

**Instructions to Counties
for Preparing the
Annual Road Report
(Electronic Submission)**



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California State Controller

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Introduction

The State Controller's Office (SCO) has developed these reporting instructions to assist counties in preparing their Annual Road Report (Road Report) using the new electronic format. In addition, the CD-ROM contains a help file, *Automated Reporting Guidelines.pdf*, that provides the user with technical instructions on how to install the program and how to file the report. To access this help file, insert the Road Report CD-ROM into your computer (close the installation window if it appears). Using Windows Explorer, locate the CD-ROM drive (usually the D drive), where there is a folder called Instructions. Double click on this folder to open it, and then click on *Automated Reporting Guidelines* to open the help file.

California *Streets and Highways Code* Section 2151 requires counties to submit an Annual Road Report to the SCO on or before October 1 of each year. Information from these reports is compiled and published in the *Streets and Roads Annual Report*, which summarizes the monies made available to and expended by local agencies for construction, maintenance, and other street- and road-related activities within the state each year. This publication is provided to the California Executive Branch, the Legislative Branch, the U.S. Department of Commerce, and other interested parties.

General Instructions

How to File

Submit the completed Annual Road Report to the SCO via file transfer protocol (FTP) over the Internet (see the Automated Reporting Guidelines.pdf file for detailed instructions). If the FTP transfer cannot be made, transfer the Annual Road Report output file to a CD (if the file is too large to transfer, compress the file before transferring), and mail the CD to the SCO.

All filers must also mail the Annual Road Report cover page, signed by the responsible county officials, and the completed Combined Balance Sheet to the SCO. Material should be sent to the following address:

State Controller's Office
Division of Audits
Local Government Audits Bureau
Annual Street & Road Report
P.O. Box 942850
Sacramento, CA 94250-5874

Date of Filing

The report must be filed by October 1 and must cover the one-year period ending on June 30 of the preceding fiscal year.

Report Assistance

Additional assistance can be obtained Monday through Friday from the SCO's Division of Audits, at the following numbers:

Northern Counties—Gus Castro, (916) 327-3560
Southern Counties—Art Luna, (310) 342-5639

Rounding

Round all numbers to the nearest dollar. The report program does not accept cents.

Negative Amounts

Enter all negative amounts using a minus sign.

County Road Data Collection Log-On

The log-on screen involves selecting the entity's name from the pull-down menu and entering the county's password. (See the example below.)

The screenshot shows a window titled "County Road Data Collection" with a close button. The date and time are "Wednesday, October 24, 2001 1:43:59 PM". The main area features a map of California with three circular seals of the State of California overlaid. Below the map is a "Log On:" section with a "Select Entity Name:" dropdown menu and an "Enter Password:" text input field. At the bottom are "Ok", "Clear", and "Exit" buttons. Two callout boxes provide instructions: one points to the dropdown arrow, and another points to the password field, detailing the password structure.

Click on the arrow to bring up a drop-down list of the entities.

The password consists of:

1. Reporting system ID: 18
2. Entity type code: 99
3. Two-digit county number
4. ID number: 000
5. Two-digit spacer: 00

For example, Sacramento County's password is 18993400000.

Reporting Schedules Menu

The Reporting Schedules menu shows the optional and the required schedules for the Road Report. Please complete the forms in the order in which they are shown on the Reporting Schedules menu. All required forms must be filled out; optional forms must be filled out only if there are expenditures applicable to those forms to report. To access the schedules, double-click on the specific line item, or use the Open Form button.

County Road Reporting Schedules

The Required Forms Must Be Completed. Optional Forms Will Be Validated If Data Is Entered.

Double click on an item to open up the form !

Schedules	Schedules Description	Type	Data	Completed
General Information	General Information	Required	No	No
General Comments	General Comments	Optional	No	No
Schedule 2	Analysis of Monies Made Available	Required	No	No
Schedule 199	Expenditure Detail	Required	No	No
Schedule 6a	Expenditure Recap	Required	No	No
Schedule 6b	Schedule of Fund Adjustments and Other Expendi	Optional	No	No
Schedule A	Transportation Development Act (TDA) Non-Road	Optional	No	No
Schedule 6c	Supplemental Schedule of Snow Removal Expend	Optional	No	No
Schedule 5	Schedule of Expenditures by Other Governmental	Optional	No	No
Schedule 7	Schedule of Clearing Account Activity	Optional	No	No
Schedule 4	Section 99234 and 99400a Public Utilities Code E	Optional	No	No
Schedule 3	Summary of Expenditures for Road Purposes	Required	No	No
Schedule 1	Analysis of Changes in Fund Balances	Required	No	No

Please complete the forms in the order in which they are shown on the Reporting Schedules menu.

Open Form Create Output File View Footnotes Exit

General Information Form

This form is used to update and maintain current information on the mailing address for the county and the person who prepares the Annual Road Report. Following is an example of the General Information Form.

Enter the mailing address and the e-mail address of the county official responsible for the Annual Road Report.

Enter the information for the person who prepared the report. If the person is from a CPA firm, enter the firm's name in the Firm Name field. If the person is an employee of the county, leave the Firm Name field blank.

Sacramento 2001

Annual Road Report to State Controller

General Information

Check Errors View Prior Year Data Copy Prior Year Data Print Close

Fiscal Year 2001

County Information

Street 1

Street 2

City State CA Zip

Email Click If New Address

Report Prepared By

Firm Name

First

Middle Initial

Last

Title

Email

Telephone

Fax No.

Schedule 2—Analysis of Monies Made Available

This schedule covers all monies made available during the fiscal year for road purposes. Monies restricted for road purposes (e.g., Gas Tax apportionments) should be reported when measurable and available, pursuant to generally accepted accounting principles. These amounts may or may not have been expended during the fiscal year.

Other non-restricted monies used for road purposes should be reported to the extent of the corresponding road-purpose expenditures funded (e.g., any road-purpose expenditure paid for by the General Fund).

Monies Made Available by State of California

Gas Tax Apportionments—These amounts should agree with the Highway Users Tax apportionment schedule provided by the SCO each year (Please report Section 2103 with Section 2104(a) and make footnote of the amount). Any differences should be explained using the footnote feature of this program (double click on the field to be footnoted).

Traffic Congestion Relief—Report money received from the AB 2928 (Traffic Congestion Relief) Program in this field.

Motor Vehicle License Fees (In-Lieu Tax)—Report in this field motor vehicle license fees used for road purposes and/or being accounted for in a road-purpose fund.

Flexible Congestion Relief and Traffic Systems Management—Report monies received under these programs in these fields.

TEA-21 Matching/Exchange and Regional Transportation Planning Agency (RTPA)—Report monies received under these programs in these fields. Report state match and exchange funds received under the RSTP program and RSTP funds received from the RTPA (i.e., local transportation commission).

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

Other State Aid / Proposition 1B (Local Streets and Roads Bond Funds) —Report in these fields monies received from the State for road-purpose projects; these are normally authorized by specific legislation, such as grade separation, grade crossing protection, and flood relief projects. There is room for up to ten entries. Report Proposition 1B funds received and any interest earned by Prop 1B funds (Funding Source = Non-Discretionary on Schedule 199) separately from other funds. If entries exceed the maximum fields allowed, please combine “Other State” sources together and footnote fund details.

Monies Made Available by Other Government Agencies

Federal Government

This section is used to report monies received from the federal government and from cities and districts. Contributions of work performed by another governmental agency should be reported on Schedule 5.

Federal Forest Reserve—Report in this field the Road Fund's share of the Federal Forest Reserve apportionment, as reported with the Highway Users Tax apportionment schedule provided by the SCO each year.

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

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

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

Other Federal Aid—Report in these fields federal monies received for road purposes, such as Federal Aid Urban (FAU), Community Development Block Grant (CDBG), Housing and Urban Development (HUD) grants, and **The American Recovery and Reinvestment Act of 2009 (ARRA) - (Funding Source = Non-Discretionary on Schedule 199) separately from other funds. If entries exceed the maximum fields allowed, please combine “Other State” sources together and footnote fund details.** There is room for up to ten entries.

Do not report monies received from another governmental agency that represents that agency's share of joint project costs. The amounts for joint project costs will be reported by the agency making the payment, as part of its road expenditures for the year. These monies should either be abated against project costs or, if they are part of a non-road reimbursable project, reported on Schedule 199 as a reimbursable project's amount billed.

Cities and Counties

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

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

Monies Made Available from County and Local Sources

The following monies are normally restricted exclusively for road purposes: Road Taxes on Unincorporated Areas, Road Taxes on County-Wide Basis, Developer/Traffic Impact Mitigation Fees, Traffic Fines and Forfeitures (*Vehicle Code* Section 42201), Proceeds from Sales of Bonds for Road Purposes, and Interest from Investment of Road-Purpose Funds. Therefore, any related balances of such funds at the beginning and/or end of the year must be reported on Schedule 1, and the amounts entered hereon represent receipts or accruals.

The field Other General Purpose Funds is for reporting *Office of Management and Budget Circular A-87* Cost Plan charges paid by the General Fund (not charged to the Road Fund), along with any other General Fund contributions except for vehicle code fines, which should be reported as noted in the previous paragraph. The revenue from A-87 Cost Plan charges will be offset by a corresponding increase in road-purpose expenditures on Schedules 3 and 6a.

Other Receipts from County and Local Sources—Report all money received from county or local sources not reported on other lines of Schedule 2. It is permissible to report one or more account balances on a line. Large miscellaneous amounts should be itemized using the footnote feature of this program. There is room for up to ten entries.

Do not report money received from another governmental agency that represents that agency's share of joint project costs. The amount for joint project costs will be reported by the agency making the payment, as part of its road expenditures for the year. These monies should either be abated against project costs or, if they are part of a non-road reimbursable project, reported on Schedule 199 as the amount billed for the reimbursable project.

In the field Section 99234, Public Utilities Code→Allocation and the field Section 99400(a), Public Utilities Code→Allocation, include any revenues and reimbursements associated with these Transportation Development Act (TDA) funds. Interest revenue is reported in the fields labeled Interest and Other Revenue.

Do not report the following types of monies on this schedule:

- Monies made available that are restricted exclusively for payment of interest or redemption of bonded or other indebtedness of the county, even if such indebtedness was incurred to finance expenditures for road purposes.
- Amounts received as reimbursements for expenditures made by the reporting county in connection with work performed by the county on the 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 county in connection with road repairs caused by operations of the utility companies. These monies should be abated against road maintenance costs within the Road Report.
- Amounts appropriated to the county by another governmental agency, but not actually remitted to the county during the report year.

Schedule 199—Detailed Expenditure Ledger

This schedule is where all information is to be input for Schedules 3 (Summary of Expenditures for Road Purposes) and 6a (Expenditure Recap). All information that was previously entered on those schedules will now be entered here. This will enable access to all of the detailed information required with just one input area.

For all expenditures, enter the fund, the project or account number that was affected, and the total amount of the expenditure. Each expenditure entered will be a new record. (For counties with only one fund ID, enter it only on the first entry/record; there is no need to enter the same ID on each record.)

All expenditures funded with Proposition 1B and The American Recovery and Reinvestment Act of 2009 (ARRA) monies must be clearly identified on this schedule. Enter the fund, detailed description of the project, and the amount of expenditure. On the dropdown menu for Funding Source, select *Non-Discretionary* as the source for Prop 1B and ARRA expenditures.

The screenshot shows a software window titled "Annual Road Report to State Controller" with a sub-header "Detailed Expenditure Ledger". The interface includes several buttons: "Check Errors", "View Prior Year Data", "Print All Records", "Print Current Record", "Delete", and "Close". The main form area is divided into sections: "Fiscal Year Ended" (set to 2001), "Record No", "Fund", "Project No (Account No.)", "Description", "Amount", "Road-Purpose Expenditures" (with dropdowns for "Expenditure Category/Funding Source" and "Expenditures Class/Type"), and "Non-Road Reimbursable Work" (with a field for "Reimbursable Work Billed"). A record navigation bar at the bottom shows "Record: 1 of 1 (Filtered)".

Callout boxes provide the following instructions:

- Record No:** If a footnote is created for an entry, this record number will match the record number on the footnote.
- Fund:** Enter the fund that is associated with the expenditure.
- Project No (Account No.):** Enter the project number or the account number associated with the expenditure.
- Amount:** Enter the total amount of the expenditure.
- Record Navigation:** This space shows the current record number and total number of records. Arrow buttons enable navigation through the records.
- Flow to Schedule 6a:** Items entered here will flow to Schedule 6a.
- Flow to Schedules 3 and 4:** Items entered here will flow to Schedule 3 (and Schedule 4 if applicable).

Types of Expenditures

For the following three types of expenditures, the information entered on Schedule 199 will flow through to Schedule 3: Force Account (Column 1), Governmental Contract (Column 2), and Private Contract (Column 3). General guidelines for these categories follow.

- *Force Account (Column 1)*—Enter expenditures for work performed by county forces. Include the cost of payroll/fringe benefits, materials, equipment, and overhead. Overhead includes operational costs of the road department, such as office machine maintenance, supplies, office utilities, and vehicle repairs.
- *Governmental Contract (Column 2)*—Enter expenditures for work performed by other governmental agencies (federal, state, city, or special district) providing administration, engineering, construction, or road maintenance services.
- *Private Contract (Column 3)*—Enter expenditures for work performed by private vendors providing administration, engineering, construction or road maintenance services. Include utility company charges for road lighting and signals in the Maintenance→Road Lights and Traffic Signals category.

Aid to Other Governmental Agencies

Enter on this form any contributions to other governmental agencies. Each agency that received a contribution should be sent a copy of the records pertaining to them.

Experience has shown that practically all aid to other governmental agencies reported by counties has been given to cities pursuant to *Streets and Highways Code* Section 1680, et seq., and Section 1700, et seq. The reporting policy followed is that the street on which the work is performed is still part of the street system of the city, even though by agreement it is considered a county highway for the purpose of performing the work.

Likewise, any expenditure made on former county roads pursuant to *Government Code* Section 34333, where the roads have become city streets by reason of the incorporation of the city, should be reported on this schedule as a contribution to that city from the date of incorporation. If the costs of this work have not been accumulated separately, a reasonable estimation of the amount should be made and reported on this schedule.

Each contribution should be identified by funding source as to type (construction, maintenance, right of way, etc.) and whether it was a cash or a force account contribution. To do this, enter in the Description field the name of the agency receiving the aid, the type of project (Engineering, Construction, Maintenance, or Right of Way) and whether it was a cash contribution or a force account contribution. Then enter the amount of the contribution in the Amount field. In the next two fields, select Aid to Other Governmental Agencies and then the type of funding (i.e., Highway Users Tax, Non-Discretionary); this will place the expenditure on Schedule 6a. In the next field, again select Aid to Other Governmental Agencies; this will place the expenditure on Schedule 3. (See the example below.)

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Fiscal Year Ended 2001

Record No

Fund

Project No (Account No.)

Description

Amount

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)

Expenditures Class/Type (To Sch 3 and 4)

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: of 1 (Filtered)

Do not include expenditures made on the street or road system of another governmental agency for which reimbursement has been or will be received. Expenditures subject to reimbursement should be reported as a reimbursable project, even if reimbursement is not received during the same year in which the expenditures are made.

Each city or county receiving a contribution must be notified in writing as soon as possible regarding the amount, purpose, and type of the contribution, to aid in preparation of the Annual Street Report or the Annual Road Report. A copy of the letter or report should be sent to the SCO before the Annual Road Report is submitted.

Acquisition of Plant or Equipment

This form provides a detailed record of plant acquisitions and equipment acquired by the county. The individual purchase amounts will be automatically totaled and transferred to Schedule 3, Schedule 4 (if applicable), and Schedule 6a.

Acquisition of Equipment

This category covers expenditures for the acquisition of equipment used in the road-purpose operations of the county. Include all major modifications to equipment and all costs of equipment and betterments constructed by the county force labor, as well as the purchase of engineering equipment and office equipment.

When equipment is purchased on a non-capital-lease plan, only the current year's payments should be reported and indicated as such. When equipment is purchased on a capital lease plan, the total expenditure and lease revenue should be reported in the year of inception. The total expenditure is reported on Schedule 199. The lease revenue is reported in the field Other Monies Made Available by County and Local Sources on Schedule 2. In subsequent years, the annual lease payment should be reported on Schedule 6b as a fund adjustment. The current year's interest expense should be reported as an administration cost.

Do not include under this description:

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

Acquisition of Plant

This category covers all expenditures made during the report year for the acquisition of facilities to be used solely in connection with operation of the road-purpose activities of the county. The term "facilities" as used here refers to land (excluding rights of way) and the structures and improvements thereon that are incidental to but necessary for the actual road construction and maintenance work performed by the county. These facilities are not part of the county's network of roads.

“Facilities,” therefore, includes road-purpose installations such as office buildings, shops or garages, warehousing facilities or storage sites, equipment yards, area road stations, permanent storage or hot plant installations, and laboratory or testing facilities.

Expenditures to be reported include:

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

To enter an equipment or plant acquisition, enter in the Description field the date of purchase, the vendor, a description of the item purchased, and the fixed asset identification number for equipment purchases or the work order number of the project (if available). Then, in the Amount field, enter the total cost of the purchase.

In the next three fields, first choose either Acquisition of Plant or Acquisition of Equipment. Then choose the funding source; this will place the expenditure on Schedule 6a. In the next field, again choose either Acquisition of Plant or Acquisition of Equipment; this will place the expenditure on Schedule 3. (See the example below.)

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete

View Prior Year Data Print Current Record Close

Fiscal Year Ended 2001

Record No 1219

Fund 1

Project No (Account No.) 555

Description 6/3/01 - ABC Corp. - Computer - ID#435

Amount \$555,500

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a) Acquisition of Equipment

Non-Discretionary

Expenditures Class/Type (To Sch 3 and 4) Acquisition of Equipment

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: 1 of 1 (Filtered)

Construction Projects and Right of Way

Construction

Construction costs consist of the following:

- (1) Projects developing new roads, bridges, lighting facilities, storm drains, etc., in locations that formerly had no such facilities, or projects departing to such an extent from the existing alignment and grade that no material salvage value is realized from the old facilities.
- (2) Additions and betterments to the road system and its right of way, including grade separations, urban extension, and Federal Aid Safety (FAS) and FAU projects (exclusive of maintenance and repairs).
- (3) Any work that materially increases the service life of the original project.

Falling within the above categories are the following specific types of expenditures:

- (1) Resurfacing to a thickness of greater than one inch.
- (2) Resurfacing to a thickness of less than one inch, if the project has been certified by a responsible county authority as construction.
- (3) The first application of any type of oil treatment or mix to a road not previously oil treated.
- (4) Construction of traffic islands and other traffic safety devices.
- (5) Original landscaping, tree planting, and similar work on a road.
- (6) Acquisition and installation of:
 - Road lighting facilities.
 - Traffic signals—Include the county's share of the cost of traffic signals at intersections of county roads and state highways or city streets.
 - Road signs, but only when such signs are installed in connection with developing new roads.

Acquisition of Right of Way

Right-of-way expenditures include the following:

- (1) The acquisition of land or interest therein for use as a right of way in connection with the county road system. The amount to be reported should include the cost of acquisition of any improvements situated on the real property at the date of its acquisition by the county.
- (2) The cost of removing, demolishing, moving, resetting, and altering buildings or other structures that obstruct the right of way.
- (3) Court costs in condemnation proceedings.

- (4) Title searches and reports.
- (5) Salaries and expenses of employees and right-of-way agents in connection with the acquisition of rights of way.
- (6) Severance damage to property sustained by reason of the county's road projects.
- (7) All other purposes 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' Division of Highways.

Do not report the following on these lines:

- Expenditures made by the reporting county on the street or road system of another governmental agency (see Aid to Other Governmental Agencies).
- Road expenditures or the value of rights of way acquired under the Improvement Act of 1911 or similar acts (see Schedule 5).
- The value of rights of way donated to the county by private parties (see Schedule 5).

To enter all of the construction projects and acquisitions of rights of way, enter in the Description field the project name and whether the project is complete (C) or incomplete (I). Next, in the Road-Purpose Expenditures→Expenditure Category/Funding Source section, choose either Construction or Right of Way. In the next field, choose the funding source (the expenditure will flow to Schedule 6a). If the funding source is Non-Discretionary or Discretionary, use the footnote feature to identify the type of funding (i.e., TEA-21, General Fund). If it is easily discernable that the item is also a Force Account, Government Contract, or Private Contract, enter under Expenditure Class/Type the type of construction project and whether it is Force, Government, or Private Contract (the expenditure will flow to Schedule 3.) Depending on how the accounting records/work papers are broken down, this entry can also be made as two separate entries: first enter all of the individual construction projects in the Expenditure Category/Funding Source section; then, as new records, enter the totals of Force, Government, and Private Contracts in the Expenditure Class/Type section. (See the following examples.)

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Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors
Print All Records
Delete

View Prior Year Data
Print Current Record
Close

Fiscal Year Ended 2001

Record No

Fund

Project No (Account No.)

Description

Amount

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)

Highway Users Tax

Expenditures Class/Type (To Sch 3 and 4)

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: of 1 (Filtered)

Part 1 of a 2-part entry. Construction detail flows to Schedule 6a.

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Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors
Print All Records
Delete

View Prior Year Data
Print Current Record
Close

Fiscal Year Ended 2001

Record No

Fund

Project No (Account No.)

Description

Amount

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)

Expenditures Class/Type (To Sch 3 and 4)

Force Account

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: of 1 (Filtered)

Part 2 of a 2-part entry. Totals flow to Schedule 3.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete
View Prior Year Data Print Current Record Close

Fiscal Year Ended 2001

Record No: 1219
Fund: 1
Project No (Account No.): 555
Description: 2000/C1 Storm Damage
Amount: \$100,000

Road Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a): Construction
Expenditure Category/Funding Source (To Sch 6a): Highway Users Tax
Expenditures Class/Type (To Sch 3 and 4): Construction-Storm Damage
Force Account: Force Account

Non-Road Reimbursable Work

Reimbursable Work Billed: [Empty]

Record: 1 of 1 (Filtered)

Example of a combined entry.

In order for a road-purpose TDA construction expenditure to be shown on Schedule 4, it must be labeled as such. The expenditure must be entered in the Road-Purpose Expenditure→Expenditure Class/Type field as well as in the second field of Expenditure Category/Funding Source. See the example below.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete
View Prior Year Data Print Current Record Close

Fiscal Year Ended 2001

Record No: 1219
Fund: 1500411
Project No (Account No.): 5004
Description: Bike Path
Amount: \$5,000

Road Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a): [Empty]
Expenditure Category/Funding Source (To Sch 6a): P.U. Code 99234
Expenditures Class/Type (To Sch 3 and 4): Construction-Pedestrian Ways and Bike Paths
Force Account: Force Account

Non-Road Reimbursable Work

Reimbursable Work Billed: [Empty]

Record: 1 of 1 (Filtered)

The totals for these 3 fields flow to Schedules 3 and 4.

This applies to any road-purpose TDA expenditure.

Non-Road Reimbursable Projects

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

Projects or services involving significant costs should be listed separately, with the name of the agency or party for whom the work or service was performed and the general nature of such work. Services of a similar nature in which only minor costs are involved may be grouped and reported in a single entry, with an appropriate description as to the nature of the work or service. Likewise, reimbursements for the service should be included in the same entry as the expenditures associated with it. If reimbursements cannot be easily matched with expenditures, a single grouping is acceptable.

As the *Accounting Standards and Procedures for Counties* manual suggests, non-road work not billed at year-end should be billed as of June 30 with a credit to the Non-Road Reimbursable Work cost center and a debit to Accounts Receivable.

To input reimbursable projects, enter in the Amount field the amount expended by the county. Next, in the Road-Purpose Expenditures→Expenditure Category/Funding Source section, choose Reimbursables in the first field and choose the proper funding source in the second field. At the bottom of the form, in the Reimbursable Work Billed section, enter the amount that has been billed/reimbursed. The total Net Non-Road work will flow to all applicable areas on the various schedules. (See the example below.)

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Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete

View Prior Year Data Print Current Record Close

Fiscal Year Ended 2001

Record No 1219

Fund 1500411

Project No (Account No.) 5004

Description Fire Department

Amount \$5,000

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a) Reimbursables

Expenditures Class/Type (To Sch 3 and 4) Non-Discretionary

Non-Road Reimbursable Work

Reimbursable Work Billed 6,000

Record: 1 of 1 (Filtered)

Undistributed Engineering and Administration

This category covers expenses related to the administrative management of the roads function of the county, as well as engineering costs that are not included in other cost centers or expenditure classifications of this report.

The supervisor's travel allowance should be reported as a force account expenditure. Administrative and undistributed engineering expenses should be reported as force account, government, or private contract, as applicable.

It is essential that the reported expenditures be limited to those directly related to the administrative category. County personnel with job classifications of road foreman, general foreman, road superintendent, etc., usually are more involved in the operations function than in administration. Labor expenditures for these employees should be classified as road overhead, to be distributed by an equitable method among all applicable projects, activities, and cost centers, using recommended costing procedures.

Undistributed Engineering Costs

Engineering costs to be reported are those expenditures that cannot be allocated to a specific cost center or project because the work is not specific or because allocation by cost center or project is impractical. Some of the more common types of activities to be charged to this cost center relate to traffic engineering, safety engineering, planning studies and investigations, and related unallocated costs.

To enter all of the undistributed engineering and administrative expenditures, in the Road-Purpose Expenditures→Expenditure Category/Funding Source section, first choose Undistributed Engineering and Administration. In the next field, choose the funding source (the expenditure will flow to Schedule 6a). If the funding source is non-discretionary or discretionary, use the footnote feature to identify the type of funding (i.e., TEA-21, General Fund). If it is easily discernable that the item is also Force Account, Government Contract, or Private Contract, enter under Expenditure Class/Type undistributed engineering, administrative expenses, or supervisor's travel allowance (the expenditure will flow to Schedule 3). Depending on how the accounting records/work papers are broken down, this entry can also be made as two separate entries: first enter all of the undistributed engineering and administrative expenditures in the Expenditure Category/Funding Source section; then, as separate records, enter the totals of Force, Government, and Private Contracts in the Expenditure Class/Type section. (See the following examples.)

Administrative Expense

Amounts to be reported consist of expenditures for the supervision and management of those activities generally falling under customary and normal jurisdiction of the county road department. These include, but are not limited to, the salary and expenses of the road commissioner, the salaries of the administrative and clerical staff, necessary office expenses, convention and travel expenses, and A-87 Cost Plan charges.

In a public works department, where the road function is a division of an organization, an equitable pro rata share of total departmental administrative costs is allowable as administrative expenditures. Such a pro rata allocation must be based on time distributions or comprehensive cost studies, and all data supporting the allocation cost studies or estimates should be retained in the county's files for review by SCO auditors.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors
Print All Records
Delete

View Prior Year Data
Print Current Record
Close

Fiscal Year Ended 2001

Record No

Fund

Project No (Account No.)

Description

Amount

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)

P.U. Code 99400A

Expenditures Class/Type (To Sch 3 and 4)

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: of 1 (Filtered)

Part 1 of a 2-part entry. Totals flow to Schedule 6a.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors
Print All Records
Delete

View Prior Year Data
Print Current Record
Close

Fiscal Year Ended 2001

Record No

Fund

Project No (Account No.)

Description

Amount

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)

P.U. Code 99400A

Expenditures Class/Type (To Sch 3 and 4)

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: of 1 (Filtered)

Part 2 of a 2-part entry. Totals flow to Schedules 3 and 4.

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Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors

View Prior Year Data

Print All Records

Print Current Record

Delete

Close

Fiscal Year Ended 2001

Record No	1219
Fund	
Project No (Account No.)	5004
Description	Admin Expense
Amount	\$5,000

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a)	Undistributed Engineering and Administration
	P.U. Code 99400A
Expenditures Class/Type (To Sch 3 and 4)	Administrative Expenses
	Force Account

Non-Road Reimbursable Work

Reimbursable Work Billed	
--------------------------	--

Record: 1 of 1 (Filtered)

Single entry.
Totals flow to
Schedules 3, 4
and 6a.

Maintenance

Maintenance expenditures include the following:

- (1) The preservation and keeping of rights of way, road structures, and facilities in the safe and usable condition to which they have been previously improved or constructed. Reconstruction or other new improvements are to be reported as construction expenditures.
- (2) The maintenance and repair of special safety conveniences and devices, but not the cost of the original acquisition of these items.
- (3) General utility services, such as roadside planting, tree trimming, road cleaning, snow removal, and general weed control.
- (4) Repairs or other work caused by damage to road structures or facilities from storms, slides, settlements, or other causes, unless the county engineer has determined that such work is properly classifiable as construction.
- (5) Maintenance of and energy for lighting facilities on the county road system.
- (6) Maintenance of and lighting for traffic signals on the county roads, and the county's share of such expenditures for traffic signals situated at intersections of county roads and state highways or city streets.
- (7) The cost of road signs to be used for the regulation, warning or guidance of traffic. These costs are exclusive of the cost of road signs installed in connection with projects developing new roads, which is considered a construction cost.
- (8) Traffic control signs and striping.

Do not report the following expenditures under maintenance:

- Expenditures covering work on the streets, roads, or highway system of another governmental agency, if such charges are recoverable and no out-of-pocket expenditures have been made by the reporting county. If such charges are not recoverable, they should be reported as Aid to Other Governmental Agencies.
- Repair, restoration, or replacement of road facilities caused by public utility operations. If the county is unable to estimate the repair, restoration, or replacement cost, it may deduct from the overall charges the amount the county received as reimbursement for the work from the public utility.
- Expenditures that have been or will be recovered by the county for work on the street, road, or highway system of another governmental agency. These expenditures are to be reported as non-road reimbursables.

To enter all of the maintenance expenditures, in the Road-Purpose Expenditures→Expenditure Category/Funding Source section, first choose the appropriate category: Snow Removal, Storm Damage, or Other Maintenance. In the next field, choose the funding source (the expenditure will flow to Schedule 6a). If the funding source is non-discretionary or discretionary, use the footnote feature to identify the type of funding (i.e., TEA-21, General Fund). If it is easily discernable that the item is also Force Account, Government Contract, or Private Contract, under Expenditure Class/Type enter the type

of maintenance and whether it was Force, Government, or Private Contract. (The expenditure will also flow to Schedule 3.) Depending on how the accounting records/work papers are broken down, this can also be done as two separate entries: first enter all maintenance expenditures by funding source in the Expenditure Category/Funding Source section; then, as new records, enter the totals of Force, Government, and Private Contract per maintenance type in the Expenditure Class/Type section. (See the following examples.)

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete
View Prior Year Data Print Current Record Close

Fiscal Year Ended: 2001

Record No: 1219
Fund: 8548585
Project No (Account No.): 1032984
Description: Maintenance
Amount: \$5,000

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a): Other Maintenance
Expenditures Class/Type (To Sch 3 and 4): Highway Users Tax

Non-Road Reimbursable Work

Reimbursable Work Billed: []

Record: 1 of 1 (Filtered)

Part 1 of a 2-part entry. Totals flow to Schedule 6a.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors Print All Records Delete
View Prior Year Data Print Current Record Close

Fiscal Year Ended: 2001

Record No: 1219
Fund: 8548585
Project No (Account No.): 1032984
Description: Maintenance
Amount: \$10,000

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a): []
Expenditures Class/Type (To Sch 3 and 4): Maintenance-Patching

Non-Road Reimbursable Work

Reimbursable Work Billed: []

Record: 1 of 1 (Filtered)

Part 2 of a 2-part entry. Totals flow to Schedule 3.

Sacramento 2001

Annual Road Report to State Controller

Detailed Expenditure Ledger

Check Errors **Print All Records** **Delete**
View Prior Year Data **Print Current Record** **Close**

Fiscal Year Ended 2001

Record No 1219
Fund 8548585
Project No (Account No.) 1032984
Description Maintenance
Amount \$10,000

Road-Purpose Expenditures

Expenditure Category/Funding Source (To Sch 6a) Other Maintenance
Highway Users Tax
Expenditures Class/Type (To Sch 3 and 4) Maintenance-Patching
Force Account

Non-Road Reimbursable Work

Reimbursable Work Billed

Record: 1 of 1 (Filtered)

Single entry.
Totals flow to
Schedules 3
and 6a.

Schedule 6a—Expenditure Detail and Recap

Everything on this schedule will be automatically entered, based on the information entered on Schedule 199 (except maintained mileage, which needs to be manually input). Once all expenditures have been entered on Schedule 199, open this schedule and verify that the line items and totals are correct.

This schedule covers all road-purpose expenditures made by the county during the year. Do not include any expenditures not paid for by the county (see Schedule 5). The schedule consists only of the recap sheet (6a).

Include any Road Fund expenditures absorbed by other county funds as maintenance expenditures, except for A-87 costs, which should be included as administration expenditures.

Schedule 6b fund adjustments are not included on this schedule. These adjustments are reported on Schedule 3.

The 6a Recap Schedule summarizes all road-purpose expenditures. The recap totals must agree with the totals on Schedule 3. For example, Total Administration and Undistributed Engineering must agree with Total Administration and Undistributed Engineering on Schedule 3. Also, the sources of funding must agree with the bottom of Schedule 3, Column 2. For example, the total of Schedule 6a, Column 1 (Highway Users Tax), must agree with the bottom of Schedule 3, Column 2 (Highway Users Tax). Once all of the data have been entered into the collection tool, click on the ‘check errors’ button to check both of the previous two issues.

Column 6 of the recap provides detail of any discretionary funding for roads. Include in this column any unrestricted funds that the county may expend at its discretion for road purposes. Discretionary funds include, but are not limited to, general funds, vehicle in-lieu tax revenues, discretionary revenues from fines and forfeitures, and indirect costs absorbed by the general fund.

Enter all expenditure detail on Schedule 199. Use as many entries as necessary to provide details for all expenditures, including construction projects. For construction projects, indicate in the description whether the project is complete (C) or incomplete (I). If the source of funding is discretionary or non-discretionary, enter in a footnote the specific type (i.e., General Fund, TEA-21, etc.).

TEA-21-funded construction projects should be included on Schedule 199 (Expenditure Detail Ledger). The funding source selected should be Non-Discretionary, with “TEA-21” noted in a footnote. Remaining TEA-21-funded expenditures, if any, should be carried forward to the other major categories using Schedule 199 and noting the funding source, as stated above.

For an example, see the bottom half of the form on the following page.

Sacramento 2001

Annual Road Report to State Controller

Expenditure Recap

Aid to Other Gov Agencies				
Net Non-Road Work	\$0	\$0	\$0	\$0
Grand Total Expenditures	\$0	\$0	\$0	\$0

	Non-Discretionary	Discretionary Funds	Total
Admin and Undistributed Engineering			\$0
Construction			\$0
Right of Way			\$0
Snow Removal			\$0
Storm Damage			\$0
Other Maintenance			\$0
Acquisition of Equipment			\$0
Acquisition of Plant			\$0
Aid to Other Gov Agencies			\$0
Net Non-Road Work	\$0	\$0	\$0
Grand Total Expenditures	\$0	\$0	\$0

Total Maintained Mileage on

Fields will automatically fill in, based on information entered on Schedule 199.

Maintained mileage must be manually entered.

Schedule 6b—Schedule of Fund Adjustments and Other Expenditures Allowed by Law

This schedule covers all of the adjustments necessary to bring the restricted balances shown on Schedule 1 to their proper balance.

To provide for continuity of reporting, the ending balances of restricted funds from the previous Road Report will be shown as the beginning balances of the current year's report on Schedule 1. If any of these balances are incorrect because of reporting errors in previous years, the necessary adjustment can be made on Schedule 6b, so the ending balances on Schedule 1 are correctly stated. In some cases—for example, if the amount of expenditures was correctly reported but the source was incorrectly reported—the adjustment can be made by indicating a transfer between funds by debit and credit entries under the Source from Which Paid section, supported by adequate explanation in the body of the schedule (two-sided entry). In other cases, where expenditures have been either underreported or overreported, adjustments are also necessary (one-sided), with detailed explanations in the body of the schedule. If there is not enough room in the field for the explanation, use the footnote feature of the program (double-click on the field). If any doubt exists as to the correct handling of an adjustment reportable on this schedule, contact the SCO at (916) 327-3560.

Include on this schedule other expenditures allowed by law (itemized by type and fund) that cannot be reported on any other schedule of this report. An example would be school crossing-guard expenditures, provided sufficient vehicle code fines have been received to cover the expenditures.

Report on this schedule as a fund adjustment any reimbursement for prior-year expenditures of Gas Tax or TDA monies. An example would be the reimbursement of Gas Tax monies from FAU funds, in which case there would be a credit to the appropriate Gas Tax section and a debit to Other, with FAU revenue being reported on Schedule 2.

If adjustments are necessary for the non-road TDA activity reported on Schedule A, use the Fund Adjustments field on Schedule A and include a description as a footnote.

After all adjustments have been entered, click on the “Update Data” button to update the totals at the bottom of the form. (See the example on the following page.)

Sacramento 2001

Annual Road Report to State Controller

Schedule of Fund Adjustments and Other Expenditures Allowed By Law

Update Data

Check Errors

Delete

Print

View Prior Year Data

Close

Fiscal Year Ended 2001

Maximum 20 items 200,000

Specify:	Funding Type	(Increase)/Decrease	
Unreconciled Difference	Highway Users Tax	200,000	Delete
			Delete

After data has been entered in the detail, click on the Update Data button.

Sacramento 2001

Annual Road Report to State Controller

Schedule of Fund Adjustments and Other Expenditures Allowed By Law

Update Data

Check Errors

Delete

Print

View Prior Year Data

Close

Total \$200,000

Record: 2 of 2

Source From Which Paid	
Highway Users Tax	
Traffic Congestion Relief	
Section 99234, Public Utilities Code	
Section 99400a, Public Utilities Code	
Amount Expended from All Other Sources - Non-Discretionary	
Amount Expended from All Other Sources - Discretionary	
Total Fund Adjustments and Expenditures	\$0

Once the Update Data button has been clicked, the totals at the bottom of the form will update.

Schedule A—Supplemental Report, Transportation Development Act (TDA) Non-Road-Purpose Expenditures

The purpose of this schedule is to report TDA non-road-purpose data for inclusion in the *State of California Transit Operators and Non-Transit Claimants Annual Report*. Some examples of non-road-purpose expenditures are pedestrian walkways and bikeways not alongside roadways (*Public Utilities Code* Section 99234) and planning and contributions to the transportation planning process (*Public Utilities Code* Section 99400(a)).

As with Schedule 1, the beginning balances will automatically fill in with the ending balances of the prior year.

Non-road-purpose fund balances and revenues are not reported on any other schedule of this report. However, non-road expenditures and fund adjustments are also reported on Schedule 4 in the field Non-Road Transportation Planning, Pedestrian Ways, Bikepaths and Fund Adjustments. The totals from Schedule A will automatically flow to Schedule 4.

Report any non-road-related activity pursuant to *Public Utilities Code* Section 99234 in Column 1 and any transportation planning activity pursuant to *Public Utilities Code* Section 99400(a) or 99402 in Column 2. These expenditures should also be reported on Schedule 4 but are not to be reported on Schedule 3.

Do not report transit funds on this schedule.

If there are any fund adjustments on this form, put the detail in a footnote.

Schedule 6c— Supplementary Schedule of Snow Removal Expenditures

This schedule serves a dual purpose. It provides the detail for snow removal expenditures claimed by the county, and it serves to determine the amount of snow removal expenditures the county may claim for reimbursement. Examples of expenditures that may be claimed for reimbursement are included on the schedule, but they are not intended to be all-inclusive. Expenditures must be detailed by labor, equipment, materials, contract and overhead.

Note: The amount reported in the field titled Total Snow Removal Expenditures should also be entered on Schedule 199; from there, it will flow to Schedule 3 and to the Schedule 6a Recap. Depreciation may be added to snow removal expenditures only for purposes of determining the amount claimed for reimbursement.

See the example below.

Snow Removal Expenditures	
Overhead	<input type="text"/>
Contract	<input type="text"/>
ISF Charges	<input type="text"/>
Depreciation (25% of Equipment)	<input type="text"/>
Applied Variance	<input type="text"/>
Miscellaneous Charges	<input type="text"/>
Other 1	<input type="text"/>
Other 2	<input type="text"/>
Subtotal	<input type="text" value="\$0"/>
Less Depreciation (Unless Internal Service Fund Is Maintained)	<input type="text"/>
Total Snow Removal Expenditures	<input type="text" value="\$0"/>
Subtotal Amount Above	<input type="text" value="\$0"/>
Pursuant to Streets and Highways Code 2152(d), less \$5,000	<input type="text" value="\$5,000"/>
Snow Removal Expenditures in Excess of \$5,000	<input type="text" value="(\$5,000)"/>
Amount to Be Claimed (80% of Snow Removal Expenditures in Excess of \$5,000)	<input type="text" value="\$0"/>

Schedule 5—Schedule of Expenditures by Other Governmental Agencies and Private Parties

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

The schedule is divided into six sections, representing the types of contributions that may be made to the county. The total of each section is published in the *Streets and Roads Annual Report*, with similar information from cities.

Federal

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

State

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

Other County Agencies

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

City or County

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

Private Parties

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

1911 or Similar Acts

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

Schedule 7—Summary of Clearing Account Activity

Report on this schedule the total amounts of the actual charges to and distribution from all clearing accounts, revolving accounts, or cost distribution centers **before** the variance is distributed to other cost centers or projects. It is not necessary to list the detailed charges in these clearing accounts or the rates used to distribute them. However, the detail should be made available to the SCO auditors during their review.

The recommended clearing account titles are shown, but there may be others for inventory, store overhead, etc. The titles used for the clearing accounts should be the same as those used in the financial records. Additional lines are provided for detail or explanation.

The purpose of this schedule is to confirm proper cost distribution. Acceptable variances are as follows: labor, $\pm 5\%$; equipment, shop, general overhead and inventory, $+10\%$. An analysis of rates and distribution is necessary if any variance exceeds the standard. The collection tool will automatically calculate the variances.

Sacramento 2001

Annual Road Report to State Controller

Schedule of Clearing Account Activity

Check Errors
View Prior Year Data
Print
Delete
Close

Fiscal Year Ended	2001		
	Object Charges	Cost Distribution	Variance
Labor			
Labor Clearing			\$0
Other			\$0
Variance Percent			#Num!
Equipment			
Equipment Clearing			\$0
Other			\$0
Variance Percent			#Num!
Shop Overhead			
Shop Clearing			\$0
Other			\$0
Variance Percent			#Num!
General Road Overhead			

The first two columns are input fields. The third column is automatically calculated.

Schedule 4—Schedule of Expenditures, Sections 99234 and 99400(a), Public Utilities Code

This form is to be used to report all expenditures of *Public Utilities Code* Sections 99234 (Article 3) and 99400(a) (Article 8a) TDA monies and may include both road and non-road expenditures. Non-road TDA expenditures are also reported on Schedule A. All fields on this form will automatically be filled in except the Obligations and Other Commitments field, where entries need to be manually input.

It should be noted that the expenditures reported here will not agree with Schedule 3, Expenditure Funding Recap→Section 99234 and Section 99400(a), Column 2, if they include the non-road expenditures reported on Schedule A. Some examples of non-road expenditures to be reported here but not on Schedule 3 include: monies received under *Public Utilities Code* Section 99234 or 99400(a) for a bike path through a park or along a river outside the road right of way; and monies received under *Public Utilities Code* Section 99400(a) for planning or contributions to the transportation planning process.

If there are no non-road expenditures from these monies, this schedule must agree with Schedule 3, Expenditure Funding Recap→Sections 99234 and 99400(a).

Note: All road-purpose expenditures reported on Schedule 4 must also be reported on Schedule 3. The Obligations and Commitments field on this schedule is used to report obligations of Sections 99234 and 99400(a) monies only. These obligations and commitments must also be included as part of the total obligations and commitments shown on Schedule 1 (the total cannot be greater than the combined balances of *Public Utilities Code* Sections 99234 and 99400(a) on Schedule 1).

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Annual Road Report to State Controller

Section 99234 and 99400a Public Utilities Code Expenditures

Fiscal Year Ended 2001

Aid to Other Governmental Agencies		
Subtotal Expenditures		\$0
Totals		
Fund Adjustments		\$0
Non-Road Transportation Planning, Pedestrian Ways, Bikepaths and Fund Adjustments		\$0
Acquisition of Facilities and Buildings		
Grand Total of Expenditures		\$0
Expenditures Funding		
Section 99234, Public Utilities Code		\$0
Section 99400a, Public Utilities Code		\$0
Grand Total - Expenditure Funding		\$0
Obligations and Other Commitments		

The fields will be automatically filled in, based on information entered on Schedule 199.

The amount for Obligations and Other Commitments needs to be manually input.

Schedule 3—Summary of Expenditures for Road Purposes

This schedule covers only road-purpose expenditures. In some instances, this means that expenditures of *Public Utilities Code* Section 99234 and Section 99400(a) monies reported on this schedule will not agree with the total expenditures reported on Schedule 4 because of the inclusion of non-road-purpose eligible expenditures in the Planning and Contributions to the Transportation Planning Process field on Schedule 4. In all cases, only road-purpose expenditures are reported on Schedule 3. Once all expenditures have been entered on Schedule 199, open this form and verify that the line items and totals are correct.

Types of Expenditures

For information on the various types of expenditures and what should be included in each, see the instructions for Schedule 199, on page 9.

Expenditure Funding

The expenditure funding section of Schedule 3 is composed of four columns. Column 1 (not shown) is always blank. Column 2 is derived from Schedule 6a, Total, under the appropriate column. Column 3 is derived from the totals on Schedule 6b. Column 4 is derived by adding Column 3 to or subtracting it from Column 2 for each row.

These totals automatically fill in, based on the information entered on Schedule 199. The Total Expenditures of this section must agree with the Total Expenditures of the Expenditure Classification.

Schedule 1—Analysis of Changes in Fund Balances

Schedule 1 reconciles the fund balances at the beginning of the fiscal year, total monies made available for road purposes during the current fiscal year, total road expenditures during the current fiscal year, and total fund balances at the end of the current fiscal year for all road-purpose funds.

Fund Balances at Beginning of Fiscal Year—Report all monies and fund balances restricted for road purposes at the beginning of the fiscal year. These balances should be classified by funding source (i.e., Highway Users Tax, TDA code sections, etc.). To provide for continuity of reporting, the restricted ending balances for the previous fiscal year's road report will be shown as the beginning balances of the current fiscal year's road report.

Monies Made Available during Fiscal Year—The total monies made available from Schedule 2 will automatically fill in this field.

Expenditures during Fiscal Year—The total road-purpose expenditures from Schedule 3 will automatically fill in this field.

Restricted Balances at End of Fiscal Year—Report by funding source all monies and fund balances restricted for road purposes at the end of the fiscal year. These fields will automatically fill in using the following formula: beginning balance + like revenues – like expenditures = ending fund balance.

Obligations and Other Commitments—This is the only field on this schedule that needs to be manually input. Report the amount of funds that has been obligated or committed (this cannot be greater than the total ending fund balance), which will agree with the amount of Total Fund Balances Reserved for All Road Purposes.

See an example of the form on the following page.

Sacramento 2001

Annual Road Report to State Controller

Analysis of Changes in Fund Balances

Check Errors **View Prior Year Data** **Print** **Close**

Highway Users Tax	17,994,954
Traffic Congestion Relief	0
Section 99234, Public Utilities Code	0
Section 99400a, Public Utilities Code	0
All Other Sources	0
Total Beginning Fund Balances	17,994,954
Monies Made Available During Fiscal Year	0
Total Money Available for Road Purposes	17,994,954
Expenditures During Fiscal Year	0
Fund Balances at End of Fiscal Year	
Highway Users Tax	17,994,954
Traffic Congestion Relief	0
Section 99234, Public Utilities Code	0
Section 99400a, Public Utilities Code	0
All Other Sources	0
Total Ending Fund Balances	17,994,954
Obligations and Other Commitments	

The fields will be automatically filled in.

Input cell for Obligations and Other Commitments (if applicable).

Combined Balance Sheet of All Road-Purpose Funds

A combined balance sheet must be mailed to the State Controller's Office with the signed cover page (see next page) before the Road Report will be noted as received. A combined balance sheet is located on the SCO's website (www.sco.ca.gov/ard/local/locprep/index.shtml) under Forms and Instructions → Streets and Roads Annual Report; the balance sheet is included in the schedules for paper filers for the Annual Road Report.

This combined balance sheet is intended to show the financial position of all road-purpose funds in the county at the close of the fiscal year. Amounts listed in Column (1) must be the exact amounts reflected in the official records of the county (rounded), even though they may be different from the amounts shown in the Road Report column. An Adjustments column is provided for showing the difference in line items.

The most common adjustments are for Inventory or Deposits with Others when the fiscal year-end amounts are not known in time to adjust the general ledger accounts. Other adjustments may be necessary when reporting requirements differ from the general ledger.

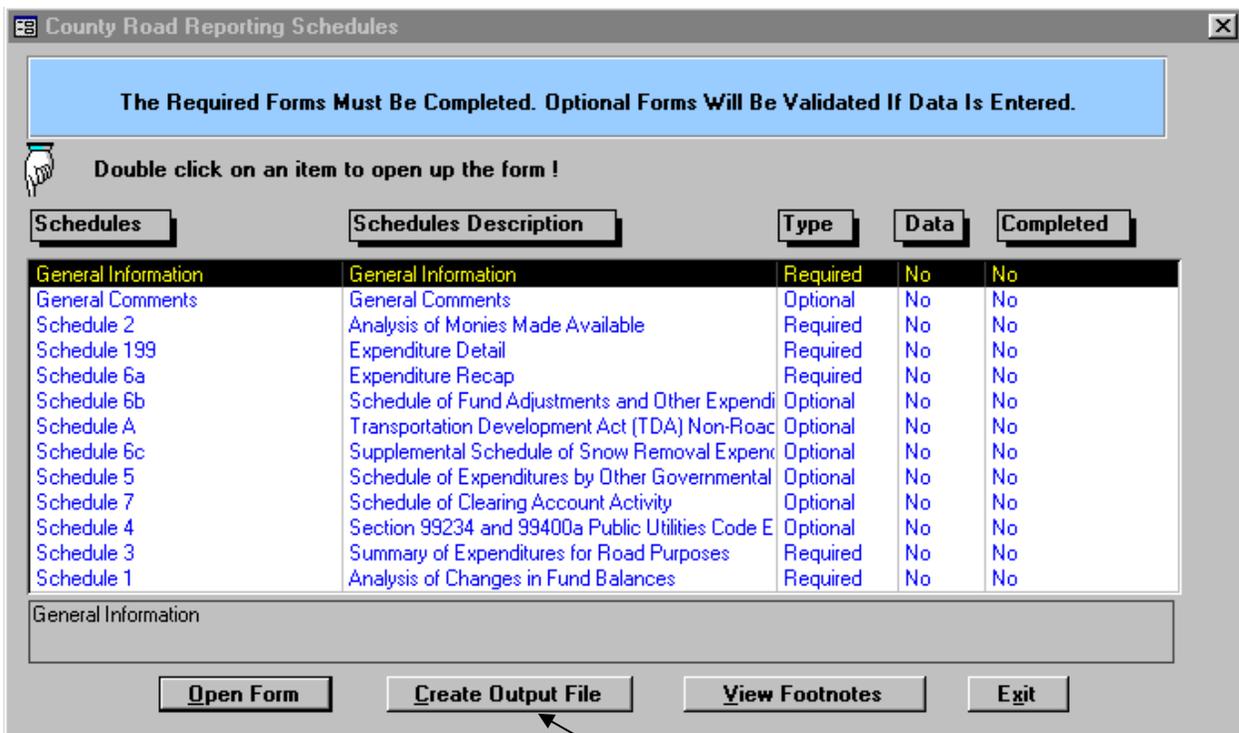
Some line items include specific account names. These are the accounts that most often appear in the county's general ledgers, but they are not necessarily all of the accounts. List all major account classifications that are in the general ledger. If additional space is needed, a supplemental balance sheet may be attached.

Those counties having several road-purpose funds must prepare a worksheet combining the general ledger accounts. A copy of this worksheet may be attached to the reporting forms, but it is not required; the SCO assumes that the information will be available upon request should a question arise.

Cover Page

Pursuant to *Streets and Highways Code* Section 2151, the Road Report must be signed by the officials of the county who are designated to prepare and certify the report before it is submitted. The name of the official signing the report should be typed below the signature line.

When the Road Report has been finished, click on the Create Output File button on the Reporting Schedules menu to generate the cover page. (See the example below.)



Once all of the schedules have been completed, go to the Reporting Schedules menu and click the Create Output File button to create the Cover Page.