Chapter 4 – Standardized System of Annual Reporting - Road, Street and Highway Programs as Adopted by the Board of Public Roads Classifications and Standards (NBCS), July x, 2018 and approved by the Auditor of Public Accounts

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July 23, 2017 draft version
001 STATEMENT OF INTENT – It is the intent of the Nebraska Board of Public Roads Classifications and Standards (NBCS) to require complete and reasonably accurate submittals of information on the forms provided herein, for the purpose of disclosing key information to the public. By complete, the Board’s intent is all activities as described in Section 002 below. By reasonably accurate, the Board’s intent is not an audit- or accounting-level of accuracy, rather, providing the public with a good picture of funding and where it is applied, and materials, supplies and equipment used for highways, roads and streets and their programs.

002 SCOPE – The financial and inventory reports outlined in this manual encompass all activities of every street department, public works department, county highway department, township road activity and the Nebraska Department of Transportation. Submitted reports and documents shall include the financing of all road and street construction, maintenance, administration, equipment purchased for highways, roads and streets, and debt servicing. Street lights and storm sewers shall be included. Street and road construction includes special assessment paving districts, even though none of the cost may be a general obligation of the municipality or county. Donations and in-kind contributions are to be included; refer to 004.03E17 (Donations – Non-Monetary) for reporting requirements. Materials, supplies and equipment dedicated to highways, roads and streets shall be included.

003 REPORTING – Reports shall cover the fiscal year of the reporting unit of government. Any governmental entity having a fiscal year other than that shown below may report based on their fiscal year. The appointed county highway or city street superintendent shall present the report to a quorum of the governing body at a public meeting prior to submittal to the NBCS. The schedule below shall be followed unless the Board of Public Roads Classifications and Standards receives written notification of a different fiscal year. Refer to state statute §39-2121 for penalties related to not filing a report, or for filing a false report.

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004 INSTRUCTIONS FOR FORMS.

004.01 GENERAL INSTRUCTIONS FOR ALL FORMS

004.01A REPORTS TO BE SUBMITTED – Submit one copy of each form listed below, in the order they are listed, to the Board of Public Roads Classifications and Standards (NBCS).

1. Certification (County, Municipality and NDOT)
3. Materials & Supply Inventory Report
4. Machinery and Equipment Report

004.01B REVISIONS AFTER SUBMITTAL TO THE NBCS – If, after the annual adoption of SSAR documents by the governing body and submittal to the NBCS, a revision is necessary to the Roads & Streets Financial Report – Budget, Revenue and Expenditures, submit the revised form to the NBCS along with a resolution of adoption by the governing body.

004.01C LEGIBILITY, CONSISTENCY AND COMPLETENESS – Legibility is important; submitted documents shall be readable. Completeness is also essential; fill out forms completely.

004.01D ADDITIONAL SPACE REQUIRED OR NEEDED – Forms cannot cover every potential situation. If additional space is needed to explain or clarify, attach a separate sheet or sheets; do not use the reverse side of forms and separate sheets. On the separate sheet(s), along with the additional information, include the following identifying information:

1. name of the form to which the sheet is being attached,
2. the name of the county or municipality completing the form,
3. appointed county highway or city street superintendent, and
4. person or firm responsible for the preparation of the material (if different than the appointed county highway or city street superintendent).

004.01E ACCOUNTING CODES USED – Item numbers, commodity groups and much of the terminology are based on the Nebraska Accounting Code Manual for Counties.

Refer to the manual for codes and explanations for revenues (Basic Account Identification) and expenditures (Object of Expenditure). When reading this manual, municipalities replace the word “county” with “municipality” and the word “road” with “street” where appropriate.

004.02 INSTRUCTIONS FOR CERTIFICATION FORM

004.02A PURPOSE OF FORM – The purpose is for the governing body to certify that it complied with the requirements of Neb. Rev. Stat. §39-2120 and other state statutes as applicable.

004.02B REPORTING REQUIREMENTS – Complete and submit the appropriate certification form. There are different requirements under the law for counties, municipalities and the Nebraska Department of Transportation. Therefore, each group has its own certification form. Such certificate shall include a statement that documentation in support of
assertions made in the certificate are on file, and assurance that such documentation and supporting information is available to the Nebraska Board of Public Transportation Classifications and Standards (NBCS).

004.02B1 INSTRUCTIONS FOR CERTIFICATION FORM FOR MUNICIPALITIES – Cities and villages complete and submit this certification form. Enter the city or village name, and dates of the reporting period at the top of the form. For items 5 and 6, check the boxes as applicable. For item 7, enter the dollar amounts, and check the boxes that apply. After action by the governing body, complete the bottom part of the form with an attestation, dates, seal and signatures.

004.02B2 INSTRUCTIONS FOR CERTIFICATION FORM FOR COUNTIES – Counties complete and submit this certification form. Enter the county name, and dates of the reporting period at the top of the form. For item 7, either attach a listing of projects or check the box, as appropriate. For item 8, enter the dollar amounts, and check the boxes that apply. After action by the governing body, complete the bottom part of the form with an attestation, dates, seal and signatures.

004.02B3 INSTRUCTIONS FOR CERTIFICATION FORM FOR THE NEBRASKA DEPARTMENT OF TRANSPORTATION – The Nebraska Department of Transportation completes and submits this certification form. Enter the dates of the reporting period at the top of the form. For items 3 and 4, enter the dollar amounts. The Director of the Nebraska Department of Transportation shall sign and date in the spaces indicated at the bottom of the form.

004.03 INSTRUCTIONS FOR ROADS AND STREETS FINANCIAL REPORT – BUDGET, REVENUE AND EXPENDITURES

004.03A PURPOSE OF FORM – The purpose of this report is to summarize expenditures and revenues for the reporting period (the middle column), compare them to what was estimated (the left column) on last year’s submittal to the NBCS, and to summarize the estimated budget and anticipated revenues for the next fiscal year (the right column). Beginning and ending cash balances are required. The Board’s intent is for cities and counties to report a summary of their revenues and expenditures; do not submit supporting or more detailed information unless it is relevant and important for the Board’s understanding of the summary information.

004.03B MATCHING FUNDS DATA – This report requires an analysis of funds used to match Highway Allocation Fund (HAF) distributions, to demonstrate that the minimum required matching funds were provided as the law requires. See 004.03E18, Minimum Required Matching Funds, for reporting requirements.

004.03C DATE GOVERNING BODY APPROVED – The date the governing body approved the report is required to be reported. See 004.03E19, Date of Approval by Governing Body.

004.03D SUBMITTAL BY THE NEBRASKA DEPARTMENT OF TRANSPORTATION – In lieu of the NBCS form herein, the Nebraska Department of Transportation may submit an annual fiscal year financial report. Such report shall include a summary of assets, revenues and expenditures for the fiscal year.
004.03E INSTRUCTIONS SPECIFIC TO THE ROADS & STREETS FINANCIAL REPORT FORM – Definitions of terms listed in the “item” column are given in detail below and on the following pages.

004.03E1 BEGINNING CASH BALANCE – Enter the cash balance at the beginning of the fiscal year. It is the total of all funds (accounts) which are earmarked for roads and street purposes. Cash balance is defined as including cash on hand, in a checking account or invested funds, future improvement funds, bond retirement funds, and road or street equipment funds. If only a portion of a fund is used for roads and streets, report only the part earmarked for road and street purposes. An example would be County Inheritance Tax Funds. Some counties use their Inheritance Tax Fund exclusively for roads. In this case, the fund balance should be included. Some counties use their Inheritance Tax Fund for equipment, road equipment as well as other types of equipment. In this case, only the portion of the fund earmarked for road and street purposes should be reported.

004.03E2 ADJUSTMENT TO BEGINNING CASH BALANCE – Enter an adjustment amount in the event the beginning cash balance does not equal the previous year’s ending cash balance. An explanation is required on the form as to the cause or causes of the adjustment. As an example, an auditor may determine after the close of the fiscal year that some funds were attributed to the wrong accounting code, causing adjustments to be made; also reference 004.01B.

004.03E3 LOCAL REVENUE SOURCES (COUNTY & MUNICIPALITY) – Enter the total received from all local revenue sources. These include any and all revenue, i.e. not limited to the road/street/bridge fund, that is raised locally and is used for highway, roads and streets purposes. Examples are property tax, inheritance tax (minus court costs and fees), local sales tax, wheel tax, special assessments, occupation tax, in lieu of taxes, interest on investments (do not include principal), bond proceeds, registered warrants, sale of property (land, buildings, surplus items and equipment), transfers from other funds (e.g. light department funds), general fund (e.g. an appropriation to the road and street fund, or administrative and engineering expenses paid out), special permits, refunds, money received to perform a service for another unit of local government, amounts collected as the result of a court decision or insurance settlement, revenue received as a non-recurring collection, and township sources. See 004.03E17 for reporting, in the space below “Ending Cash Balance, revenue or other dollar equivalent received by way of donation, gift, pledge, grant or bequest from private sources.

004.03E3a PROPERTY TAXES – Property taxes include both current and delinquent ad valorem property taxes and any interest or penalty for late payment, motor vehicles, and taxes levied for street lights, township roads, if applicable, and taxes for redemption of road and street bonds.

004.03E3b IN LIEU OF TAXES – The term “In lieu of taxes” refers to Public Power Districts In Lieu of Taxes 1957 and Prior, Public Power Districts 5% Gross Revenue in lieu of taxes and Housing Authority in lieu of taxes.

004.03E4 STATE REVENUE SOURCES – Enter the total received from all State revenue sources. These include all received revenue, except Federal funds, provided for highways, roads and streets purposes by the State of Nebraska to, and included in the
budget of, the county or municipality. Examples could be state-aid bridge funds, emergency (disaster) state aid, homestead exemption allocation (reference §77-202.12 through §77-202.22), personal property tax relief allocation (reference §77-202.25 through §77-202.33), motor vehicle pro rate tax allocation (reference §77-1241.09), highway/street allocation funds (from the Highway Allocation Fund, or HAF), state incentive payments (certified County Highway and City Street superintendents), makeup funds (refer to the next paragraph), state highway urban maintenance (per municipality agreement with the Nebraska Department of Transportation), relinquished funds, train mile tax, federal funds purchase, major on-system bridge, state recreation roads, and county bridge match programs. Do not include State funds provided to other entities directly to, for examples, consultants and contractors (see 004.03E17, Indirect Benefits).

004.03E4a MAKE-UP FUNDS – Make-up funds are paid to certain counties in January to assure that no county receives less revenue from the distribution of the Highway Allocation Fund than it received in calendar year 1969 from Gas Tax and Motor Vehicle Registration Fees. Make-up Fund payments are made from Highway Allocation Funds. These revenues must be matched by local funds as required by 39-2509 Neb. Rev. Stat.

004.03E5 FEDERAL REVENUE SOURCES – Enter the total received from all Federal revenue sources. These include all received revenue provided for highways, roads and streets purposes by the Federal government to, and included in the budget of, the county or municipality. Do not include Federal funds provided to other entities directly to, for examples, consultants and contractors (see 004.03E17, Indirect Benefits).

004.03E6 TOTAL REVENUE – Enter the sum of the beginning cash balance, and local, State and Federal revenues used for highways, roads and streets, from any fund or source. Code numbers refer to the Nebraska Accounting Code Manual for Counties Object of Expenditure Codes, Chapter 1, Section A

004.03E7 PERSONAL SERVICES EXPENDITURES - Code 1 – Enter the total of all salaries, wages, and all related employee benefits provided for county/municipal officials and employees. Additional examples are FICA, employee insurance premiums (employer’s share), uniform allowance, retirement contributions, and unemployment contributions.

004.03E8 OPERATING EXPENSES - Code 2 – Enter the total of normal recurring expenses of maintaining the offices or program location, and of operating the program. Examples are utility costs, phone services, insurance (property, liability), employee bonds, postal service, printing, photo processing, computer or data processing service, website costs, grant writing costs, road/street building repairs, repairs for equipment repairs (office, road, radio, etc.), contractual expenses (consulting, surveying, engineering, road/street maintenance by others, snow removal by others, etc.), payments to other governments, training expenses, travel expenses and expenses required by the various county or municipality offices in the administration of their assigned functions.
SUPPLIES AND MATERIALS EXPENDITURES - Code 3 – Enter total expenses related to articles and commodities which are consumed or materially altered when used. Office supplies and operating materials constitute the principle types of expenditures. Examples of supplies are supplies for the office, chemicals (ice control, weed eradication, laboratory, etc.), technical (drafting, engineering, etc.), medical, shop, plumbing, electrical, janitorial, shop tools, small tools. Examples of materials are road, street and bridge materials for use by own forces, erosion control materials such as sod, seed, fertilizer, mulch and water for use by own forces, and traffic control signs, sign posts, guard rail, traffic signals, pavement marking, lighting, flares, flags and barricades. Contract erosion control is reported under Capital Outlays.

EQUIPMENT RENTAL EXPENDITURES - Code 4 – Enter the total expenditures for the rental of all types of equipment, land and buildings or other facilities. If the item is being purchased on a rental or lease agreement, the cost should be shown under Capital Outlays.

CAPITAL OUTLAYS – Code 5 – Enter the total of outlays of resources which result in the acquisition of, or the addition to, the fixed assets of the county or municipality. Road and Street Construction Contracts are included; this includes contracts for erosion control. Examples are the purchase of right-of-way, remodeling and updating buildings, purchase of machinery and equipment such as cars, trucks, pickups, safety equipment, spraying equipment, motor graders, loaders, snow removal, mowers, road surfacing equipment, radio, office, computers, furniture, GIS equipment, and communications equipment, contracts for armor coating, grading, bridge work, etc. and capitalized fees for legal, engineering, architectural and consultant services.

DEBT SERVICING – Code 6 – Enter the total of payments of principal or interest on county or municipality indebtedness. Sinking fund payments which will eventually apply to the reduction of debt must be included.

TRANSFERS – Code 7 – Enter the total of all interfund transfers. A non-budgeted emergency cash loan is an example.

ALL TOWNSHIPS EXPENDITURES ON ROADS – Counties with a township form of government must enter the total expenditures on roads by townships.

TOTAL EXPENDITURES – Calculate and enter the sum of expenditures used for highways, roads and streets, from all sources.

ENDING CASH BALANCE – Calculate Total Revenue less Total Expenditures and enter the result, which is the amount of funds on hand at the end of the fiscal year. It will be the Beginning Cash Balance for the next fiscal year.

INDIRECT BENEFITS – Enter the amounts of funds provided by the State and the Federal government directly to other entities, for examples, consultants and contractors, providing materials and labor for works and projects on highways, roads and streets for which the county or municipality has jurisdictional responsibilities or has such responsibilities by interlocal agreement. Examples of Federal funds are those from Federal Highway Administration (FHWA) programs, or from other Federal agencies; FHWA funds may occur as reimbursements through the State directly to consultants and contractors. Enter the amounts of monetary value of all revenue or other dollar equivalent
received by way of donation, gift, pledge, grant or bequest from private sources. This may include donated land, roads and streets constructed by developers, donated equipment, donated labor (attach a description) and all other non-monetary donations received by the county or municipality for highways, roads and streets purposes.

**004.03E18 MINIMUM REQUIRED MATCHING FUNDS**—This section requires disclosure of the amount of funds used to match Highway Allocation Fund (HAF) distributions during the reporting period, compared to state statute requirements. It is a simplified format; if there is a more complex situation, and additional space is needed, attach a separate sheet or sheets; do not use the reverse side of forms. Enter the

A. Amount of Highway Allocation Funds (HAF) received during the reporting period. In this section, report only the HAF required to be matched. HAF not required to be matched: incentive payments [§39-2503 and §39-2513], re-distributions resulting from another political jurisdiction failing to submit required reports [§39-2115, §39-2119, and §39-2121] to the NBCS or for filing false reports [§39-2121] to the NBCS and, in some cases, re-distributions resulting from another political jurisdiction failing to provide the required matching funds to their HAF distributions [§39-2509(2) and §39-2519(1)]. To clarify the latter, §39-2509(2) requires that re-distributions, to municipalities within the county which forfeits funds, be matched by the receiving municipalities in the same manner as would have been required of the county; re-distributions to other counties are not required to be matched.

B. Type of political jurisdiction—County, City of the First Class, City of the Second Class, Village, City of the Metropolitan Class, or City of the Primary Class.

C. Percentage required by state law [refer to §39-2509(1) for counties, and §39-2519(1) for municipalities].

D. Minimum dollar amount required by state law (calculated amount = A x C).

E. Dollar amount provided for matching funds during the reporting period. State-aid Bridge funds are distributed from the Highway Allocation Fund and thus cannot be used as matching funds.

F. Actual percentage of matching funds provided (calculated amount = E ÷ A).

**004.03E19 DATE OF APPROVAL BY GOVERNING BODY**—Motion to Accept This Report Was Approved at A Meeting of The Governing Body on This Date: Enter the date the governing body approved the report. Also see 004.03C.

**004.04 INSTRUCTIONS FOR MATERIAL AND SUPPLY REPORT**

**004.04A PURPOSE AND SCOPE OF FORM**—The annual materials and supplies inventory developed in accordance with §39-2120 Neb. Rev. Stat. shall be compiled in accordance with these instructions and submitted in the format of the Material & Supply Inventory Report form. The intent of the form is to summarize the total dollar values of materials and supplies that are on hand for the entire reporting unit (the county or municipality). Do not submit detailed breakdowns (by District, Shop etc.). The inventory shall include office equipment, furniture, and those materials and supplies which are:

1. Appropriately chargeable against funds required to be identified in the annual
Budget Report to the Board of Public Roads Classifications and Standards

2. Procured in bulk quantities and stocked in supply base, storage yard, or parts room type operations for release against projected requirements.

3. Returned to supply base, storage yard or part room type operations because they were not used for their intended purpose in the construction or maintenance project for which they were procured and against which they were charged.

004.04B PHYSICAL INVENTORY AND COMMODITY GROUPS – The estimates shall be developed by a physical inventory of each supply base, storage yard, and parts room type operation. The Material and Supply Inventory Report shall be compiled by assembling data for supplies and materials in the generic or commodity groups as indicated on the form, and estimating their dollar value as a group.

004.04C INSTRUCTIONS SPECIFIC TO THE MATERIAL AND SUPPLY REPORT FORM – Enter data in the respective spaces or columns of the Material and Supply Inventory Report form as follows:

1. The name of the political jurisdiction at the top of the form, both pages.

2. As of ________. The closing or cutoff date of the annual inventory. For example, June 30, 2017 indicates items physically on hand at the end of that fiscal year.

3. Dollar Value for each group – usually figured by the quantity on hand (inventory quantity) times a unit price. Report only dollar values, not quantities or unit prices.

004.05 INSTRUCTIONS FOR MACHINERY AND EQUIPMENT REPORT

004.05A PURPOSE AND SCOPE OF FORM – The annual machinery and equipment inventory developed in accordance with §39-2120 Neb. Rev. Stat. shall be compiled in accordance with these instructions and submitted on the Machinery and Equipment Report. All equipment and machines used to construct and maintain streets and roads shall be included in the inventory. Office equipment should be reported on the NBCS Material & Supply Report form; see 004.04, Instructions for the Supply and Material Report form.

004.05B GROUPING MACHINERY AND EQUIPMENT ON THE FORM – To facilitate review, equipment shall be grouped by type and by age or model year within these broad groupings. Example groups are small trucks (pickups), large trucks (semis, dumpers, boom), skidsteers/backhoe/loaders, tractors and motor graders. Within a group, machinery and equipment shall be sequenced by age or model year from the oldest to the newest unit.

004.05C INSTRUCTIONS SPECIFIC TO THE MACHINERY AND EQUIPMENT REPORT FORM – Enter information and data on the Equipment Report as appropriate in the columns numbered as follows:

1) Inventory Number – Reported items shall be individually identified by a license number, manufacturer’s serial number, or a serial number assigned by the Governmental entity.

2) Date Purchased – Date on which title passed from vendor to reporting activity. If this date is not readily available, the date equipment was delivered or the date of the warrant effecting payment may be substituted. A date readily available in existing records shall be used.
3) Purchase Cost – The total purchase cost of the equipment or machinery. Include labor required to assemble components (e.g., new chassis and dump body).

4) Year – Manufacturer’s model year or the year the unit was manufactured.

5) Make/Type/Description – Commercial or reporting activity’s description of unit. This may include the name of the manufacturer (e.g., Ford), the manufacturer’s rated capacity of the unit (e.g. 5-passenger, ½-ton), and a brief identification of the individual unit (e.g. Pickup Truck).

6) Miles or Hours – The cumulative miles or hours recorded on the equipment odometer or hour meter during the fiscal year. Certain equipment such as a truck mounted crane-dragline may be equipped with both an odometer (miles for trucks) and an hour meter (hours for crane); it is discretionary as to which quantity is entered on the form.

7) Fuel Costs – The cost of fuel consumed by the equipment during the fiscal year.

8) Other Costs – Total costs, other than fuel, spent on the item of equipment during the fiscal year. This may include costs for oil, greasing, tires, cleaning, painting, insurance, anti-freeze, expenses directly chargeable against the item of equipment such as tire chains, minor tools, accessories and equipment installed or routinely carried on the equipment, repair costs (labor and materials for tune ups, overhaul, etc.), and indirect expenses. Regarding the latter, the dollar value of any overhead costs incurred and not otherwise identifiable in the report should be pro-rated against the item of equipment. Indirect cost example: constructing, maintaining and operating a shop or storage facility required to support the equipment.

9) Depreciation – A straight line depreciation, developed by dividing the equipment’s value by the equipment’s life expectancy. The equipment’s value is the actual dollar value of the reported unit in operating condition. It includes purchase costs of basic unit (e.g., chassis) and major components (e.g., dump body) as indicated on purchase orders or warrants effecting payment plus, when appropriate, local labor and overhead costs chargeable against the assembly operation. Reporting agencies shall establish a fair dollar value for used components (e.g., used dump body mounted on a new chassis) involved in the assembly process. Life expectancy is the service life or the unit expressed in years as established at the time of acquisition. Depreciation shall be reported for those individual units which are within the life expectancy. Depreciation charges shall not be reported for equipment retained beyond the life expectancy.

10) Total Cost All Items – Sum of Fuel Costs (Column 7), Other Costs (Column 8) and Depreciation (Column 9) during the fiscal year.

11) Column 11, Cost Rate – Average Cost per Mile or Hour, i.e. the total cost (Column 10) divided by miles or hours operated (Column 6) during the fiscal year.
Title 428 – BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

Standardized System of Annual Reporting

ATTACHMENT 1 – NBCS Certification Form for Municipalities

MUNICIPALITY CERTIFICATION

TO THE

BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

In compliance with the provisions of the State of Nebraska Statutes requiring annual reporting to the Board of Public Roads Classifications and Standards, the Village/City of ____________________________ with respect to the roads, streets and highways under its authority, hereby certifies that for the period beginning __________________, 20__ and ending __________________, 20__:

1. minimum standards of design, construction, and maintenance have been met,
2. all tax revenues, including State, County and Municipal tax revenues as well as highway-user revenue allocations made by the state for road, street, and highway purposes have been expended in accordance with approved plans and standards, state statutes (including §39-2520) and the rules and regulations of the Board of Public Roads Classifications and Standards;
3. there is a uniform system of accounting in place which clearly compares receipts and expenditures to approved budgets and programs, as evidenced by the attached completed and signed form ROADS & STREETS FINANCIAL REPORT – BUDGET, REVENUE AND EXPENDITURES;
4. there is a system of budgeting in place which reflects uses and sources of funds in terms of programs and accomplishments, as evidence by the completed and signed form ROADS & STREETS FINANCIAL REPORT – BUDGET, REVENUE AND EXPENDITURES, attached to this certification, and the One- and Six-Year Plan as required by 428 NAC 3 (submitted separately);
5. there is a system of reporting inventory of machinery, equipment, and supplies as evidenced by the completed and signed forms MATERIAL AND SUPPLY INVENTORY REPORT and MACHINERY AND EQUIPMENT REPORT, attached herein, or by completing one or both of the following. This jurisdiction does not have machinery, equipment or supplies (check box): ☐
   The county maintains this jurisdiction’s roads and streets (check box): ☐
6. there is a system of cost accounting of the operation of equipment, as evidenced by the completed and signed form MACHINERY AND EQUIPMENT REPORT, or by completing one or
ATTACHMENT 1 – NBCS Certification Form for Municipalities (continued)

MUNICIPALITY CERTIFICATION
TO THE
BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

more of the following. This jurisdiction does not have equipment (check box): □
The county maintains this jurisdiction’s roads and streets (check box): □

7. per §39-2510(2) or §39-2520(2) reporting requirements (reference LB904, 2006), the total road
and/or street program estimated revenues for next fiscal year, except local option sales and use
tax revenues from motor vehicles, trailers or semi-trailers, is: $______________. Referring
only to local option sales tax revenues from motor vehicles, trailers and semi-trailers (use a., a.
and b., or c. below, as applicable):
a. Total estimated revenues for next fiscal year: $______________
b. All or part of the county’s revenues are exempt from reporting under LB 904 (check box): □
c. This jurisdiction does not have a local option sales tax (check box): □

8. the annual standardized system of reporting (SSAR) as required by state statutes and 428 NAC 4
was presented on the date of to the governing body at a public meeting by the appointed City
Street Superintendent, or the Superintendent’s representative

_____________________________________________________

Documentation in support of this certificate is on file in the office of the appropriate official and is
available upon request. This information is located at the following address:

_____________________________________________________

On this __________ day of _______________________, 20__

ATTEST:

_____________________________________________________

(Name of Village or City)

SEAL

_____________________________________________________

(Signature of Street Superintendent)

_____________________________________________________

(e-mail address of Street Superintendent)

On this __________ day of _______________________, 20__

ATTEST:

_____________________________________________________

(Signature of Mayor/Chairperson of Village Board)

NBCS Form 6-M revised June 28, 2017
Title 428 – BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

Standardized System of Annual Reporting

ATTACHMENT 2 – NBCS Certification Form for Counties

COUNTY CERTIFICATION

TO THE
BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

In compliance with the provisions of the State of Nebraska Statutes requiring annual reporting to the
Board of Public Roads Classifications and Standards, the County of ____________________________ with
respect to the roads, streets and highways under its authority, hereby certifies that for the period
beginning __________________, 20__ and ending __________________, 20__:

1. minimum standards of design, construction, and maintenance have been met;
2. all tax revenues, including State, County and Municipal tax revenues as well as highway-user
   revenue allocations made by the state for road, street, and highway purposes have been
   expended in accordance with approved plans and standards, state statutes (including §39-2510)
   and the rules and regulations of the Board of Public Roads Classifications and Standards;
3. there is a uniform system of accounting in place which clearly indicates a comparison of receipts
   and expenditures to approved budgets and programs, evidenced by the completed and signed
   form ROADS & STREETS FINANCIAL REPORT – BUDGET, REVENUE AND EXPENDITURES, attached
to this certification;
4. there is a system of budgeting in place which reflects uses and sources of funds in terms of
   programs and accomplishments, as evidenced by the completed and signed form ROADS &
   STREETS FINANCIAL REPORT – BUDGET, REVENUE AND EXPENDITURES, attached to this
   certification, and the One- and Six-Year Plan as required by 428 NAC 3 (submitted separately);
5. there is a system of reporting inventory of machinery, equipment, and supplies, as evidenced by
   the completed and signed forms MATERIAL AND SUPPLY INVENTORY REPORT and MACHINERY
   AND EQUIPMENT REPORT, attached to this certification;
6. there is a system of cost accounting of the operation of equipment, as evidenced by the
   completed and signed form MACHINERY AND EQUIPMENT REPORT;
7. per §39-810 and §39-2120, the attached is a listing of all finalized projects that have at least one
   contract more than $20,000. Finalized project means that final costs are approved by the
   appropriate county officials and paid. For each project, list the project number, the total project
   cost, each contracted amount more than $20,000, and a description of what was contracted.
   If there are none, check here ☐

NBCS Form 6-C  revised June 28, 2017
ATTACHMENT 2 – NBCS Certification Form for Counties (continued)

COUNTY CERTIFICATION

TO THE
BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

8. per §39-2510(2) or §39-2520(2) reporting requirements (reference LB904, 2006), the total road and/or street program estimated revenues for next fiscal year, except local option sales and use tax revenues from motor vehicles, trailers or semi-trailers, is: $_____________. Referring only to local option sales tax revenues from motor vehicles, trailers and semi-trailers (use a., a. and b., or c. below, as applicable):

a. Total estimated revenues for next fiscal year: $_____________

b. All or part of the county’s revenues are exempt from reporting under LB 904 (check box): ☐

c. This jurisdiction does not have a local option sales tax (check box): ☐

9. the annual standardized system of reporting (SSAR) as required by state statutes and 428 NAC 4 was presented on the date of to the governing body at a public meeting by the appointed County Highway Superintendent, or the Superintendent’s representative (___________).

Documentation in support of this certificate is on file in the office of the appropriate official and is available upon request. This information is located at the following address:

__________________________________________________________

On this ______ day of ______________________, 20____.

ATTEST:

__________________________________________________________

(Name of County)

SEAL

__________________________________________________________

(signature of County Highway Superintendent)

__________________________________________________________

(e-mail address of County Highway Superintendent)

On this ______ day of ______________________, 20____.

ATTEST:

__________________________________________________________

(Signature of Chairman of County Board)

NBSCS Form 6-C revised June 28, 2017
NEBRASKA DEPARTMENT OF TRANSPORTATION (NDOT) CERTIFICATION
TO THE
BOARD OF PUBLIC ROADS CLASSIFICATIONS AND STANDARDS

In compliance with the provisions of the State of Nebraska Statutes requiring annual reporting to the
Board of Public Roads Classifications and Standards, the Nebraska Department of Transportation, with
respect to the roads, streets and highways under its authority, hereby certifies that for the period
beginning __________________, 20__, and ending __________________, 20__:

1. minimum standards of design, construction, and maintenance have been met,

2. all tax revenue for highway, road or street uses have been expended in accordance with
approved plans and standards, state statutes and the rules and regulations of the Board of
Public Roads Classifications and Standards;

3. there is a system of accounting in place which clearly indicates, through a system of reports, a
comparison of receipts and expenditures to approved budgets and programs. The following
figures summarize roads, streets and highways and related activities. Revenue is from all
sources intended for the roads program, and expenditures are funds spent, provided or
dedicated (use whole dollars):
   Beginning Cash Balance = $
   Total Revenue = $ (was estimated to be $ )
   Total Expenditures = $ (was estimated to be $ )
   Ending Cash Balance = $

4. there is a system of budgeting in place which reflects uses and sources of funds in terms of
programs and accomplishments. The latest Nebraska Surface Transportation Program Book is
attached. The following budget figures summarize the anticipated budget for highways, roads
and streets and related activities. Revenue is from all sources, and expenditures are funds to be
spent, provided or dedicated (use whole dollars):
   Total Revenue, estimated for next year (from all sources) = $
   Total Budget, estimated for next year = $

5. there is an approved system of reporting its inventory of machinery, equipment, and supplies;

6. there is an approved system of cost accounting of the operation of equipment;

Documentation in support of this certificate is on file and is available upon request.

On this __________ day of ____________________, 20__.

ATTEST:

__________________________
(Signature of NDOT Director)
Table: Roads Streets Financial Report - Budget, Revenue and Expenditures

<table>
<thead>
<tr>
<th>Municipality or County:</th>
<th>Fiscal Year Ending:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Item No.</td>
<td>Item</td>
</tr>
</tbody>
</table>

CASH BALANCE

BEGINNING CASH BALANCE

For this Fiscal Year, if Actual was not equal to Estimated, explain:

LOCAL REVENUE SOURCES

(COUNTY & MUNICIPALITY)

STATE REVENUE SOURCES

FEDERAL REVENUE SOURCES

TOTAL REVENUE

EXPENDITURES

1 PERSONAL SERVICES
2 OPERATING EXPENSES
3 SUPPLIES AND MATERIALS
4 EQUIPMENT RENTAL
5 CAPITAL OUTLAYS
6 DEBT SERVING
7 TRANSFERS

Counties Only: ALL TOWNSHIPS EXPENDITURES ON ROADS

TOTAL EXPENDITURES

CASH BALANCE

ENDING CASH BALANCE

INDIRECT BENEFITS

STATE

FEDERAL

OTHER

monetary value of donations such as land, equipment and labor (attach description), roads/streets constructed by developers, contributions from other sources such as schools and hospitals, and any other indirect sources

TOTAL INDIRECT BENEFITS


- Highway Allocation Funds (HAF) received this fiscal year, and required by State law to be matched, in $%
- Percentage of HAF required to be matched (based on a full fiscal-year's allocation)
- County, City of the First or Second Class, or Village
- City of the Metropolitan or Primary Class
- Minimum amount of matching funds ($) required by State law
- Matching funds ($) provided this Fiscal Year, in dollars
- Note: borrowed funds (e.g. bond, bank loan, etc.) may be spread equally over the term.
- Matching Funds percentage provided this fiscal year (Matching Funds + HAF Received)

Motion to accept this report was approved at a meeting of the governing body on this date.
<table>
<thead>
<tr>
<th>Commodity Group</th>
<th>Item Description</th>
<th>Dollar Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>SUPPLIES 3 0100</td>
<td>3 0101 Office Supplies</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 0102 Chemical Supplies</td>
<td></td>
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<tr>
<td></td>
<td>3 0103 Janitorial Supplies</td>
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<tr>
<td></td>
<td>3 0104 Building &amp; Grounds Supplies</td>
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<td></td>
<td>3 0106 Shop Supplies</td>
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<tr>
<td></td>
<td>3 0109 Shop Tools</td>
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<tr>
<td></td>
<td>3 0110 Small Tools, etc.</td>
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<td></td>
<td>3 0122 Emergency Supplies</td>
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<td></td>
<td>3 0123 Safety Supplies</td>
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<td></td>
<td>3 0126 Road Supplies</td>
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<td></td>
<td>3 0150 Miscellaneous Supplies</td>
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<tr>
<td>MATERILS 3 0200</td>
<td>3 0201 Asphalt</td>
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<td></td>
<td>3 0202 Gravel &amp; Rock</td>
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<td></td>
<td>3 0203 Grader Blades</td>
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<td>3 0204 Fences</td>
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<td></td>
<td>3 0205 Concrete, etc.</td>
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<td></td>
<td>3 0206 Culverts</td>
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<td></td>
<td>3 0207 Steel Products</td>
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<td>3 0208 Lumber</td>
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<td></td>
<td>3 0209 Machinery and Equipment Fuel</td>
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<td></td>
<td>3 0210 Machinery and Equipment Grease and Oil</td>
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<tr>
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<td>3 0211 Machinery and Equipment Tires and Tire Repair</td>
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<tr>
<td></td>
<td>3 0214 Seed, Trees and Plantings</td>
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<td>3 0215 Other Road &amp; Bridge Materials</td>
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<td>3 0216 Pilings</td>
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<td></td>
<td>3 0217 Oxygen &amp; Acetylene</td>
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<td>3 0218 Chains</td>
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<td></td>
<td>3 0219 Mower Blades</td>
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<tr>
<td>TRAFFIC CONTROL</td>
<td>3 0301 Signs &amp; Posts</td>
<td></td>
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<tr>
<td>3 0304 Guard Posts and Delineators</td>
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<td>3 0305 Signals &amp; Lighting</td>
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<tr>
<td>3 0306 Pavement Marking</td>
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<tr>
<td>3 0308 Flares, Flags, Barricades</td>
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<tr>
<td>3 0400 Miscellaneous Supplies and Materials</td>
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<tr>
<td>FURNITURE &amp; OFFICE EQUIP.</td>
<td>5 0500 Office Equipment</td>
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<td>5 0501 Copy Equipment</td>
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<td>5 0502 Data Processing Equipment</td>
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<td>5 0505 Furniture</td>
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<tr>
<td>5 0510 Geographical Information System Equipment</td>
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<td>5 0557 Communications Equipment</td>
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<tr>
<td>5 1100 Other Equipment</td>
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</tbody>
</table>

TOTAL DOLLAR VALUE:
# ATTACHMENT 6 – NBCS Machinery and Equipment Report

## MACHINERY AND EQUIPMENT REPORT

<table>
<thead>
<tr>
<th>Name (County/Municipality):</th>
<th>Inventory data:</th>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Machinery and Equipment Inventory</th>
<th>Equipment Operation</th>
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<tbody>
<tr>
<td>Inventory Number</td>
<td>Date Purchased</td>
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2017 NBCS Interim Form (Non-mandatory)