

**INSTRUCTIONS TO CITIES
FOR PREPARING THE
ANNUAL STREET REPORT
(LGRS Online Submission)**



MALIA M. COHEN
California State Controller

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Introduction

The State Controller's office (SCO) has developed these reporting instructions to assist cities in preparing their Annual Street Reports using the online submission program called Local Government Financial 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 Street Report. To access LGRS Online, go to the following web page on the SCO site:

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

California Streets and Highways Code section 2151 requires incorporated cities to submit an Annual Street 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 Street Report to the SCO, complete the Annual Street Report online (LGRS) and click on the Submit Data button on the bottom of the Annual Street 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 Street Report Cover Page, signed by the responsible city official, to the SCO.

For detailed instructions on how to file the Annual Street 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. However, for the cities that operate on a fiscal year ending on a date other than June 30, the fiscal year selected by the city shall be its fiscal year for the report.

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) 323-5932 (Lisa Tam).

Helpful Tips for Completing Reports

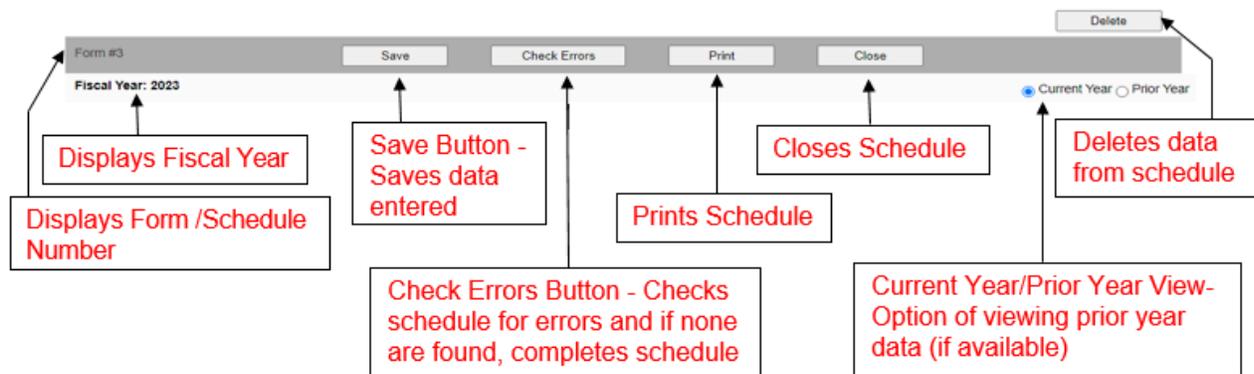
Rounding

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 Street 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 style="border: 2px solid red;" type="text"/>	<input style="border: 2px solid red;" type="text"/>	<input style="border: 2px solid red;" type="text" value="Select"/>	<input style="border: 2px solid red;" type="text" value="Select"/>	<input style="border: 2px solid red;" type="text" value="Select"/>	<input style="border: 2px solid red;" type="text"/>

Rows Selected: 0 Delete Selected

• 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 Street Report - Schedule 13
Balance Sheet for Special Revenue Funds [Saved]

• CHECKERRORS SPGASTAX: (R35) Total Fund Balances (Deficit) must equal Schedule 12 Line (R13) Special Gas Tax Street Fund.

Form #16 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Assets	Special Gas Tax Street Fund	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)
R01. Cash	<input style="border: 2px solid red;" type="text"/>	<input style="border: 2px solid red;" type="text"/>	<input style="border: 2px solid red;" 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

Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	Yes	Yes	8/24/2023 5:07:58 PM
02	Comments	Comments for the Street Report	Optional	No	No	
03	Revenues Schedule 1a	Revenues - State and Federal Sources	Required	Yes	Yes	8/24/2023 5:08:44 PM
04	Revenues Schedule 1b	Revenues - City/Local Sources and Total Revenues	Required	Yes	ReVal	8/24/2023 5:08:44 PM
05	Expenditure Schedule 2	Expenditure Detail	Required	Yes	Yes	8/24/2023 4:27:18 PM
06	Summary Schedule 3	Expenditure Summary Schedule by Funding Source	Required	No	No	
07	Fund Adjustment Schedule 4	Fund Adjustment Detail	Required	No	No	

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 Street Report - Local Government Financial Reporting System Online Log-In

To log into LGRS to complete the Annual Street 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 green banner for 'Local Government Financial Reporting System' and a header for 'Malia M. Cohen, California State Controller' with a logo. A navigation bar includes 'Home', 'Financial Reports', 'Contact', and 'Log in'. The main content area is titled 'LGRS Online: Log in.' and asks the user to enter their username and password. There are three input fields: 'Entity Type' (set to 'Streets'), 'User Name' (set to 'Lodi ASR'), and 'Password' (masked with asterisks). A 'Log in' button is below the fields. A 'Forgot your password?' link is to the left of the button. Red boxes with arrows point to these elements with the following annotations: 'Entity Type is Streets for Annual Street Report', 'User Name is the name of the City followed by ASR', 'The Password will be mailed to each City sometime after June 30 of each fiscal year', 'Log in when all three fields are completed', and 'Forgot your password? allows you to recover a forgotten password'. A 'SCO contacts' link is also visible in the top right.

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#1798xxxxxxx). Login info will be provided on the Alert Letters emailed to each entity.

Password Change Prompt:

The screenshot shows the 'Change Password and Email Account' form within the Local Government Financial Reporting System. The header includes the system name and Malia M. Cohen, California State Controller. The user is identified as 'Lodi ASR' with an 'Entity Type' of 'STR'. The form contains four input fields: 'Old Password', 'New Password', 'New Retype Password', and 'Email'. Red callout boxes with arrows point to each field with the following instructions: 'Enter old password', 'Enter new password', 'Re-enter new password', and 'Enter your email address'. 'Save' and 'Cancel' buttons are at the bottom. The footer contains copyright information for 2016 State of California - State Controller's Office.

Forgot Your Password?

The screenshot shows the 'Forgot Your Password' form. The header is the same as the previous form. The form prompts the user to 'Enter your system id and email to reset your password.' It has two input fields: 'System ID' and 'Email'. Red callout boxes with arrows point to these fields with instructions: 'System ID is the password SCO mailed to the city minus the Ab#' and 'Email the city used during password reset'. A link for 'Contact the SCO if you need assistance' is also present. 'Reset Password' and 'Cancel' buttons are at the bottom. The footer contains copyright information for 2016 State of California - State Controller's Office.

Annual Street Report Schedules Menu

Once you have successfully logged into LGRS, the Annual Street 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 Street Report Schedules Menu.

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

Reporting Year: 2023 Entity: Lodi Go

Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	No	No	
02	Comments	Comments for the Street Report	Optional	No	No	
03	Revenues Schedule 1a	Revenues - State and Federal Sources	Required	No	No	
04	Revenues Schedule 1b	Revenues - City/Local Sources and Total Revenues	Required	No	No	
05	Expenditure Schedule 2	Expenditure Detail	Required	No	No	
06	Summary Schedule 3	Expenditure Summary Schedule by Funding Source	Required	No	No	
07	Fund Adjustment Schedule 4	Fund Adjustment Detail	Required	No	No	
08	Supplemental Schedule 5	Obligations and Other Commitments Schedule	Optional	No	No	
09	Supplemental Schedule 6	Non-Street Transportation Development Act Supplemental Report	Optional	No	No	
10	Supplemental Schedule 7	Street Improvements Paid by Other Parties	Optional	No	No	
11	Supplemental Schedule 8	Snow Removal Reimbursement Schedule	Optional	No	No	
12	Summary Schedule 9	Fund Adjustment Summary	Required	No	No	
13	Summary Schedule 10	Street Expenditure Summary Schedule	Required	No	No	
14	Summary Schedule 11	Transportation Development Act Expenditure Summary	Required	No	No	
15	Fund Balances Schedule 12	Statement of Money Made Available, Expenditures, and Restricted Balances	Required	No	No	
16	Fund Balances Schedule 13	Balance Sheet for Special Revenue Funds	Required	No	No	

Buttons: Submit Data, View Footnotes, Print All, Exit

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Annual Street Report Schedules Menu Legend

- 1.** Home Button – Returns you to the Annual Street Report Schedules Menu (home screen).
- 2.** Collection Tools Button – Returns you to the Annual Street 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 ASR Button – Displays “Hello [City Name] ASR!” and directs you to the City’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):

Local Government Financial Reporting System

Malia M. Cohen
California State Controller

Home Collection Tools Financial Reports Contact Hello Lodi ASRI Log off

Collection: Streets Entity Listing

Fiscal Year: 2023

Entity Name	Data Status	Received Date	Signed Date	Archived Date	Status
1. Lodi Comment: Testing Purposes	In Queue	09/11/2023			Received on Time

Comments from Comments Schedule

When report was received

Date Cover Page was signed

Date SCO finalized the report

Status of report

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 (city) the report is for.

11. Form # – Assigns the Annual Street 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 Street Report to the SCO (e.g. the General Information Schedule and Schedules 1a, 1b, 2, 4, and 13). 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, 11, and 12 (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, 7, and 8). However, you should complete the schedules if they pertain to the city.

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 Street 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 navigation bar with links for Home, Collection Tools, Financial Reports, Contact, Hello Lodi ASRI, and Log off. Below the navigation bar, a status message reads 'Please wait while forms are being loaded. Number of forms: 17'. A yellow progress bar is shown at 100% with the text 'Loading Complete' below it. The main content area shows a preview of a report titled 'City of Lodi Annual Street Report General Information'. Below the report title are buttons for 'Copy Prior' and 'Delete'. At the bottom of the preview, there is a 'Form #1' section with buttons for 'Save', 'Check Errors', 'Print', and 'Close'. The 'Fiscal Year: 2023' is displayed, and there are radio buttons 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 city and its mailing address. Contact information for the person who prepares the Annual Street Report is also required. Following is an example of the General Information form:

Annual Street Report [Saved]
General Information

• CHECKERERRORS: Please correct the error(s) below.

Form #1

Fiscal Year: 2023 Current Year Prior Year

Electronic signature signee's information should match exactly as typed in this section

City Official 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"/>

City 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"/>

City Mailing Address	
Street 1	<input type="text"/>
Street 2	<input type="text"/>
City	<input type="text"/>
State	<input type="text" value="CA"/>
Zip	<input type="text"/>
<input type="checkbox"/> Has Address Changed?	

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).

- City Official Information – the designated city official who will be responsible for signing the cover page
- City Contact Information – city’s contact who is responsible for the Annual Street Report
- City Mailing Address – city’s Finance Department mailing address
- Report Prepared By – person who prepared the Annual Street Report

Comments for the Streets Report

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

Annual Street Report [Saved]
Comments for the Street Report

Form #2

Fiscal Year: 2023 Current Year Prior Year

Comments

Testing Purposes

Revenues Schedule 1a - Revenues - State and Federal Sources

Enter all State and Federal sources that are used/designated for street 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 Street Report - Schedule 1a Revenues – State and Federal Sources

Fiscal Year: 2023

	Special Gas Tax Street Fund	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	95					95
R02. Section 2105, Streets and Highways Code	85					85
R03. Section 2106, Streets and Highways Code	75					75
R04. Section 2107, Streets and Highways Code	65					65
R05. Section 2107, Streets and Highways Code, Snow Removal	55					55
R06. Section 2107.5, Streets and Highways Code	45					45
R07. Gas Tax Fund Net Investment Gain or Loss	35					35
R08. Gas Tax Fund Reimbursement/ Net Audit Adjustments (Footnote Details)	-25					-25
R09. Traffic Congestion Relief Fund Loan Repayment		125				125
R10. Traffic Congestion Relief Fund Loan Repayment Interests		25				25
R11. Road Maintenance and Rehabilitation Program (RMRP)			150			150
R12. Road Maintenance and Rehabilitation Program (RMRP) Interests			25			25
R13. Motor Vehicle License (In-Lieu Tax)					80	80
R14. Flexible Congestion Relief				45		45
R15. Traffic Systems Management				35		35
R16. Regional Improvement Program (RIP) - State Portion Only				55		55
R17. Regional Surface Transportation Program (RSTP) Exchange Funds				68		68
R18. Railroad/Highway Separation Program				78		78
R19. State and Local Partnership Program				99		99
R20. Environmental Enhancement and Mitigation Program				100		100
R21. Bicycle Transportation Account				150		150
R22. Interregional Improvement Program - State Portion Only				175		175
R23. Other State Revenues – Other (Specify)				-125	150	25
R23a. Specify State Revenue	Amount					
Testing 1				-125		Delete
Testing 2					150	Delete
						Add
R24. Total State Revenues	\$430	\$150	\$175	\$680	\$230	\$1,665

	Special Gas Tax Street Fund	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						
R25. Regional Surface Transportation Program (RSTP)				15		15
R26. Transportation Enhancement Activities (TEA)				45		45
R27. Hazard Elimination Safety Program				78		78
R28. Congestion Mitigation and Air Quality Program (CMAQ)				88		88
R29. Regional Improvement Program (RIP) - Federal Portion Only				98		98
R30. Highway Bridge Replacement and Rehabilitation Program				100		100
R31. Railroad/Highway Grade Separation Prog (Title 23, Section 130, US Code)				123		123
R32. Federal Aid Urban and Federal Aid Secondary				125		125
R33. FEMA Storm Damage				150		150
R34. HUD Grant				157		157
R35. Community Development Block Grant				159		159
R36. Interregional Improvement Program - Federal Portion Only				200		200
R37. Other Federal Revenues – Other (Specify)				150	175	325
R37a. Specify Federal Revenue	Amount					
Testing 3				150		Delete
Testing 4					175	Delete
						Add
R38. Total Federal Revenues	\$0	\$0	\$0	\$1,488	\$175	\$1,663

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.

Gas Tax Fund Net Investment Gain or Loss – Report gains/losses from the investment of Gas Tax funds.

Gas Tax Fund Reimbursements/Net Audit Adjustments (Footnote Details) – Report reimbursements to the Gas Tax funds for street projects initially budgeted to be paid by another fund or report net audit adjustments. And prior year revenues (if this line is used, a footnote is required).

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.

Traffic Congestion Relief Fund Loan Repayment Interest – Report the interests earned on these loan repayment revenues.

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

Road Maintenance and Rehabilitation Program (SB 1) Interest – Report the interest earned on Road Maintenance and Rehabilitation Program (SB 1) revenues.

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

Flexible Congestion Relief – Report funds received under this program.

Traffic Systems Management – Report funds received under this program.

Regional Improvement Program (RIP) – State Portion Only – Report state funds received under the RIP.

Regional Surface Transportation Program (RSTP) Exchange Funds – Report RSTP funds exchanged by the regional transportation planning agency for non-federal funds (state cash), pursuant to Streets and Highways Code section 182.6(g).

Railroad/Highway Separation Program – Report funds received under this program.

State and Local Partnership Program – Report funds received under this program.

Environmental Enhancement and Mitigation Program – Report funds received under this program.

Bicycle Transportation Account – Report funds received under this program.

Interregional Improvement Program - State Portion Only – Report funds received under this program.

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

R23a.

Specify State Revenue				Amount		
Proposition 1B Fund				500,000		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 street 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)

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

Transportation Enhancement Activities (TEA) – Report funds received under this program.

Hazard Elimination Safety Program – Report funds received under this program.

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

Regional Improvement Program (RIP) – Federal Portion Only – Report federal funds received under the RIP program.

Highway Bridge Replacement and Rehabilitation Program – Report funds received under this program.

Railroad/Highway Grade Separation Program (Title 23, section 130, U.S. Code) – Report funds received under this program.

Federal Aid Urban and Federal Aid Secondary – Report funds received under this program.

FEMA Storm Damage – Report funds received under this program.

HUD Grant – Report funds received under this program.

Community Development Block Grant – Report funds received under this program.

Interregional Improvement Program – Federal Portion Only – Report funds received under this program.

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

R37a. Specify Federal Revenue Amount

American Recovery and Reinvestment Act (ARRA)				500,000		Delete
						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 street purposes not already displayed in Schedule 1a.

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 Street Report - Schedule 1b Revenues - City and Local Revenues and Total Revenues

Fiscal Year: 2023

	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	County Road Fund Contributions	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Revenues
City and Local Revenues						
R01. Bond, Certificate of Participation, or other Debt Proceeds used for Street Purposes				35		35
R02. Special Street Assessment Levies (Excluding Levies Under Improvement Act of 1911 or Similar Acts)				25		25
R03. General Fund Money Used for Street Purposes					65	65
R04. Fines and Forfeitures Money Used for Street Purposes					13	13
R05. Developer/Impact Fees				-17		-17
R06. County Road Fund Contribution			16			16
R07. Successor Agency				78		78
R08. Sales Tax Override (Local Measures)				59		59
R09. Net Investment Gain or Loss From City and Local Sources				31		31
R10. Section 99234, Public Utilities Code – Allocation/Interest/Other	128					128
R11. Section 99400a, Public Utilities Code – Allocation/Interest/Other		135				135
R12. Other City and Local Revenues – Other (Specify)				-19	28	9

R12a. Specify City and Local Revenue

Specify City and Local Revenue	Amount					
Test 1				-19		Delete
Test 2					28	Delete
						Add

R13. Total City and Local Revenues	\$128	\$135	\$16	\$192	\$108	\$575
------------------------------------	-------	-------	------	-------	-------	-------

	Special Gas Tax Street Fund	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	County Road Fund Contributions	All Other Sources Non- Discretionary	All Other Sources Discretionary	Total Revenues
R14. Grand Total Revenues	\$430	\$150	\$175	\$128	\$135	\$16	\$2,360	\$511	\$3,903

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

Bond, Certificate of Participation, or Other Debt Proceeds Used for Street Purposes – Report bond and other debt proceeds that will be used for street purposes. Do not report money made available that is restricted exclusively for payment of interest or redemption of bonded or other indebtedness of the city, even if such indebtedness was incurred to finance expenditures for streets.

Special Street Assessment Levies (Excluding Levies under Improvement Act of 1911 or Similar Acts)

– Report benefit assessments (also called special assessments) collected to finance street improvements and street lighting under the various California assessment acts. These include:

- The Landscape and Lighting Assessment Act of 1972 (Streets and Highways Code section 22500 et seq.);
- The Improvement Act of 1913 (Streets and Highways Code section 10000 et seq.); and
- The Street Lighting Act of 1931 (Streets and Highways Code section 18300 et seq.).

Do not report assessments collected to pay bond principal and interest.

General Fund Money Used for Street Purposes – Report general fund money expended for street activities (funding source = Discretionary on Schedule 2).

Fines and Forfeitures Money Used for Street Purposes – Report fines and forfeitures (Traffic Safety) money expended for street activities (funding source = Discretionary on Schedule 2).

Sales Tax Override (Local Measures) – Report funds for voter-approved sales tax measures (Classify as either Discretionary or Non-Discretionary depending on whether the revenues can be used for any governmental purpose or are committed to a specific purpose).

Developer/Impact Fees – Report fees imposed by the city on new residential, commercial, and industrial construction and on reconstruction that increases square footage.

County Road Fund Contribution – Report cash contributions received from the County Road Fund (funding source = County Road Fund Contributions on Schedule 2).

Successor Agency – Report money received from successor agencies for street activities (formerly called Redevelopment Agency).

Net Investment Gain or Loss from City and Local Sources – Report investment gains and losses for City and Local revenues displayed above.

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 street 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 street, 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 street 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 City and Local Revenues - Other (Specify) – Report other City and Local revenues used/designated for street purposes (not already displayed in Schedule 1b) in the available toolbar. See example below:

R12a. Specify City and Local Revenue Amount

General Capital Projects Fund					500,000	Delete
						Add

In the example, the General Capital Projects Fund and its interests earned on the funds are being added. Enter General Capital Projects Fund in the description field. In this example, the General Capital Projects Fund is considered a discretionary fund (funding sources will be further explained in Schedule 2). Therefore, enter the amount of the funds in the discretionary field (sixth box; the fifth box is for non-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 General Capital Projects 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 City and Local Funds used/designated for street purposes not already displayed in Schedule 1b.

Total City and Local Revenues – This field automatically calculates the sum of the total City 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 for redemption of bonded or other indebtedness of the city, even if such indebtedness was incurred to finance expenditures for street purposes;
- Work performed on the streets, 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 city in connection with repairs to its street system necessitated by operations of the utility companies; or
- Amounts appropriated to the city by another governmental agency, such as a county, but not actually remitted to the city during the reporting 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 schedules produced are:

- Summary Schedule 3—Expenditure Summary Schedule by Funding Source;
- Summary Schedule 10—Street Expenditure Summary Schedule (includes adjustments from Schedule 9); and
- Summary Schedule 11—Transportation Development Act Expenditure Summary.

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 Street Report - Schedule 2
Street Expenditure Detail [Saved]

Form has been saved.
Go to Report: Expenditure Detail Report

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Input Expenditures:

	Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/>	100	10005000 PW Admin	All Other Sources Discret	Undistributed Administration	Force Account (In-Hot	125	Delete
<input type="checkbox"/>	301	56001 Administration	Special Gas Tax Street Fi	Undistributed Administration	Force Account (In-Hot	36	Delete
<input checked="" type="checkbox"/>	301	56003 Street Cleaning	Special Gas Tax Street Fi	Maintenance-Other Street f	Force Account (In-Hot	52	Delete
<input checked="" type="checkbox"/>	303	PWST-0051 Church Street Road Diet	All Other Sources Non-Di	Construction-Pedestrian Wi	Force Account (In-Hot	136	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 Street.” Note that no duplicate descriptions are allowed.
- **Funding Source** – Provides a drop-down menu to select the funding source of the street expenditure (see next pages for definition).
- **Expenditure Class** – Provides a drop-down menu to select the expenditure class of the street expenditure (see next pages for definition).
- **Expenditure Type** – Provides a drop-down menu to select the expenditure type of the street 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 Street Report - Schedule 2 [Saved]
Street Expenditure Detail

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

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Input Expenditures:

	Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/>	1. 100	10005000 PW Admin	All Other Sources Discret	Undistributed Administration	Force Account (In-Ho	125	Delete
<input type="checkbox"/>	2. 301	56001 Administration	Special Gas Tax Street F	Undistributed Administration	Force Account (In-Ho	36	Delete
<input type="checkbox"/>	3. 301	56003 Street Cleaning	Special Gas Tax Street F	Maintenance-Other Street I	Force Account (In-Ho	52	Delete
<input type="checkbox"/>	4. 303	PWST-0051 Church Street Road Diet	All Other Sources Non-Di	Construction-Pedestrian W	Force Account (In-Ho	136	Delete

Rows Selected: 0 Delete Selected

<input type="text"/>	<input type="text"/>	Select	Select	Select	<input type="text"/>	Add
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Save Check Errors Print Close

Expenditure Detail List:

	Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1.	100	10005000 PW Admin	All Other Sources Discretionary	Undistributed Administration and Engineering	Force Account (In-House)	\$125
2.	301	56001 Administration	Special Gas Tax Street Fund	Undistributed Administration and Engineering	Force Account (In-House)	\$36
3.	301	56003 Street Cleaning	Special Gas Tax Street Fund	Maintenance-Other Street Purpose Maintenance	Force Account (In-House)	\$52
4.	303	PWST-0051 Church Street Road Diet	All Other Sources Non-Discretionary	Construction-Pedestrian Ways and Bikepaths	Force Account (In-House)	\$136

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 Street Report - Schedule 2 [Saved]
Street Expenditure Detail

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

Form #5 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Input Expenditures:

	Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount	
<input type="checkbox"/>	1. 100	10005000 PW Admin	All Other Sources Discret	Undistributed Administration	Force Account (In-Ho	125	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 Street Report - Schedule 2
Street Expenditure Detail Report

Back to Form: [Street Expenditure Detail](#) Print

Fiscal Year: 2023 Current Year Prior Year

Expenditure Detail List: Order By:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1. 100	10005000 PW Admin	All Other Sources Discretionary	Undistributed Administration and Engineering	Force Account (In-House)	\$125
2. 301	56001 Administration	Special Gas Tax Street Fund	Undistributed Administration and Engineering	Force Account (In-House)	\$36
3. 301	56003 Street Cleaning	Special Gas Tax Street Fund	Maintenance-Other Street Purpose Maintenance	Force Account (In-House)	\$52
4. 303	PWST-0051 Church Street Road Diet	All Other Sources Non-Discretionary	Construction-Pedestrian Ways and Bikepaths	Force Account (In-House)	\$136

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

Annual Street Report - Schedule 2
Street Expenditure Detail Report

[Back to Form: Street Expenditure Detail](#) Print

Fiscal Year: 2023 Current Year Prior Year

Expenditure Detail List: Order By:

Fund Number	Expenditure Description	Funding Source	Expenditure Class	Expenditure Type	Amount
1. 100	10005000 PW Admin	All Other Sources Discretionary	Undistributed Administration and Engineering	Force Account (In-House)	\$125

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 street-related expenditure(s):

- **Special Gas Tax Street Improvement Fund** – The funding source used for Gas Tax funds (apportionments, interest, other) for street-related expenditures.
- **Traffic Congestion Relief Fund Loan Repayment** – The funding source used for Traffic Congestion Relief Fund Loan Repayment funds (apportionments, interest, other) for street-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 street-related expenditures.
- **Section 99234, Public Utilities Code** – The funding source used for Section 99234, Public Utilities Code funds (apportionments, interest, other) for street-related expenditures.
- **Section 99400a, Public Utilities Code** – The funding source used for Section 99400a, Public Utilities Code funds (apportionments, interest, other) for street-related expenditures.
- **County Road Fund Contributions** – This funding source is used only if the funding source is specifically from the County Road Fund for street-related expenditures.

Note: Allocations from the County Regional Transportation Planning Agency/Local Transportation Commission are not considered Road Fund contributions. Contributions must be County Road Fund specific contributions only.

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

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

- **All Other Sources Non-Discretionary** – The funding source used for Non-Discretionary funds (revenue, interest, other) for street-related expenditures (e.g. Proposition 1B Fund, American Recovery and Reinvestment Act [ARRA] Fund, 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 Proposition 1B Fund could be described as “Prop 1B- Street Resurfacing Project” or the American Recovery and Reinvestment Act (ARRA) Fund could be described as “ARRA-Street Paving 2023 Project.” These examples should be followed for other non- discretionary funded expenditures as well.

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

- **Undistributed Engineering and Administration**
 - **Undistributed Engineering and Administration** – Engineering costs that are not allocated to other expenditure categories or projects because the work is not specific or such allocation is impractical. Administration cost is an equitable pro rata share of expenditures for the supervision and management of street-related activities. This includes, but is not limited to, the salaries of the public works director and support staff, and other office expenses. Such a pro rata distribution should be based on time distributions or comprehensive cost studies.
- **Construction and Right of Way**
 - **New Street Construction** – A construction that substantially deviates from the existing alignment and provides for an entirely new street or roadbed for the greater parts of its length. Consists of the following:
 - Projects developing new streets, 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 street 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.
 - **Street 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 city authority as construction.

- The first application of any type of oil treatment or mix to a street not previously oil treated.
- Any work that materially increases the service life of the original project.
- **Construction-Signals, Safety Devices, and Street Lights** – Acquisition and installation of:
 - Street lighting facilities, traffic signals, street signs (but only when such signs are installed in connection with developing new streets.
 - 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 streets 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** – Any street-related construction required due to damages from storms, slides, settlements, or other causes.
- **Right of Way Acquisition** – Consists of the following:
 - The acquisition of land or interest therein for use as a right of way in connection with the city’s street system. The amount reported should include the cost of acquisition of any improvements situated on the real property at the date of its acquisition by the city.
 - The cost of removing, demolishing, moving, resetting, and altering buildings or other structures that obstruct the right of way.
 - The court cost of condemnation proceedings.
 - Title searches and reports.
 - Salaries and expenses of employees and right-of-way agents in connection with the acquisition of rights of way.
 - Severance damage to property sustained by reason of the city’s street project.
 - All the costs of acquiring rights of way free and clear of all physical obstructions and legal encumbrances.

Engineering costs applicable to any of the foregoing classifications should be included on these lines if such costs have been so allocated in the accounts and/or included in the final cost statement submitted to or by Caltrans.

Do not include in this field (1) expenditures made by the reporting city on the street or road system of another governmental agency, (2) street expenditures or the value of right-of-way acquisitions under the Improvement Act of 1911 or a similar act, or (3) the value of rights-of-way donated to the city by private parties.

- **Maintenance**

- **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-Street Lights and Traffic Signals** – Consists of the following:
 - Maintenance and energy cost for traffic signals on the city streets, as well as the city’s share of such expenditures covering traffic signals situated at intersections of city streets and state highways within the incorporated area of the city.
 - Maintenance and energy cost for lighting facilities on the city street system.
- **Maintenance-Storm Damage** – Repairs or other work necessitated by damage to street structures or facilities resulting from storms, slides, settlements, or other causes, unless the city engineer has determined that such work is properly classifiable as construction.
- **Maintenance-Other Street Purpose Maintenance – Consists of the following:**
 - The preservation and keeping of rights of way, street 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, street cleaning, and general weed control.
 - The cost of street signs to be used for the regulation, warning, or guidance of traffic, exclusive of the cost of street signs that are installed in connection with projects developing new streets.
 - Traffic control signs and striping.

Do not include in this field (1) expenditures covering work on the street, road, or highway system of another governmental agency if such charges are recoverable and no out-of-pocket expenditures have been made by the reporting city, or (2) repair, restoration, or replacement of street facilities necessitated by public utility operations. If the city is unable to estimate the cost of these operations, it is permissible to deduct from the overall charges the amount the city was reimbursed for work by the public utility.

- **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 Property, Plant, and Equipment**

- **Acquisition of Property, Plant, and Equipment** – This field covers equipment used for street purposes. If a piece of equipment is used for both street and non-street purposes, a footnote should be made to show the percentage or the estimated cost applicable to streets. When equipment is purchased on a lease-rental agreement plan, only the current year’s payments should be reported and indicated. Miscellaneous items of equipment with a total cost of less than

\$500 may be combined and reported on a single line as “combined minor items.” If this item is chosen in the Expenditure Class drop-down menu, LGRS will automatically populate the Expenditure Type as Acquisition.

Do not include in this field (1) the value of street equipment donated to the city, or (2) the cost of acquisition of small tools to be used for street purposes. This cost should be considered an overhead item and charged to maintenance, unless such tools will be entirely worn out on a specific street project, in which case the cost should be charged directly to the project.

- **Contribution to Other Government Agencies**

- **Contribution to Other Government Agencies** – This expenditure class covers expenditures for non-reimbursable work on the street or road system of another governmental agency. These expenditures may be in the form of cash paid directly to the agency or in the form of work (either contract or day labor) performed by the city for the agency. If this item is chosen in the Expenditure Class drop-down menu, LGRS will automatically populate the Expenditure Type as Contribution.

Do not include in this field any recoverable expenditures made on the street or road system of another governmental agency, such as maintenance of state highways, even if reimbursement for such expenditures has not been received.

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

- **Force Account (In-House)** – Indicates work performed by city forces that includes the cost of payroll/fringe benefits, material, equipment, and overhead. Overhead includes operational costs of the street 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 city 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 streetlights 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 (eight funding sources) and expenditure class (six major categories). This chart also has a field for entering the total maintenance mileage on city 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 Street Report - Schedule 3
Street Expenditure Summary Schedule by Funding Source

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

Form #6 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Special Gas Tax Street Fund	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	County Road Fund Contributions	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Expenditures
R01. Undistributed Administration and Engineering	36							125	161
R02. Construction and Right of Way							136		136
R03. Maintenance	52								52
R04. Snow Removal									
R05. Acquisition of Property, Plant, and Equipment									
R06. Contribution to Other Governmental Agencies									
R07. Total Expenditures	\$88	\$0	\$0	\$0	\$0	\$0	\$136	\$125	\$349
R08. Total Maintained Mileage on City System									RMRP MOE Amount \$1,191,947

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 Street Report - Schedule 3
Street Expenditure Summary Schedule by Funding Source

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

Form #6 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Special Gas Tax Street Fund	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)	Section 99234, Public Utilities Code	Section 99400a, Public Utilities Code	County Road Fund Contributions	All Other Sources Non-Discretionary	All Other Sources Discretionary	Total Expenditures
R01. Undistributed Administration and Engineering	36							125	161

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-street-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-street-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. Summary Schedule 9, Fund Adjustment Summary, will later sort and summarize these adjustments.

To add an adjustment, enter data in the toolbar provided (below). 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-street 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 below.)

Annual Street Report - Schedule 4 [Saved]
Fund Adjustment Detail

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:

	Fund Number	Adjustment Description	Funding Source	Amount	
1.	<input type="text" value="1"/>	<input type="text" value="Test 1"/>	Special Gas Tax Street Fund	<input type="text" value="56"/>	Delete
2.	<input type="text" value="2"/>	<input type="text" value="Test 2"/>	Road Maintenance and Rehabilitation F	<input type="text" value="75"/>	Delete
3.	<input type="text" value="3"/>	<input type="text" value="Test 3"/>	All Other Sources Non-Discretionary	<input type="text" value="50"/>	Delete
4.	<input type="text" value="4"/>	<input type="text" value="Test 4"/>	All Other Sources Discretionary	<input type="text" value="55"/>	Delete
	<input type="text"/>	<input type="text"/>	Select	<input type="text"/>	Add

Save Check Errors Print Close

Adjustments Detail List:

	Fund Number	Adjustment Description	Funding Source	Amount
1.	1	Test 1	Special Gas Tax Street Fund	\$56
2.	2	Test 2	Road Maintenance and Rehabilitation Program (RMRP)	\$75

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 Street 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:

Fund Number	Adjustment Description	Funding Source	Amount	
1. 1	Test 1	Special Gas Tax Street Fund	56	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.

Annual Street 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: Select

Fund Number	Adjustment Description	Funding Source	Amount
1. 1	Test 1	Special Gas Tax Street Fund	\$56
2. 2	Test 2	Road Maintenance and Rehabilitation Program (RMRP)	\$75
3. 3	Test 3	All Other Sources Non-Discretionary	\$50
4. 4	Test 4	All Other Sources Discretionary	\$55

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	56
Traffic Congestion Relief Fund Loan Repayment	0
Road Maintenance and Rehabilitation Program (RMRP)	75
Section 99234, Public Utilities Code	0
Section 99400a, Public Utilities Code	0
County Road Fund Contributions	0
All Other Sources Non-Discretionary	50
All Other Sources Discretionary	55
Total Fund Adjustments	\$236

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

Annual Street 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:

Fund Number	Adjustment Description	Funding Source	Amount
1. 1	Test 1	Special Gas Tax Street Fund	\$56

Supplemental Schedule 5 - Obligations and Other Commitments Schedule

Enter all street-related obligations and other commitments into Supplemental Schedule 5. These obligations and other commitments should be broken down by whether they are designated for non-TDA restricted balances or designated for TDA restricted balances (example below). This schedule should cover the following obligations and other commitments:

- Unliquidated encumbrances;
- Encumbrances, even if a city does not actually post the purchase orders, contracts, etc., to the account;
- Projects approved by the city council but not yet recorded as encumbrances;
- Any money being accumulated for specific future projects; and
- Any other obligations or commitments that have a bearing on future street-related expenditures (the user should add a footnote and provide a description for this).

Annual Street Report - Schedule 5
Obligations and Other Commitments Schedule [Saved]

Form has been saved. Delete

Form #8 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Non-TDA Restricted Balances	TDA Restricted Balances
R01. Actual Encumbrances per City Books	65	65
R02. Projects Approved by Council but Not Yet Entered as Encumbrances	25	45
R03. Money Being Accumulated for Specific Future Projects	23	36
R04. Maintenance	-29	-35
R05. Purchase of Equipment	225	230
R06. Condemnation Deposits	289	265
R07. Money on Deposits with State or Counties for Specific Projects	135	145
R08. Other Obligations and Commitment	650	50
R09. Totals	\$1,373	\$801

Save Check Errors Print Close

Do not include on this schedule any obligations that may be payable subsequent to the end of the reporting year for the acquisition of street-related equipment being purchased by the city under a lease-rental agreement.

Summary Schedule 11, Transportation Development Act Expenditure Summary will reflect the obligations and other commitments for the TDA restricted balances. Fund Balances Schedule 12, Statement of Money Made Available, Expenditures, and Restricted Balances will reflect the total obligations and other commitments (non-TDA and TDA restricted balances) amount. Schedule 5 does not have any further effect on other schedules.

Note: The total obligations and other commitments (non-TDA and TDA restricted balances) amount should not be greater than that of the total street-related fund balances at the end of the year.

Supplemental Schedule 6 - Non-Street Transportation Development Act Supplemental Report

Enter in Supplemental Schedule 6 all financial data for non-street-related TDA (Article 3, Public Utilities Code section 99234 and TDA Article 8, Public Utilities Code 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-street-related Public Utilities Code section 99234 (Pedestrian and Bike Paths) and one for non-street-related Public Utilities Code section 99400a (Transportation Planning). See example below:

Annual Street Report - Schedule 6 [Saved]
 Non-Street Transportation Development Act Supplemental Report

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 Beginning of Fiscal Year	\$0	\$0
Revenues		
R02. Allocation	\$75	\$675
R03. Interests	-\$25	-\$45
R04. Total Revenues	\$850	\$630
R05. Expenditures	\$250	\$250
R06. Fund Adjustments	-\$25	-\$35
R07. Fund Balance at End of Fiscal Year	\$625	\$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-street-related TDA allocations and other revenues.
- **Revenues: Interests** – Enter all non-street-related TDA interests earned.
- **Total Revenues** – Shows the total revenues for the year for all non-street-related TDA. LGRS automatically sums up allocations and interests.
- **Expenditures** – Enter all non-street-related TDA expenditures. Examples of non-street-related expenditures include pedestrian walkways and bike paths through a park or along a river not alongside roadways or street 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-street-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 11, Transportation Development Act Expenditure Summary will reflect portions of the Non-Street 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 11. Schedule 6 does not have any further effect on other schedules.

Supplemental Schedule 7 - Street Improvements Paid for by Other Parties

Enter all street improvements paid by other parties into Supplemental Schedule 7. This schedule covers all street-related expenditures for which the city did not pay and which are not reflected in the city records. This includes work performed by other governmental agencies and by private parties as a contribution to the city. See example below:

Annual Street Report - Schedule 7
Street Improvements Paid by Other Parties [Saved]

Form has been saved. Delete

Form #10 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

State (Itemize)	
R01. Urban Extension	45
R02. Grade Separation	35
R03. Test 1	15
R04.	
R05.	
R06. Total State	95
Federal (Itemize)	
R07. Test 2	75
R08.	
R09.	
R10.	
R11. Total Federal	75
County Agency (Itemize)	
R12. Road Department	45
R13. Test 3	55
R14. Total County	100
Other Government Agencies-Districts & Cities (Itemize)	
R15. Flood Control Districts	85
R16. Test 4	35
R17.	
R18.	
R19. Total Other Governmental Agencies	120
Private Parties (Itemize)	
R20. Railroad Crossing Protection	75
R21. Developers	65
R22. Test 5	35
R23. Total Private Parties	175
R24. 1911 or Similar Acts	
R25. Grand Total	\$565

Save Check Errors Print Close

This schedule is divided into sections representing the types of potential contributions to the city. They cover the following:

- **State (Itemize)** – Report in this section expenditures of State funds on the city street system. Normally, the city receives a statement from Caltrans regarding such expenditures.
- **Federal (Itemize)** – Report in this section the expenditures of any Federal funds by either the State or the Federal government. In the absence of correspondence from the agencies, an engineering estimate as to the value of work performed is acceptable.
- **County Agency (Itemize)** – Report in this section any contributions of work performances from the county or another city. This information should be furnished to the city by the performing agency.
- **Other Governmental Agencies (Districts and Cities) (Itemize)** – Report in this section amounts expended by other city agencies and/or special districts such as flood control districts.
- **Private Parties (Itemize)** – Report in this section any expenditures by private parties on the city street system, including subdividers, developers, 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** – Report in this section expenditures made under the Improvement Act of 1911 or similar acts. If the contract, under which the work was performed, covered both street and non-street work, the amount reported should represent the estimated percentage of street costs to total costs. These costs should be reported in the year, in which the city recorded the Assessment and Warrant Form.

Note: Add into the blank fields within the sections any street improvements paid for by other parties that are not already stated in this schedule.

Do not include any street-related expenditures made by the city for engineering or other work connected with these projects that will not be recovered by the city. These expenditures should be reported as city expenditures on Schedule 2 and should not be included on Schedule 7. Schedule 7 does not have any further effect on other schedules.

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.

This schedule serves two purposes: provides detail for snow removal expenditures claimed by the city, and it also shows the calculations for the reimbursable amount of snow removal expenditure (example below).

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

Form has been saved. Delete

Form #11 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

R01. Labor	150
R02. Equipment	125
R03. Materials	-65
R04. Contract	75
R05. Other	5,500
R06. Subtotal	\$5,785
R07. Less: Depreciation	
R08. Total Snow Removal Expenditures	\$5,785
R09. Snow Removal Expenditures Plus Depreciation	\$5,785
R10. Base Amount Pursuant to Streets and Highways Code Section 2107	\$5,000
R11. Snow Removal Expenditures in Excess of \$5,000	\$785
R12. Amount to be Claimed (Half of Snow Removal Expenditures in Excess of \$5,000)	\$393

Save Check Errors Print Close

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 - Fund Adjustment

Summary Schedule 9 is a summary of the adjustments entered in Schedule 4, sorted by the adjustment's funding source. LGRS automatically takes the adjustments entered in Schedule 4 and sorts them by funding source, as shown in the chart below:

Annual Street Report - Schedule 9 [Saved]
Fund Adjustment Summary

Form has been saved.
[Back to Form: Fund Adjustment Detail](#) Delete

Form #12 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

R01. Special Gas Tax Street Fund	56
R02. Traffic Congestion Relief Fund Loan Repayment	
R03. Road Maintenance and Rehabilitation Program(RMRP)	75
R04. Section 99234, Public Utilities Code	
R05. Section 99400a, Public Utilities Code	
R06. County Road Fund Contributions	
R07. All Other Sources Non-Discretionary	50
R08. All Other Sources Discretionary	55
R09. Total Fund Adjustments	\$236

Save Check Errors Print Close

Even though LGRS automatically fills in the fields, you should always review the amounts for accuracy. Complete the schedule by clicking the Save and Check Errors buttons on the toolbar. If the data is incorrect, return to Schedule 4 and make any necessary corrections to the adjustments. The Back to Form: Fund Adjustment Detail link at the top-left corner of the schedule (shown above) allows quick access to Schedule 4 if needed.

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 - Street Expenditure

Summary Schedule 10 is a summary of all street-related expenditures, including all street-related adjustments. LGRS automatically pulls data from Schedule 2 - Expenditure Detail, Schedule 3 - Expenditure Summary Schedule by Funding Source, and Schedule 9 - Fund Adjustment Summary. 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 should equal because they both use the same set of data for all street-related expenditures, including all street-related adjustments. (See the example below.)

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 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.

In **Chart 1** (shown below), LGRS automatically pulls data from all street-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 street-related adjustments from Schedule 9 and arrives at the Grand Total Expenditures amount. The grand total street-related expenditures amount includes adjustments for the year.

Annual Street Report - Schedule 10 [Saved]
Street Expenditure Summary Schedule

Form has been completed.
Go to Form: [Street Expenditure Detail](#) Go to Form: [Fund Adjustment Detail](#) Delete

Form #13 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

Chart 1

	Force Account (In-House)	Government Contracts	Private Contracts	Total
R01. Total Undistributed Administration and Engineering	161			161
Construction and Right of Way				
R02. New Street Construction				
R03. Street Reconstruction				
R04. Signals, Safety Devices, and Street Lights				
R05. Pedestrian Ways and Bikepaths	136			136
R06. Storm Drains				
R07. Storm Damage				
R08. Total Construction	136			136
R09. Right of Way Acquisition				
R10. Total Construction and Right of Way				136
Maintenance				
R11. Patching				
R12. Overlay and Sealing				
R13. Street Lights and Traffic Signals				
R14. Snow Removal				
R15. Storm Damage				
R16. Other Street Purpose Maintenance	52			52
R17. Total Maintenance	52			52
R18. Acquisition of Property, Plant, and Equipment				
R19. Contribution to Other Governmental Agencies				
R20. Total Street Purpose Expenditures				349
R21. Fund Adjustments				236
R22. Grand Total Expenditures				585

In **Chart 2** (shown below), LGRS automatically pulls data from all of the street-related expenditures from Schedule 3, Expenditure Summary Schedule by Funding Source, and Schedule 9, Fund Adjustment Summary, 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.

Chart 2

Expenditure Funding	Schedule 3 Total	Schedule 9 Adjustments	Total
R23. Special Gas Tax Street Fund	88	56	144
R24. Traffic Congestion Relief Fund Loan Repayment			
R25. Road Maintenance and Rehabilitation Program(RMRP)		75	75
R26. Section 99234, Public Utilities Code			
R27. Section 99400a, Public Utilities Code			
R28. County Road Fund Contributions			
R29. All Other Sources Non-Discretionary	136	50	186
R30. All Other Sources Discretionary	125	55	180
R31. Grand Total Expenditures	\$349	\$236	\$585

Save Check Errors Print Close

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 10 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 10.

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: Street 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 Street Report - Schedule 10 Street Expenditure Summary Schedule [Saved]

Form has been completed

Go to Form: Street Expenditure Detail Go to Form: Fund Adjustment Detail Delete

Form #13 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Force Account (In-House)	Government Contracts	Private Contracts	Total
R01. Total Undistributed Administration and Engineering	161			161

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 11 - Transportation Development Act Expenditure Summary

Summary Schedule 11 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 street-related and non-street related (if any) expenditures and adjustments. LGRS automatically pulls data from Schedule 2 - Expenditure Detail; Schedule 3 - Expenditure Summary Schedule by Funding Source; Schedule 6 - Non-Street Transportation Development Act Supplemental Report (if any); and Schedule 9 - Fund Adjustment Summary and summarizes the data from these schedules into the following charts:

- The expenditure summary chart for street-related TDA Article 3 and TDA Article 8, sorted by expenditure class and expenditure type;
- The expenditure summary chart for street-related TDA Article 3 and TDA Article 8, sorted by funding source and total expenditures and total adjustments;
- The expenditure summary chart for both street-related and non-street-related TDA Article 3 and TDA Article 8; and
- The expenditure summary chart for both street-related and non-street-related TDA Article 3 and TDA Article 8, sorted by funding source.

The first and second charts sort data differently but should arrive at the same Grand Total Expenditures amounts because both charts use the same set of data, that for all street-related TDA Article 3 and TDA Article 8 expenditures and adjustments. (See next pages for examples.)

The third and fourth charts sort data differently but should also arrive at the same Grand Total Expenditures (Including Non-Street Transportation Development Act) amounts because both charts use the same set of data, that for all street-related and non-street-related TDA Article 3 and TDA Article 8 expenditures and adjustments. (See next pages for examples.)

Summary Schedule 11 also summarizes all of the obligations and commitments for TDA Article 3 and TDA Article 8. LGRS automatically pulls this data from Schedule 5, Obligations and Other Commitments Schedule. (See next pages for examples.)

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 11 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.

In Chart 1 (shown on the following page), LGRS automatically pulls data from all street-related TDA Article 3 and TDA Article 8 expenditures in Schedule 2 and sorts the data by expenditure class and expenditure type. LGRS also automatically subtotals each different expenditure class. Then LGRS adds all street-related TDA Article 3 and TDA Article 8 adjustments from Schedule 9 and arrives at the Grand Total Expenditures amount. The grand total street-related TDA Article 3 and TDA Article 8 expenditures amount includes adjustments for the year.

Chart 1

Annual Street Report - Schedule 11 [Saved]
Transportation Development Act Expenditure Summary

Form has been completed.
 Go to Form: [Street Expenditure Detail](#) Go to Form: [Fund Adjustment Detail](#)
 Go to Form: [Non-Street Transportation Development Act](#) Delete

Form #14 Save Check Errors Print Close

Fiscal Year: 2023 Current Year Prior Year

	Force Account (In-House)	Government Contracts	Private Contracts	Total
R01. Total Undistributed Administration and Engineering				
Construction and Right of Way				
R02. New Street Construction				
R03. Street Reconstruction				
R04. Signals, Safety Devices, and Street Lights				
R05. Pedestrian Ways and Bikepaths				
R06. Storm Drains	255			255
R07. Storm Damage				
R08. Total Construction	255			255
R09. Right of Way Acquisition				
R10. Total Construction and Right of Way				255
Maintenance				
R11. Patching			149	149
R12. Overlay and Sealing				
R13. Street Lights and Traffic Signals				
R14. Snow Removal				
R15. Storm Damage				
R16. Other Street Purpose Maintenance				
R17. Total Maintenance			149	149
R18. Acquisition of Property, Plant, and Equipment				75
R19. Contribution to Other Governmental Agencies				
R20. Total Street Purpose Expenditures				479
R21. Fund Adjustments				
R22. Grand Total Expenditures				\$479

In Chart 2 (shown below), LGRS automatically pulls data from all of the street-related TDA Article 3 and TDA Article 8 expenditures from Schedule 3, Expenditure Summary Schedule by Funding Source, and Schedule 9, Fund Adjustment Summary, 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. This grand total street-related TDA Article 3 and TDA Article 8 expenditures amount includes adjustments for the year. The Grand Total Expenditures amounts on Chart 2 (shown on the previous page) and Chart 1 (shown on page 44) should be equal.

Chart 2

Expenditure Funding	Schedule 3 Total	Schedule 9 Adjustments	Total
R23. Section 99234, Public Utilities Code	404		404
R24. Section 99400a, Public Utilities Code	75		75
R25. Grand Total Expenditures	\$479	\$0	\$479

Note: If the two fields do not reconcile, conflicting classification entries may have occurred on Schedule 2. 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 these conditions are not satisfied, then the Grand Total Expenditures fields for the first two charts on Schedule 11 will not reconcile. Another possible explanation as to why the Grand Total Expenditures fields do not match could be that the Check Errors button was not clicked in the previous schedules. Return to the previous schedules and click the Check Errors button on each schedule until you reach Schedule 11.

In Chart 3 (shown below), Total Expenditures Including Non-Street Transportation Development Act, LGRS automatically pulls all of the expenditures and adjustments data for the non-street- related TDA Article 3 and TDA Article 8 from Schedule 6, Non-Street Transportation Development Act Supplemental Report, and adds this data to the street-related TDA Article 3 and TDA Article 8 Grand Total Expenditures amount from the previous Chart 2 to arrive at the Grand Total Expenditures (Including Non- Street Transportation Development Act Expenditures) amount. This grand total street-related and non-street-related TDA Article 3 and TDA Article 8 expenditures amount includes adjustments for the year.

Chart 3

Total Expenditures (Including Non-Street Transportation Development Act)			Total
R26. Grand Total Street Purpose Expenditures	<input type="text"/>	<input type="text"/>	479
R27. Non-Street Pedestrian Ways, Bikepaths, and Transportation Planning Expenditures	<input type="text"/>	<input type="text"/>	500
R28. Non-Street Pedestrian Ways, Bikepaths, and Transportation Planning Adjustments	<input type="text"/>	<input type="text"/>	-60
R29. Grand Total Expenditures (Including Non-Street Transportation Development Act Expenditures)	<input type="text"/>	<input type="text"/>	\$919

In Chart 4 (shown below), Total Expenditure Funding Including Non-Street Transportation Development Act, LGRS automatically adds up the total street-related and non-street-related TDA Article 3 and TDA Article 8 expenditures and adjustments and sorts them by funding source. LGRS then adds up the two amounts to arrive at the Grand Total Expenditures (Including Non-Street Transportation Development Act Expenditures) amount. This grand total street-related and non-street-related TDA Article 3 and TDA Article 8 expenditures amount includes adjustments for the year. The Grand Total Expenditures (Including Non-Street Transportation Development Act Expenditures) amount in Chart 4 should match the Grand Total Expenditures (Including Non-Street Transportation Development Act Expenditures) amount in Chart 3.

Chart 4

Total Expenditure Funding (Including Non-Street Transportation Development Act)			Total
R30. Section 99234, Public Utilities Code	<input type="text"/>	<input type="text"/>	629
R31. Section 99400a, Public Utilities Code	<input type="text"/>	<input type="text"/>	290
R32. Grand Total Expenditures (Including Non-Street Transportation Development Act Expenditures)	<input type="text"/>	<input type="text"/>	\$919
R33. Obligations and Other Commitments	<input type="text"/>	<input type="text"/>	801

Note: If the two fields do not reconcile, refer to the Note above for resolution.

The final line item in Schedule 11 displays the Obligations and Other Commitments amount. LGRS automatically pulls data from all of the street-related TDA Article 3 and TDA Article 8 obligations and commitments from Schedule 5, Obligations and Other Commitments Schedule. This amount should not be greater than the total TDA Article 3 and TDA Article 8 funds available at the end of the year for street-related purposes.

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-street-related TDA activity. The Go to Form: Street Expenditure Detail, Go to Form: Fund Adjustment Detail, and Go to Form: Non-Street 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 Street Report - Schedule 11 [Saved]
Transportation Development Act Expenditure Summary

Form has been completed.

Go to Form: Street Expenditure Detail Go to Form: Fund Adjustment Detail
Go to Form: Non-Street Transportation Development Act

Form #14 Save Check Errors Print Close Delete

Fiscal Year: 2023 Current Year Prior Year

	Force Account (In-House)	Government Contracts	Private Contracts	Total
R01. Total Undistributed Administration and 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 12 - Statement of Money Made Available, Expenditures, and Restricted Balances

Fund Balances Schedule 12 is a summary of the combined statement of revenues, expenditures, and changes in fund balances for the following funding sources: Special Gas Tax Street Improvement Fund, Traffic Congestion Relief Fund Loan Repayment, Road Maintenance and Rehabilitation Program (SB 1), Public Utilities Code section 99234, Public Utilities Code section 99400a, County Road Fund Contributions, 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):

- **Restricted Balances at Beginning of Fiscal Year** – Displays the beginning balances of each of the eight 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 city’s General Ledgers.
- **Total Beginning Restricted Balances** – LGRS automatically adds up all of the beginning fund balances of the eight funding sources described above.
- **Money Made Available During Fiscal Year** – Displays the total amount made available for street purposes for the current year. LGRS automatically populates this field with the Grand Total Revenues amount from Schedule 1b.
- **Total Money Available for Street Purposes** – LGRS automatically adds up the Total Beginning Restricted Balances and Money Made Available During Fiscal Year amounts together.
- **Expenditures During Fiscal Year** – Displays the total street-related expenditures, including adjustments for the current year. LGRS automatically populates this field with the Grand Total Expenditures amount from Schedule 10.
- **Restricted 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 Restricted Balances** – LGRS automatically sums up all of the ending fund balances of the various funding sources noted on the schedule.
- **Obligations and Other Commitments** – Displays the total for all street-related obligations and other commitments. LGRS automatically populates this field with the Total Obligations and Other Commitments amount (both Non-TDA Restricted Balances and TDA Restricted Balances) from Schedule 5. This Total Obligations and Other Commitments amount should not be greater than the Total Ending Restricted Balances at the end of the year.

Annual Street Report - Schedule 12
Statement of Money Made Available, Expenditures, and Restricted Balances

Fiscal Year: 2023

Restricted Balances at Beginning of Fiscal Year	
R01. Special Gas Tax Street Fund	2,584,642
R02. Traffic Congestion Relief Fund Loan Repayment	0
R03. Road Maintenance and Rehabilitation Program(RMRP)	1,735,417
R04. Section 99234, Public Utilities Code	150,035
R05. Section 99400a, Public Utilities Code	131,889
R06. County Road Fund Contributions	0
R07. All Other Sources Non-Discretionary	0
R08. All Other Sources Discretionary	0
R09. Total Beginning Restricted Balances	\$4,601,983
R10. Money Made Available During Fiscal Year	3,903
R11. Total Money Available for Street Purposes	\$4,605,886
R12. Expenditures During Fiscal Year	1,064
Restricted Balances at End of Fiscal Year	
R13. Special Gas Tax Street Fund	2,584,928
R14. Traffic Congestion Relief Fund Loan Repayment	150
R15. Road Maintenance and Rehabilitation Program(RMRP)	1,735,517
R16. Section 99234, Public Utilities Code	149,757
R17. Section 99400a, Public Utilities Code	131,949
R18. County Road Fund Contributions	16
R19. All Other Sources Non-Discretionary	2,174
R20. All Other Sources Discretionary	331
R21. Total Ending Restricted Balances	\$4,604,822
R22. Obligations and Other Commitments	2,174

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 13 - Balance Sheet for Special Revenue Funds

Enter in Fund Balances Schedule 13 the balance sheet amounts for the three funding sources associated with this report: the Special Gas Tax Street Improvement Fund, the Traffic Congestion Relief Fund Loan Repayment, and the Road Maintenance and Rehabilitation Program (SB 1). These balance sheets should reflect the amounts from the city’s General Ledgers. If the city comingles funds or accounts for these funding sources in one city fund, it will need to separate these three funding sources out from the comingled fund(s). The balance sheet’s Total Fund Balances amounts should also match the Restricted Balances at End of Fiscal Year for the three funding sources in Schedule 12. The purpose of this schedule is to check the city’s data for accuracy as entered in the previous schedules for the three funding sources. When Schedule 13 is accurately completed the schedules will be considered completed and reconciled; the Annual Street Report then will be showing the most accurate and up-to-date data for the three funding sources. Following is an example of Schedule 13:

Annual Street Report - Schedule 13
Balance Sheet for Special Revenue Funds

Fiscal Year: 2023

	Special Gas Tax Street Fund	Traffic Congestion Relief Fund Loan Repayment	Road Maintenance and Rehabilitation Program (RMRP)
Assets			
R01. Cash	2,645,844	125	1,736,106
R02. Investments	1,356	25	
R03. Account Receivable (net)			
R04. Taxes Receivable			
R05. Interest Receivable (net)			
R06. Investments – Fair Market Value			
R07. Due from Other Funds			
R08. Due from Other Governments			
R09. Advances to Other Funds			
R10. Inventories			
R11. Prepaid Expenses			
R12. Loans and Notes Receivable			
R13. Other Assets			
Test 1	256		-589
R14. Total Assets	2,647,456	150	1,735,517

Liabilities			
R15. Accounts Payable	62,183		
R16. Vouchers Payable			
R17. Salaries and Benefits Payable			
R18. Contracts and Retainage Payable			
R19. Interest Payable			
R20. Due to Other Funds			
R21. Due to Other Governments			
R22. Advances from Others			
R23. Deposits from Others			
R24. Loans and Notes Payable			
R25. Other Liabilities:			
Test 2	345		
R26. Total Liabilities	62,528		
Fund Balances (Deficit)			
R27. Nonspendable			
R28. Restricted			
R29. Committed			
R30. Assigned	2,584,928	150	1,735,517
R31. Unassigned			
R34. Other Accounts			
R35. Total Fund Balances (Deficit)	2,584,928	150	1,735,517
R36. Total Liabilities and Fund Balances (Deficits)	2,647,456	150	1,735,517

Cover Page

This last set of instructions will show you how to successfully submit the Annual Street 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 Street Report (via LGRS Online). To successfully submit the Annual Street Report online, ensure that all required schedules are completed correctly. Schedules completed correctly can be seen in the Annual Street 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: Lodi Go

Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
02	Comments	Comments for the Street Report	Optional	Yes	Yes	9/11/2023 @ 9:58:54 AM
03	Revenues Schedule 1a	Revenues - State and Federal Sources	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
04	Revenues Schedule 1b	Revenues - City/Local Sources and Total Revenues	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
05	Expenditure Schedule 2	Expenditure Detail	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
06	Summary Schedule 3	Expenditure Summary Schedule by Funding Source	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
07	Fund Adjustment Schedule 4	Fund Adjustment Detail	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
08	Supplemental Schedule 5	Obligations and Other Commitments Schedule	Optional	Yes	Yes	9/11/2023 @ 9:58:54 AM
09	Supplemental Schedule 6	Non-Street Transportation Development Act Supplemental Report	Optional	Yes	Yes	9/11/2023 @ 9:58:54 AM
10	Supplemental Schedule 7	Street Improvements Paid by Other Parties	Optional	Yes	Yes	9/11/2023 @ 9:58:54 AM
11	Supplemental Schedule 8	Snow Removal Reimbursement Schedule	Optional	Yes	Yes	9/11/2023 @ 9:58:54 AM
12	Summary Schedule 9	Fund Adjustment Summary	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
13	Summary Schedule 10	Street Expenditure Summary Schedule	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
14	Summary Schedule 11	Transportation Development Act Expenditure Summary	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
15	Fund Balances Schedule 12	Statement of Money Made Available, Expenditures, and Restricted Balances	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM
16	Fund Balances Schedule 13	Balance Sheet for Special Revenue Funds	Required	Yes	Yes	9/11/2023 @ 9:58:54 AM

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 City Official 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 STREET REPORT
COVER PAGE**
City of Lodi
San Joaquin County

Fiscal Year: 2023 ID Number: 17983946600

City Fiscal Officer Certification:
I hereby certify, to the best of my 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.

City Fiscal Officer

Signature [Generate E-Signature *](#) Title

Name (Please Print) Date

*The city fiscal officer (or authorized city official) is the only individual authorized to sign this document electronically. By doing so, the city 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 Street Report was successfully submitted to the State Controller's Office on 9/11/2023 9:56:54 AM

Pursuant to Streets and Highways Code section 2151, the report must be signed by the official of the city who is 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 Street 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 Street Report Schedules Menu screen:

Local Government Financial Reporting System **Malia M. Cohen** California State Controller

Home Collection Tools Financial Reports Contact Hello Lodi ASR! Log off

The Required Forms must be completed. Optional Forms must be completed if applicable. Entity Listing [Cover Page](#) Status: In Queue

Reporting Year: 2023 Entity: Lodi

Form #	Forms	Form Description	Type	Data Entered	Completed	Date Modified
01	General Information	General Information	Required	Yes	Yes	9/11/2023 9:56:54 AM

Recap: the report will not be considered complete and filed until:

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

The city can verify report submission by navigating its Annual Street Report Schedules Menu screen and checking for the Cover Page link, which means that a Cover Page has been successfully created. The city 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 Street report has been successfully submitted online. See example below circled in red:



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