

**INSTRUCTIONS TO
COUNTIES FOR
PREPARING THE
ANNUAL ROAD REPORT
(LGRS Online Submission)**



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Introduction

The State Controller's Office (SCO) has developed these reporting instructions to assist counties in preparing their Annual Road Report using the online submission program called Local Government Reporting System (LGRS) Online Tool. These instructions, along with the Guidelines Relating to Gas Tax Expenditures for Cities and Counties should facilitate in the completion of the Annual Road Report. To access the LGRS Online, go to the following website on the SCO site:

https://www.sco.ca.gov/aud_locinstr_annual_road.html.

California Streets and Highways Code section 2151 requires counties to submit an Annual Road Report to the SCO on or before December 1 of each year. Information from these reports is compiled and published online and is available to the public through the SCO's ByTheNumbers website at:

<https://bythenumbers.sco.ca.gov>.

Instructions for Submitting Reports

How to File

To submit the Annual Road Report to the SCO, complete the Annual Road Report online (LGRS) and click on the Submit Data button on the bottom of the Annual Road Report Schedules Main Menu; The Cover Page form is available for the electronic signing by clicking on “Cover Page” on the top right corner. All filers must submit this Annual Road Report Cover Page, signed by the Road Commissioner and Auditor-Controller, to the SCO.

For detailed instructions on how to file the Annual Road Report, refer to the Cover Page section of this document.

Date of Filing

The report must be filed on or before December 1 and must cover the one fiscal year period ending June 30 of the preceding fiscal year.

Report Assistance

Additional assistance can be obtained Monday through Friday from the SCO’s Division of Audits, by email at AudStreetsRoads@sco.ca.gov, or by telephone at (916) 327-3560 (Gus Castro).

Helpful Tips for Completing Reports

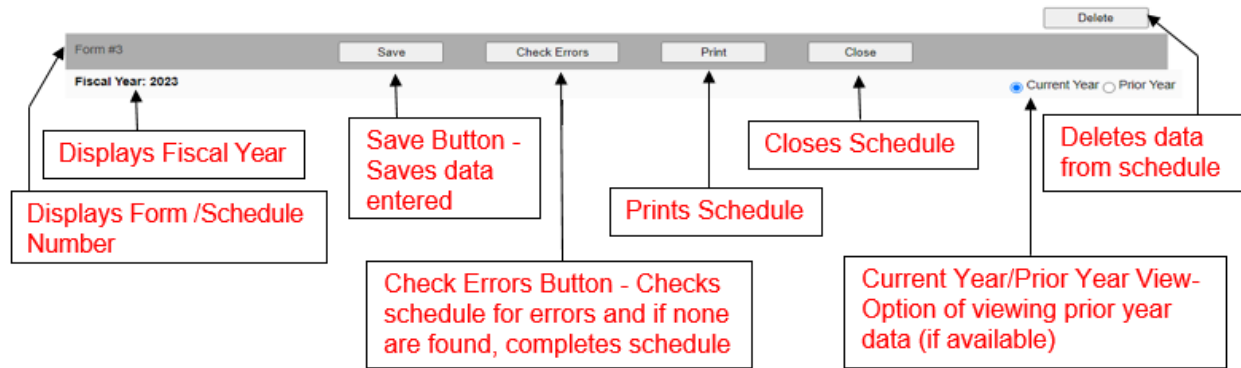
Rounding

Round all numbers to the nearest dollar. LGRS does not accept cent values.

Negative Amounts

Enter all negative amounts using a minus sign (-).

Toolbar for Report Schedules (Displayed on Top and Bottom of Schedules)



Difference between the Save Button and Check Errors Button

The main difference between the Save button and the Check Errors button is that the Save button only saves the data entered and the Check Errors button completes and finalizes the schedule. Any time data is entered, changed, or saved, you must click on the Check Errors button last to complete the schedule. Always click on the Save button and then the Check Errors button before closing out each schedule.

Adding Footnotes (*fn)

A footnote option will appear when you double-click on a cell (but not every cell will have this option). You will then be able to add and delete footnotes. You must save the schedule before adding the footnote.

Printing Schedules

LGRS allows you to print all report schedules at once including the cover page if it was signed using the E-Signature process; the option to do so appears at the bottom of the Annual Road Report Schedules Menu. When using this option, you should be aware of your printing setup. Some schedules are very wide, and you may have to adjust your printing margins to fit all of the data onto the page.

Running into Errors

LGRS is designed to help you fix errors if they occur. The following are some methods which LGRS helps you identify and correct errors:

Required Footnotes (*fn)

When a field appears in red accompanied by a *fn symbol, the field requires a footnote. Double-click on the field to add a footnote. Make sure to save the schedule before adding footnote, otherwise it will not let you save your footnote.

Gas Tax Fund Reimbursement/ Net Audit Adjustments (Footnote Details) *fn

Fields (Boxes) in Red

When fields (boxes) appear in red, LGRS is marking the fields that contain required information, such as a description, a number, or a selection.

Input Expenditures:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
<input type="text"/>	<input type="text"/>	Select	Select	Select	<input type="text"/>

Rows Selected: 0 Delete Selected Add

Error Prompts

LGRS will prompt you to fix an error if you enter incorrect data or if data is insufficient. LGRS will highlight in red the area(s) where data is incorrect and will display instructions on how to fix the error in red text at the top of the page. See example below:

Annual Road Report - Schedule 12 Balance Sheet [Saved]

- CHECKERRORS ANNUAL: (R30) Total Fund Balances (Deficit) must equal Schedule 11 line (R19) Total Ending Fund Balances. Correct the error.

Form #15 Save Check Errors Print Close Delete

Fiscal Year: 2023 Current Year Prior Year

Assets	Auditor's General Ledger	Adjustments	Annual Road Report
R01. Cash	<input type="text"/>	<input type="text"/>	<input type="text"/>

Submitting Incomplete Report

LGRS will not allow you to submit a report that contains errors or contains incomplete schedules (both Data Entered and Completed columns must indicate "Yes" for all the required schedules). LGRS will highlight in red any and all schedules that must be corrected or completed. See example on next page of a prompt that appears at the top of incomplete schedules.

• SUBMITDATA Error: One or more forms have not been completed.

The Required Forms must be completed. Optional Forms must be completed if applicable.

Entity Listing | Status: New

Type: ROD	Fiscal Year: 2023	Select Entity Status: Not Submitted	Go			
Select Entity: Glenn	Sid: 18991100000	Find by Sid	Find Id			
Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	No	No	
02	Comments	Comments for the Road Report	Optional	No	No	
03	Revenues Schedule 1a	Revenues - State and Federal Sources	Required	Yes	Yes	9/12/2023 12:34:33 PM
04	Revenues Schedule 1b	Revenues - City/Local Sources and Total Revenues	Required	Yes	ReVal	9/12/2023 12:34:33 PM
05	Expenditure Schedule 2	Expenditure Detail	Required	Yes	No	9/12/2023 12:04:02 PM

Save Your Data

Always click the Save button to save your data. The following are suggestions for when to click the Save button to prevent your data from being lost:

- After entering data in a schedule;
- After making any changes to any data in a schedule;
- Before closing out a schedule; and
- Before logging off.

Note: LGRS may stop working and revert back to the Log in screen if it is idle for too long. Any data that is not saved before then will not be saved and will be lost, so remember to save your work often.

Closing Schedules

Before closing schedules, always click the Save button to save your data. Then use the Close button on the schedule toolbar to properly close out each schedule. Do not use the web browser's Back and Forward arrow buttons. Data will be lost if you do not correctly close out your schedules. If you try to close out the schedule before saving, LGRS will display a prompt asking if you want to close out the schedule before saving the data. You will then have the option of closing the schedule without saving the data or closing the prompt and saving the data.

Annual Road Report - Local Government Financial Reporting System Online Log-In

To log into LGRS to complete the Annual Road Report, go to <https://lgrsonline.sco.ca.gov/> and complete the following steps:

1. Select the Entity Type and User Name and enter the password. The Log in screen should appear as follows:

The screenshot shows the LGRS Online Log In page. At the top, there is a header for the California State Controller, Malia M. Cohen, with a logo and navigation links for Home, Financial Reports, Contact, and Log in. The main heading is "LGRS Online: Log in." followed by the instruction "Please enter your user name and password." Below this are three input fields: "Entity Type" (a dropdown menu with "Roads" selected), "User Name" (a dropdown menu with "Amador ARR" selected), and "Password" (a text box with masked characters). A "Log in" button is positioned below the password field. To the left of the password field is a link that says "Forgot your password?". Red boxes with arrows point to various elements: "SCO Contact" points to the Contact link in the header; "Entity Type is Roads for Annual Road Report" points to the Entity Type dropdown; "User Name is the name of the county followed by ARR" points to the User Name dropdown; "The Password will be emailed to each county sometime after June 30 of each fiscal year" points to the Password field; "Log in when all three fields are completed" points to the Log in button; and "Forgot your password? allows you to recover a forgotten password" points to the "Forgot your password?" link. At the bottom, there is a copyright notice: "© 2016 State of California - State Controller's Office" with links for Privacy Policy, Accessibility, and Maintenance Schedule.

2. Click the Log in button. A Password Change prompt will appear (example on next page).
3. Complete a password change when first logging in to LGRS by filling in the necessary fields. The email address should also be changed here to your email (for password recovery). The new password must:

- Be at least six characters long;
- Contain at least one lowercase letter (a-z);
- Contain at least one uppercase letter (A-Z);
- Contain at least one number (0-9); and
- Contain at least one special character (!, ?, #, etc.).

Note: The Password Change prompt will always appear when logging in, but you do not need to change passwords every time you log in; only once is necessary. To bypass the Password Change prompt, click on the Cancel button.

If you do not remember your password, click on the Forgot Your Password link. You can then fill out the fields to recover your password (example below).

If you do not have a password or cannot access your password, contact the SCO by clicking on the Contact button on the top of the page.

Beginning of each reporting season, the SCO will reset all passwords back to its default passwords (i.e. Ab#1899xxxxxxx). Login info will be provided on the Alert Letters emailed to each entity.

Password Change Prompt:

The screenshot shows the 'ENTITY PROFILE' page. At the top, there is a green header with 'Local Government Financial Reporting System' and a black header with 'Malia M. Cohen California State Controller'. A navigation bar includes 'Home', 'Collection Tools', 'Financial Reports', 'Contact', 'Hello Amador ARR!', and 'Log off'. Below the navigation bar, the page title is 'ENTITY PROFILE' with a 'Print Profile' button. A red message states: 'For Security, please change your password and update your email.' The form contains the following fields: 'Entity Name' (Anador ARR), 'Entity Type' (ROD), and a section titled 'Change Password and Email Account' with 'Old Password', 'New Password', 'New Retype Password', and 'Email' input fields. Red arrows point to each field with instructions: 'Enter old password', 'Enter new password', 'Re-enter new password', and 'Enter your email address'. 'Save' and 'Cancel' buttons are at the bottom.

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Forgot Your Password?

The screenshot shows the 'Forgot Your Password' page. At the top, there is a green header with 'Local Government Financial Reporting System' and a black header with 'Malia M. Cohen California State Controller'. A navigation bar includes 'Home', 'Financial Reports', 'Contact', and 'Log in'. Below the navigation bar, the page title is 'Forgot Your Password'. A red message states: 'If you don't know your id number or email to reset your password, please contact SCO'. A red box highlights this message with the text 'Contact the SCO if you need assistance'. Below this, there is a form with 'ID Number' and 'Email' input fields. Red arrows point to these fields with instructions: 'System ID is the password SCO emailed to the county minus the Ab#' and 'Email the county used during password reset'. 'Reset Password' and 'Cancel' buttons are at the bottom.

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Annual Road Report Schedules Menu

Once you have successfully logged into LGRS, the Annual Road Report Reporting Schedules Menu will be displayed, along with a list of all of the schedules (example below). See the Legend List below for definition of each aspect of the Annual Road Report Schedules Menu.

Form #	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	Required	Yes	Yes	7/25/2023 4:47:54 PM
02	Comments	Optional	Yes	Yes	7/25/2023 4:47:54 PM
03	Revenues Schedule 1a	Required	Yes	Yes	7/25/2023 4:47:54 PM
04	Revenues Schedule 1b	Required	Yes	Yes	7/25/2023 4:47:54 PM
05	Expenditure Schedule 2	Required	Yes	Yes	7/25/2023 4:47:54 PM
06	Summary Schedule 3	Required	Yes	Yes	7/25/2023 4:47:54 PM
07	Fund Adjustment Schedule 4	Required	Yes	Yes	7/25/2023 4:47:54 PM
08	Supplemental Schedule 5	Optional	Yes	Yes	7/25/2023 4:47:54 PM
09	Supplemental Schedule 6	Optional	Yes	Yes	7/25/2023 4:47:54 PM
10	Supplemental Schedule 7	Required	Yes	Yes	7/25/2023 4:47:54 PM

Annual Road Report Schedules Menu Legend

1. Home Button – Returns you to the Annual Road Report Schedules Menu (home screen).
2. Collection Tools Button – Returns you to the Annual Road Report Schedules Menu (home screen).
3. Financial Reports Button – Displays other financial reports due to SCO.
4. Contact Button – Displays SCO’s reporting contacts.
5. Hello User ARR Button – Displays “Hello [County Name] ARR!” and directs you to the County’s Profile Information page (same as Password Change Prompt page).
6. Log Off Button – Logs you off and returns you to the Log in screen.
7. Entity Listing Button – Displays a summary of some of the report information such as data status, received date, signed date, archived date, and report status. See example below:

Entity Listing (Summary of Information):

Entity Name	Data Status	Received Date	Signed Date	Archived Date	Status
1. Amador Comment: testing	In Queue	07/25/2023			Received on Time

- 8.** Status Display – Displays the status of the report:
 - New – New report, not yet submitted
 - In Queue – Report submitted; not yet reviewed
 - Errors Found – First-level review started; errors found on schedules
 - Need Second Review – First-level review completed; second-level review not started
 - Archived – First and Second-level reviews completed; report finalized

- 9.** Fiscal Year Drop-Down Menu – Displays the fiscal year of the report.
- 10.** Entity Drop-Down Menu – Displays the entity (county) the report is for.
- 11.** Form # – Assigns the Annual Road Report schedules to a form number.
- 12.** Forms – Describes the type of schedule the user is working on and the schedule number.
- 13.** Form Description – Identifies title of the schedule the user is working on.
- 14.** Type – Describes the schedule as either a required or optional schedule type:
 - Required Schedules – These schedules are required for report submission; you must fully complete them before submitting the Annual Road Report to the SCO (e.g. the General Information Schedule and Schedules 1a, 1b, 2, 4, 7, and 12). If you have no data for a required schedule, you still must open the schedule and click the Save and Check Error buttons (e.g. Schedules 3, 9, 10, and 11 (auto populated schedules). Doing so confirms that there is no data to enter and that the data on this schedule is accurate.
 - Optional Schedules – These schedules are not required for a successful report submission (e.g. the Comments Schedule, Schedules 5, 6, and 8). However, you should complete the schedules if they pertain to the county.

Note: If data is entered and saved in either required schedules or optional schedules, you must click on the Check Errors button; otherwise, the schedule will not be considered complete and you will not be able to submit the Annual Road Report.

- 15.** Data Entered – Displays as either Yes or No to indicate whether data has been entered.
- 16.** Completed – Displays as either Yes, No, or ReVal (Re Valuation/Recalculation) to indicate whether the schedule has been completed correctly, as follows:
 - Yes – Schedule is complete;
 - No – Schedule is not complete; and
 - ReVal – Schedule must be re-submitted. Reval occurs anytime corrections are made to a completed schedule directly. Reval can also be triggered when corrections are made to other schedules and those corrections have an effect on the completed schedules. In either case, the schedule must be re-completed (i.e. you must go back into the schedule and click the Save button and Check Errors button again to refresh data).
- 17.** Date Modified – Displays the time-stamp of the schedule—the last time data was modified for that schedule.
- 18.** Submit Data Button – Submits the report to the SCO once you have completed all necessary schedules correctly. Note the data cannot be modified once it is successfully submitted to the SCO. Once the report is submitted, the report schedules can only be viewed. The only way to change data in a submitted report is to contact and speak with the SCO directly and request changes or to have report recalled back to entity to make the appropriate corrections and resubmit.
- 19.** View Footnotes Button – Displays all footnotes added throughout LGRS.

- 20.** Print All Button – Allows you to print all schedules at once including the cover page if it is signed using SCO’s E-Signature process. When you click the button, the Print All screen appears displaying:
- Status bar (shows progress of print job);
 - Countdown ticker (shows time remaining for print job); and
 - The number of forms being printed (including schedules without data in them).

The screenshot displays the 'Local Government Financial Reporting System' interface. At the top, there is a green header with the system name and a dark navigation bar with links for Home, Collection Tools, Financial Reports, Contact, Hello Amador ARR!, and Log off. The user is identified as Malia M. Cohen, California State Controller. A loading progress bar shows 100% completion. Below the progress bar, the form title 'County of Amador Annual Road Report General Information' is displayed, along with a '[Saved]' status. A control bar at the bottom includes buttons for 'Form #1', 'Save', 'Check Errors', 'Print', and 'Close', and a radio button selection for 'Fiscal Year: 2023' with options for 'Current Year' (selected) and 'Prior Year'.

- 21.** Exit Button – Exits LGRS and returns you to the Log in screen. When loading is completed, all of the schedules will be printed at once, you can go to your web browser and print (use the Print Preview function on your web browser for this step).

Note: Check your printing setup. Some schedules are very wide, and you may need to adjust your printing margins to fit all of the data onto the page. Printing all of the reports takes some time; note that you can print each schedule individually if you need to by opening each schedule and click on print.

General Information

The General Information form is used to maintain and/or update the contact for the county and its mailing address. Contact information for the person who prepares the Annual Road Report is also required. Following is an example of the General Information form:

Annual Road Report
General Information

Road Commissioner Information			
First Name	<input type="text"/>	M. I.	<input type="text"/>
		Last Name	<input type="text"/>
Title	<input type="text"/>	Telephone	<input type="text"/>
Email	<input type="text"/>		
County Contact Information			
First Name	<input type="text"/>	M. I.	<input type="text"/>
		Last Name	<input type="text"/>
Title	<input type="text"/>	Telephone	<input type="text"/>
Email	<input type="text"/>		
County Auditor Controller's Information			
First Name	<input type="text"/>	M. I.	<input type="text"/>
		Last Name	<input type="text"/>
Title	<input type="text"/>	Telephone	<input type="text"/>
Email	<input type="text"/>		
County Mailing Address			
Street 1	<input type="text"/>	<input type="checkbox"/>	Has Address Changed?
Street 2	<input type="text"/>		
City	<input type="text"/>	State	<input type="text" value="CA"/>
		Zip	<input type="text"/>
Report Prepared By			
Firm Name	<input type="text"/>		
First Name	<input type="text"/>	M. I.	<input type="text"/>
		Last Name	<input type="text"/>
Title	<input type="text"/>	Telephone	<input type="text"/>
Email	<input type="text"/>		

Fields that appear in red are required. The Copy Prior button on the top-right corner of the form allows you to copy and paste prior-year information (if available).

- Road Commissioner Information - Road Commissioner who will be responsible for signing the cover page
- County Contact Information – county’s contact who is responsible for the Annual Road Report
- County Auditor Controller’s Information – Auditor Controller who will be responsible for signing the cover page
- County Mailing Address – county’s Public Works Department mailing address
- Report Prepared By – person who prepared the Annual Road Report

Comments for the Road Report

The Comments for the Road Report form is set up for you to leave comments on the Annual Road Report or for the SCO. It is not a required form. See example below:

Annual Road Report [Saved]
Comments for the Road Report [Delete]

Form #2 [Save] [Print] [Close]

Fiscal Year: 2023 Current Year Prior Year

Comments testing

[Save] [Print] [Close]

Revenues Schedule 1a - Revenues - State and Federal Sources

Enter all State and Federal sources that are used/designated for road purposes in Revenue Schedule 1a. These sources include restricted and non-restricted State and Federal funds. Some of the State and Federal funds are already displayed and matched to their corresponding funding sources. You can add other State and Federal funds under the dropdown (include fund name and description) and designate those funding sources (example below). Fields that are grayed out are inaccessible.

Annual Road Report - Schedule 1a Revenues – State and Federal Sources

Fiscal Year: 2023

	Gas Tax Apportionments	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Revenues
State Revenues						
R01. Section 2103, Streets and Highways Code	779,731					779,731
R02. Section 2104(a), Streets and Highways Code	20,004					20,004
R03. Section 2104(b), Streets and Highways Code	52,179					52,179
R04. Section 2104(c), Streets and Highways Code	675					675
R05. Section 2104(d, e, & f), Streets and Highways Code	618,768					618,768
R06. Section 2105, Streets and Highways Code	503,604					503,604
R07. Section 2106, Streets and Highways Code	182,197					182,197
R08. Traffic Congestion Relief Fund Loan Repayment						
R09. Motor Vehicle License (In-Lieu Tax)						
R10. Road Maintenance and Rehabilitation Program (RMRP)			2,136,375			2,136,375
R11. TEA-21 State Matching / Exchange Funds						
R12. Regional Transportation Planning Agencies (RTPA)						
R13. Office of Emergency Services (OES)						
R14. Other State Revenues – Other (Max 10 items)				405,103		405,103
R14a.	Specify State Revenue		Amount			
	State - Other Road			89,701		Delete
	State - RIP Funding			315,402		Delete
						Add
R15. Total State Revenues	\$2,157,158	\$0	\$2,136,375	\$405,103	\$0	\$4,698,636

Gas Tax Apportionments	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Revenues
------------------------	---	--	-------------------------------------	---------------------------------	----------------

Federal Revenues						
R16.	Federal Forest Reserve				126,460	126,460
R17.	Transportation Enhancement Activities (TEA)					
R18.	Hazard Elimination Safety Program					
R19.	Disaster Assistance (FEMA)					
R20.	Congestion Mitigation and Air Quality Program (CMAQ)					
R21.	Highway Safety Improvement Program (HSIP)					
R22.	Regional Surface Transportation Program (RSTP)					
R23.	Safe Routes to School (SRTS)					
R24.	Other Federal Revenues – Other (Maximum 10 items)				172,854	172,854
R24a.	Specify Federal Revenue		Amount			
	Federal - FAS Construction				171,512	Delete
	Federal - Other				1,342	Delete
						Add
R25.	Total Federal Revenues				\$299,314	\$0 \$299,314

State Revenues (Seen in Order from Schedule 1a)

Gas Tax Apportionments – Report Highway Users Tax apportionments received. Each section should agree with the amounts shown in the HUTA Apportionments Summary Page that is prepared and posted online each year by the SCO.

Traffic Congestion Relief Fund Loan Repayment – Report the TCRF loan repayment revenues. Note: This is a one-time yearly payment to cities in FY 2017-18, FY 2018-19, and FY 2019-20.

Motor Vehicle License Fees (In-Lieu Tax) – Report motor vehicle license fees used for road purposes and/or being accounted for in a road purpose fund (funding source = Discretionary on Schedule 2).

Road Maintenance and Rehabilitation Program (SB 1) – Report Road Maintenance and Rehabilitation Program (SB 1) apportionments received (September thru August).

Flexible Congestion Relief and Traffic Systems Management—Report money received under these programs.

TEA-21 Matching/Exchange—Report State Matching and Exchange funds received under the RSTP program.

Regional Transportation Planning Agency (RTPA)—Report RSTP funds received from the RTPA (i.e., Local Transportation Commission).

Office of Emergency Services (OES)—Report in this field money received from the State under this program.

Other State Revenues - Other (Specify) – Report other State Funds used/designated for road purposes (not already displayed in Schedule 1a) in the available toolbar. See example below:

R14a.	Specify State Revenue	Amount				
	Proposition 1B				5,745	Delete
						Add

In the example, Proposition 1B Fund and its interests earned on the funds are being added. Enter Proposition 1B Fund in the description field (first box). Proposition 1B funds are considered non-discretionary (funding sources will be further explained in Schedule 2). Therefore, enter the amount of the funds in the non-discretionary field (fifth box; the sixth box is for discretionary funds and the second, third, and fourth boxes are inaccessible). Click on the Add button to add these funds. Once the funds are added, the Proposition 1B Fund will be displayed in its own separate line item with a Delete button next to it, allowing you to delete the line item just added, if necessary. This can be done for any other State funds used/designated for road purposes not already displayed in Schedule 1a.

Total State Revenues – This field automatically calculates the sum of the total State Revenues by funding sources.

Federal Revenues (Seen in Order from Schedule 1a)

Federal Forest Reserve - Report in this field the Road Fund's share of the Forest Reserve apportionment, as reported with the Highway Users Tax apportionment schedule posted on the SCO website annually.

Transportation Enhancement Activities (TEA) - Report in this field money received under this program.

Hazard Elimination Safety Program - Report in this field federal money received under this program.

Disaster Assistance (FEMA) - Report in this field federal money received under this program.

Congestion Mitigation and Air Quality Program (CMAQ) – Report funds received under this program.

Highway Safety Improvement Program (HSIP) – Report funds received under this program.

Regional Surface Transportation Program (RSTP) – Report funds received under this program.

Other Federal Revenues - Other (Specify) – Report other Federal Funds used/designated for road purposes (not already displayed in Schedule 1a) in the available toolbar. See example below:

R24a. Specify Federal Revenue Amount

American Recovery and Reinvestment Act (ARRA)				35,000		Delete
<input style="width: 95%;" type="text"/>						Add

In the example, the American Recovery and Reinvestment Act (ARRA) Funds and its interests earned on the funds are being added. Enter American Recovery and Reinvestment Act (ARRA) in the description field. American Recovery and Reinvestment Act (ARRA) funds are considered non-discretionary (funding sources will be further explained in Schedule 2). Therefore, enter the amount of the funds in the non-discretionary field (fifth box; the sixth box is for discretionary funds and the second, third, and fourth boxes are inaccessible). Click on the Add button to add these funds. Once the funds are added, the American Recovery and Reinvestment Act (ARRA) Fund will be displayed in its own separate line item with a Delete button next to it, allowing you to delete the line item just added, if necessary. This can be done for any other Federal funds used/designated for road purposes not already displayed in Schedule 1a.

Do not report money received from another governmental agency that represents that agency's share of joint project costs. The amounts for joint project costs will be reported by the agency making the payment, as part of its road expenditures for the year. These money should either be abated against project costs or, if they are part of a non-road reimbursable project, reported on Schedule 2 as a reimbursable project's amount billed.

Total Federal Revenues – Automatically calculates the sum of the total Federal revenues by funding sources.

Revenues Schedule 1b - Revenues - City/Local Sources and Total Revenues

Enter all City and Local sources that are used/designated for street purposes in Revenue Schedule 1b. These sources will include restricted and non-restricted City and Local funds. Some of the City and Local funds are already displayed and matched to their corresponding funding sources. You can add other City and Local funds under the dropdown (include fund name and description) and designate those funding sources (example below). Fields that are grayed out are inaccessible. This schedule will automatically total the combined revenues of Schedule 1a and Schedule 1b.

Annual Road Report - Schedule 1b Revenues – Cities, Districts, County and Local Sources

Fiscal Year: 2023

	Section 99234, Public Utilities Code	Section 99400(a), Public Utilities Code	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Revenues			
Cities and Districts Revenues								
R01. Lighting Districts			45		45			
R02. Other Cities and Districts Revenue (Max 10 items)			25		25			
R02a. Specify Other Cities and Districts Revenue	Amount							
Test 1			25					
R03. Total Cities and Districts Revenues			70		70			
County and Local Revenues								
R04. Road Taxes on Unincorporated Areas			65		65			
R05. Road Taxes on County-Wide Basis			75		75			
R06. Developer/Traffic Impact Mitigation Fees			15		15			
R07. Traffic Fines and Forfeitures (Section 42201, Vehicle Code)				250	250			
R08. Proceeds from Sales of Bonds for Road Purposes			-95		-95			
R09. Interest from Investment of Road Purpose Funds			85		85			
R10. General Fund Money Used for Road Purposes				175	175			
R11. Section 99234, Public Utilities Code – Allocation/Interest/Other	250				250			
R12. Section 99400(a), Public Utilities Code – Allocation/Interest/Other		125			125			
R13. Other County and Local Revenues (Maximum 10 items)			100	100	200			
R13a. Specify Other County and Local Revenue	Amount							
Test 2			100					
Test 3				100				
R14. Total County and Local Revenues	\$250	\$125	\$245	\$525	\$1,145			
Grand Total Revenues								
R15. Grand Total Revenues	\$7	\$1	\$1	\$250	\$125	\$315	\$525	\$1,224

City and Local Revenues (Seen in Order from Schedule 1b)

Lighting Districts - Report in this field money received from lighting districts.

Other Cities and Districts - Report all other money received from city sources and special districts in these fields. There is room for up to ten entries.

County and Local Sources

The following revenues are normally restricted exclusively for road purposes. Therefore, any related balances of such funds at the beginning and/or end of the year must be reported on Schedule 11, and the amounts entered hereon represent receipts or accruals.

- Road Taxes on Unincorporated Areas – Report Property Taxes received.
- Road Taxes on County-Wide Basis – Report Property Taxes that are assessed on a county-wide basis.
- Developer/Traffic Impact Mitigation Fees – Report fees imposed by the county on new residential, commercial, and industrial construction and on reconstruction that increases square footage.
- Traffic Fines and Forfeitures (Section 42201, Vehicle Code) – Report fines and forfeitures (Traffic Safety) money expended for road activities (funding source = Discretionary on Schedule 2).
- Proceeds from Sales of Bonds for Road Purposes– Report bond proceeds for road purposes.
- Interest from Investment for Road Purpose Funds– Report interest allocation earned from road purpose funds.

General Fund Money Used for Road Purposes – Report general fund money expended for road activities (funding source = Discretionary on Schedule 2). This field is for reporting Cost Allocation Plan charges paid by the General Fund (not charged to the Road Fund), along with any other General Fund contributions except for vehicle code fines, which should be reported as noted in the previous paragraph. The revenue from Cost Allocation Plan charges will be offset by a corresponding increase in road-purpose expenditures on Schedules 3 and 9.

Section 99234, Public Utilities Code - Allocation/Interest/Other – Report in this field the allocations received pursuant to Public Utilities Code sections 99233.3 and 99234 (Article 3). Also report the interest and other miscellaneous revenues associated with Section 99234. Footnote the different types of revenues.

Note: Do not report on this schedule Section 99234 money allocated for projects not in the road right-of-way; these allocations are reported on Schedule 6. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Section 99400(a), Public Utilities Code - Allocation/Interest/Other – Report in this field allocations for local road, pedestrian, and bicycle projects received under Public Utilities Code section 99400(a) (Article 8). Also report the interest and other miscellaneous revenues associated with Section 99400(a). Footnote the different types of revenues.

Note: Do not report on this schedule Section 99400a money allocated for projects not in the road right-of-way; these allocations are reported on Schedule 6. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Other County and Local Revenues - Report all money received from county or local sources not reported on other lines of Schedule 1b. Do not report money received from another governmental agency that represents that agency's share of joint project costs. The amount for joint project costs will be reported by the agency making the payment, as part of its road expenditures for the year. This money should either be abated against project costs or, if it is part of a non-road reimbursable project, reported on Schedule 2 as the amount billed for the reimbursable project. See example below:

R13a. Specify Other County and Local Revenue Amount

County Disaster Response			9,458		Delete
--------------------------	--	--	-------	--	--------

In the example, the County Disaster Response and its interests earned on the fund/project are being added. Enter County Disaster Response in the description field. In this example, the County Disaster Response is considered a non-discretionary fund (funding sources will be further explained in Schedule 2). Therefore, enter the amount of the funds in the non-discretionary field (the fourth box is for non-discretionary funds and the second, and third boxes are inaccessible). Click on the Add button to add these fund/project. Once the fund/project are added, the County Disaster Response will be displayed in its own separate line item with a Delete button next to it, allowing you to delete the line item just added, if necessary. This can be done for any other County and Local Funds used/designated for road purposes not already displayed in Schedule 1b.

Total County and Local Revenues – This field automatically calculates the sum of the total County and Local revenues by funding sources.

Grand Total Revenues – This field automatically calculates the grand total revenues by funding sources of Schedule 1a and Schedule 1b.

Revenue Sources That Should Not Be Reported on Schedule 1a and 1b

Do not report on either schedule 1a or 1b the following:

- Money made available that is restricted exclusively for payment of interest or redemption of bonded or other indebtedness of the county, even if such indebtedness was incurred to finance expenditures for road purposes;
- Amounts received as reimbursements for expenditures made by the reporting county in connection with work performed by the county on the roads, or highways of other governmental agencies (these expenditures will be reported by the other agency);
- Amounts received as reimbursements from utility companies for expenditures made by the reporting county in connection with road repairs caused by operations of the utility companies. This money should be abated against road maintenance costs within the Road Report;
- Amounts appropriated to the county by another governmental agency, but not actually remitted to the county during the report year.

Expenditure Schedule 2 - Expenditure Detail

Enter all current-year expenditures in Expenditure Schedule 2. The expenditures will be sorted and summarized automatically by LGRS Online in later schedules. The auto-populated schedules produced are:

- Summary Schedule 3—Expenditure Summary Schedule by Funding Source;
- Summary Schedule 9—Street Expenditure Summary Schedule (includes adjustments from Schedule 4); and
- Summary Schedule 10—Transportation Development Act Expenditure Summary.
- Summary Schedule 11—Analysis of Changes in Fund Balances

Copy Prior button provides an option to copy prior-year expenditure data from the report submitted in a preceding year. To use this feature, it is recommended to do so prior to inputting any data manually as copied data will replace the data previously inputted. Once copied, the data can be modified and entries can be added or deleted by checking the boxes on the left of the line item to make multiple selection and delete all at once. Make sure to save entries before selecting and deleting. See illustration below:

Annual Road Report - Schedule 2 [Saved]
Road Expenditure Detail

Form has been saved.
Go to Report: [Expenditure Detail Report](#) Go to Summary: [Expenditure Summary](#) Copy Prior Delete

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 ● Current Year ○ Prior Year

Please note: 150 entries maximum

Input Expenditures:

	Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/>	221	Road Reconstruction (Private)	Gas Tax Apportionments	Road Reconstruction	Private Contract	345	Delete
<input type="checkbox"/>	220	Other Maintenance (Force)	Section 99400a, Public U	Maintenance-Other Road F	Force Account (In-Ho)	79	Delete
<input checked="" type="checkbox"/>	220	Other Maintenance (Force)	All Other Sources Discret	Maintenance-Other Road F	Force Account (In-Ho)	150	Delete
<input checked="" type="checkbox"/>	220	Maintenance - Snow Removal (Private)	All Other Sources Non-Di	Maintenance-Snow Remov	Private Contract	45	Delete

Rows Selected: 2 Delete Selected

To add expenditure data manually without copying prior year’s data, enter data in the toolbar provided (see example on the next page). Each field of the toolbar must be filled in. The fields are as follows:

- **Fund Number** – Refers to the number of the fund that paid for the expenditure item; for example: 100, 350, 105CAP, or 400LTF.
- **Expenditure Description** – Refers to the description of the expenditure item; for example, “Paving of XYZ Road.” Note that no duplicate descriptions are allowed.
- **Funding Source** – Provides a drop-down menu to select the funding source of the road expenditure (see next pages for definition).
- **Expenditure Class** – Provides a drop-down menu to select the expenditure class of the road expenditure (see next pages for definition).
- **Expenditure Type** – Provides a drop-down menu to select the expenditure type of the road expenditure (see next pages for definition).

- **Amount** – Refers to the amount of the expenditure item.

Once all of the fields in the toolbar are correctly filled in, click on the Add button to add the expenditure. The expenditure will be displayed in its own separate line item, with a Delete button next to it, allowing you to delete the line item just added, if necessary. The same expenditure will be automatically populated at the bottom of the page, under Expenditure Detail List, in the order that it was added. See example on the next page:

Annual Road Report - Schedule 2 [Saved]
Road Expenditure Detail

Form has been saved.
Go to Report: [Expenditure Detail Report](#) Go to Summary: [Expenditure Summary](#) Copy Prior Delete

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Please note: 150 entries maximum
Input Expenditures:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/> 1. 221	Road Reconstruction (Private)	Gas Tax Apportionments	Road Reconstruction	Private Contract	345	Delete
<input type="checkbox"/> 2. 220	Other Maintenance (Force)	Section 99400a, Public U	Maintenance-Other Road F	Force Account (In-Hou	79	Delete
<input type="checkbox"/> 3. 220	Other Maintenance (Force)	All Other Sources Discret	Maintenance-Other Road F	Force Account (In-Hou	150	Delete
<input type="checkbox"/> 4. 220	Maintenance - Snow Removal (Private)	All Other Sources Non-Di	Maintenance-Snow Remov	Private Contract	45	Delete

Rows Selected: 0 Delete Selected

<input type="text"/>	<input type="text"/>	Select	Select	Select	<input type="text"/>	Add
----------------------	----------------------	--------	--------	--------	----------------------	-----

Save Check Errors Print Close

Expenditure Detail List:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1. 221	Road Reconstruction (Private)	Gas Tax Apportionments	Road Reconstruction	Private Contract	\$345
2. 220	Other Maintenance (Force)	Section 99400a, Public Utilities Code	Maintenance-Other Road Purpose Maintenance	Force Account (In-House)	\$79
3. 220	Other Maintenance (Force)	All Other Sources Discretionary	Maintenance-Other Road Purpose Maintenance	Force Account (In-House)	\$150
4. 220	Maintenance - Snow Removal (Private)	All Other Sources Non-Discretionary	Maintenance-Snow Removal	Private Contract	\$45

Expenditure Filter for Schedule 2

LGRS provides a filter for expenditures associated with Expenditure Schedule 2. This filter page can be found on the top-left corner of Schedule 2 labeled as the Go To Report: Expenditure Detail Report link (shown below).

Annual Road Report - Schedule 2 [Saved]
Road Expenditure Detail

Form has been saved.
Go to Report: [Expenditure Detail Report](#) Go to Summary: [Expenditure Summary](#) Copy Prior Delete

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Please note: 150 entries maximum
Input Expenditures:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/> 1. 221	Road Reconstruction (Private)	Gas Tax Apportionments	Road Reconstruction	Private Contract	345	Delete

Clicking on the link will take you to the Expenditure Detail Report filter page in Schedule 2 (shown below). There, you can filter all expenditures entered by any of the following classes:

- Fund Number
- Expenditure Description
- Funding Source
- Expenditure Class
- Expenditure Type
- Amount

To filter expenditures, click on the Order By option and select from the drop-down menu. LGRS will then filter the selected option (shown on the next page). This will not affect the report in any way and is for informational purposes only.

Annual Road Report - Schedule 2
Road Expenditure Detail Report

Back to Form: Road Expenditure Detail Print

Fiscal Year: 2023 Current Year Prior Year

Expenditure Detail List: Order By: Select

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1. 1	CP18-2187-Sunrise Boulevard Rehabilitation-Phase 1	Gas Tax Apportionments	Maintenance-Road Lights and Traffic Signals	Private Contract	\$7
2. 2	Transfers in From General Fund	Road Maintenance and Rehabilitation Program (RMRP)	Maintenance-Overlay and Sealing	Force Account (In-House)	\$1
3. 3	Transfers out From General Fund	All Other Sources Discretionary	Administrative Expenses	Force Account (In-House)	\$1
4. 4	tcrf	Traffic Congestion Relief Fund Loan Repayment	Maintenance-Road Lights and Traffic Signals	Private Contract	\$1
5. 5	nd	All Other Sources Non-Discretionary	Rights of Way Acquisition	Acquisition	\$1
6. 6	99234	Section 99234, Public Utilities Code	Construction-Signals, Safety Devices, and Road Lights	Private Contract	\$1
7. 7	99400	Section 99400a, Public Utilities Code	Construction-Pedestrian Ways and Bikepaths	Private Contract	\$1

To exit the filter page and return to Schedule 2, click on the Back to Form: Road Expenditure Detail link, located at the top-left corner of the page (shown below).

Annual Road Report - Schedule 2
Road Expenditure Detail Report

Back to Form: Road Expenditure Detail Print

Fiscal Year: 2023 Current Year Prior Year

Expenditure Detail List: Order By: Select

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1. 1	CP18-2187-Sunrise Boulevard Rehabilitation-Phase 1	Gas Tax Apportionments	Maintenance-Road Lights and Traffic Signals	Private Contract	\$7

Definitions for Schedule 2

To accurately fill out an expenditure in the toolbar, you must enter information for Funding Source, Expenditure Class, and Expenditure Type.

Funding Source – Describes the source(s) of funds used to fund the road-related expenditure(s):

- **Gas Tax Apportionments (Road Fund)** – The funding source used for Gas Tax funds (apportionments, interest, other) for road -related expenditures.
- **Traffic Congestion Relief Fund Loan Repayment** – The funding source used for Traffic Congestion Relief Fund Loan Repayment funds (apportionments, interest, other) for road -related expenditures.
- **Road Maintenance and Rehabilitation Program (SB 1)** – The funding source used for Road Maintenance and Rehabilitation Program (SB 1) funds (apportionments, interest, other) for road -related expenditures.
- **Section 99234, Public Utilities Code** – The funding source used for Section 99234, Public Utilities Code funds (apportionments, interest, other) for road -related expenditures.
- **Section 99400a, Public Utilities Code** – The funding source used for Section 99400a, Public Utilities Code funds (apportionments, interest, other) for road -related expenditures.
- **All Other Sources Non-Discretionary** – The funding source used for Non-Discretionary funds (revenue, interest, other) for road-related expenditures (e.g. Road Improvements – Paving or Reconstruction – Road/Bridge) and any other fund not defined above.

Note: If you choose this option, enter the name of the fund with a brief description of the project in the Expenditure Description field (box). For example, the Road Improvements Fund could be described as “Road Improvements – Paving” or the Reconstruction Fund could be described as “Reconstruction – Road/Bridge.” These examples should be followed for other non- discretionary funded expenditures as well.

- **All Other Sources Discretionary** – The funding source used for Discretionary funds (apportionments, interest, other) for road-related expenditures (e.g. Motor Vehicle License Fees [In-Lieu Tax], General Fund Money Used for Road Purposes (indirect costs absorbed by the General Fund), and Fines and Forfeitures Money Used for Road Purposes).

Note: These examples should generally be the only sources categorized as discretionary. If a county wants to include other funds as discretionary, it must prove that (1) the fund in question is to the full discretion of the county in terms of what expenditures it can be used on, and (2) the county chooses to use it to fund road projects. If the fund was originally designated for road projects, then that fund would not be considered discretionary. The fund must be unrestricted in its use and the county chooses to use it on road projects.

Expenditure Class – Describes and categorizes the different types of expenditures:

- Administration and Undistributed Engineering
 - **Administration – Supervisor’s Travel Allowance** – Report board of supervisors’ travel mileage related to road work activities.

- **Administrative Expenses and Undistributed Engineering**
 - This cost center receives charges for the cost of administration and management of the road activity. Examples of these types of expenses include:
 - Salaries and expenses of road commissioners;
 - Salaries and expenses of deputies or assistants;
 - Salaries of clerical employees;
 - Office expense;
 - Convention and travel expense;
 - Supervisor's travel allowance; and
 - General and undistributed engineering.
 - General and undistributed engineering is all work of the engineering staff of the road department. Or it is the work of outside engineering services that cannot be allocated to a specific cost center because the work is not specific, or because division by cost center is impractical, such as:
 - Safety engineering;
 - Traffic engineering;
 - Planning studies and investigations;
 - Appraisals; or
 - Un-allocable engineering.
- **Construction and Right of Way**
 - **New Road Construction** – A construction that substantially deviates from the existing alignment and provides for an entirely new road or roadbed for the greater parts of its length. Consists of the following:
 - Projects developing new roads, bridges, lighting facilities, storm drains, etc., in locations that formerly had no such facilities, or projects departing to such an extent from the existing alignment and grade that no material salvage value is realized from the old facilities.
 - Additions and betterments to the road system and its right of way, including grade separations, urban extensions, and Federal Aid Secondary (FAS) and Federal Aid Urban (FAU) projects (exclusive of maintenance and repair).
 - Original landscaping, tree planting, construction of traffic islands, and similar work.
 - **Road Reconstruction** – A construction involving realignment or the use of standards well above those of the existing element, whereby the type or the geometric and structural features are significantly changed. Consists of the following:
 - Resurfacing to a thickness greater than one inch.
 - Resurfacing to a thickness of less than one inch if the project has been certified by a responsible county authority as construction.
 - The first application of any type of oil treatment or mix to a road not previously oil treated.
 - Any work that materially increases the service life of the original project.
 - **Construction-Signals, Safety Devices, and Road Lights** – Acquisition and installation of:
 - Road lighting facilities, traffic signals, road signs (but only when such signs are installed in connection with developing new roads).
 - Construction of traffic safety devices.

- **Construction-Pedestrian Ways and Bike Paths** – Consists of the following:
 - Construction of bikeways when they are an integral part of the roads and highways system.
 - Construction of bicycle or pedestrian underpasses or overhead crossings for the general public use.
 - Installation or extension of curbs or sidewalks.
- **Construction-Storm Drains** – A complete reconstruction or an addition to a culvert. Consists of the following:
 - Extending old culverts and drains and replacing headwalls.
 - Installation or extension of gutters, or underdrains.
- **Construction-Storm Damage** – Extensive repair or replacement due to damage resulting from storm or flood.
- **Right of Way Acquisition** – Consists of the following:
 - Payments for the land or interests therein.
 - Costs of removing, demolishing, moving, resetting or altering obstruction buildings, structures or other improvements.
 - Payment for damages to property arising by reason of the project.
 - The court cost of condemnation proceedings.
 - Salaries, transportation expenses of rights-of-way agents in connection with acquisition of rights-of-way boundaries whenever the right of way is conveyed to the county, and the sole consideration for the conveyance is an agreement by the county to construct such fences.
 - All other expenses incurred for the purpose of acquiring rights-of-way free and clear of all physical obstructions and legal encumbrances.
- **Maintenance**
 - **Maintenance-Road Lights and Traffic Signals** – Consists of the following:
 - Maintenance and energy cost for traffic signals on the county roads, as well as the county’s share of such expenditures covering traffic signals situated at intersections of county roads and state highways within the incorporated area of the county.
 - Maintenance and energy cost for lighting facilities on the county road system.
 - **Maintenance-Patching** – Consists of the following:
 - Patching, repairing, surface treating, and joint filling on traveled ways and shoulders.
 - Jacking concrete pavements and patching operations including base restoration.
 - **Maintenance-Overlay and Sealing** – Consists of the following:
 - Resealing street or road shoulders and side street and road approaches.
 - Street and road resurfacing projects.
 - **Maintenance-Storm Damage** – Repairs or other work necessitated by damage to road structures or facilities resulting from storms, slides, settlements, or other causes, unless the county engineer has determined that such work is properly classifiable as construction.

- **Maintenance-Other Road Purpose Maintenance** – Consists of the following:
 - The preservation and keeping of rights of way, road structures, and facilities in the safe and usable condition to which they have been improved or constructed, but not reconstruction or other improvements.
 - General utility services such as roadside planting, tree trimming, road cleaning, and general weed control.
 - The cost of road signs to be used for the regulation, warning, or guidance of traffic, exclusive of the cost of road signs that are installed in connection with projects developing new roads.
 - Traffic control signs and striping.

In addition to these general classifications of road activities, definitions for bridging are required because of their traditional separation from roads.

- **Bridge** - A single-span structure of more than 20 feet, measured under the copings along the center line of the road, and multiple-span structures where the individual spans are in excess of 10 feet, measured from center to center of supports along the center line of the road. (The width of a bridge is the distance between the inside faces of curbs, or railings where no curbs exist, measured perpendicularly to the center line of the road.)
- **Ferries** are classified as bridges.
- **Culverts** - Single-span structures of less than 20 feet center to center of supports, all pipe culverts, and all closed waterway structures not defined as bridges. Culverts are to be recognized as an integral part of the road not as a bridge.

Snow Removal

- **Maintenance-Snow Removal** – Performing all snow-control operations such as installation of snow fences and the actual removal of snow and ice from the traveled way, shoulders, road approaches, safety devices, structures (such as bridges, underpasses, overpasses, etc.) to alleviate or remove hazardous conditions and to facilitate passage of traffic. Consists of the following:
 - Installation and removal of guideposts to guide snow removal operations along traveled ways.
 - Spreading of sand, sodium chloride, etc., to expedite melting of snow on winter closed roads preparatory to spring opening.
 - Spreading of sand, cinders, etc., at location where snow causes hazardous road conditions.
 - Traffic control measures necessitated by snow removal operations.
 - Snowdrift preventive measures, such as installation and upkeep of snow fences, windbreakers, but excluding plantings.

Acquisition of Equipment or Plant

Acquisition of Equipment or Plant - Provides a detailed record of equipment acquired and plant acquisitions by the county during the fiscal year.

- **Acquisition of Equipment** - Equipment is charged to this cost center, as are costs of labor, materials, and overhead applied to the manufacture of equipment. In the latter case, job orders should be used to accumulate costs.

Do *not* include under this description the following:

- The cost of small tools that are used primarily for equipment repair and maintenance. These should be charged to the equipment maintenance accounts and spread through the application of rental rates.
- The cost of small tools, such as axes, shovels, and flasher lights. These should be charged to a road overhead account and distributed to applicable cost centers in accordance with recommended costing procedures.
- Equipment acquired by a working capital fund (internal service fund). These acquisitions are recorded in that fund and are charged to the Road Fund through equipment rental rates.

Acquisition of Plant

Centralized budgeting and accounting for all county real property acquisition is recommended, structures and improvements acquired by purchase or construction contract may be charged directly to the County Plant Acquisition Budget Unit. Cost of structures and improvements constructed by force are accumulated in the Road Budget Unit account and, upon completion, billed and charged to the General Fund Unit account.

Expenditures to be reported include the following:

- Expenditures for the acquisition of land and the buildings situated thereon at the time of acquisition by the county. Receipts from the sale of salvage should be credited against the cost.
- The cost of removing, demolishing, moving, resetting or altering buildings, structures, or other improvements.
- The cost of planning and erecting new buildings or adding to existing structures on the land.
- Payment for any and all damage to property caused by the project.
- Court costs in condemnation proceedings.
- The cost of title searches and reports.
- Salaries and expenses of employees and right-of-way agents in connection with the acquisition of land and/or the purchase, alteration, or construction of the structures thereon.
- All other expenditures incurred for the purpose of acquiring land and/or the purchase, alteration, or construction of structures thereon, including the installation of utility facilities, surfacing of yards, fencing, etc.

Aid to Other Government Agencies

Cash grants to another governmental agency to be expended on the roads or highways of that agency. Amounts expended for work performed on the roads or highways of another agency.

An example within this category would be costs incurred on county roads taken over as an extension of a county road through counties pursuant to Streets and Highways Code section 1700 et al. Costs of work on county roads which have been deeded to the county under the provisions of Streets and Highways Code section 1723, are not charged to this cost center, but to Construction or Maintenance accounts.

Reimbursable

Non-Road Reimbursable Projects - The format for entering non-road reimbursable expenditures is predicated on the recommended Road Accounting Plan, where the cost of performing non-road work or services is charged to a cost center, Non-Road Reimbursable Work, and subsequent reimbursements are recorded in an account, Cost Transfer and Reimbursements. Non-road reimbursable work may be defined as expenditures incurred that are not legal obligations of the Road Fund. In most circumstances, the net amount (expenditure amount less amount billed) should be a credit if the billings for the projects or services include costs for equipment depreciation factors and/or administrative overhead charges that are not recorded as a cost of the project or service.

This cost center is charged with the cost of performing work for, rendering services to, or furnishing materials to others on a reimbursable basis. Normally these services are performed on other than the county road system and are not considered to further road purposes.

The following are included:

- Services for private parties and business firms, such as snow removal, oiling driveways, etc.
- Work performed or materials furnished for other county departments and other governmental agencies, such as leveling and oiling grounds, maintenance, and repair of non-road department equipment, furnishing gas and oil, building inspection services, and road work for cities when not authorized by the board of supervisors as a contribution (SHC Code §1680 et al).

Billings to outside parties should include charges for certain costs, such as administrative overhead, which may not have been distributed to the Reimbursable Work Cost Center.

Annual Road Report - Schedule 2
Road Expenditure Detail [Saved]

Form has been completed.
Go to Report: Expenditure Detail Report Go to Summary: Expenditure Summary

Form #5 Save Check Errors Print Close Copy Prior Delete

Fiscal Year: 2023 Current Year Prior Year

Please note: 150 entries maximum

Input Expenditures:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
100	County Airport	All Other Sources Non-DI	Reimbursables	Private Contract	2,570	Delete

Non-Road Reimbursable Work Billed: 2,600

Rows Selected: 0 Delete Selected

Enter the cost of the non-road reimbursable in the first box

Enter the non-road reimbursable billed in the second box

Annual Road Report - Schedule 2
Road Expenditure Detail [Saved]

Go to Report: [Expenditure Detail Report](#) Go to Summary: [Expenditure Summary](#) Copy Prior Delete

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Please note: 150 entries maximum

Input Expenditures:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
1. 100	Net Reimbursable Work	All Other Sources Non-Di	Reimbursables	Force Account (In-Ho	2,570	Delete
					Non-Road Reimbursable Work Billed:	0

Rows Selected: 0 Delete Selected

Enter \$0 in the second box if it has not been billed or collected yet

The above entries will be netted out and will rollover to schedules 3 and 9.

Example:

$$\begin{aligned}
 \text{Net Non-Road} &= (\text{Top box} - \text{Expenditure}) \text{ minus } (\text{Lower box} - \text{Non-Road Reimbursable Work Billed}) \\
 &= \$2,570 - \$2,600 \\
 &= -\$30
 \end{aligned}$$

R10. Net Non-Road Work						-30		-30
R11. Total Expenditures	\$0	\$0	\$0	\$0	\$0	-30	\$0	-30

Net non-road which flows to Schedule 3

R25. Net Non-Road Work (Net Reimbursable Work)	-30				-30
R26. Fund Adjustments					
R27. Total Expenditures per Annual Road Report					-30

Net non-road which flows to Schedule 9

Expenditure Type – Describes the entity type that performed the expenditure:

- Force Account (In-House) – Indicates work performed by county forces that includes the cost of payroll/fringe benefits, material, equipment, and overhead. Overhead includes operational costs of the road department, such as office machine maintenance, supplies, office utilities, and vehicle repairs. Following are examples of force account expenditures:
 - Advertising/legal notices
 - Computer/copy machine/phone maintenance
 - Membership fees/dues; publications
 - Training/travel
 - Gas/electric/phone utilities
 - Vehicle maintenance/fuel/oil

- **Government Contract** – Indicates an agreement between the county and a governmental agency for services performed; for example, federal, state, county government, or special districts.
- **Private Contract** – Indicates work performed by private contractors for construction and maintenance. Include utility company charges for road lights and signals. Following are examples of private contract expenditures:
 - Consultants (CPAs)
 - Contractors
 - Engineering Contracts
 - Insurance
 - Legal services
- **Acquisition** – Indicates the acquisition of property, plant and equipment. It is automatically populated by LGRS if the Acquisition option was selected for Expenditure Class.
- **Contribution** – Indicates expenditures for non-reimbursable work on the street or road system of another governmental agency. It is automatically populated by LGRS if the Contribution to Other Government Agencies option was selected for Expenditure Class.

Summary Schedule 3 - Expenditure Summary Schedule by Funding Source

Summary Schedule 3 provides a summary of expenditures entered in Schedule 2. LGRS automatically takes the data entered in Schedule 2 and sorts the data into the chart shown below. The data is sorted by funding source (seven funding sources) and expenditure class (ten major categories). This chart also has a field for entering the total maintenance mileage on county road system; this field (shown below) is required. Fields that are grayed out are inaccessible. The RMRP MOE Amount is shown on the bottom right as reference only. Each entity needs to spend at least that amount per year from its Discretionary Funds.

Annual Road Report - Schedule 3 [Saved]

Road Expenditure Summary Schedule by Funding Source

Go to Form: [Road Expenditure Detail](#) Delete

Form #6 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Gas Tax Apportionments	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	All Other Sources Non- Discretionary	All Other Sources Discretionary	Total Expenditures
R01. Undistributed Administration and Engineering							1	1
R02. Construction				1	1			2
R03. Right of Way						1		1
R04. Snow Removal								
R05. Storm Damage								
R06. Other Maintenance	7	1	1					9
R07. Acquisition of Equipment								
R08. Acquisition of Plant								
R09. Aid to Other Governmental Agencies								
R10. Net Non-Road Work								
R11. Total Expenditures	\$7	\$1	\$1	\$1	\$1	\$1	\$1	\$13
R12. Total Maintained Mileage on County Road System		21					RMRP MOE Amount	\$821,711

Save Check Errors Print Close

Even though LGRS automatically fills out most of the fields, you should always review the numbers to check for accuracy. Complete the schedule by clicking the Save and Check Errors buttons on the toolbar. If the data is incorrect, return to Schedule 2 and make any necessary corrections to the expenditures. A link at the top-left corner of the schedule (shown below) allows quick access to Schedule 2.

Annual Road Report - Schedule 3 [Saved]

Road Expenditure Summary Schedule by Funding Source

Go to Form: [Road Expenditure Detail](#) Delete

Form #6 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Gas Tax Apportionments	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	All Other Sources Non- Discretionary	All Other Sources Discretionary	Total Expenditures
R01. Undistributed Administration and Engineering							1	1

Note: Always click on the Save and Check Errors buttons after making corrections/changes to the schedule and any other schedules that are affected by the corrections/changes.

Fund Adjustment Schedule 4 - Fund Adjustment Detail

Schedule 4 is for reporting prior year transactions that were non- road -related or debt service payments. Schedule 4 should not be used for current-year activities, such as current-year transfer activity, current-year revenue adjustments, or current-year expenditure adjustments. Also avoid using Schedule 4 as fund balance adjustments for the following: accruals; adjustments to prior year balances; prior year revenues/expenditures; and unreconciled items or differences. Record the above items on Schedules 1a/b if it's revenue related and on Schedule 2 if it's expenditure related.

In addition, do not include adjustments for the non-road-related Transportation Development Act (TDA) activity; these should be reported in Supplemental Schedule 6, under Fund Adjustments, and should include a footnote along with a description.

To add an adjustment, enter data in the toolbar provided (shown on next page). Each field on the toolbar must be filled in:

- **Fund Number** – Refers to the number of the fund that is associated with the adjustment; for example: 100, 350, 105CAP, or 400LTF.
- **Adjustment Description** – Refers to the description of the adjustment being made; for example, “Prior Year non-road related Adjustment.” Note that no duplicate descriptions are allowed.
- **Funding Source** – Provides a drop-down menu to select the funding source of the adjustment (see Schedule 2, under Definitions for Schedule 2, for definition of funding sources).
- **Amount** – Refers to the amount of the adjustment being made (please note: negative adjustment means increasing revenue and plus adjustment means decreasing expenditure)

Once all of the fields in the toolbar are correctly filled in, click on the Add button to add the adjustment. The adjustment will be displayed in its own separate line item, with a Delete button next to it, allowing you to delete the line item just added, if necessary. The same adjustment will be automatically populated at the bottom of the page, under Adjustments Detail List, in the order that it was added. (See the example on next page.)

Annual Road Report - Schedule 4
Fund Adjustment Detail

[Saved]

Expenditure Detail item has been added.
Go to Report: [Fund Adjustment Detail Report](#)

Delete

Form #7 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Input Adjustments:

Adjustment Description	Funding Source	Amount	
1. Test 1	Gas Tax Apportionments	75	Delete
2. Test 2	Road Maintenance and Rehabilitation F	55	Delete
3. Test 3	All Other Sources Non-Discretionary	65	Delete
4. Test 4	All Other Sources Discretionary	85	Delete
<input type="text"/>	Select	<input type="text"/>	Add

Save Check Errors Print Close

Adjustments Detail List:

Adjustment Description	Funding Source	Amount
1. Test 1	Gas Tax Apportionments	\$75
2. Test 2	Road Maintenance and Rehabilitation Program (RMRP)	\$55
3. Test 3	All Other Sources Non-Discretionary	\$65
4. Test 4	All Other Sources Discretionary	\$85

Note: If there are no adjustments to be made, you must still verify that there are no adjustments for the current report. Do so by clicking the Save and Check Errors buttons on the toolbar.

Adjustment Filter for Schedule 4

LGRS provides a filter for the adjustments associated with Fund Adjustment Schedule 4. This filter page can be found on the top-left corner of Schedule 4 labeled as the Go to Report: Fund Adjustment Detail Report link (shown below).

Annual Road Report - Schedule 4
Fund Adjustment Detail

[Saved]

Expenditure Detail item has been added.
Go to Report: [Fund Adjustment Detail Report](#)

Delete

Form #7 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Input Adjustments:

Adjustment Description	Funding Source	Amount	
1. Test 1	Gas Tax Apportionments	75	Delete

The link will take you to the Fund Adjustment Detail Report filter page in Schedule 4 (example below), where you can filter all adjustments entered by any of the following:

- Fund Number
- Adjustment Description
- Funding Source
- Amount

To filter adjustments, click on the Order By option and select from the drop-down menu. LGRS will then filter selected option (shown below). This will not affect the report in any way and is for informational purposes only.

Also included in this filter page is a table (at the bottom of the page) that summarizes the total adjustments by funding source. LGRS automatically sums the total adjustments and sorts them by funding source. This will not affect the report in any way and is for informational purposes only (example below):

Fund Adjustments Summary:

Special Gas Tax Street Fund	\$75
Traffic Congestion Relief Fund/Loan Repayment	\$0
Road Maintenance and Rehabilitation Account	\$55
Section 99234, Public Utilities Code	\$0
Section 99400a, Public Utilities Code	\$0
All Other Sources Non-Discretionary	\$65
All Other Sources Discretionary	\$85
Total Fund Adjustments	\$280

To return to Schedule 4, click on the Back to Form: Fund Adjustment Detail link on the top-left corner of the page (shown on next page).

Annual Road Report - Schedule 4
Fund Adjustment Detail Report

[Back to Form: Fund Adjustment Detail](#) Print

Fiscal Year: 2023 Current Year Prior Year

Fund Adjustments Detail List: Order By:

Adjustment Description	Funding Source	Amount
1. Test 1	Gas Tax Apportionments	\$75

Supplemental Schedule 5 - Schedule of Expenditures by Other Governmental Agencies and Private Parties

Schedule 5 is for reporting amounts spent for road purposes by individuals or organizations other than the county. These amounts are in addition to county expenditures but still of benefit to the road system. These expenditures are not reflected in the county records and the county does not have any direct control over the budgeting or financing of the work.

The schedule is divided into the following sections, representing the types of contributions that may be made to the county.

- **Federal**

Report in this section the expenditure of any federal funds by either the state or federal government. Information regarding completed projects should automatically be sent to the county each year by Caltrans; however, the county may have to make a specific request from federal agencies regarding other road projects. In the absence of correspondence from the agencies, an engineering estimate as to the value of work performed is acceptable.

- **State**

This section is for reporting expenditures of state funds on the county road system. Normally, the county will receive a statement from Caltrans regarding such projects.

- **Other County Agencies**

Report in this section amounts expended by other county agencies, such as flood control districts and detention camps. Information regarding such expenditures should be available from the County Auditor.

- **City or County**

Enter in this section any contributions of work performed by a city or another county. This information should be furnished to the county by the performing agency.

- **Private Parties**

Report in this section any expenditures by private parties on the county road system, including subdividers and the railroads' one-half share of crossing protection projects or maintenance agreements. For subdividers, an engineering estimate is acceptable; names of the subdivisions should be included.

- **1911 or Similar Acts**

This line is provided for reporting any expenditures made under the Improvement Act of 1911 or similar acts. If the contract under which the work was performed covered both road and non-road work, the amount reported should represent the estimated percentage that the road-purpose costs bear to the total contract costs.

Annual Road Report - Schedule 5
 Schedule of Expenditures By Other Governmental Agencies & Private Parties

[Saved]

Delete

Form #8 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Federal (Itemize)		
R01. Federal Aid Secondary (FAS)	<input type="text" value="175"/>	175
R02. Federal Highway Administration (FHA)	<input type="text"/>	
R03. Corps of Engineers	<input type="text"/>	
R04. <input type="text" value="Test 1"/>	<input type="text" value="150"/>	150
R05. <input type="text"/>	<input type="text"/>	
R06. <input type="text"/>	<input type="text"/>	
R07. Total Federal	<input type="text" value="325"/>	325
State (Itemize)		
R08. Federal Aid Secondary (FAS)	<input type="text"/>	
R09. Urban Extension	<input type="text"/>	
R10. <input type="text" value="Test 2"/>	<input type="text" value="125"/>	125
R11. <input type="text"/>	<input type="text"/>	
R12. <input type="text"/>	<input type="text"/>	
R13. Total State	<input type="text" value="125"/>	125
Other County Agencies (Itemize)		
R14. Flood Control Districts	<input type="text"/>	
R15. <input type="text"/>	<input type="text"/>	
R16. <input type="text"/>	<input type="text"/>	
R17. <input type="text"/>	<input type="text"/>	
R18. Total Expenditures by Other County Agencies	<input type="text" value="0"/>	0
City or County (Itemize)		
R19. <input type="text"/>	<input type="text"/>	
R20. <input type="text"/>	<input type="text"/>	
R21. <input type="text"/>	<input type="text"/>	
R22. Total City or County	<input type="text" value="0"/>	0
Private Parties (Itemize)		
R23. Railroad Crossing Protection	<input type="text"/>	
R24. Subdividers	<input type="text"/>	
R25. Other Private Parties (Maximum 10 Items)	<input type="text"/>	
R25a. Specify Other Private Parties Expenditures	Amount	
<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>
R26. Total Private Parties	<input type="text" value="0"/>	0
R27. 1911 or Similar Acts	<input type="text"/>	
R28. Total Expenditures	<input type="text" value="\$450"/>	\$450

Save Check Errors Print Close

Note: Description is required if amount is entered in the blank fields.

Supplemental Schedule 6 - Non-Road Transportation Development Act (TDA) Purpose Expenditures

Enter in Supplemental Schedule 6 all financial data for non-road-related TDA (Article 3, Public Utilities Code (PUC) section 99234 and TDA Article 8, PUC section 99400a), for inclusion in the State of California Transit Operators and Non-Transit Claimants Annual Report. The financial data should be split between two columns, one for non-road-related Public Utilities Code section 99234 (Pedestrian and Bike Paths) and one for non-road-related PUC section 99400a (Transportation Planning). See example below:

[Saved]

Annual Road Report - Schedule 6
Non-Road Transportation Development Act (TDA) Purpose Expenditures

Form has been saved. Delete

Form #9 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Section 99234 Pedestrian and Bike Paths	Section 99400a Transportation Planning
R01. Fund Balance at July 1	[]	[]
Revenues		
R02. Allocation	1,765	675
R03. Interest	-25	-45
R04. Total Revenues	\$1,740	\$630
R05. Expenditures	250	250
R06. Fund Adjustments	-25	-35
R07. Fund Balance at June 30	\$1,515	\$415

Save Check Errors Print Close

The schedule contains the following line items:

- Fund Balances at Beginning of Fiscal Year – Shows the beginning fund balance. LGRS automatically carries forward the ending balance of the previous year’s report (if amount is incorrect, use the Fund Adjustments line item to adjust to the correct amount).
- Revenues: Allocation – Enter all non-road-related TDA allocations and other revenues.
- Revenues: Interests – Enter all non-road-related TDA interests earned.
- Total Revenues – Shows the total revenues for the year for all non-road-related TDA. LGRS automatically sums up allocations and interests.
- Expenditures – Enter all non-road-related TDA expenditures. Examples of non-road-related expenditures include pedestrian walkways and bike paths through a park or along a river not alongside roadways or road right of way for Public Utilities Code section 99234 and planning and contributions to the transportation planning process for Public Utilities Code section 99400(a).
- Fund Adjustments – Enter all non-road-related TDA adjustments; a footnote with a description should be included.
- Fund Balances at End of Fiscal Year – Shows the ending fund balance. LGRS automatically adds up the beginning fund balance and total revenues, then subtracts the expenditures and fund adjustments.

Note: Transit funds should not be reported on this schedule.

Summary Schedule 10, Transportation Development Act Expenditure Summary will reflect portions of the Non-Road Transportation Development Act Supplemental Report. The fund balances and the revenues do not affect any other schedules in any way. Only the expenditures and fund adjustments will be displayed in Schedule 10. Schedule 6 does not have any further effect on other schedules.

Supplemental Schedule 7 - Summary of Clearing Account Activity

Report the total amounts of the actual charges to and distribution from all clearing accounts, revolving accounts, or cost distribution centers **before** the variance is distributed to other cost centers or projects. It is not necessary to list the detailed charges in these clearing accounts or the rates used to distribute them. The variances column will be calculated automatically.

Clearing accounts are those in which expenditures are paid and subsequently allocated or distributed to cost centers. Such accounts are maintained for:

- Labor
- Equipment Maintenance
- General Road Overhead
- Shop Overhead
- Inventory

Annual Road Report - Schedule 7
Clearing Account Activity [Saved]

Form #10

Fiscal Year: 2023 Current Year Prior Year

	Object Charges	Cost Distribution	Variance
Labor			
R01. Labor Clearing	2,578		2,578
R02. <input type="text" value="Test 1"/>		1,650	-1,650
R03. Variance Percent			36
Equipment			
R04. Equipment Clearing		950	-950
R05. <input type="text" value="Test 2"/>	1,835		1,835
R06. Variance Percent			48.23
Shop Overhead			
R07. Shop Overhead Clearing			
R08. <input type="text"/>			
R09. Variance Percent			
General Road Overhead			
R10. General Road Overhead Clearing			
R11. <input type="text"/>			
R12. <input type="text"/>			
R13. Variance Percent			
Other			
R14. Inventory Clearing			
R15. <input type="text"/>			
R16. <input type="text"/>			
R17. Variance Percent			

In support of the work type cost centers, job cost or project accounts are maintained in support of the construction, aid to other governmental agencies, plant acquisition, and reimbursable work cost centers. Job/Project costs are segregated into the following categories:

- Contracts
- Other Direct Charges, including Materials from Inventory
- Labor
- Equipment Usage
- General Road Overhead

Procedures for distributing labor to cost accounts should provide for uniformity of charges should:

- Produce current cost information;
- Be standardized;
- Facilitate ease in accounting operations; and
- Be adaptable to manual or automated methods

A variance between accumulative allocations to cost accounts and the actual expenditures for payroll and the labor-related items for which the rate is weighted will be reflected in the difference between the debits and credits in the labor-clearing accounts. Care should be taken in establishing rates at the start of a fiscal year in order to minimize variance adjustments during or at the close of the period.

The actual computation of rates will depend on:

- Gross salary;
- County share of fringe benefits;
- Employee absence experience; and
- Time reporting basis (hourly, weekly, monthly, etc.)

Supplemental Schedule 8 - Snow Removal Reimbursement Schedule

Enter snow removal expenditures information into Supplemental Schedule 8. Snow removal expenditures are first reported on Schedule 2; Schedule 8 allows you to report the expenditures in detail. Ensure that total snow removal expenditures in Schedule 2 equal to total snow removal expenditures in Schedule 8 or the schedule will not be finalized until both expenditures match on Schedules 2 and 8.

This schedule serves two purposes: it provides the details for snow removal expenditures claimed by the county, and it also shows the calculations for the reimbursable amount of snow removal expenditures. See example below:

Annual Road Report - Schedule 8
Snow Removal Reimbursement Schedule [Saved]

Form #11

Fiscal Year: 2023 Current Year Prior Year

R01. Labor	187,853
R02. Equipment	113,910
R03. Materials	7,628
R04. Overhead	63,289
R05. Contract	2,185
R06. ISF Charges	
R07. Depreciation (25% of Equipment)	28,478
R08. Applied Variance	
R09. Miscellaneous Charges	
R10. Other 1	
R11. Other 2	
R12. Subtotal	\$403,343
R13. Less Depreciation (Unless Internal Service Fund Is Maintained)	28,478
R14. Total Snow Removal Expenditures	\$374,865
R15. Snow Removal Expenditures Plus Depreciation	\$403,343
R16. Pursuant to Streets and Highway Code 2152(d), less \$5,000	\$5,000
R17. Snow Removal Expenditures in Excess of \$5,000	\$398,343
R18. Amount to be Claimed (80% of Snow Removal Expenditures in Excess of \$5,000)	\$318,674

Special Considerations Relative to Elements of Costs

Expenditures to be reported on this supplemental schedule include, as applicable, the normal objects of labor, materials, contract work, equipment expenditures, and an equitable allocation of general or overhead expenditures. However, equipment costs, for purposes of this supplementary schedule, are interpreted to mean not only direct operating costs (such as fuel, tires, supplies, maintenance, repair, insurance, etc.), but also depreciation factors. The full capital outlay expenditure for specialized snow removal equipment or the pro rata portion of the capital expenditure for general purpose equipment used for snow removal purposes will not be reported on this schedule at the time of acquisition.

Enter the total labor, equipment, material, and contract amounts associated with the snow removal expenditures into the top portion of the schedule. Use the Other line item to report any other expenditures associated with snow removal. Add a footnote to describe the expenditure recorded in the “Other” line item.

LGRS automatically sums up these expenditures in the line-item Subtotal. Report depreciation (if any) in the next line item. LGRS automatically subtracts the depreciation (if any) and displays the total snow removal expenditures amount (this amount should match up to the total snow removal expenditures amount in Schedule 2).

LGRS then runs the rest of the calculations for determining the reimbursable amount of snow removal expenditures. It adds back in the depreciation and takes 50% of any amount over \$5,000 to determine the reimbursable amount of snow removal expenditures. This calculation is pursuant to Streets and Highways Code section 2107 (b). Schedule 8 does not affect other schedules.

Summary Schedule 9 - Road Expenditure Summary Schedule

Summary Schedule 9 is a summary of all road-related expenditures, including all road-related adjustments. LGRS automatically pulls data from Schedule 2 - Expenditure Detail, Schedule 3 - Expenditure Summary Schedule by Funding Source, and Schedule 4 – Fund Adjustment Detail. It summarizes the data from these schedules into two charts: one chart that shows the expenditure summary sorted by expenditure class and expenditure type, and another chart that sorts the expenditure summary by funding source and total expenditures and total adjustments. Although these two charts are sorted differently, both Grand Total Expenditures sums will equal the same because they both use the same set of data for all (non)road- related expenditures, including all road-related adjustments. (See the example on the next page.)

Note: For definitions of these expenditure classes, expenditure types, and funding sources, refer to Expenditure Schedule 2 under Definitions for Schedule 2. Also, note that Schedule 9 displays three of the five expenditure types (Force Account, Government Contracts, and Private Contracts) in the column headings and displays the remaining two expenditure types (Acquisition and Contribution) as line items.

County of Amador
Annual Road Report - Schedule 9
Road Expenditure Summary Schedule

Go to Form: Road Expenditure Detail Go to Form: Fund Adjustment Detail

Fiscal Year: 2023

Chart 1

	Force Account (In-House)	Government Contracts	Private Contracts	Total
Administration and Undistributed Engineering				
R01. Supervisor's Travel Allowance				
R02. Administrative Expenses	947,342	3,329	7,875	958,546
R03. Undistributed Engineering	103,228	17,666	51,974	172,868
R04. Total Administration and Undistributed Engineering	1,050,570	20,995	59,849	1,131,414
Construction and Right of Way				
R05. New Road Construction	18,297	2,662	20	20,979
R06. Road Reconstruction	57,543	3,287	217,312	278,142
R07. Signals, Safety Devices, and Road Lighting				
R08. Pedestrian Ways and Bike Paths				
R09. Storm Drains				
R10. Storm Damage	48,674		4,897	53,571
R11. Total Construction	124,514	5,949	222,229	352,692
R12. Right of Way Acquisition				278,068
R13. Total Construction and Right of Way				630,760
Maintenance				
R14. Road Lights and Traffic Signals	140,942	4,843	290,841	436,626
R15. Patching	1,056,357			1,056,357
R16. Overlay and Sealing	698,700		77,613	776,313
R17. Snow Removal	372,680		2,185	374,865
R18. Storm Damage	399,317		53,716	453,033
R19. Other Maintenance	1,055,932		514,185	1,570,117
R20. Total Maintenance	3,723,928	4,843	938,540	4,667,311
R21. Acquisition of Equipment				
R22. Acquisition of Plant				
R23. Aid to Other Government Agencies				
R24. Total Road-Purpose Expenditures				6,429,485
R25. Net Non-Road Work (Net Reimbursable Work)	-710			-710
R26. Fund Adjustments				
R27. Total Expenditures per Annual Road Report				\$6,428,775

Chart 2

	Schedule 3 Total	Schedule 4 Adjustments	Total
Expenditure Funding			
R28. Gas Tax Apportionments	2,127,192		2,127,192
R29. Traffic Congestion Relief Fund Loan Repayment			
R30. Road Maintenance and Rehabilitation Program(RMRP)	2,001,356		2,001,356
R31. Section 99234, Public Utilities Code			
R32. Section 99400a, Public Utilities Code			
R33. All Other Sources Non-Discretionary	1,464,633		1,464,633
R34. All Other Sources Discretionary	835,594		835,594
R35. Grand Total Expenditures	\$6,428,775	\$0	\$6,428,775

In **Chart 1** (shown on previous page), LGRS automatically pulls data from all road-related expenditures in Schedule 2 and sorts the data by expenditure class and expenditure type. LGRS also automatically subtotals each different expenditure class and each different expenditure type. Then LGRS adds all road-related adjustments from Schedule 4 and arrives at the Grand Total Expenditures amount. The grand total road-related expenditures amount includes adjustments for the year.

In **Chart 2** (shown above), LGRS automatically pulls data from all of the road-related expenditures from Schedule 3 - Expenditure Summary Schedule by Funding Source, and Schedule 4 - Fund Adjustment Summary Detail, and sorts the data from these schedules by funding source. LGRS then adds the two schedules together and totals them, first by individual funding sources and then as a grand total. The Grand Total Expenditures amount includes adjustments for the year. The Grand Total Expenditures amounts on Chart 2 (pictured above) and Chart 1 (previous page) should be equal.

Note: If the two fields do not reconcile, conflicting classification entries may have occurred on Schedule 2. If the fields do not reconcile, return to Schedule 2 and examine all expenditure detail entries to see whether:

- Right of Way Acquisition and Acquisition of Property, Plant, and Equipment expenditure classes were paired with Acquisition as their expenditure type; and
- Contributions to Other Governments expenditure classes were paired with Contribution as their expenditure type.

If the conditions above are not satisfied, then the Grand Total Expenditures fields on the two charts on Schedule 9 will not reconcile. Another possible explanation as to why the two Grand Total Expenditures fields do not match could be that the Check Errors button was not clicked in the previous schedules. If this is the case, return to the previous schedules and click the Check Errors button in succession until you reach Schedule 9.

Even though LGRS automatically fills out the fields, you should always review the numbers for accuracy. Complete the schedule by clicking the Save and Check Errors buttons on the toolbar. If the data is incorrect, return to either Schedule 2 or Schedule 4 and make any necessary corrections to the expenditures or adjustments. The Go to Form: Road Expenditure Detail and Go to Form: Fund Adjustment Detail links at the top-left corner of the schedule (shown on next page) allow quick access to Schedule 2 and Schedule 4 if needed.

Annual Road Report - Schedule 9
Road Expenditure Summary Schedule

[Saved]

[Go to Form: Road Expenditure Detail](#) [Go to Form: Fund Adjustment Detail](#)

Delete

Form #12

Save

Check Errors

Print

Close

Fiscal Year: 2023

Current Year Prior Year

Force Account
(In-House)

Government Contracts

Private Contracts

Total

Administration and Undistributed Engineering

R01. Supervisor's Travel Allowance

Note: Always click on the Save and Check Errors buttons after making corrections/changes to the schedule and any other schedules that are affected by the corrections/changes.

Summary Schedule 10 - Transportation Development Act Expenditure Summary

Summary Schedule 10 is a summary of all expenditures and adjustments for the Transportation Development Act (TDA Article 3, Public Utilities Code section 99234 and TDA Article 8, Public Utilities Code section 99400a), including both road-related and non-road related (if any) expenditures and adjustments. LGRS automatically pulls data from Schedule 2 - Expenditure Detail; Schedule 3 - Expenditure Summary Schedule by Funding Source; Schedule 4 - Fund Adjustment Detail; and Schedule 6 - Non-Road Transportation Development Act Supplemental Report (if any). All fields on this form will automatically be filled in except the Obligations and Other Commitments field, where information must be manually entered.

Annual Road Report - Schedule 10 Transportation Development Act Expenditure Summary

Go to Form: Road Expenditure Detail Go to Form: Fund Adjustment Detail
Go to Form: Non-Road Transportation Development Act (TDA)

Fiscal Year: 2023

	Force Account (In-House)	Government Contract	Private Contract	Total
R01. Total Administration and Undistributed Engineering				
Construction and Right of Way				
R02. New Road Construction				
R03. Road Reconstruction				
R04. Signals, Safety Devices, and Road Lighting				
R05. Pedestrian Ways and Bike Paths			385,005	385,005
R06. Storm Drains				
R07. Storm Damage				
R08. Total Construction			385,005	385,005
R09. Right of Way Acquisition				
R10. Total Construction and Right of Way				385,005
Maintenance				
R11. Patching				
R12. Overlay and Sealing				
R13. Road Lights and Traffic Signals				
R14. Snow Removal				
R15. Storm Damage				
R16. Other Maintenance				
R17. Total Maintenance				
R18. Acquisition of Equipment				
R19. Aid to Other Government Agencies				
R20. Subtotal Expenditures				\$385,005
R21. Fund Adjustments				
R22. Non-Road Transportation Planning, Pedestrian Ways, Bikepaths and Fund Adjustments				
R23. Acquisition Plant				
R24. Grand Total of Expenditures				\$385,005

	Force Account (In-House)	Government Contract	Private Contract	Total
Expenditure Funding				
R25. Section 99234, Public Utilities Code				
R26. Section 99400a, Public Utilities Code				385,005
R27. Grand Total - Expenditure Funding				\$385,005
R28. Obligation and Other Commitments				

Note: For definitions of these expenditure classes, expenditure types, and funding sources, refer to Expenditure Schedule 2 under Definitions for Schedule 2. Note that Schedule 10 displays three of the five expenditure types (Force Account, Government Contracts, and Private Contracts) in the column headings and displays the remaining two expenditure types (Acquisition and Contribution) as line items.

Even though LGRS automatically fills out the fields (boxes), you should always review the numbers for accuracy. Complete the schedule by clicking the Save and Check Errors buttons on the toolbar. If the data is incorrect, return to either Schedule 2, Schedule 4, or Schedule 6 and make any necessary corrections to the expenditures, adjustments, or non-road-related TDA activity. The Go to Form: Road Expenditure Detail, Go to Form: Fund Adjustment Detail, and Go to Form: Non-Road Transportation Development Act links at the top-left corner of the schedule (shown on next page) allow quick access to Schedule 2, Schedule 4, and Schedule 6, if needed.

Annual Road Report - Schedule 10 [Saved]

Transportation Development Act Expenditure Summary

Go to Form: Road Expenditure Detail Go to Form: Fund Adjustment Detail
Go to Form: Non-Road Transportation Development Act (TDA)

Form #13 Save Check Errors Print Close Delete

Fiscal Year: 2023 Current Year Prior Year

	Force Account (In-House)	Government Contract	Private Contract	Total
R01. Total Administration and Undistributed Engineering				

Note: Always click on the Save and Check Errors buttons after making corrections/changes to the schedule and any other schedules that are affected by the corrections/changes.

Fund Balances Schedule 11 - Analysis of Changes in Fund Balances

Fund Balances Schedule 11 is a summary of the combined statement of revenues, expenditures, and changes in fund balances for the following funding sources: Gas Tax Apportionments (Road Fund), Traffic Congestion Relief Fund Loan Repayment, Road Maintenance and Rehabilitation Program (SB 1), Public Utilities Code section 99234, Public Utilities Code section 99400a, All Other Sources Non-Discretionary, and All Other Sources Discretionary (for funding source definitions refer to Expenditure Schedule 2, under the section Definitions for Schedule 2). The schedule is broken down into the following sections (see example on the next page):

- **Fund Balances at Beginning of Fiscal Year** – Displays the beginning balances of each of the seven funding sources of the report for the current year. LGRS automatically carries forward the ending balances from the prior year’s report and populates these beginning balances for each funding source. If any of the beginning balances are incorrect, use either Schedules 1a/b for revenue or Schedule 2 for expenditure related to make the proper adjustments to reconcile these beginning balances to the county’s General Ledgers.
- **Total Beginning Fund Balances** – LGRS automatically adds up all of the beginning fund balances of the seven funding sources described above.
- **Money Made Available During Fiscal Year** – Displays the total amount made available for road purposes for the current year. LGRS automatically populates this field with the Grand Total Revenues amount from Schedule 1b.
- **Total Money Available for Road Purposes** – LGRS automatically adds up the Total Beginning Fund Balances and Money Made Available During Fiscal Year amounts together.
- **Expenditures During Fiscal Year** – Displays the total road-related expenditures, including adjustments for the current year. LGRS automatically populates this field with the Grand Total Expenditures amount from Schedule 9.
- **Fund Balances at End of Fiscal Year** – Displays the ending balances of each of the funding sources of the report for the current year. LGRS automatically calculates each funding source’s ending fund balance using the following pre-programmed formula:

Beginning Fund Balance + Revenues – Expenditures – Adjustments = Ending Fund Balance

- **Total Ending Fund Balances** – LGRS automatically sums up all of the ending fund balances of the various funding sources noted on the schedule.
- **Obligations and Other Commitments** – The only field on this schedule that needs to be manually entered. Report the amount of funds that has been obligated or committed, which is the sum of all Nonspendable, Assigned, Committed, and Restricted values from Schedule 12 Fund Balance section. This amount cannot be greater than the total ending fund balance. If Obligations and Other Commitments are a negative value, a footnote must be provided.

Annual Road Report - Schedule 11
Analysis of Changes in Fund Balances

Fiscal Year: 2023

Fund Balances at the Beginning of Fiscal Year	
R01. Gas Tax Apportionments	340,419
R02. Traffic Congestion Relief Fund Loan Repayment	0
R03. Road Maintenance and Rehabilitation Program(RMRP)	1,622,933
R04. Section 99234, Public Utilities Code	0
R05. Section 99400a, Public Utilities Code	0
R06. All Other Sources Non-Discretionary	2,933,428
R07. All Other Sources Discretionary	0
R08. Total Beginning Fund Balances	\$4,896,780
R09. Money Made Available During Fiscal Year	6,262,776
R10. Total Money Available for Road Purposes	\$11,159,556
R11. Expenditures During Fiscal Year	6,428,775
Fund Balances at End of Fiscal Year	
R12. Gas Tax Apportionments	370,385
R13. Traffic Congestion Relief Fund Loan Repayment	0
R14. Road Maintenance and Rehabilitation Program(RMRP)	1,757,952
R15. Section 99234, Public Utilities Code	0
R16. Section 99400a, Public Utilities Code	0
R17. All Other Sources Non-Discretionary	2,602,444
R18. All Other Sources Discretionary	0
R19. Total Ending Fund Balances	\$4,730,781
R20. Obligations and Other Commitments	20,989

Even though LGRS automatically fills in the fields, you should always review the numbers for accuracy. Complete the schedule by clicking the Save and Check Errors buttons on the toolbar. If the data is incorrect, return to the previous schedules and make any necessary corrections to the report.

Note: Always click on the Save and Check Errors buttons after making corrections/changes to the schedule and any other schedules that are affected by the corrections/changes.

Fund Balances Schedule 12 - Balance Sheet

Enter in Fund Balances Schedule 12 the balance sheet amounts for the Assets, Liabilities, and Fund Balance. These balance sheets accounts should reflect the amounts from the county's General Ledgers. The balance sheet's Total Fund Balances amounts should also match the Fund Balances at End of Fiscal Year in Schedule 11 or else the Schedule will not be allowed to be completed until they match. The purpose of this schedule is to see all the balance sheet data related to Assets, Liabilities, and Fund Balance.

$$\text{Assets} = \text{Liabilities} + \text{Fund Balances}$$

When Schedule 12 is accurately completed the schedules will be considered completed and reconciled; the Annual Road Report then will be showing the most accurate and up-to-date data for the Road Fund. Following is an example of Schedule 12:

Annual Road Report - Schedule 12
Balance Sheet

[Saved]

Delete

Form #15 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Auditor's General Ledger	Adjustments	Annual Road Report
Assets			
R01. Cash	3,515,937		3,515,937
R02. Imprest Cash	200		200
R03. Account Receivable			
R04. Taxes Receivable			
R05. Interest Receivable			
R06. Investments – Fair Market Value			
R07. Due from Other Funds			
R08. Due from Other Governments		564,109	564,109
R09. Inventories	20,789		20,789
R10. Prepaid Expenses			
R11. Other Assets			
SB1 Set Aside	710,275		710,275
R12. Total Assets	4,247,201	564,109	4,811,310
R13. Deferred Outflows of Resources			
R14. Total Assets and Deferred Outflows of Resources	4,247,201	564,109	4,811,310

Liabilities			
R15. Accounts Payable			
R16. Vouchers Payable			
R17. Salaries and Benefits Payable	80,529		80,529
R18. Due to Other Funds			
R19. Due to Other Governments			
R20. Deposits from Others			
R21. Other Liabilities:			
R22. Total Liabilities	80,529		80,529
R23. Deferred Inflows of Resources			
R24. Total Liabilities and Deferred Inflows of Resources	80,529		80,529
Fund Balances (Deficit)			
R25. Nonspendable:			
Reserve for Imprest Cash	200		200
Reserve for Inventory	20,789		20,789
R26. Restricted:			
R27. Committed:			
R28. Assigned:			
R29. Unassigned	4,145,683	564,109	4,709,792
R30. Total Fund Balances (Deficit)	4,166,672	564,109	4,730,781
R31. Total Liabilities and Deferred Inflows of Resources and Fund Balances (Deficit)	4,247,201	564,109	4,811,310

Cover Page

This last set of instructions will show you how to successfully submit the Annual Road Report online and obtain the Cover Page, which is required for the report.

To obtain the Cover Page, you must first successfully submit the Annual Road Report (via LGRS Online). To successfully submit the Annual Road Report online, ensure that all required schedules are completed correctly. Schedules completed correctly can be seen in the Annual Road Report Schedules Menu screen (shown below):

The Required Forms must be completed. Optional Forms must be completed if applicable.

Entity Listing | Cover Page | Status: In Queue

Reporting Year: 2023 Entity: Amador Go

Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	Yes	Yes	8/24/2023 4:14:35 PM
02	Comments	Comments for the Road Report	Optional	No	No	8/24/2023 4:14:35 PM
03	Revenues Schedule 1a	Revenues - State and Federal Sources	Required	Yes	Yes	8/24/2023 4:14:35 PM
04	Revenues Schedule 1b	Revenues - City/Local Sources and Total Revenues	Required	Yes	Yes	8/24/2023 4:14:35 PM
05	Expenditure Schedule 2	Expenditure Detail	Required	Yes	Yes	8/24/2023 4:14:35 PM
06	Summary Schedule 3	Expenditure Summary Schedule by Funding Source	Required	Yes	Yes	8/24/2023 4:14:35 PM
07	Fund Adjustment Schedule 4	Fund Adjustment Detail	Required	Yes	Yes	8/24/2023 4:14:35 PM
08	Supplemental Schedule 5	Schedule of Expenditures By Other Governmental Agencies & Private Parties	Optional	No	No	8/24/2023 4:14:35 PM
09	Supplemental Schedule 6	Non-Road Transportation Development Act (TDA) Purpose Expenditures	Optional	No	No	8/24/2023 4:14:35 PM
10	Supplemental Schedule 7	Schedule of Clearing Account Activity	Required	Yes	Yes	8/24/2023 4:14:35 PM
11	Supplemental Schedule 8	Snow Removal Reimbursement Schedule	Optional	Yes	Yes	8/24/2023 4:14:35 PM
12	Summary Schedule 9	Road Expenditures Summary Schedule	Required	Yes	Yes	8/24/2023 4:14:35 PM
13	Summary Schedule 10	Transportation Development Act Expenditure Summary	Required	Yes	Yes	8/24/2023 4:14:35 PM
14	Fund Balances Schedule 11	Analysis of Changes in Fund Balances	Required	Yes	Yes	8/24/2023 4:14:35 PM
15	Fund Balances Schedule 12	Balance Sheet	Required	Yes	Yes	8/24/2023 4:14:35 PM

Submit Data View Footnotes Print All Exit

Ensure that all of the required schedules in the Type column (shown above) are marked with a Yes in the Completed column. Once completed, click the Submit Data button at the bottom-left of the screen. Click on the Cover Page icon on the top right corner to utilize the E-Signature process and the cover page will pop up. (Example on next page.) Please ensure that the person signing the cover page is the same as on the General Information form under the Road Commissioner and County Auditor Controller’s Information. If successfully signed, you will receive a confirmation email from AudStreetsRoads@sco.ca.gov indicating that the cover page has been signed electronically.

Note: Once successfully submitted to the SCO, the report is deemed final and cannot be modified. You can then only view the submitted report schedules. The only way to change data in a submitted report is to contact and speak with the SCO directly and request changes or to have report recalled back to entity to make the appropriate corrections and resubmit.



Print Cover Page

Close

ANNUAL ROAD REPORT COVER PAGE

County of Amador

Fiscal Year: 2023

ID Number: 18990300000

County Fiscal Officers Certification:

We hereby certify, to the best of our knowledge and belief, that the amounts stated herein fairly present a statement of all money available, and the expenditures therefrom, for street or road purposes in accordance with the requirements as prescribed by the California State Controller pursuant to Sections 2151-5 of the Streets and Highways Code.

Road Commissioner

County Auditor-Controller

Signature

Generate E-Signature *

Name (Please Print)

Title

Date

Signature

Name (Please Print)

Title

Date

*The road commissioner and county auditor controller are the only 2 individuals authorized to sign this document electronically. By doing so, the county fiscal officer is acknowledging that they have read and agree with the certification statement above.

Per Streets and Highways Code section 2151, this report is due on or before the first day of December of each year by the governing body of the county or city.

If submitted manually, please complete, sign, and email the copy to AudStreetsRoads@sco.ca.gov (recommended) or mail to either address below. Report will not be considered filed until receipt of this signed cover page.

Mailing Address:
State Controller's Office
Division of Audits
Local Government Audits Bureau
Annual Streets and Roads Report
P.O. Box 942850
Sacramento, CA 94250-5874

Express Mailing Address:
State Controller's Office
Division of Audits
Local Government Audits Bureau
Annual Streets and Roads Report
3301 C Street, Suite 700
Sacramento, CA 95816

The Annual Road Report was successfully submitted to the State Controller's Office on 8/24/2023 4:14:35 PM ←

Pursuant to Streets and Highways Code section 2151, the report must be signed by the Road Commissioner and Auditor-Controller designated to prepare and certify the report before it is submitted.

Note: The Cover Page is also time-stamped with the date and time of the successful submission of the Annual Road Report (shown above).

Once the Cover Page is created, it will always be available to view and print again. To do so, click on the Cover Page link (shown below) located on the Annual Road Report Schedules Menu screen:

Recap

The report will not be considered complete and filed until:

1. The county submits the Annual Road Report online; and
2. The SCO receives an appropriately signed Cover Page.

The county can verify report submission by navigating its Annual Road Report Schedules Menu screen and checking for the Cover Page link, which means that a Cover Page has been successfully created. The county should also check that the Status field is marked as either “In Queue,” “Errors Found,” “Need Second Review,” or “Archived,” and not “New” to ensure that the Annual Road report has been successfully submitted online. See example below circled in red:

As a final step of the reporting process, the county may contact the SCO directly to verify the SCO’s receipt of the county’s original signed Cover Page. The SCO contact information can be found on the Annual Road Report Schedules Menu screen on the top-right corner of the screen under the Contact link (shown above).