumb Navigation Links

Default Display Views

When a user selects a report from the top Navigation links, the default display will list all the records. (Figure 3)

Sorting

To **sort** any of the listed columns, click on the column you want to sort by. A ▲ indicates the order will be sorted ascending (A-Z or 1-9). A ▼ indicates the order will be sorted descending (Z-A or 9-1). If you click on a column that doesn't display an up ▲ or down ▼ arrow, it means that you can't sort by that column.

Figure 3: Orange – Sorting a list

Disallowed Actions

You will notice that you won't be able to create a New report or Delete a report. Your mouse curser will display a 🚫 when you hover over those buttons, indicating that those actions are not allowed. (Figure 4)
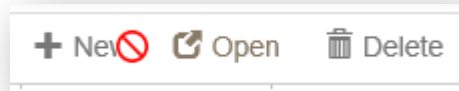
Figure 4: Curser Display if Action is Not Allowed

Searchable Views

Searchable views are available for Annual Financial Reports (AFRs), Audit and Financial Review Reports, and Budget documents.

Searching

Use the **Search** box to search for a specific local government or a set of fiscal year reports. (Type in a portion of a local government's name to pull up all local government's containing those words or letters. Type the full name to narrow the search down even further. Type the fiscal year (i.e. 2017) to pull up all FY2017 reports.) If you can't see all the records that your search pulled up, use the arrows at the bottom of the page to move forward and backward in the list. (Figure 5) **Note**: only reports that have been submitted to LGS are in these listings.
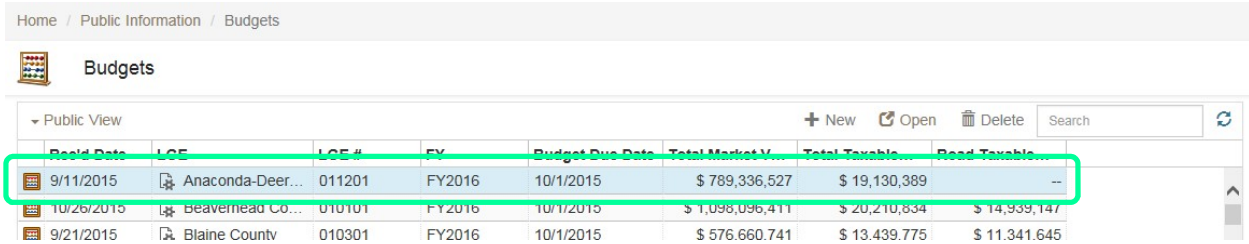
Figure 5: Purple – Using the Search Box to Display Entity Results, Blue – Use the arrows to move from one set of records to the next

Selecting the Record to View or Download a Document

Once you have navigated to the record you are searching for, you can select that record by clicking on the row. You will be able to tell that the item has been selected because the selected item color changes to light blue (Figure 6). **Note:** you can only select one record at a time.
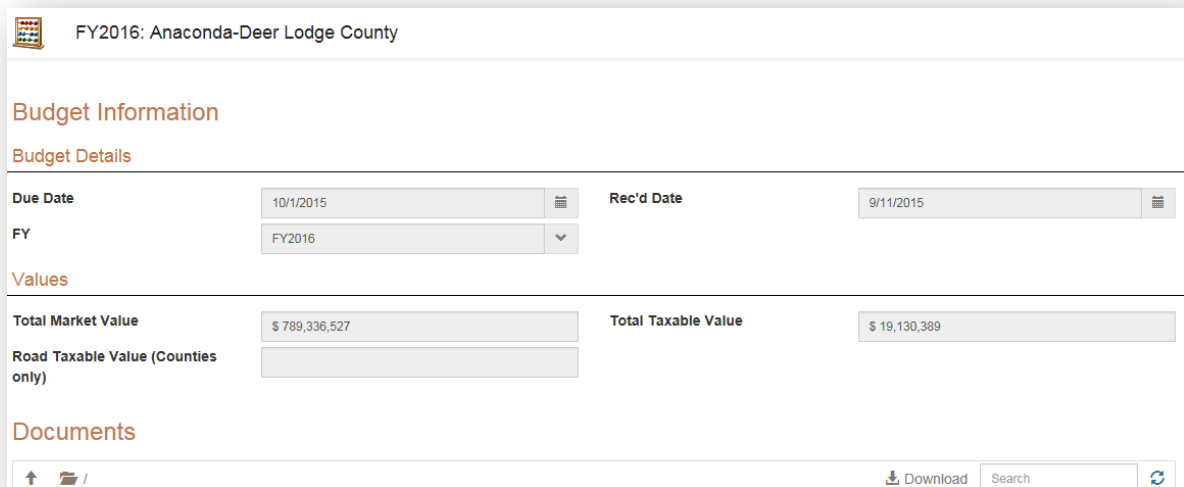
Figure 6: Green – View of a Selected Record

Opening a Record

To open the record, click on the row and select the Open icon, or double click within the row. (Figure 6)

Viewing a Record's Status

All records are read-only. You will notice that all the fields are greyed out and that your mouse curser will display a 🚫 when hovering over those fields, indicating that those actions are not available. (Figure 7)

Figure 7: View of a Selected Record's Status

Downloading a Document within the Record

Reports and related documents can be uploaded to this portal by a registered user (a representative of a local government or the entity's independent auditor) or the LGS. If there are reports or other documents listed in the Documents section, you will be able to download them if you want to.

Select the document you would like to see and press the ⬇ Download icon. (Figure 8)
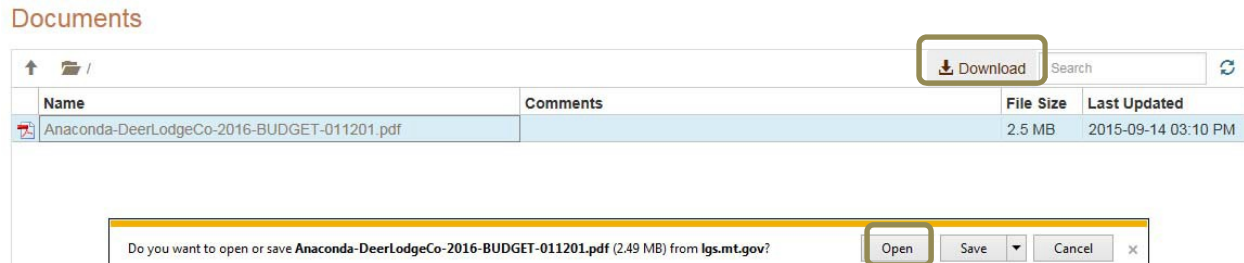
Figure 8: Brown – Downloading a Report or Related Document

Reports

The top Navigation link called "Reports" is a drop-down menu (see Figure 1). You can select the type of Report you would like to view by hovering over any of the listed reports in the drop-down menu (Delinquent Annual Reports, Delinquent Audit Report, Audit Status Reports, Audit Roster Reports, Entity Numbers Report, and Entity Type Report) and clicking on one.

Default Display

When you select Reports from the top Navigation links and choose the Report you are interested in from the drop-down menu, the default display will list all the reports in chronological order, with the current or most recent year first. (Figure 9)

Report Content and Formats

All reports are real-time, or live database reports from the Local Government Services – CRM database. Audit Status Reports are in excel format to provide the user the ability to manipulate the reports for a more personal view. All other reports are in PDF format.

Figure 9: Default Audit Status Reports Display

Opening and Viewing Reports

To open a report, highlight the report you want by hovering over it, then select it. Once the report has been selected you may be prompted by an alert box to Open, Save, or Cancel. (Figure 10) You can either Open the report or Save the report to a location on your computer. Once you open the report you will be able to view the information within it.

Do you want to open or save **Audit Roster Report - 2015.pdf** from **lgs.mt.gov**?   Open   Save ▼   Cancel   ✕

Figure 10: View of Prompted Alert Box

Appendix 1 – Report Forms & Field Definitions

Annual Financial Report Form

AFR Details
- Fiscal Year – year of report
- FYE – month & day an LGE's fiscal year ends
- AFR Due – date the LGE's AFR is due - or 6 months after their FYE
- Portal Submitted Date – date that an LGE submits their AFR through the LGS Registered User's Portal
- Entity – name of local government
- Total Revenues – total revenues an LGE has at FYE. Revenues of $500,000 or more requires that an LGE pay a filing fee and have an audit.
- Total Debt Proceeds –
- Total Financial Assistance – Total Revenues + Total Debt Proceeds. Total Financial Assistance of $500,000 or more requires an LGE to have an audit.

Appendix 1 – Report Forms & Field Definitions (continued)

Annual Financial Report Form (continued)

AFR Details (continued)
- Audit Required (yes/no) – acknowledges whether an LGE is required to have an audit or not. This is based on their Revenues or Total Financial Assistance being $500,000 or more.

AFR/DLL Receipt & Acceptance
- AFR Rec'd Date – date the LGS receives the LGE's AFR. Prior to FY2015 AFR's need to be received as a paper document. Beginning with FY2015 AFR's, LGE's may submit an electronic copy through the LGS Registered User's Portal.
- AFR Accepted Date – date the LGS accepts the AFR. Both the AFR and DLL have to be accepted before delinquent report fees will no longer be assessed.
- DLL Rec'd (yes/no) – acknowledges whether the Database Ledger Load has been received by the LGS
- DLL Acceptance Date – date the LGS accepts the Database Ledger Load. Once the LGS accepts both the AFR and DLL, delinquent report fees will no longer be assessed.

Appendix 1 – Report Forms & Field Definitions (continued)

Audits and Financial Reviews Form

- Engagement Type – audit, financial review, voluntary, or combined with

Audit/Financial Review Information
- Fiscal Year – year of audit
- Period Start – beginning of fiscal year
- Period End – end of fiscal year

Appendix 1 – Report Forms & Field Definitions (continued)

Audits and Financial Reviews Form (continued)
- Rec'd Date – date LGS rec'd audit/financial review
- Contract – contract name includes contracted period and LGE
- LGE – local government entity
- Span – audits can span for one or two years
- Expected Submission Date – date that auditor expects to have the audit to LGS
- Statutory Due Date – 1 year after LGE's fiscal year end
- Contracted Fee – fee the auditor charged the LGE
- Audit Firm – name of audit firm preparing the audit report
- County – LGE's location
- FYE – fiscal year end used by LGE

Finding & Response Information
- Audit Findings (yes/no) – acknowledges whether the LGE had any findings in their audit or financial review
- Response Due – if findings in the audit, the response is due to the LGS one month after the LGE receives the audit from the auditor
- OPI Acceptance – date that OPI lets LGS know they have accepted a school district's or special education cooperative's audit response
- Response Required (yes/no) – acknowledges whether a response is required for any audit findings an LGE might have in their audit report
- Response Received – date response to audit findings is received by LGS
- Final Acceptance – the date LGS (and OPI for school districts and special education cooperatives) has accepted the response to all findings within an LGE's audit or financial review report and sent the LGE a letter acknowledging their acceptance

Audit Report Transmittal Information
- Actual Hours… - actual hours it took the auditor to perform the audit or financial review and write the report
- Total Fee Billed… - total amount the auditor billed the LGE
- Federal Program Audit (yes/no) – acknowledges whether the LGE received funds from a federal program during the audit year
- Opinion Date of Report – date of audit report or financial review
- Date Final Report Delivered… - date LGS receive the final audit or financial review report from the auditor

Appendix 1 – Report Forms & Field Definitions (continued)

Budget Document Form

Budget Details
  - Due Date – date that the budget document is due
  - FY – fiscal year budget document is for
  - Rec'd Date – date that LGS received the budget document

Values
  - Total Market Value
  - Road Taxable Value (Counties only)
  - Total Taxable Value

Appendix 2 – Filing Fee Tables

Current Filing Fees Table (effective beginning with the FY2017 reporting period)

Minimum	Maximum	Filing Fee
0.00	750,000.00	0.00
750,000.01	1,000,000.00	550.00
1,000,000.01	1,500,000.00	800.00
1,500,000.01	2,500,000.00	950.00
2,500,000.01	5,000,000.00	1,300.00
5,000,000.01	10,000,000.00	1,700.00
10,000,000.01	50,000,000.00	2,500.00
50,000,000.01	1,000,000,000.00	3,000.00

Previous Filing Fees Table (beginning 6/30/2015 – ending after FY2016 reporting period)

Minimum	Maximum	Filing Fee
0.00	500,000.00	0.00
500,000.01	1,000,000.00	550.00
1,000,000.01	1,500,000.00	800.00
1,500,000.01	2,500,000.00	950.00
2,500,000.01	5,000,000.00	1,300.00
5,000,000.01	10,000,000.00	1,700.00
10,000,000.01	50,000,000.00	2,500.00
50,000,000.01	1,000,000,000.00	3,000.00

Previous Filing Fees Table (prior to 6/30/2015)

Minimum	Maximum	Filing Fee
0.00	500,000.00	0.00
500,000.01	1,000,000.00	435.00
1,000,000.01	1,500,000.00	635.00
1,500,000.01	2,500,000.00	760.00
2,500,000.01	5,000,000.00	845.00
5,000,000.01	10,000,000.00	890.00
10,000,000.01	50,000,000.00	965.00
50,000,000.01	1,000,000,000.00	1,000.00

Appendix 3 – Document Submittal, Naming Conventions, and Portal Viewing Information Table

Document Name	Submit through Portal	Document Format	File Naming Convention	Viewable by Unregistered User	Viewable by Registered User
Additional Documents (e.g. Amended Contracts and Reports or Responses to Findings not submitted with the Audit or Financial Review)	Preferably **NO** Send through email **LGSPortalRegistration@mt.gov** or the **File Transfer Service** https://transfer.mt.gov	See below for applicable document.	See below for applicable document.	See below for applicable document.	See below for applicable document.
Annual Financial Reports	YES	Portable Document Format (.pdf)	LGE-20XX(fiscal year)-AFR	YES (once accepted by LGS)	YES (once accepted by LGS)
Audits or **Financial Reviews**	YES	Portable Document Format (.pdf)	LGE-20XX(fiscal year)-AUDIT	YES	YES
Audit or FR Response (if submitted separate from the report)	See "Additional Documents"	Portable Document Format (.pdf)	LGE-20XX(fiscal year)-RESPONSE	YES	YES
Budgets	YES	Portable Document Format (.pdf)	LGE-20XX(fiscal year)-BUDGET	YES	YES
Contracts	YES	Portable Document Format (.pdf)	LGE-20XX-XX-CONTRACT (20XX-XX = the contract period. For example: the contract period of 7/1/2015 through 6/30/2017 = 2015-17)	NO	YES (once approved by LGS)

Document Name	Submit through Portal	Document Format	File Naming Convention	Viewable by Unregistered User	Viewable by Registered User
DLLs (if submitted separate from the AFR)	See "Additional Documents"	Excel (.xls or .xlsm)	LGE-20XX(fiscal year)-DLL	NO	NO
Filing Fee Form	NO (*see below)	Paper Form	Not Applicable	NO (unless it's included in AFR)	NO (unless it's included in AFR)

If no filing fee is owed, you do not have to remit a completed filing fee form.

*If a filing fee is owed, please print the completed filing fee form and mail with your payment to:

Montana Department of Administration
Local Government Services
Mitchell Bldg. - Room 255
PO Box 200547
Helena, MT 59620-0547