

AGENDA

Nebraska Environmental Trust Board
First Quarter Meeting
Thursday, February 1, 2024
1:30 PM

Nebraska Environmental Trust
Telegraph Lofts West
2077 N St, Suite 310, Lincoln, NE

1. Call to Order
 - a. Roll call
 - b. Verify Quorum
 - c. Notice of Meeting: Published Wednesday, January 24, 2024
 - d. Notification of Open Meetings Act Posting
2. Consent Agenda
 - a. Approval of January 4, 2024, Board Meeting Minutes
 - b. Financial Reports
 - c. Approval to set aside Financials for Audit
 - d. Grant Administration Report
3. Public Comment
4. Board Development – Informational reviews
 - a. Accountability and Disclosure – Conflicts of Interest Statement & Reporting
5. Legislative Committee Report
6. Grant Modification Requests
 - a. Extension Request: 21-173
7. Historical review and discussion on limiting survivability terms for insurance, property tax, and easements on grant-funded projects.
8. Directors Report
9. Next Meeting: Thursday, May 2, 2024, Telegraph Lofts West, 2077 N St, Suite 310, Lincoln, NE 68510, 1:30 p.m.
10. Adjourn

**This agenda contains a list of subjects known at the time of its distribution on January 22, 2024. A current copy is kept on file at the offices of the Nebraska Environmental Trust, 2077 N St, Suite 310, Lincoln, NE 68510. Except for items of an emergency nature, the agenda will not be altered later than 24 hours before the scheduled commencement of the meeting. Public comment may be offered on topics within the purview of the Board on any item before the Board by completing the sign-in sheet available at the meeting. Time for each speaker should not exceed 3 minutes.

Consent Agenda

NET Board Agenda Material

Item #: 2

Object: To implement a consent agenda

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 37 pages

BACKGROUND

The consent agenda includes a list of routine, uncontroversial items that can be approved in a single motion, no discussion, and one vote.

EXPLANATION

A consent agenda streamlines the approval of regular and routine agenda items and allows the Board to focus on more substantive issues. For a consent agenda to work, it is essential that all members review the items before the meeting. Although a member may request a consent agenda item to be moved to the regular agenda for discussion during a meeting, it is best to bring issues to the attention of the Executive Director **before** the meeting. The item can be placed on the regular agenda if further discussion is needed.

Consent Agenda Items:

a. January 4, 2024, Board Meeting Minutes

Members may ask before a meeting for a correction to unapproved minutes. If a correction is made, the draft minutes will be recirculated to the Board before the meeting.

b. Financial Reports (Informational)

FY 2023-24 NET Budget Report, as of December 31, 2023 – Budgeted amount and fiscal year-to-date expenditures from the Environmental Trust and Ferguson House Funds. The “Remaining” and “% Spent” columns show the relation of the line-item expense to the planned budget amount as of December 31, 2023, for the fiscal year ending on June 30, 2024. The total expenditures cannot exceed the total authority (appropriation) for operating expenses.

FY 2023-24 Ferguson House Fund Report, as of December 31, 2023 – Quarterly expenditures and revenue, as well as fiscal year-to-date Ferguson House expenditures, for the fiscal year ending June 30, 2024.

October 2023 – December 2023 Budget Status Reports - Monthly reports generated from the state financial system providing detailed information for expenditures and revenue for the Environmental Trust and the Ferguson House Funds.

Grant Disbursement Report - Disbursement for open grants as of December 31, 2023.

Nebraska Lottery Proceeds Allocation Report – Quarterly report through December 27, 2023, showing the allocation proceeds distribution from the Nebraska Lottery to individual funds.

c. Approval to set aside Financials for Audit

As revenue and expenditures have already occurred, setting aside financials for an audit more accurately describes the Board's approval of the financial reports.

d. Grant Administration Report

Includes late reports, staff-approved modifications, and additional updates by the Grants Administrator.

PROPOSAL

To use a consent agenda to assist in making meetings more productive, members more engaged, and allow more time for strategic issues requiring debate and deliberation.

Recommended motion, “I move that the Board approves the Consent Agenda.”

MINUTES

Nebraska Environmental Trust Board
Special Meeting
Thursday, January 4, 2024
1:30 p.m.

1. Call to Order

Chair Hellbusch called the virtual/on-site meeting of the Nebraska Environmental Trust Board (NET) to order at 1:30 p.m. in Suite 310 at 2077 N St, Lincoln, Nebraska.

Advanced notice of the meeting and public hearing was published in the Lincoln Journal Star on December 26, 2023. The agenda and documents to be considered at the meeting were provided. The Open Meetings Act was posted near the meeting room entrance and on the Nebraska Environmental Trust website.

Roll call was conducted, and a quorum was present.

Members Present (13):

District I: Mr. Jeff Kanger, Lincoln; Chair James Hellbusch, Columbus.

District II: Mr. Felix Davidson, Valley; Mr. Mark Quandahl, Omaha; Mr. Roger Helgoth, Omaha.

District III: Mr. Josh Andersen, Edgar; Mr. Rod Christen, Steinauer; Mr. Eric Hansen, North Platte.

State Agency Representatives: Mr. Jim Macy, Director, Nebraska Department of Environment and Energy; Mr. Tim McCoy, Director, Nebraska Game & Parks Commission; Ms. Charity Menefee, Director, Nebraska Department of Health and Human Services; Mr. Tom Riley, P.E., Director, Nebraska Department of Natural Resources; Vice-Chair Sherry Vinton, Director, Nebraska Department of Agriculture.

Members Absent (1):

District I: Mr. Ted Vasko, Papillion.

Staff Present: Mr. Karl Elmshaeuser, Executive Director; Ms. Holly Adams, Grants Administrator; Ms. Madison Moe, Grants Assistant; and Ms. Sandra Weaver, Administrative Specialist.

2. Consent Agenda

Background on Consent Agenda Items

The consent agenda included the November 2, 2023, Board Meeting Minutes.

Motion by Mr. Quandahl, seconded by Mr. Andersen, "I move to approve the consent agenda."

Voting Aye: Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

3. Public Comment

No comment

4. Public Hearing on Proposed Funding List for the 2024 Grant Cycle

As presiding officer, Mr. Quandahl opened the public hearing at 1:34 p.m. to accept testimony on the 2024 proposed grant funding recommendations under consideration by the Nebraska Environmental Trust Board, pursuant to Neb. Rev. Stat., Sections 81-15,167 through 81-15,176.

Written Testimony

None

Testimony During Hearing

Mr. James Keim, Arbor Day Foundation and Farm, testified that the match had been raised on grant application 24-167, Arbor Day Farm Trail Charge Oasis.

Mr. Chad Wemhoff, Pine Lake Homeowners Association, testified on the phases of grant project 24-140, Pine Lake Rehabilitation Program.

The public hearing concluded at 1:40 p.m.

5. Bidding Policy Amendment for grants

Background on Agenda Item 5

The State of Nebraska Procurement Manual, updated September 14, 2018, outlines the procurement process used for Nebraska’s agencies, boards, and commissions. Agencies are encouraged to solicit bids from at least three bidders/suppliers. Requirements for sole source justification are provided.

Executive Director Elmshaeuser noted the proposed amendments to Board Policy A in Section VI will better align the bidding policy with state requirements and help alleviate some issues that occurred with submittals from grantees in the past. Justification will be required when there is a sole source vendor.

Proposed revisions to NET Grantee Conditions Bidding Policy, Section VI, A:

A. Bidding Policy

1. For any purchase of personal property valued at \$5,000 or more, or purchases of services valued at \$20,000 or more, a grantee is required to obtain at least 2 3 (~~two~~ three) bids for equipment or services unless:

- ~~• A vendor was named in the grant application.~~
- The grantee is a government agency, program or subdivision with a different bidding policy. In this case, the grantee must submit a copy of its bidding policy to the Trust, and then may proceed according to their publicly adopted policy.

Specifications shall be drawn such that it will be possible for three or more manufacturers, vendors, or suppliers to submit competitive bids.

The grantee must accept the lowest reasonable bid when products are substantially equivalent. If the lowest bid is not accepted, the grantee must provide the rationale for accepting a higher bid.

2. Sole source purchases are used for the procurement of commodities/goods available from only one source due to the unique nature of the requirement, compatibility, its supplier, proprietary product, or market conditions. (This may also apply to the request to procure used equipment, due to the difficulty of evaluating used equipment on an item-by-item basis).

Sole source services are defined as services “of such a unique nature that the contractor selected is clearly and justifiably the only practicable source to provide the service. Determination that the contractor selected is justifiably the sole source is based on either the uniqueness of the service or the sole availability at the location required.”

Motion by Mr. Quandahl, seconded by Mr. Davidson, “I move that the NET Grantee Conditions Bidding Policy amend the requirements for bidding for personal property, services, and sole source requirements as presented.”

Discussion: Mr. Helgoth commented on the merits of the RFP process in the State of Nebraska procurement manual. Executive Director Elmshaeuser specified that most grantees are not governmental entities or agencies, and Board policies are often hybrids of state policy, which allows various types of entities to comply. It was clarified that variables from the three bids could include declining a low bid that is not from a responsible bidder, counting the effort when a bidder declines a request, and difficulty finding three available bidders. Documentation would be required. If the proposed policy is approved, the language will be reflected in the 2024 contracts for the grantees.

Voting Aye: Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

6. Proposed Travel Policy for grants

Background on Agenda Item 6

The NET Grant Contract provides that travel expenses are limited to the Federal rate for reimbursement. There have been multiple issues with grantees requesting reimbursement for same-day travel expenses, general meetings with their staff or board, and requests for excessive travel expenses. This policy would clarify the issues and focus public funds on environmental projects and necessary travel expenses for grant projects.

Executive Director Elmshaeuser gave examples of problematic grant project reimbursement requests to demonstrate the need for a policy to clarify reimbursable expenses in the grant contract.

Proposed NET Grantee Conditions Travel Policy; Section VI, J:

J. Travel Policy

The Nebraska Environmental Trust (NET) has a responsibility to act as a careful steward of public funds and that those funds are used for purposes that are appropriate, cost-effective, and necessary to fulfill the core mission of the NET.

A Conference is a pre-arranged formal event with at least some of the following characteristics: designated participants, registration fee, a published substantive agenda, scheduled speakers or discussion panels on a topic, and involves expenses other than the wages of attendees. A conference may include, but is not limited to a retreat, convention, seminar, or symposium. A conference is not a routine operational meeting, mission-critical core function activity, or technical assistance/operational review site visit.

A Convention is a formal meeting of members or representatives of a profession or industry.

A Workshop is a gathering for educational and/or work purposes to concentrate on defined areas of concern. Workshops emphasize the exchange of ideas and the demonstration and application of techniques and skills.

An Event is an all-inclusive term to include a conference, meeting, training occurrence, or other similar gathering that involves expenses of the attendees, such as for travel, meals, or refreshments. It is not a routine operational meeting.

Meals and refreshments should be incidental to a conference, convention, workshop, or event.

Only recognized conferences, conventions, workshops, and events by NET will be considered for reimbursement.

FEDERAL RATE REIMBURSEMENT. Same-day meals and lodging expenses are not permitted for reimbursement. Travel must be at least two days (overnight) and the destination at least 60 miles from the workplace to be eligible for reimbursement. Reimbursement for meals and lodging for overnight travel will be reimbursed at the actual cost of said expenses, except that this reimbursement shall be capped at the Federal rate per meal for food and per day for lodging. Alcohol reimbursement is prohibited.

Mileage may be reimbursed for both same-day and overnight travel at the current standard IRS mileage rate. Travel logs are required to include the following information: starting point and destination, number of miles driven, and purpose of the trip.

Automobile rentals, airfares, and taxi/shuttle transportation will be reimbursed at the actual reasonable cost. A bank card receipt that displays only the total cost of the transportation expense is not sufficient documentation.

Grant-sponsored travel will require itemized meal receipts.

Motion by Mr. Macy, seconded by Mr. Davidson, “I move that I move that the NET Grantee Conditions Travel Policy be adopted as presented.”

Discussion: It was clarified that board members and state employees (staff) must follow the state’s travel policies.

Voting Aye: Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

7. Basic Grant Contract updates

Mr. Quandahl reported being a part of the Trust 22 Committee tasked with reviewing NET operations for ways to improve its processes. The grant contract for grantees was one of the areas studied. The contract was compared with NET's past practices and the applicable sections of the state constitution, statutes, rules and regulations, and policies. The grant contract was revised, and yearly reviews are planned for continuous improvement to improve services for the public, grantees, and the purposes of NET. Substantial revisions to Title 137 became effective in August 2023. As a result of these revisions to the rules and regulations and suggestions from staff, additional changes to the contract were necessary.

Executive Director Elmshaeuser reported that although Title 137, Chapter 8, 002, permits the Executive Director to negotiate specific conditions within the limits of the Board's intent, the standard boilerplate for the grant contract that incorporates NET statutes, rules, regulations, and policies is being presented to the Board for approval.

Mr. Quandahl and Executive Director reviewed the proposed contract in conjunction with a grant review and input from the Grants Administrator, and a review by the Nebraska Attorney General's office.

Motion by Mr. Davidson, seconded by Ms. Vinton, “I move that the NET Board approves the standard conditions grant contract that is applicable to all grants and the Executive Director shall have discretion to negotiate specific conditions as allowed in Title 137, Chapter 8.”

Discussion: It was noted that Board Policy Section VI, E. Proceeds From Sale or Transfer of Real Estate, appeared to be in conflict with the proposed language in Section VI, 2. REAL ESTATE of the grant contract concerning the amount the sponsor would be obligated to repay when selling or transferring appreciated real property purchased with grant funds. Mr. Riley noted that if the contract were signed using the proposed language, it would stand before any Board policy. Revisions only apply to contracts signed for new grants going forward. It was clarified that the same language concerning repayment was previously in the grant language. In the past, policies often were not put on grantees. Nothing binds the grantee to internal Board policies unless the policies are included in the grant contract. Ms. Vinton suggested revising the language of the Personal Property Disposition section in the Grant Contract to reflect the same terms for sponsor repayment when selling real estate. Mr. Quandahl proposed referencing the policies in the grant contract.

Amended motion by Mr. Riley, seconded by Mr. Christen, “I move to include Board policy Section VI, subsection E to the grant contract.”

Discussion: None

Voting Aye: Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

Original motion as amended by Mr. Davidson, seconded by Ms. Vinton, “I move that the NET Board approves the standard conditions grant contract to include Board policy Section VI, subsection E, that is applicable to all grants and the Executive Director shall have discretion to negotiate specific conditions as allowed in Title 137, Chapter 8.”

Discussion: None

Voting Aye: Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

8. Grants Committee Report and Recommendations; Award of 2024 Grants

Grants Committee Chairman Andersen reported the Grants Committee met once for eligibility and once for scoring. The grant process for 2024 grant funding was revised because of Title 137 revisions. The Grants Committee reviewed 80 grant applications, and 69 were deemed eligible. Each Committee member anonymously reviewed the applications, and the scores were combined for the final score of each grant application. The Committee recommended funding projects with an average score of 25 or higher. The methods used for ranking and scoring were summarized.

The last six applications on the rank order list were above 25 points, but available funding was applied to higher-scoring applications until expended. If circumstances change, these grant applications will be returned to the Board for consideration.

Executive Director Elmshaeuser reported that the total funds are certified encumbrances for every grant awarded. Funds are no longer held in reserve. This assures the grantee that the total funding will be available for their grant. The grantee must still meet the annual milestones in their contract to receive funding for multi-year projects. The 2024 process for grant contract generation was summarized for the Board. Once a contract is offered, the grantee has 60 days to sign it, or it is null and void. The grantee may not proceed with the project until the Board Chair signs the grant contract.

Grants Administrator Adams reported she would be emailing the initial grant award letters.

Motion by Mr. Andersen, second by Mr. Davidson, “As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letters and contracts: 24-175 and 24-179.”

Discussion: None

Voting Aye: Andersen, Christen, McCoy, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Hellbusch

Abstaining: Hansen

Absent: Vasko

12 Voted Aye. 1 Abstained. Motion carried.

Motion by Mr. Andersen, second by Mr. Quandahl, “As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letters and contracts: 24-109, 24-125, 24-121, and 24-152.”

Discussion: None

Voting Aye: Christen, Hansen, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Andersen, Hellbusch

Abstaining: McCoy

Absent: Vasko

12 Voted Aye. 1 Abstained. Motion carried.

Motion by Mr. Andersen, second by Mr. McCoy, “As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant application, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letter and contract: 24-158.”

Discussion: None

Voting Aye: Hansen, McCoy, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Andersen, Christen, Hellbusch

Abstaining: Menefee

Absent: Vasko

12 Voted Aye. 1 Abstained. Motion carried.

Motion by Mr. Andersen, second by Mr. Macy, “As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the

Chairperson and Executive Director to sign the award letters and contracts: 24-111, 24-138, 24-123, 24-135, 24-148, 24-139, 24-122, 24-156, 24-113, 24-142, 24-130, 24-101, 24-162, 24-140, 24-126, 24-180, 24-128, 24-104, 24-103, 24-108, 24-163, 24-169, 24-102, 24-127, 24-147, 24-132, 24-173, 24-174, 24-107, 24-133, 24-124, 24-131, 24-167, 24-105, 24-106, 24-168, 24-143, 24-136, 24-160, 24-153, 24-116, and 24-129.”

Amended motion by Mr. Christen, second by Mr. Davidson, “I move to amend the motion to remove 24-180 and 24-168 for discussion.”

Discussion: Mr. Christen noted grant 24-180 was for public land restoration work. He could not determine if the recipient had already received funding from NET for these projects. Mr. Christen reported that Grant application 24-168 indicated the Nature Conservancy had returned 444 acres to the Iowa Tribe in 2020. He believed part of this land was involved in a past grant project where funding was provided to the Nature Conservancy to purchase acres to expand the preserve's size and restore components of the natural landscape. A later site inspection by himself and another Board member revealed the work had not been done. He had recommended that the Board not allow a land transfer, but the Board voted to approve the transfer. Mr. Christen expressed concern that the management practice of a controlled burn to control invasive species, as specified in application 24-168, would not effectively eradicate sericea lespedeza.

Based on his research, Executive Director Elmshaeuser stated the original application was awarded in 1996. In 2017, the Nature Conservancy approached the Board requesting to donate the acreage to the tribe. The transfer was approved at the February 9, 2017, Board meeting. It was not found that the tribe had ever applied to the Trust previously. The burn was just one of the elements mentioned in their application. The donated ground is only part of the Tribal National Park at Rulo Bluffs.

Voting Aye: Menefee, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

Original motion as amended by Mr. Andersen, second by Mr. Macy, “As Chairman representing the Grants Committee, I move that the Nebraska Environmental Trust Board accepts and approves the following grant applications, as recommended by the Grants Committee, and authorize the Chairperson and Executive Director to sign the award letters and contracts: 24-111, 24-138, 24-123, 24-135, 24-148, 24-139, 24-122, 24-156, 24-113, 24-142, 24-130, 24-101, 24-162, 24-140, 24-126, 24-128, 24-104, 24-103, 24-108, 24-163, 24-169, 24-102, 24-127, 24-147, 24-132, 24-173, 24-174, 24-107, 24-133, 24-124, 24-131, 24-167, 24-105, 24-106, 24-143, 24-136, 24-160, 24-153, 24-116, and 24-129.”

Discussion: None

Voting Aye: McCoy, Menefee, Riley, Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

Motion by Mr. Christen, “I move not to fund grant application 24-168.”

The motion failed for lack of a second.

Motion by Mr. Christen, second by Davidson, “I move to approve grant application 24-180 for funding.”

Discussion: Mr. Christen stated that, as presented, it appeared NET might have already put a lot of funding into these projects, although at this point, the extent could not be determined. Mr. Quandahl reported that an ad hoc committee would be considered to improve the grant application cycles going forward. A disclosure of previous NET funding for real estate and projects would be helpful for the Grants Committee members reviewing applications. Mr. Andersen noted the present grant evaluation process did not allow him to address some of his concerns. The process could be improved going forward.

Voting Aye: Vinton, Macy, Kanger, Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Hellbusch

Absent: Vasko

13 Voted Aye. Motion carried.

Motion by Mr. Christen, second by Mr. Riley, “I move to fund grant application 24-168 with the condition that state best management practices are used to control noxious weeds on the property.”

Discussion: It was noted that conditions for a grant project could be determined either by state law or the conditions of a grant contract. Conducting a site visit later to check the progress was suggested. Mr. McCoy concurred with Mr. Christen that a controlled burn cannot manage sericea lespedeza. Executive Director Elmshaeuser noted the application shows collaboration with other entities, and adding an additional item on the award about using the state’s best management practices requirement should not be a burden for compliance.

Kanger left the meeting at 3:04 p.m.

Voting Aye: Macy, Davidson, Quandahl, Helgoth, Andersen, Hansen, McCoy, Menefee, Riley, Vinton, Hellbusch

Abstain: Christen

Absent: Kanger, Vasko

11 Voted Aye. 1 Abstained. Motion carried.

9. Grants Committee Recommendation for Ad Hoc Ranking and Scoring Committee

Grants Committee Chairman Andersen reported that ten questions were answered by grant applicants in the 2024 grant cycle. The answers to the questions were available to the scorers. Each question had five possible points, with three points meeting expectations. A total of 50 points was a perfect score. The questions were geared to the approved revisions in Title 137 in 2023 to comply with state statutes. The rules and regulations were not in alignment prior to the revisions. The issue was exposed in an APA audit and DAS Operations Assessment conducted in 2021. The Grants Committee passed a motion on December 13, 2023, to recommend to the NET Chair and Board to form an ad hoc committee to provide additional input in the ranking and scoring process for the 2025 grant application cycle. The recommendation for the committee members is based on the member’s experience on the Trust 22, Title 137, and Grant Committees.

Any ad hoc committee recommendations for the ranking and scoring process will require a public hearing and approval of the NET Board.

Motion by Mr. Andersen, second by Mr. Christen, “I move that the NET Board establish an Ad Hoc Committee as allowed in Neb. Rev. Stat. § 81-15,173(7) to assist the Executive Director in developing a ranking system as described in Title 137 Chapter 6, to meet the requirements of Neb. Rev. Stat. § 81-15,175(2) and to be completed by March 29, 2024. There should be three members on the committee from each of the Congressional Districts: Jeff Kanger - District 1, Mark Quandahl - District 2, and Josh Andersen - District 3. The Committee is in place until June 30, 2024, or until the NET Board dissolves the committee, or whichever comes first.”

Discussion: It was noted positive improvements have been made to the methodology of grant eligibility and scoring and other NET processes in the last three years. Striving for continuous improvement will continue to be emphasized. Because of process improvements, Mr. Andersen reported grantees may begin their projects once their contracts are in effect. In the past, grants were not awarded until June. The state can now put funds to work six months sooner.

Voting Aye: Davidson, Quandahl, Helgoth, Andersen, Christen, Hansen, McCoy, Menefee, Riley, Vinton, Macy, Hellbusch

Absent: Kanger, Vasko

12 Voted Aye. Motion carried.

10. Directors Report

Executive Director Elmshaeuser reported receiving inquiries concerning the start of work on the next biennium budget. The Board must utilize public meetings in each congressional district to establish the five-year funding categories, and some budget allocations will be needed for related expenses in the 2025-2027 biennium budget request.

After the grant applications were released for eligibility, an individual contacted the grantees asking for information about their grants to compile information. It was brought to light when one of the grantees contacted NET staff to ask if the email came from the Trust. Actions were taken internally to ensure the database was secure and no breaches occurred. A records request was not submitted to the Trust, which could have provided some of the desired information. Personal information for grantees is never published.

11. Next Meeting

Thursday, February 1, 2024, Telegraph Lofts West, 2077 N St, Suite 310, Lincoln, Nebraska 68510, 1:30 p.m.

12. Adjourn

Chair Hellbusch adjourned the meeting at 3:16 p.m.

Karl L. Elmshaeuser
Executive Director

Month of the fiscal year (As of 12/31/23)

50% of Fiscal Year

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
510000 PERSONAL SERVICES								
	511100	Permanent Salaries - Wages	\$ 334,476.30	\$ 118,081.30	\$ -	\$ 216,395.00	35%	
	511200	Temporary Salaries - Wages	\$ 6,079.00	\$ -	\$ -	\$ 6,079.00	0%	
	511300	Overtime Payments - Bonuses	\$ -	\$ -	\$ -	\$ -	0%	
	511700	Employee Bonuses	\$ -	\$ 2,000.00	\$ -	\$ (2,000.00)		NOTE *5
	511800	Compensatory Time Paid	\$ -	\$ -	\$ -	\$ -	0%	
	512100	Vacation Leave Expense	\$ 47.98	\$ 6,024.93	\$ -	\$ (5,976.95)	12557%	*4
	512200	Sick Leave Expense	\$ 174.31	\$ 4,140.08	\$ -	\$ (3,965.77)	2375%	*4
	512300	Holiday Leave Expense	\$ 978.07	\$ 7,252.78	\$ -	\$ (6,274.71)	742%	*4
	512400	Military Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512500	Funeral Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512600	Civil Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	512700	Injury Leave Expense	\$ -	\$ -	\$ -	\$ -	0%	
	515100	Retirement Plans Expense	\$ 25,174.38	\$ 10,146.06	\$ -	\$ 15,028.32	40%	
	515200	FICA Expense	\$ 25,586.76	\$ 10,284.91	\$ -	\$ 15,301.85	40%	
	515400	Life & Accident Ins Expense	\$ -	\$ -	\$ -	\$ -	0%	
	515500	Health Insurance Expense	\$ 53,620.00	\$ 6,539.04	\$ -	\$ 47,080.96	12%	
	516300	Employee Assistance Program	\$ 63.00	\$ -	\$ -	\$ 63.00	0%	
	516500	Worker's Compensation	\$ 4,745.00	\$ 2,052.92	\$ -	\$ 2,692.08	43%	
PERSONAL SERVICES TOTAL			\$ 450,944.80	\$ 166,522.02	\$ -	\$ 284,422.78	37%	*1

520000 OPERATING EXPENSES								
G	521100	Postage Expense	\$ 647.72	\$ 240.93	\$ -	\$ 406.79	37%	
G	521300	Freight Expense	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
G	521400	CIO Charges	\$ 12,209.14	\$ 7,623.89	\$ -	\$ 4,585.25	62%	
G	521412	Com Expense - Voice/Data	\$ 4,917.42	\$ 1,742.49	\$ -	\$ 3,174.93	35%	
P	521500	Publication & Print Expense	\$ 4,230.97	\$ 1,457.81	\$ -	\$ 2,773.16	34%	
P	521501	Publication	\$ -	\$ -	\$ -	\$ -	0%	
P	521502	Printing	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0%	
P	521503	Advertising	\$ 2,130.52	\$ 130.58	\$ -	\$ 1,999.94	6%	
P	521900	Awards Expense	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
G	522100	Dues & Subscription Expense	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	522200	Conference Registration	\$ 1,000.00	\$ 315.00	\$ -	\$ 685.00	32%	
G	522900	Employee Parking Expense	\$ -	\$ -	\$ -	\$ -	0%	
G	523000	Volunteer Expenses	\$ -	\$ -	\$ -	\$ -	0%	
F	523201	Gas and Heating Fuels	\$ 6,000.54	\$ 4.16	\$ -	\$ 5,996.38	0%	
F	523202	Electricity (523202-132)	\$ 3,000.00	\$ 459.37	\$ -	\$ 2,540.63	15%	
F	523203	Water (523203-133)	\$ 805.32	\$ 76.36	\$ -	\$ 728.96	9%	
F	523204	Sewer	\$ 545.43	\$ 56.06	\$ -	\$ 489.37	10%	
F	523219	Other Utility	\$ -	\$ -	\$ -	\$ -	0%	
G	524600	Rent Expense - Buildings	\$ 70,670.00	\$ 35,334.78	\$ -	\$ 35,335.22	50%	
G	524700	Rent Expense - Other Real Property	\$ 1,053.55	\$ 342.30	\$ -	\$ 711.25	32%	
G	524900	Rent Expense - Depreciation Surch	\$ -	\$ -	\$ -	\$ -	0%	
G	525100	Rent Expense - Office Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	525200	Rent Expense - Data Proc Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	525400	Rent Expense - Communication Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	525500	Rental Expense - Other Per Prop	\$ 150.00	\$ 7.95	\$ -	\$ 142.05	5%	
F	525556	Rent Exp-Construction Equipment	\$ -	\$ -	\$ -	\$ -	0%	
F	526100	Rep & Maint - Real Property	\$ 10,810.63	\$ 2,224.40	\$ -	\$ 8,586.23	21%	
F	526101	Building Structure - Maint & Repair	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
G	526102	Land Maint and Repair	\$ 10,961.53	\$ 5,480.53	\$ -	\$ 5,481.00	50%	
G	527100	Rep & Maint - Office Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	527200	Rep & Maint - Motor Vehicle	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0%	
G	527400	Rep & Maint - Data Proc Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	527500	Rep & Maint - Comm Equip	\$ -	\$ -	\$ -	\$ -	0%	
F	527600	Repair & Maint - House Inst Equip	\$ -	\$ -	\$ -	\$ -	0%	
G	527700	Repair & Maint - Photo/Media	\$ -	\$ -	\$ -	\$ -	0%	
G	527800	Repair & Maint - Other Property	\$ -	\$ -	\$ -	\$ -	0%	
G	531100	Office Supplies Expense	\$ 4,307.49	\$ 528.95	\$ -	\$ 3,778.54	12%	
G	531200	IT Supplies	\$ 300.00	\$ -	\$ -	\$ 300.00	0%	
F	532100	Non-Capitalized Equip Pur (Non-Expend-Fergus.)	\$ 9,975.00	\$ -	\$ -	\$ 9,975.00	0%	
G	532100-1	Non-Capitalized Equip Pur (Non-Expend-Trust)	\$ 60,619.60	\$ 22,097.88	\$ 3,613.33	\$ 34,908.39	36%	
G	532200	Personal Computing Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	532280	Video Equip	\$ -	\$ 2,256.61	\$ -	\$ (2,256.61)		NOTE *5
P	533101	Clothing	\$ -	\$ -	\$ -	\$ -	0%	
F	533132	Sanitation - Janitorial	\$ 1,250.89	\$ 239.14	\$ -	\$ 1,011.75	19%	
G	533133	Food Service Institutional	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
G	533900	Food Expense	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0%	
F	534500	Agricultural Supplies	\$ 40.40	\$ 15.40	\$ -	\$ 25.00	38%	
P	534600	Ed & Recreational Supplies	\$ 3,000.00	\$ 254.70	\$ -	\$ 2,745.30	8%	
G	534700	Eng Tech & Comm Supp Exp	\$ -	\$ -	\$ -	\$ -	0%	
F	534800	Const & Maint Supp Expense	\$ 650.00	\$ -	\$ -	\$ 650.00	0%	
F	534900	Miscellaneous Supplies Expense (Ferguson H.)	\$ 850.00	\$ -	\$ -	\$ 850.00	0%	
G	534900-1	Miscellaneous Supplies Expense (Trust)	\$ 1,106.65	\$ 2,662.68	\$ -	\$ (1,556.03)	241%	
G	534950	Computer Hardware <\$1,500	\$ -	\$ -	\$ -	\$ -	0%	
G	538100	Vehicle & Equip Supp Exp	\$ 2,200.00	\$ 283.95	\$ -	\$ 1,916.05	13%	
G	538182	Licensed Motor Vehicle Supplies	\$ 100.00	\$ 106.78	\$ -	\$ (6.78)	107%	
G	539100	Indirect Cost Allowance	\$ -	\$ -	\$ -	\$ -	0%	
G	541100	Accounting & Auditing Services	\$ 50,000.00	\$ 55,893.85	\$ -	\$ (5,893.85)	112%	*2
G	541200	Purchasing Assessment	\$ 270.00	\$ 153.83	\$ -	\$ 116.17	57%	*2
G	541600	Gross Proceeds Legal Expense	\$ 1,274.31	\$ 4,389.29	\$ -	\$ (3,114.98)	344%	*6
G	541700	Legal Related Expenses	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0%	
G	542100	SOS Temporary Services - Personnel	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0%	
F	542500	Eng & Arch Services	\$ -	\$ -	\$ -	\$ -	0%	
G	543100	IT Consulting - Applications	\$ 39,900.00	\$ 22,200.00	\$ -	\$ 17,700.00	56%	
G	543200	IT Consulting - HW/SW Supp	\$ 400.00	\$ -	\$ -	\$ 400.00	0%	
G	543300	IT Consulting - Other	\$ 5,186.28	\$ 2,306.17	\$ -	\$ 2,880.11	44%	
G	543500	Management Consultant Services	\$ -	\$ -	\$ -	\$ -	0%	
G	547100	Educational Services	\$ -	\$ -	\$ -	\$ -	0%	
P	547101	Media/Advertising Services	\$ 7,700.00	\$ 232.03	\$ -	\$ 7,467.97	3%	
F	548500	Lawn/Landscape/Snow Removal	\$ -	\$ -	\$ -	\$ -	0%	

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
F	548600	Pest Control	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
F	548700	Refuse/Recycling	\$ 859.56	\$ 202.72	\$ -	\$ 656.84	24%	
F	548800	Fire Extinguishers	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
F	549100	Laundry Services	\$ -	\$ -	\$ -	\$ -	0%	
F	549200	Janitorial/Security Services	\$ 5,985.38	\$ 1,313.84	\$ -	\$ 4,671.54	22%	
F	549500	Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ -	0%	
F	549600	Construction Services	\$ -	\$ -	\$ -	\$ -	0%	
G	554900	Other Contractual Services	\$ 29,200.00	\$ 1,440.00	\$ -	\$ 27,760.00	5%	
F	554901	Mgmt Consultant Services (Security)	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0%	
P	555100	Date Proc Softw Lic Fee	\$ 300.00	\$ -	\$ -	\$ 300.00	0%	
G	555200	Software - New Purchases	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
G	555340	Software - COTS Maintenance	\$ 4,015.00	\$ 1,490.00	\$ -	\$ 2,525.00	37%	
G	555540	Software - SAAS Maintenance	\$ 2,300.00	\$ -	\$ -	\$ 2,300.00	0%	
F	556100	Insurance Expense (Ferguson House)	\$ 1,900.00	\$ -	\$ -	\$ 1,900.00	0%	
G	556100-1	Insurance Expense (Vehicle, Contents & Inland Marine)	\$ 700.00	\$ 245.79	\$ -	\$ 454.21	35%	
G	556300	Surety & Notary Bonds	\$ 50.00	\$ 27.37	\$ -	\$ 22.63	55%	*2
F	557100	Alley Assessment	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	0%	
G	559100	Other Operating Expense	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
OPERATING EXPENSES TOTAL			\$ 387,773.33	\$ 173,837.59	\$ 3,613.33	\$ 210,322.41	45%	

570000 TRAVEL EXPENSES								
T	571100	Lodging	\$ 3,000.00	\$ 107.00	\$ -	\$ 2,893.00	4%	
T	571600	Meals - Not Travel Status	\$ 600.00	\$ -	\$ -	\$ 600.00	0%	
T	571800	Meals - Travel Status	\$ -	\$ 25.73	\$ -	\$ (25.73)	NOTE	
T	571900	Meals - One Day Travel	\$ -	\$ -	\$ -	\$ -	0%	
T	572100	Commercial Transportation	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0%	
T	573100	State Owned Transportation	\$ 250.00	\$ -	\$ -	\$ 250.00	0%	
T	574500	Personal Vehicle Mileage	\$ 3,570.09	\$ 1,302.15	\$ -	\$ 2,267.94	36%	
T	574600	Contractual Serv - Travel Expense	\$ -	\$ -	\$ -	\$ -	0%	
T	574700	Volunteer Travel Expense	\$ -	\$ -	\$ -	\$ -	0%	
T	575100	Miscellaneous Travel Expense	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
TRAVEL EXPENSES TOTAL			\$ 8,570.09	\$ 1,434.88	\$ -	\$ 7,135.21	17%	

580000 CAPITOL OUTLAY								
F	581200	Buildings	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	0%	
G	583000	Furniture & Office Equipment	\$ -	\$ -	\$ -	\$ -	0%	
P	583300	Computer Hardware Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	583470	Personal Computing Equipment	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0%	
G	584200	Vehicles & Vehicle Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	584800	Libraries & Museums	\$ -	\$ -	\$ -	\$ -	0%	
P	586901	Photo/Media Equipment	\$ -	\$ -	\$ -	\$ -	0%	
F	586902	Household/Institution Equip	\$ -	\$ -	\$ -	\$ -	0%	
CAPITOL OUTLAY TOTAL			\$ 41,200.00	\$ -	\$ -	\$ 41,200.00	0%	

SUB-TOTAL: 51, 52-55, 57, & 58	\$ 888,488.22	\$ 341,794.49	\$ 3,613.33	\$ 543,080.40	38%
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TRANSFER TO ENDOWMENT								
Title 137: 1-002 & 3-003.03			\$ -	\$ -	\$ -	\$ -	0%	
ENDOWMENT TRANSFER TOTAL			\$ -	\$ -	\$ -	\$ -	0%	

590000 GOVERNMENT AID								
	599161	Distribution of Aid	\$ 51,657,334.92	\$ 6,939,959.39	\$ -	\$ 44,717,375.53	13%	*3
	599300	1099-AID-INCOME	\$ -	\$ -	\$ -	\$ -	0%	*3
GOVERNMENT AID TOTAL			\$ 51,657,334.92	\$ 6,939,959.39	\$ -	\$ 44,717,375.53	13%	
BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 52,545,823.14	\$ 7,281,753.88	\$ 3,613.33	\$ 45,260,455.93	14%	

Board Summary								
Primary	Sub	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
Personnel		Direct Personnel & Benefits	\$ 450,944.80	\$ 166,522.02	\$ -	\$ 284,422.78	37%	
Operating								
G	Grant	Operation Costs for Grant Making	\$ 319,338.69	\$ 167,171.02	\$ 3,613.33	\$ 148,554.34	52%	
P	PR	Public Relations primarily Grant Making	\$ 19,111.49	\$ 2,075.12	\$ -	\$ 17,036.37	11%	
F	Ferg	Operation Costs for Ferguson	\$ 49,323.15	\$ 4,591.45	\$ -	\$ 44,731.70	9%	
T	Travel	Travel Costs for Grant Making	\$ 8,570.09	\$ 1,434.88	\$ -	\$ 7,135.21	17%	
Capital								
G	Grant	Capital Costs for Grant Making	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0%	
P	PR	Public Relations primarily Grant Making	\$ -	\$ -	\$ -	\$ -	0%	
F	Ferg	Capital Costs for Ferguson	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	0%	
Sub Total			\$ 888,488.22	\$ 341,794.49	\$ 3,613.33	\$ 543,080.40	38%	
Endowment			\$ -	\$ -	\$ -	\$ -	0%	
Transfer to Endowment Fund			\$ -	\$ -	\$ -	\$ -	0%	
Gov Aid			\$ 51,657,334.92	\$ 6,939,959.39	\$ -	\$ 44,717,375.53	13%	
BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 52,545,823.14	\$ 7,281,753.88	\$ 3,613.33	\$ 45,260,455.93	14%	

All expenses were as expected with the following notes.

- *1 The salary expenditure limit in Personal Services is set by a legislative appropriations bill. Expenditures for 515100-516500 are operating expenses.
- *2 Expenses for the entire fiscal year are paid up front.
- *3 Grant funds are appropriated under Acct. Code 599161. Reimbursements to "for-profit organizations" are paid using Acct. Code 599300 1099-AID-INCOME.
- *4 Leave is budgeted under Permanent Salaries as part of PSL. Amounts in "Authority" column are certified encumbrances from the prior FY. See "SpentYTD" column.
- *5 Expense not included in the budget request.
- *6 Legal Expenses budgeted in Object Code 541700. AAG Carlton's review expenses were entered by NGPC under 541600. \$1,274.31 was encumbered from FY 22-23

Ferguson House P/L Report

Month 6 of the fiscal year _ As of 12/31/23

50% of Fiscal Yr.

Income							
		FY 2023-24			FY 2022-23		
Office Rent	(Last rent received for June 2023)	% Occupied			% Occupied		
	October	0%	\$ -		68%	\$ 625.00	
	November	0%	\$ -		68%	\$ 625.00	
	December	0%	\$ -		68%	\$ 625.00	
	SubTotal Office Rent	0%	\$ -		68%	\$ 1,875.00	
ChargePoint	Q2						
Other	Q2						
Interest	Q2		\$ 1,589.15				
Total	Q1		\$ 1,525.04			\$ 2,978.43	
	Q2		\$ 1,589.15			\$ 3,214.98	
	Q3		\$ -			\$ 3,299.49	
	Q4		\$ -			\$ 3,401.15	
Total	Year to Date		\$ 3,114.19			\$ 12,894.05	

Expenses							
		AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
	Cleaning	\$ 7,386.27	\$ 1,552.98	\$ -	\$ 5,833.29	21%	
	Grounds	\$ -	\$ -	\$ -	\$ -	0%	
	Maintenance	\$ 64,576.03	\$ 2,239.80	\$ -	\$ 62,336.23	3%	
	Personnel	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0%	
	Rent	\$ -	\$ -	\$ -	\$ -	0%	
	Supplies	\$ 850.00	\$ -	\$ -	\$ 850.00	0%	
	Utilities & Insurance (Ferg. House)	\$ 14,510.85	\$ 798.67	\$ -	\$ 13,712.18	6%	
Total	(Authority includes \$3,072.26 in encumbrances)	\$ 89,323.15	\$ 4,591.45	\$ -	\$ 84,731.70	5%	

NET	
Profit / Loss Year to Date	\$ (1,477.26)

ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
c	533132 Sanitation - Janitorial	\$ 1,250.89	\$ 239.14	\$ -	\$ 1,011.75	19%	
c	548600 Pest Control	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
c	549200 Janitorial/Security Services	\$ 5,985.38	\$ 1,313.84	\$ -	\$ 4,671.54	22%	
c	549500 Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ -	0%	
g	548500 Lawn/Landscape/Snow Removal	\$ -	\$ -	\$ -	\$ -	0%	
m	525556 Rent Exp-Construction Equipment	\$ -	\$ -	\$ -	\$ -	0%	
m	526100 Rep & Maint - Real Property	\$ 10,810.63	\$ 2,224.40	\$ -	\$ 8,586.23	21%	
m	526101 Building Structure - Maint & Repair	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
m	527600 Repair & Maint - House Inst Equip	\$ -	\$ -	\$ -	\$ -	0%	
m	532100 Non-Capitalized Equip Pur (Non-Expend.-Fe	\$ 9,975.00	\$ -	\$ -	\$ 9,975.00	0%	
m	534500 Agricultural Supplies	\$ 40.40	\$ 15.40	\$ -	\$ 25.00	38%	
m	534800 Const & Maint Supp Expense	\$ 650.00	\$ -	\$ -	\$ 650.00	0%	
m	542500 Eng & Arch Services	\$ -	\$ -	\$ -	\$ -	0%	
m	548800 Fire Extinguishers	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
m	549600 Construction Services	\$ -	\$ -	\$ -	\$ -	0%	
m	581200 Buildings	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	0%	
m	586902 Household/Institution Equip	\$ -	\$ -	\$ -	\$ -	0%	
p	554901 Mgmt Consultant Services (Security)	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0%	
s	534900 Miscellaneous Supplies Expense	\$ 850.00	\$ -	\$ -	\$ 850.00	0%	
s	549100 Laundry Services	\$ -	\$ -	\$ -	\$ -	0%	
u	523201 Gas and Heating Fuels	\$ 6,000.54	\$ 4.16	\$ -	\$ 5,996.38	0%	
u	523202 Electricity (523202-132)	\$ 3,000.00	\$ 459.37	\$ -	\$ 2,540.63	15%	
u	523203 Water (523203-133)	\$ 805.32	\$ 76.36	\$ -	\$ 728.96	9%	
u	523204 Sewer	\$ 545.43	\$ 56.06	\$ -	\$ 489.37	10%	
u	523219 Other Utility	\$ -	\$ -	\$ -	\$ -	0%	
u	548700 Refuse/Recycling	\$ 859.56	\$ 202.72	\$ -	\$ 656.84	24%	
u	557100 Alley Assessment	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	0%	
u	556100 Insurance Expense (Ferguson House)	\$ 1,900.00	\$ -	\$ -	\$ 1,900.00	0%	

Expenditures reflect current fiscal year to date. Income reflects fiscal year quarters.

"NOTE" in % SPENT column means line item was not included in the budget request

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/23

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP		194.96	737.95	0.00		737.95-
Major Account 520000 Total	0.00	194.96	737.95	0.00	0.00	737.95-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>194.96</u>	<u>737.95</u>	<u>0.00</u>	<u>0.00</u>	<u>737.95-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		194.96	737.95	0.00		737.95-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>194.96</u>	<u>737.95</u>	<u>0.00</u>	<u>0.00</u>	<u>737.95-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE			25.88-	0.00		25.88
Major Account 470000 Total	0.00	0.00	25.88-	0.00	0.00	25.88
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		127,201.50-	502,358.22-	0.00		502,358.22
481200 GAIN OR LOSS-SALE OF INV		29,334.25	9,171.83-	0.00		9,171.83
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	97,867.25-	511,583.77-	0.00	0.00	511,583.77
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN			6,667,268.00-	0.00		6,667,268.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/23

Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
Major Account 490000 Total	0.00	0.00	6,667,268.00-	0.00	0.00	6,667,268.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>97,867.25-</u>	<u>7,178,877.65-</u>	<u>0.00</u>	<u>0.00</u>	<u>7,178,877.65</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		<u>97,867.25-</u>	<u>7,178,877.65-</u>	<u>0.00</u>		<u>7,178,877.65</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>97,867.25-</u>	<u>7,178,877.65-</u>	<u>0.00</u>	<u>0.00</u>	<u>7,178,877.65</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 10/31/23

Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	334,476.30	18,922.88	72,584.34	21.70		261,891.96
511200 TEMPORARY SALARIES-WAGES	6,079.00			0.00		6,079.00
511700 EMPLOYEE BONUSES			2,000.00	0.00		2,000.00-
512100 VACATION LEAVE EXPENSE	47.98	1,095.39	4,421.81	9215.94		4,373.83-
512200 SICK LEAVE EXPENSE	174.31	863.65	2,827.55	1622.14		2,653.24-
512300 HOLIDAY LEAVE EXPENSE	978.07		3,033.72	310.17		2,055.65-
Personal Services Subtotal	341,755.66	20,881.92	84,867.42	24.83	0.00	256,888.24
515100 RETIREMENT PLANS EXPENSE	25,174.38	1,563.62	6,205.03	24.65		18,969.35
515200 FICA EXPENSE	25,586.76	1,558.50	6,336.51	24.76		19,250.25
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	4,359.36	8.13		49,260.64
516300 EMPLOYEE ASSISTANCE PRO	63.00			0.00		63.00
516500 WORKERS COMP PREMIUMS	4,745.00		1,026.46	21.63		3,718.54
Major Account 510000 Total	450,944.80	25,093.88	102,794.78	22.80	0.00	348,150.02
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72		219.56	33.90		428.16
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	12,209.14	2,268.29	3,911.00	32.03		8,298.14
521412 Com Expense - Voice/Data	4,917.42	439.50	1,146.33	23.31		3,771.09
521500 PUBLICATION & PRINT EXPENSE	4,230.97	113.58	844.55	19.96		3,386.42
521502 PRINTING	1,500.00			0.00		1,500.00
521503 ADVERTISING	2,130.52	19.22	92.70	4.35		2,037.82
521900 AWARDS EXPENSE	250.00			0.00		250.00
522100 DUES & SUBSCRIPTION EXPENSE	500.00	387.94	387.94	77.59		112.06
522200 CONFERENCE REGISTRATION	1,000.00		90.00	9.00		910.00
523201 NATURAL GAS	6,000.54		4.16	.07		5,996.38
523202 ELECTRICITY	3,000.00		459.37	15.31		2,540.63
523203 WATER	805.32		76.36	9.48		728.96

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Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
523204 SEWER	545.43		56.06	10.28		489.37
524600 RENT EXPENSE-BUILDINGS	70,670.00	5,889.13	23,556.52	33.33		47,113.48
524700 RENT EXP-OTHER REAL PROP	1,053.55	57.75	169.05	16.05		884.50
525100 RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
525500 RENT EXP-OTHER PERS PROP	150.00		7.95	5.30		142.05
526100 REPAIRS & MAINT-REAL PROPERTY	10,810.63		1,810.63	16.75		9,000.00
526101 BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102 LAND MAINT AND REPAIR	10,961.53		5,480.53	50.00		5,481.00
527200 REP & MAINT-MOTOR VEHICL	1,200.00			0.00		1,200.00
531100 OFFICE SUPPLIES EXPENSE	4,307.49		528.95	12.28		3,778.54
531101 IT SUPPLIES	300.00			0.00		300.00
531200 SEE CHART OF ACCOUNTS		1,499.00	1,499.00	0.00		1,499.00-
532100 NON CAPITALIZED EQUIP PU	70,594.60	984.35	22,862.10	32.39	29,762.19	17,970.31
532200 PERSONAL COMPUTING EQUIP	500.00			0.00		500.00
532280 VIDEO EQUIP			2,256.61	0.00		2,256.61-
533132 SANITATION JANITORIAL	1,250.89		291.38	23.29		959.51
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00			0.00		1,500.00
534500 AGRICULTURAL SUPPLIES EXP	40.40		15.40	38.12		25.00
534600 ED & RECREATIONAL SUP EX	3,000.00		254.70	8.49		2,745.30
534800 CONSTRUCTION & MAINT SUPPLIES	650.00			0.00		650.00
534900 MISCELLANEOUS SUPPLIES EXPENSE	1,956.65		1,898.46	97.03		58.19
538100 VEHICLE & EQUIP SUPP EXP	2,200.00	105.28	228.89	10.40		1,971.11
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00	219.85	219.85	219.85		119.85-
541100 ACCTG & AUDITING SERVICES	50,000.00		55,893.85	111.79		5,893.85-
541200 PURCHASING ASSESSMENT	270.00		153.83	56.97		116.17
541600 GROSS PROCEEDS LEGAL EXP	1,274.31	983.68	3,651.53	286.55		2,377.22-
541700 LEGAL RELATED EXPENSE	10,000.00			0.00		10,000.00
542100 SOS TEMP SERV-PERSONNEL	1,000.00			0.00		1,000.00
543100 IT CONSULTING-APPLICATIONS	39,900.00	4,800.00	11,400.00	28.57		28,500.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28		1,151.22	22.20		4,035.06
547101 MEDIA/ADVERTISING	7,700.00		232.03	3.01		7,467.97
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	859.56		176.60	20.55		682.96
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38		985.38	16.46		5,000.00

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Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF		VARIANCE
				BUDGET	ENCUMBRANCES	
554900 OTHER CONTRACTUAL SERVICE	29,200.00		1,440.00	4.93		27,760.00
554901 MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555100 SOFTWARE RENEWAL/MAINT FEE	300.00			0.00		300.00
555200 SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340 COTS MAINTENANCE	4,015.00	705.00	1,020.00	25.40		2,995.00
555540 SAAS MAINTENANCE	2,300.00			0.00		2,300.00
556100 INSURANCE EXPENSE	2,600.00		245.79	9.45		2,354.21
556300 SURETY & NOTARY BONDS	50.00	27.37	27.37	54.74		22.63
557100 PROPERTY TAX EXPENSE	1,400.00			0.00		1,400.00
559100 OTHER OPERATING EXP	100.00			0.00		100.00
Major Account 520000 Total	387,773.33	18,499.94	144,745.65	37.33	29,762.19	213,265.49
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00			0.00		3,000.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
572100 COMMERCIAL TRANSPORTATION	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	3,570.09	193.88	609.16	17.06		2,960.93
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	193.88	609.16	7.11	0.00	7,960.93
580000 CAPITAL OUTLAY						
581200 BUILDINGS	40,000.00			0.00		40,000.00
583470 PERSONAL COMPUTING EQUIPMENT	1,200.00			0.00		1,200.00
Major Account 580000 Total	41,200.00	0.00	0.00	0.00	0.00	41,200.00
590000 GOVERNMENT AID						
599161 DIST OF AID	51,657,334.92	738,124.87	5,740,856.96	11.11		45,916,477.96
Major Account 590000 Total	51,657,334.92	738,124.87	5,740,856.96	11.11	0.00	45,916,477.96

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Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	52,545,823.14	781,912.57	5,989,006.55	11.40	29,762.19	46,527,054.40
Summary By Fund Type- Expenditures						
2 CASH FUNDS	52,545,823.14	781,912.57	5,989,006.55	11.40	29,762.19	46,527,054.40
BUDGETED EXPENDITURES TOTAL	52,545,823.14	781,912.57	5,989,006.55	11.40	29,762.19	46,527,054.40
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		28,969.67-	116,493.25-	0.00		116,493.25
Major Account 490000 Total	0.00	28,969.67-	116,493.25-	0.00	0.00	116,493.25
BUDGETED REVENUE TOTAL	0.00	28,969.67-	116,493.25-	0.00	0.00	116,493.25
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		28,969.67-	116,493.25-	0.00		116,493.25
BUDGETED REVENUE TOTAL	0.00	28,969.67-	116,493.25-	0.00	0.00	116,493.25

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Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP		297.81	1,035.76	0.00		1,035.76-
Major Account 520000 Total	0.00	297.81	1,035.76	0.00	0.00	1,035.76-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>297.81</u>	<u>1,035.76</u>	<u>0.00</u>	<u>0.00</u>	<u>1,035.76-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		297.81	1,035.76	0.00		1,035.76-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>297.81</u>	<u>1,035.76</u>	<u>0.00</u>	<u>0.00</u>	<u>1,035.76-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE			25.88-	0.00		25.88
Major Account 470000 Total	0.00	0.00	25.88-	0.00	0.00	25.88
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		147,860.09-	650,218.31-	0.00		650,218.31
481200 GAIN OR LOSS-SALE OF INV		50,733.25	41,561.42	0.00		41,561.42-
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	97,126.84-	608,710.61-	0.00	0.00	608,710.61
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN			6,667,268.00-	0.00		6,667,268.00

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Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
Major Account 490000 Total	0.00	0.00	6,667,268.00-	0.00	0.00	6,667,268.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>97,126.84-</u>	<u>7,276,004.49-</u>	<u>0.00</u>	<u>0.00</u>	<u>7,276,004.49</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS	<u>0.00</u>	<u>97,126.84-</u>	<u>7,276,004.49-</u>	<u>0.00</u>	<u>0.00</u>	<u>7,276,004.49</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>97,126.84-</u>	<u>7,276,004.49-</u>	<u>0.00</u>	<u>0.00</u>	<u>7,276,004.49</u>

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	334,476.30	27,449.59	100,033.93	29.91		234,442.37
511200 TEMPORARY SALARIES-WAGES	6,079.00			0.00		6,079.00
511700 EMPLOYEE BONUSES			2,000.00	0.00		2,000.00-
512100 VACATION LEAVE EXPENSE	47.98	1,012.97	5,434.78	11327.18		5,386.80-
512200 SICK LEAVE EXPENSE	174.31	772.11	3,599.66	2065.09		3,425.35-
512300 HOLIDAY LEAVE EXPENSE	978.07	2,088.18	5,121.90	523.67		4,143.83-
Personal Services Subtotal	341,755.66	31,322.85	116,190.27	34.00	0.00	225,565.39
515100 RETIREMENT PLANS EXPENSE	25,174.38	2,345.43	8,550.46	33.96		16,623.92
515200 FICA EXPENSE	25,586.76	2,357.23	8,693.74	33.98		16,893.02
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	5,449.20	10.16		48,170.80
516300 EMPLOYEE ASSISTANCE PRO	63.00			0.00		63.00
516500 WORKERS COMP PREMIUMS	4,745.00	1,026.46	2,052.92	43.26		2,692.08
Major Account 510000 Total	450,944.80	38,141.81	140,936.59	31.25	0.00	310,008.21
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72	21.37	240.93	37.20		406.79
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	12,209.14	956.53	4,867.53	39.87		7,341.61
521412 Com Expense - Voice/Data	4,917.42	198.72	1,345.05	27.35		3,572.37
521500 PUBLICATION & PRINT EXPENSE	4,230.97	613.26	1,457.81	34.46		2,773.16
521502 PRINTING	1,500.00			0.00		1,500.00
521503 ADVERTISING	2,130.52	37.88	130.58	6.13		1,999.94
521900 AWARDS EXPENSE	250.00			0.00		250.00
522100 DUES & SUBSCRIPTION EXPENSE	500.00	387.94-		0.00		500.00
522200 CONFERENCE REGISTRATION	1,000.00	225.00	315.00	31.50		685.00
523201 NATURAL GAS	6,000.54		4.16	.07		5,996.38
523202 ELECTRICITY	3,000.00		459.37	15.31		2,540.63
523203 WATER	805.32		76.36	9.48		728.96

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Agency 033 GAME & PARKS COMMISSION
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ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
523204 SEWER	545.43		56.06	10.28		489.37
524600 RENT EXPENSE-BUILDINGS	70,670.00	5,889.13	29,445.65	41.67		41,224.35
524700 RENT EXP-OTHER REAL PROP	1,053.55	115.50	284.55	27.01		769.00
525100 RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
525500 RENT EXP-OTHER PERS PROP	150.00		7.95	5.30		142.05
526100 REPAIRS & MAINT-REAL PROPERTY	10,810.63		1,810.63	16.75		9,000.00
526101 BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102 LAND MAINT AND REPAIR	10,961.53		5,480.53	50.00		5,481.00
527200 REP & MAINT-MOTOR VEHICL	1,200.00			0.00		1,200.00
531100 OFFICE SUPPLIES EXPENSE	4,307.49		528.95	12.28		3,778.54
531101 IT SUPPLIES	300.00			0.00		300.00
531200 SEE CHART OF ACCOUNTS		1,499.00-		0.00		
532100 NON CAPITALIZED EQUIP PU	70,594.60	764.22-	22,097.88	31.30	29,762.19	18,734.53
532200 PERSONAL COMPUTING EQUIP	500.00			0.00		500.00
532280 VIDEO EQUIP			2,256.61	0.00		2,256.61-
533132 SANITATION JANITORIAL	1,250.89		291.38	23.29		959.51
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00			0.00		1,500.00
534500 AGRICULTURAL SUPPLIES EXP	40.40		15.40	38.12		25.00
534600 ED & RECREATIONAL SUP EX	3,000.00		254.70	8.49		2,745.30
534800 CONSTRUCTION & MAINT SUPPLIES	650.00			0.00		650.00
534900 MISCELLANEOUS SUPPLIES EXPENSE	1,956.65	764.22	2,662.68	136.08		706.03-
538100 VEHICLE & EQUIP SUPP EXP	2,200.00	15.00	243.89	11.09		1,956.11
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00	113.07-	106.78	106.78		6.78-
541100 ACCTG & AUDITING SERVICES	50,000.00		55,893.85	111.79		5,893.85-
541200 PURCHASING ASSESSMENT	270.00		153.83	56.97		116.17
541600 GROSS PROCEEDS LEGAL EXP	1,274.31	491.84	4,143.37	325.15		2,869.06-
541700 LEGAL RELATED EXPENSE	10,000.00			0.00		10,000.00
542100 SOS TEMP SERV-PERSONNEL	1,000.00			0.00		1,000.00
543100 IT CONSULTING-APPLICATIONS	39,900.00	2,400.00	13,800.00	34.59		26,100.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28	766.19	1,917.41	36.97		3,268.87
547101 MEDIA/ADVERTISING	7,700.00		232.03	3.01		7,467.97
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	859.56		176.60	20.55		682.96
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38		985.38	16.46		5,000.00

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Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF		VARIANCE
				BUDGET	ENCUMBRANCES	
554900 OTHER CONTRACTUAL SERVICE	29,200.00		1,440.00	4.93		27,760.00
554901 MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555100 SOFTWARE RENEWAL/MAINT FEE	300.00			0.00		300.00
555200 SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340 COTS MAINTENANCE	4,015.00		1,020.00	25.40		2,995.00
555540 SAAS MAINTENANCE	2,300.00			0.00		2,300.00
556100 INSURANCE EXPENSE	2,600.00		245.79	9.45		2,354.21
556300 SURETY & NOTARY BONDS	50.00		27.37	54.74		22.63
557100 PROPERTY TAX EXPENSE	1,400.00			0.00		1,400.00
559100 OTHER OPERATING EXP	100.00			0.00		100.00
Major Account 520000 Total	387,773.33	9,730.41	154,476.06	39.84	29,762.19	203,535.08
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00			0.00		3,000.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
572100 COMMERCIAL TRANSPORTATION	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	3,570.09	193.88	803.04	22.49		2,767.05
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	193.88	803.04	9.37	0.00	7,767.05
580000 CAPITAL OUTLAY						
581200 BUILDINGS	40,000.00			0.00		40,000.00
583470 PERSONAL COMPUTING EQUIPMENT	1,200.00			0.00		1,200.00
Major Account 580000 Total	41,200.00	0.00	0.00	0.00	0.00	41,200.00
590000 GOVERNMENT AID						
599161 DIST OF AID	51,657,334.92	848,786.52	6,589,643.48	12.76		45,067,691.44
Major Account 590000 Total	51,657,334.92	848,786.52	6,589,643.48	12.76	0.00	45,067,691.44

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	52,545,823.14	896,852.62	6,885,859.17	13.10	29,762.19	45,630,201.78
Summary By Fund Type- Expenditures						
2 CASH FUNDS	52,545,823.14	896,852.62	6,885,859.17	13.10	29,762.19	45,630,201.78
BUDGETED EXPENDITURES TOTAL	52,545,823.14	896,852.62	6,885,859.17	13.10	29,762.19	45,630,201.78
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		28,259.46-	144,752.71-	0.00		144,752.71
Major Account 490000 Total	0.00	28,259.46-	144,752.71-	0.00	0.00	144,752.71
BUDGETED REVENUE TOTAL	0.00	28,259.46-	144,752.71-	0.00	0.00	144,752.71
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		28,259.46-	144,752.71-	0.00		144,752.71
BUDGETED REVENUE TOTAL	0.00	28,259.46-	144,752.71-	0.00	0.00	144,752.71

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Agency 033 GAME & PARKS COMMISSION
Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
<u>BUDGETED FUND TYPES - EXPENDITURES</u>						
520000 OPERATING EXPENSES						
559100 OTHER OPERATING EXP		97.64	1,133.40	0.00		1,133.40-
Major Account 520000 Total	0.00	97.64	1,133.40	0.00	0.00	1,133.40-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>97.64</u>	<u>1,133.40</u>	<u>0.00</u>	<u>0.00</u>	<u>1,133.40-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		97.64	1,133.40	0.00		1,133.40-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>97.64</u>	<u>1,133.40</u>	<u>0.00</u>	<u>0.00</u>	<u>1,133.40-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE			25.88-	0.00		25.88
Major Account 470000 Total	0.00	0.00	25.88-	0.00	0.00	25.88
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		143,387.75-	793,606.06-	0.00		793,606.06
481200 GAIN OR LOSS-SALE OF INV		46,843.14	88,404.56	0.00		88,404.56-
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	96,544.61-	705,255.22-	0.00	0.00	705,255.22
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		5,971,600.00-	12,638,868.00-	0.00		12,638,868.00

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Division 000 Game & Parks Comm
Program 162 ENVIRONMENTAL TRUST
Subprogram 000 PROGRAM 162 REVENUE

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
Major Account 490000 Total	0.00	5,971,600.00-	12,638,868.00-	0.00	0.00	12,638,868.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,068,144.61-</u>	<u>13,344,149.10-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,344,149.10</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	<u>0.00</u>	<u>6,068,144.61-</u>	<u>13,344,149.10-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,344,149.10</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,068,144.61-</u>	<u>13,344,149.10-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,344,149.10</u>

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Agency 033 GAME & PARKS COMMISSION
Division 180
Program 162 ENVIRONMENTAL TRUST
Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED FUND TYPES - EXPENDITURES						
510000 PERSONAL SERVICES						
511100 PERMANENT SALARIES-WAGES	334,476.30	18,047.37	118,081.30	35.30		216,395.00
511200 TEMPORARY SALARIES-WAGES	6,079.00			0.00		6,079.00
511700 EMPLOYEE BONUSES			2,000.00	0.00		2,000.00-
512100 VACATION LEAVE EXPENSE	47.98	590.15	6,024.93	12557.17		5,976.95-
512200 SICK LEAVE EXPENSE	174.31	540.42	4,140.08	2375.12		3,965.77-
512300 HOLIDAY LEAVE EXPENSE	978.07	2,130.88	7,252.78	741.54		6,274.71-
Personal Services Subtotal	341,755.66	21,308.82	137,499.09	40.23	0.00	204,256.57
515100 RETIREMENT PLANS EXPENSE	25,174.38	1,595.60	10,146.06	40.30		15,028.32
515200 FICA EXPENSE	25,586.76	1,591.17	10,284.91	40.20		15,301.85
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	6,539.04	12.20		47,080.96
516300 EMPLOYEE ASSISTANCE PRO	63.00			0.00		63.00
516500 WORKERS COMP PREMIUMS	4,745.00		2,052.92	43.26		2,692.08
Major Account 510000 Total	450,944.80	25,585.43	166,522.02	36.93	0.00	284,422.78
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72		240.93	37.20		406.79
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	12,209.14	2,756.36	7,623.89	62.44		4,585.25
521412 Com Expense - Voice/Data	4,917.42	397.44	1,742.49	35.44		3,174.93
521500 PUBLICATION & PRINT EXPENSE	4,230.97		1,457.81	34.46		2,773.16
521502 PRINTING	1,500.00			0.00		1,500.00
521503 ADVERTISING	2,130.52		130.58	6.13		1,999.94
521900 AWARDS EXPENSE	250.00			0.00		250.00
522100 DUES & SUBSCRIPTION EXPENSE	500.00			0.00		500.00
522200 CONFERENCE REGISTRATION	1,000.00		315.00	31.50		685.00
523201 NATURAL GAS	6,000.54		4.16	.07		5,996.38
523202 ELECTRICITY	3,000.00		459.37	15.31		2,540.63
523203 WATER	805.32		76.36	9.48		728.96

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Subprogram 018 NEBRASKA ENVIRONMENTAL TRUST

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBRANCES	VARIANCE
523204 SEWER	545.43		56.06	10.28		489.37
524600 RENT EXPENSE-BUILDINGS	70,670.00	5,889.13	35,334.78	50.00		35,335.22
524700 RENT EXP-OTHER REAL PROP	1,053.55	57.75	342.30	32.49		711.25
525100 RENT EXP-OFFICE EQUIP	500.00			0.00		500.00
525500 RENT EXP-OTHER PERS PROP	150.00		7.95	5.30		142.05
526100 REPAIRS & MAINT-REAL PROPERTY	10,810.63	413.77	2,224.40	20.58		8,586.23
526101 BLDG-STRUC MAINT AND REPAIR	3,000.00			0.00		3,000.00
526102 LAND MAINT AND REPAIR	10,961.53		5,480.53	50.00		5,481.00
527200 REP & MAINT-MOTOR VEHICL	1,200.00			0.00		1,200.00
531100 OFFICE SUPPLIES EXPENSE	4,307.49		528.95	12.28		3,778.54
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON CAPITALIZED EQUIP PU	70,594.60		22,097.88	31.30	3,613.33	44,883.39
532200 PERSONAL COMPUTING EQUIP	500.00			0.00		500.00
532280 VIDEO EQUIP			2,256.61	0.00		2,256.61-
533132 SANITATION JANITORIAL	1,250.89	52.24-	239.14	19.12		1,011.75
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00			0.00		1,500.00
534500 AGRICULTURAL SUPPLIES EXP	40.40		15.40	38.12		25.00
534600 ED & RECREATIONAL SUP EX	3,000.00		254.70	8.49		2,745.30
534800 CONSTRUCTION & MAINT SUPPLIES	650.00			0.00		650.00
534900 MISCELLANEOUS SUPPLIES EXPENSE	1,956.65		2,662.68	136.08		706.03-
538100 VEHICLE & EQUIP SUPP EXP	2,200.00	40.06	283.95	12.91		1,916.05
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00		106.78	106.78		6.78-
541100 ACCTG & AUDITING SERVICES	50,000.00		55,893.85	111.79		5,893.85-
541200 PURCHASING ASSESSMENT	270.00		153.83	56.97		116.17
541600 GROSS PROCEEDS LEGAL EXP	1,274.31	245.92	4,389.29	344.44		3,114.98-
541700 LEGAL RELATED EXPENSE	10,000.00			0.00		10,000.00
542100 SOS TEMP SERV-PERSONNEL	1,000.00			0.00		1,000.00
543100 IT CONSULTING-APPLICATIONS	39,900.00	8,400.00	22,200.00	55.64		17,700.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28	388.76	2,306.17	44.47		2,880.11
547101 MEDIA/ADVERTISING	7,700.00		232.03	3.01		7,467.97
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	859.56	26.12	202.72	23.58		656.84
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38	328.46	1,313.84	21.95		4,671.54
554900 OTHER CONTRACTUAL SERVICE	29,200.00		1,440.00	4.93		27,760.00

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Division 180
Program 162 ENVIRONMENTAL TRUST
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ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
	AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
554901 MGMT CONSULTANT SVS	2,000.00			0.00		2,000.00
555100 SOFTWARE RENEWAL/MAINT FEE	300.00			0.00		300.00
555200 SOFTWARE - NEW PURCHASES	250.00			0.00		250.00
555340 COTS MAINTENANCE	4,015.00	470.00	1,490.00	37.11		2,525.00
555540 SAAS MAINTENANCE	2,300.00			0.00		2,300.00
556100 INSURANCE EXPENSE	2,600.00		245.79	9.45		2,354.21
556300 SURETY & NOTARY BONDS	50.00		27.37	54.74		22.63
557100 PROPERTY TAX EXPENSE	1,400.00			0.00		1,400.00
559100 OTHER OPERATING EXP	100.00			0.00		100.00
Major Account 520000 Total	387,773.33	19,361.53	173,837.59	44.83	3,613.33	210,322.41
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00	107.00	107.00	3.57		2,893.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
571800 MEALS - TRAVEL STATUS		25.73	25.73	0.00		25.73-
572100 COMMERCIAL TRANSPORTATION	1,000.00			0.00		1,000.00
573100 STATE-OWNED TRANSPORT	250.00			0.00		250.00
574500 PERSONAL VEHICLE MILEAGE	3,570.09	499.11	1,302.15	36.47		2,267.94
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	631.84	1,434.88	16.74	0.00	7,135.21
580000 CAPITAL OUTLAY						
581200 BUILDINGS	40,000.00			0.00		40,000.00
583470 PERSONAL COMPUTING EQUIPMENT	1,200.00			0.00		1,200.00
Major Account 580000 Total	41,200.00	0.00	0.00	0.00	0.00	41,200.00
590000 GOVERNMENT AID						
599161 DIST OF AID	51,657,334.92	350,315.91	6,939,959.39	13.43		44,717,375.53
Major Account 590000 Total	51,657,334.92	350,315.91	6,939,959.39	13.43	0.00	44,717,375.53

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<u>ACCOUNT CODE DESCRIPTION</u>	<u>BUDGETED AMOUNT</u>	<u>CURRENT MONTH ACTIVITY</u>	<u>YEAR-TO-DATE ACTUALS</u>	<u>PERCENT OF BUDGET</u>	<u>ENCUMBRANCES</u>	<u>VARIANCE</u>
BUDGETED EXPENDITURES TOTAL	52,545,823.14	395,894.71	7,281,753.88	13.86	3,613.33	45,260,455.93
Summary By Fund Type- Expenditures						
2 CASH FUNDS	52,545,823.14	395,894.71	7,281,753.88	13.86	3,613.33	45,260,455.93
BUDGETED EXPENDITURES TOTAL	52,545,823.14	395,894.71	7,281,753.88	13.86	3,613.33	45,260,455.93
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		26,613.65-	171,366.36-	0.00		171,366.36
Major Account 490000 Total	0.00	26,613.65-	171,366.36-	0.00	0.00	171,366.36
BUDGETED REVENUE TOTAL	0.00	26,613.65-	171,366.36-	0.00	0.00	171,366.36
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		26,613.65-	171,366.36-	0.00		171,366.36
BUDGETED REVENUE TOTAL	0.00	26,613.65-	171,366.36-	0.00	0.00	171,366.36

Grant Disbursement Report
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App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	XferIn Reference	Prev Disbursement	Prev Quarter (Q4)	Cur Quarter (Q1)	Balance
20-103	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2024	\$60,580.00	\$61,871.72	19-106	\$ (122,451.72)	\$ -	\$ -	\$ -
20-103-2	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2024	\$60,580.00	\$86,506.83	20-103	\$ (147,086.83)	\$ -	\$ -	\$ -
20-103-3	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2024	\$60,580.00	\$111,577.35	20-103-2	\$ (129,983.48)	\$ (12,192.05)	\$ -	\$ 29,981.82
20-123	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving Soil Health Using Heat-Treated Manure	6/30/2024	\$105,552.00	\$0.00		\$ (105,552.00)	\$ -	\$ -	\$ -
20-123-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving Soil Health Using Heat-Treated Manure	6/30/2024	\$90,314.00	\$77,108.79	20-123	\$ (99,878.10)	\$ -	\$ -	\$ 67,544.69
20-127	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the Sandhills	6/30/2024	\$60,388.00	\$0.00		\$ (60,388.00)	\$ -	\$ -	\$ -
20-127-2	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the Sandhills	6/30/2024	\$60,388.00	\$42,625.05	20-127	\$ (103,013.05)	\$ -	\$ -	\$ -
20-127-3	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the Sandhills	6/30/2024	\$60,388.00	\$75,212.89	20-127-2	\$ (59,308.89)	\$ (10,147.50)	\$ -	\$ 66,144.50
20-139	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving statewide performance of conservation investments on Eastern redcedar invasions	6/30/2024	\$77,000.00	\$0.00		\$ (77,000.00)	\$ -	\$ -	\$ -
20-139-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving statewide performance of conservation investments on Eastern redcedar invasions	6/30/2024	\$79,310.00	\$77,000.00	20-139	\$ (156,310.00)	\$ -	\$ -	\$ -
20-139-3	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving statewide performance of conservation investments on Eastern redcedar invasions	6/30/2024	\$81,690.00	\$117,654.02	20-139-2	\$ -	\$ -	\$ -	\$ 199,344.02
20-153	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2024	\$275,000.00	\$0.00		\$ (275,000.00)	\$ -	\$ -	\$ -
20-153-2	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2024	\$170,000.00	\$253,566.96	20-153	\$ (423,566.96)	\$ -	\$ -	\$ -
20-153-3	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2024	\$50,000.00	\$312,702.91	20-153-2	\$ (212,351.23)	\$ (32,005.00)	\$ -	\$ 118,346.68
20-174	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	12/31/2023	\$33,340.00	\$0.00		\$ (33,340.00)	\$ -	\$ -	\$ -
20-174-2	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	12/31/2023	\$33,330.00	\$28,092.49	20-174	\$ (61,422.49)	\$ -	\$ -	\$ -
20-174-3	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	12/31/2023	\$33,330.00	\$30,939.94	20-174-2	\$ (58,306.01)	\$ (762.69)	\$ -	\$ 5,201.24
20-175	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	12/31/2023	\$132,425.00	\$0.00		\$ (132,425.00)	\$ -	\$ -	\$ -
20-175-2	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	12/31/2023	\$85,195.00	\$91,320.52	20-175	\$ (176,515.52)	\$ -	\$ -	\$ -
20-175-3	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	12/31/2023	\$44,345.00	\$128,479.08	20-175-2	\$ (83,937.76)	\$ (35,725.54)	\$ -	\$ 53,160.78
20-183	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	StreamNet: Building capacity to improve water quality	6/30/2024	\$307,730.00	\$0.00		\$ (307,730.00)	\$ -	\$ -	\$ -
20-183-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	StreamNet: Building capacity to improve water quality	6/30/2024	\$172,794.00	\$296,230.00	20-183	\$ (469,024.00)	\$ -	\$ -	\$ -
20-183-3	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	StreamNet: Building capacity to improve water quality	6/30/2024	\$11,202.00	\$395,879.73	20-183-2	\$ -	\$ -	\$ -	\$ 407,081.73
21-118	Snake River Preservation Group	Foot Bridge Reach Riparian Project -Snake River	12/31/2023	\$36,706.00	\$0.00		\$ (16,986.64)	\$ (19,719.36)	\$ -	\$ -
21-147	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Enhancing Groundwater Recharge and Habitat through Rainwater Basin Wetland Conservation	6/30/2024	\$172,500.00	\$0.00		\$ (172,500.00)	\$ -	\$ -	\$ -
21-147-2	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Enhancing Groundwater Recharge and Habitat through Rainwater Basin Wetland Conservation	6/30/2024	\$172,500.00	\$168,240.73	21-147	\$ (8,741.44)	\$ -	\$ -	\$ 331,999.29
21-148	Northern Prairies Land Trust	Enhancing Nebraska's Oak Woodlands	6/30/2024	\$225,000.00	\$0.00		\$ (225,000.00)	\$ -	\$ -	\$ -
21-148-2	Northern Prairies Land Trust	Enhancing Nebraska's Oak Woodlands	6/30/2024	\$165,000.00	\$221,385.57	21-148	\$ (52,080.79)	\$ (39,910.89)	\$ -	\$ 294,393.89

**Grant Disbursement Report
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21-162	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Assessment of Greenhouse Gas Sequestration Resources in Districts 5, 6 and 7 to Improve Carbon Management Opportunities in Nebraska	6/30/2024	\$78,029.00	\$0.00		\$ (78,029.00)	\$ -	\$ -	\$ -
21-162-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Assessment of Greenhouse Gas Sequestration Resources in Districts 5, 6 and 7 to Improve Carbon Management Opportunities in Nebraska	6/30/2024	\$118,438.00	\$24,535.17	21-162	\$ -	\$ -	\$ -	\$ 142,973.17
21-173	Girl Scouts Spirit of Nebraska	Spirit of Nebraska Camp Woodland Restoration	6/30/2024	\$51,100.00	\$0.00		\$ (51,100.00)	\$ -	\$ -	\$ -
21-177	Loess Canyon Rangeland Alliance	Loess Canyon Grassland Stewardship	6/30/2024	\$250,000.00	\$0.00		\$ (250,000.00)	\$ -	\$ -	\$ -
21-177-2	Loess Canyon Rangeland Alliance	Loess Canyon Grassland Stewardship	6/30/2024	\$230,000.00	\$81,277.00	21-177	\$ (217,381.00)	\$ (51,844.00)	\$ -	\$ 42,052.00
21-209	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Adaptive Management of Sandhills Grasslands	6/30/2024	\$134,192.00	\$0.00		\$ (43,083.69)	\$ -	\$ -	\$ 91,108.31
21-215	Sandhills Task Force	Sandhills Working Ranch Conservation Partnership	6/30/2024	\$348,000.00	\$0.00		\$ (348,000.00)	\$ -	\$ -	\$ -
21-215-2	Sandhills Task Force	Sandhills Working Ranch Conservation Partnership	6/30/2024	\$50,000.00	\$348,000.00	21-215	\$ (209,982.00)	\$ (36,994.86)	\$ -	\$ 151,023.14
21-218	The Nature Conservancy	Connecting Nebraskans to Nature: Trails Development and Enhancements	6/30/2024	\$187,653.00	\$0.00		\$ (187,653.00)	\$ -	\$ -	\$ -
21-218-2	The Nature Conservancy	Connecting Nebraskans to Nature: Trails Development and Enhancements	6/30/2024	\$28,349.00	\$178,469.00	21-218	\$ (72,142.70)	\$ (105,383.45)	\$ -	\$ 29,291.85
22-112	Lower Elkhorn Natural Resources District	LENRD Establishment of Baseline Vadose Zone Sampling in Cuming, Colfax, and Dodge Counties	6/30/2024	\$14,846.00	\$0.00		\$ (14,846.00)	\$ -	\$ -	\$ -
22-112-2	Lower Elkhorn Natural Resources District	LENRD Establishment of Baseline Vadose Zone Sampling in Cuming, Colfax, and Dodge Counties	6/30/2024	\$14,845.00	\$7,958.59	22-112	\$ -	\$ -	\$ -	\$ 22,803.59
22-122	Nebraska Community Foundation FBO Rainwater Basin Joint Venture	Happy Cows Happy Wetlands II	6/30/2024	\$67,360.00	\$0.00		\$ (67,360.00)	\$ -	\$ -	\$ -
22-122-2	Nebraska Community Foundation FBO Rainwater Basin Joint Venture	Happy Cows Happy Wetlands II	6/30/2024	\$67,360.00	\$54,497.50	22-122	\$ -	\$ -	\$ -	\$ 121,857.50
22-130	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2024	\$314,200.00	\$0.00		\$ (314,200.00)	\$ -	\$ -	\$ -
22-130-2	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2024	\$314,200.00	\$141,038.08	22-130	\$ (17,856.00)	\$ (162,811.36)	\$ -	\$ 274,570.72
22-137	Wachiska Audubon Society Eastern Nebraska Chapter of National Audubon Society	Prairie Habitat Management Program 2022-2024	6/30/2024	\$46,000.00	\$0.00		\$ (46,000.00)	\$ -	\$ -	\$ -
22-137-2	Wachiska Audubon Society Eastern Nebraska Chapter of National Audubon Society	Prairie Habitat Management Program 2022-2024	6/30/2024	\$52,756.00	\$5,049.23	22-137	\$ -	\$ (10,455.31)	\$ -	\$ 47,349.92
22-138	Alliance for the Future of Agriculture in Nebraska	Leopold Conservation Award Video Project	6/30/2024	\$15,000.00	\$0.00		\$ (15,000.00)	\$ -	\$ -	\$ -
22-138-2	Alliance for the Future of Agriculture in Nebraska	Leopold Conservation Award Video Project	6/30/2024	\$15,000.00	\$15,000.00	22-138	\$ -	\$ (15,000.00)	\$ -	\$ 15,000.00
22-141	Central Platte Natural Resources District	Alda Crane Viewing Site Restoration Project	6/30/2024	\$75,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 75,000.00
22-143	Nebraska Game & Parks Commission	Bringing the Natural Legacy Project to Nebraska's Private Land Producers and Stewards	6/30/2024	\$274,500.00	\$0.00		\$ (82,257.40)	\$ (192,242.60)	\$ -	\$ -
22-143-2	Nebraska Game & Parks Commission	Bringing the Natural Legacy Project to Nebraska's Private Land Producers and Stewards	6/30/2024	\$269,500.00	\$192,334.56	22-143	\$ -	\$ (50,929.57)	\$ -	\$ 410,904.99
22-144	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Reduction of Water and Energy Use in the Ethanol Industry: Data Collection and Analysis	6/30/2024	\$155,663.00	\$0.00		\$ (3,756.52)	\$ (132,484.97)	\$ -	\$ 19,421.51
22-144-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Reduction of Water and Energy Use in the Ethanol Industry: Data Collection and Analysis	6/30/2024	\$44,232.00	\$0.00		\$ -	\$ -	\$ -	\$ 44,232.00
22-145	Pheasants Forever, Inc.	Habitat Share	6/30/2024	\$99,000.00	\$0.00		\$ (99,000.00)	\$ -	\$ -	\$ -
22-145-2	Pheasants Forever, Inc.	Habitat Share	6/30/2024	\$99,000.00	\$0.00		\$ (6,775.72)	\$ (71,982.63)	\$ -	\$ 20,241.65
22-150	Central Platte NRD	Partnering to Manage Central Nebraska's Core Grasslands	6/30/2024	\$149,500.00	\$0.00		\$ (149,500.00)	\$ -	\$ -	\$ -

**Grant Disbursement Report
As of 12/31/23**

22-150-2	Central Platte NRD	Partnering to Manage Central Nebraska's Core Grasslands	6/30/2024	\$129,500.00	\$63,536.89	22-150	\$ -	\$ (16,380.01)	\$ -	\$ 176,656.88
22-157	Four Corners Health Department	Household Hazardous Waste	6/30/2024	\$29,250.00	\$0.00		\$ (29,250.00)	\$ -	\$ -	\$ -
22-157-2	Four Corners Health Department	Household Hazardous Waste	6/30/2024	\$29,250.00	\$10,064.24	22-157	\$ -	\$ (347.36)	\$ -	\$ 38,966.88
22-161	Ducks Unlimited, Inc.	Improving Wildlife Habitat and Public Recreation	6/30/2024	\$102,000.00	\$0.00		\$ (102,000.00)	\$ -	\$ -	\$ -
22-161-2	Ducks Unlimited, Inc.	Improving Wildlife Habitat and Public Recreation	6/30/2024	\$17,000.00	\$102,000.00	22-161	\$ -	\$ (2,238.14)	\$ -	\$ 116,761.86
22-162	City of Papillion	Valley Road Channel Improvements	6/30/2025	\$80,000.00	\$0.00		\$ (80,000.00)	\$ -	\$ -	\$ -
22-162-2	City of Papillion	Valley Road Channel Improvements	6/30/2025	\$120,000.00	\$80,000.00	22-162	\$ -	\$ -	\$ -	\$ 200,000.00
22-166	Nebraska Game and Parks Commission	Cool Water Stream Management In Nebraska	6/30/2024	\$125,000.00	\$0.00		\$ (125,000.00)	\$ -	\$ -	\$ -
22-166-2	Nebraska Game and Parks Commission	Cool Water Stream Management In Nebraska	6/30/2024	\$120,000.00	\$0.00		\$ -	\$ (109,999.00)	\$ -	\$ 10,001.00
22-170	Nebraska Game and Parks Commission	Statewide Grassland Enhancement Project	6/30/2024	\$250,000.00	\$0.00		\$ -	\$ (250,000.00)	\$ -	\$ -
22-170-2	Nebraska Game and Parks Commission	Statewide Grassland Enhancement Project	6/30/2024	\$250,000.00	\$117,255.20	22-170	\$ -	\$ -	\$ (25,000.00)	\$ 342,255.20
22-172	Nebraska Department of Transportation	Statewide StreamStats Web Tool for Estimating Streamflow Statistics	6/30/2024	\$24,300.00	\$0.00		\$ -	\$ (24,300.00)	\$ -	\$ -
22-172-2	Nebraska Department of Transportation	Statewide StreamStats Web Tool for Estimating Streamflow Statistics	6/30/2024	\$12,100.00	\$24,300.00	22-172	\$ -	\$ -	\$ -	\$ 36,400.00
22-173	City of Lexington	Lexington's Patriot Park and Pond - Connecting Community to Nature	12/31/2023	\$276,930.00	\$0.00		\$ -	\$ (223,190.38)	\$ -	\$ 53,739.62
22-174	Nebraska Agriculture in the Classroom, a program of Nebraska Farm Bureau Foundation	Agriculture and the Environment, Education and Outreach	12/31/2023	\$57,100.00	\$0.00		\$ -	\$ -	\$ -	\$ 57,100.00
22-177	Nebraska Statewide Arboretum, Inc.	Greener Nebraska Towns (GNT)	6/30/2024	\$334,564.00	\$0.00		\$ (334,564.00)	\$ -	\$ -	\$ -
22-177-2	Nebraska Statewide Arboretum, Inc.	Greener Nebraska Towns (GNT)	6/30/2024	\$207,101.00	\$135,144.07	22-177	\$ -	\$ (26,508.49)	\$ -	\$ 315,736.58
22-182	Nebraska Statewide Arboretum, Inc.	Trees For Nebraska Towns: More Biodiverse & Resilient Communities	6/30/2024	\$331,761.00	\$0.00		\$ (331,761.00)	\$ -	\$ -	\$ -
22-182-2	Nebraska Statewide Arboretum, Inc.	Trees For Nebraska Towns: More Biodiverse & Resilient Communities	6/30/2024	\$227,054.00	\$138,204.78	22-182	\$ -	\$ (9,478.28)	\$ -	\$ 355,780.50
22-183	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign (SC3)	6/30/2024	\$57,500.00	\$0.00		\$ (57,500.00)	\$ -	\$ -	\$ -
22-183-2	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign (SC3)	6/30/2024	\$52,340.00	\$10,922.17	22-183	\$ -	\$ -	\$ -	\$ 63,262.17
22-207	Platte River Whooping Crane Maintenance Trust, Inc.	A Partnership to Restore Central Nebraska Native Prairies	6/30/2024	\$62,500.00	\$0.00		\$ (62,500.00)	\$ -	\$ -	\$ -
22-207-2	Platte River Whooping Crane Maintenance Trust, Inc.	A Partnership to Restore Central Nebraska Native Prairies	6/30/2024	\$67,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 67,000.00
22-214	Keep Columbus Beautiful	23rd Street Streetscaping Project	6/30/2024	\$5,000.00	\$0.00		\$ -	\$ (5,000.00)	\$ -	\$ -
22-214-2	Keep Columbus Beautiful	23rd Street Streetscaping Project	6/30/2024	\$20,000.00	\$5,000.00	22-214	\$ -	\$ -	\$ -	\$ 25,000.00
23-113	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2026	\$278,000.00	\$0.00		\$ (118,678.94)	\$ (36,027.84)	\$ -	\$ 123,293.22
23-114	Quail Forever	Mobile Prescribed Burn Unit, Education Outreach, and Rural Fire Departments	6/30/2025	\$121,000.00	\$0.00		\$ (5,996.93)	\$ (4,467.84)	\$ -	\$ 110,535.23
23-115	Kearney County and Lower Platte NE Pheasants Forever Chapters	No-Till Drills Kearney Co and Lower Platte Pheasants Forever Chapters	6/30/2024	\$70,000.00	\$0.00		\$ (35,000.00)	\$ -	\$ -	\$ 35,000.00
23-117	Middle Niobrara Natural Resources District	LPCW Restoration Phase 5 - WFPO Project Implementation	6/30/2026	\$547,100.00	\$0.00		\$ -	\$ (13,677.28)	\$ -	\$ 533,422.72
23-122	Southwest Weed Management	Western Republican River Basin Riparian Habitat Project	6/30/2024	\$147,140.00	\$0.00		\$ -	\$ (18,735.16)	\$ (23,704.55)	\$ 104,700.29
23-127	Village of Lindsay, Nebraska	Lindsay Community Pond Restoration Project	12/30/2024	\$281,500.00	\$0.00		\$ -	\$ -	\$ -	\$ 281,500.00
23-131	Twin Valley Weed Management Area	Eastern Republican and Little Blue Watershed Improvement Project	6/30/2024	\$205,040.00	\$0.00		\$ -	\$ (37,896.49)	\$ -	\$ 167,143.51
23-132	Omaha Public Power District	OPPD/Douglas County: SOLUS (Solar On Landfills Utility Scale)	6/30/2026	\$50,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 50,000.00
23-136	Habitat for Humanity of Omaha	2022 HFHO Deconstruction Project	6/30/2025	\$250,000.00	\$0.00		\$ -	\$ (64,045.53)	\$ -	\$ 185,954.47
23-138	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2026	\$100,000.00	\$0.00		\$ -	\$ (58,302.03)	\$ -	\$ 41,697.97

Grant Disbursement Report
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23-140	Ducks Unlimited Inc.	North Platte River Valley Habitat Restoration and Enhancement Partnership III	6/30/2025	\$85,000.00	\$0.00		\$ -	\$ (8,117.09)	\$ -	\$ 76,882.91
23-142	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2026	\$115,002.00	\$0.00		\$ -	\$ -	\$ -	\$ 115,002.00
23-148	City of Crawford	Purchase 125 side-loader green dumpsters	6/30/2024	\$150,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 150,000.00
23-150	The Nature Conservancy	Blue River Water Quality Project	6/30/2026	\$93,175.00	\$0.00		\$ -	\$ -	\$ -	\$ 93,175.00
23-153	The Lincoln-Lancaster County Health Department	Maximizing HazToGo - Lincoln's Hazardous Waste Center Through Material Reuse	6/30/2026	\$175,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 175,000.00
23-156	Nebraska Public Power District	ME Energy Ethanol Powered Electric Vehicle Fast Charger	6/30/2025	\$88,948.00	\$0.00		\$ -	\$ -	\$ -	\$ 88,948.00
23-162	Platte River Whooping Crane Maintenance Trust, Inc.	Crane Trust Habitat Maintenance	6/30/2024	\$69,000.00	\$0.00		\$ (69,000.00)	\$ -	\$ -	\$ -
23-164	People's City Mission	Help Center baler upgrade	6/30/2024	\$109,950.00	\$0.00		\$ -	\$ -	\$ -	\$ 109,950.00
23-166	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2026	\$134,000.00	\$0.00		\$ (81,210.00)	\$ -	\$ -	\$ 52,790.00
23-170	Nebraska Game and Parks Commission	WILD Nebraska	6/30/2025	\$100,000.00	\$0.00		\$ -	\$ (4,246.76)	\$ -	\$ 95,753.24
23-171	North Platte Natural Resources District	High Plains Nutrient Management	6/30/2024	\$50,000.00	\$0.00		\$ (5,678.00)	\$ (16,358.87)	\$ -	\$ 27,963.13
23-172	Nebraska Game and Parks Commission	Standing Bear Reservoir Habitat and Water Quality Enhancement Project	6/30/2024	\$500,000.00	\$0.00		\$ -	\$ -	\$ -	\$ 500,000.00

**NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET**
Prepared December 27, 2023

HISTORICAL SUMMARY

25% of sales (after start-up cost payback) thru 9-30-2003	\$185,645,389
Supplemental Allocation June 1997	\$4,076,716
General Fund Transfer July 2004	\$5,000,000
Total Allocations from 10-1-2003 through 9-30-2023	\$757,026,391
Allocation for 10-1-2023 through 12-31-2023	<u>\$13,419,326</u>
Total Allocations	<u>\$965,167,822</u>

BENEFICIARY SUMMARY

	Current rates	Total Previous Allocations	Current Allocation	Total Allocations
Compulsive Gamblers Assistance Fund	\$500K+1%	\$21,347,489	\$134,193	\$21,481,682
Solid Waste Landfill Closure Assistance Fund		\$18,460,996	\$0	\$18,460,996
General Fund		\$5,000,000	\$0	\$5,000,000
Nebraska Environmental Trust Fund	44.50%	\$408,150,844	\$5,971,600	\$414,122,444
Nebraska Education Improvement Fund	44.50%	\$151,459,522	\$5,971,600	\$157,431,122
Education Innovation Fund		\$174,222,842	\$0	\$174,222,842
Nebraska Opportunity Grant Fund		\$100,929,476	\$0	\$100,929,476
Nebraska State Fair Support & Improvement Cash Fund	10.00%	<u>\$72,177,327</u>	<u>\$1,341,933</u>	<u>\$73,519,260</u>
Total Allocations		<u>\$951,748,496</u>	<u>\$13,419,326</u>	<u>\$965,167,822</u>

QUARTERLY SUMMARY

1st Allocation - Dec '93	\$3,473,245	36th Allocation - Sept '02	\$4,703,292	71st Allocation - June '11	\$8,929,746
2nd Allocation - Mar '94	4,204,314	37th Allocation - Dec '02	4,720,879	72nd Allocation - Sept '11	7,354,336
3rd Allocation - June '94	3,254,252	38th Allocation - Mar '03	5,863,641	73rd Allocation - Dec '11	8,620,541
4th Allocation - Sept '94	3,694,603	39th Allocation - June '03	4,810,852	74th Allocation - Mar '12	10,028,135
5th Allocation - Dec '94	4,493,992	40th Allocation - Sept '03	5,626,823	75th Allocation - June '12	10,072,052
6th Allocation - Mar '95	4,718,654	41st Allocation - Dec '03	5,077,781	76th Allocation - Sept '12	9,048,508
7th Allocation - June '95	6,400,921	42nd Allocation - Mar '04	5,018,280	77th Allocation - Dec '12	10,260,110
8th Allocation - Sept '95	4,898,818	43rd Allocation - June '04	5,085,062	78th Allocation - Mar '13	9,599,548
9th Allocation - Dec '95	5,049,922	44th Allocation - Sept '04	5,098,994	79th Allocation - June '13	11,106,535
10th Allocation - Mar '96	5,406,684	45th Allocation - Dec '04	5,407,730	80th Allocation - Sept '13	9,878,840
11th Allocation - June '96	5,130,880	46th Allocation - Mar '05	5,347,591	81st Allocation - Dec '13	9,398,011
12th Allocation - Sept '96	5,064,149	47th Allocation - June '05	6,341,163	82nd Allocation - Mar '14	9,749,771
13th Allocation - Dec '96	4,714,069	48th Allocation - Sept '05	5,664,629	83rd Allocation - June '14	8,973,470
14th Allocation - Mar '97	4,743,839	49th Allocation - Dec '05	7,064,331	84th Allocation - Sept '14	8,178,969
15th Allocation - June '97	4,764,614	50th Allocation - Mar '06	7,866,346	85th Allocation - Dec '14	8,620,016
16th Allocation - Sept '97	4,593,964	51st Allocation - June '06	7,006,589	86th Allocation - Mar '15	10,859,782
17th Allocation - Dec '97	4,403,552	52nd Allocation - Sept '06	7,272,884	87th Allocation - June '15	9,448,216
18th Allocation - Mar '98	4,582,744	53rd Allocation - Dec '06	6,917,888	88th Allocation - Sept '15	8,212,897
19th Allocation - June '98	5,160,203	54th Allocation - Mar '07	8,382,364	89th Allocation - Dec '15	8,970,159
20th Allocation - Sept '98	5,415,823	55th Allocation - June '07	6,693,083	90th Allocation - Mar '16	14,484,483
21st Allocation - Dec '98	3,922,025	56th Allocation - Sept '07	8,028,992	91st Allocation - June '16	11,115,384
22nd Allocation - Mar '99	3,870,216	57th Allocation - Dec '07	6,345,022	92nd Allocation - Sept '16	10,139,310
23rd Allocation - June '99	4,372,962	58th Allocation - Mar '08	8,179,721	93rd Allocation - Dec '16	9,898,760
24th Allocation - Sept '99	4,338,499	59th Allocation - June '08	8,454,546	94th Allocation - Mar '17	10,002,805
25th Allocation - Dec '99	3,945,162	60th Allocation - Sept '08	7,329,553	95th Allocation - June '17	11,236,782
26th Allocation - Mar '00	4,871,741	61st Allocation - Dec '08	6,741,792	96th Allocation - Sept '17	12,155,625
27th Allocation - June '00	4,732,136	62nd Allocation - Mar '09	8,002,231	97th Allocation - Dec '17	9,810,734
28th Allocation - Sept '00	3,659,761	63rd Allocation - June '09	8,171,542	98th Allocation - Mar '18	12,037,151
29th Allocation - Dec '00	4,469,602	64th Allocation - Sept '09	7,718,275	99th Allocation - June '18	11,246,604
30th Allocation - Mar '01	4,241,695	65th Allocation - Dec '09	6,910,874	100th Allocation - Sept '18	10,112,868
31st Allocation - June '01	4,225,339	66th Allocation - Mar '10	7,668,057	101st Allocation - Dec '18	13,866,351
32nd Allocation - Sept '01	5,308,954	67th Allocation - June '10	9,703,068	102nd Allocation - Mar '19	11,755,270
33rd Allocation - Dec '01	4,111,255	68th Allocation - Sept '10	6,845,156	103rd Allocation - June '19	10,833,103
34th Allocation - Mar '02	4,196,481	69th Allocation - Dec '10	7,405,727	104th Allocation - Sept '19	9,538,409
35th Allocation - June '02	4,619,263	70th Allocation - Mar '11	8,874,699	105th Allocation - Dec '19	9,657,261

(continued)

NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET
Prepared December 27, 2023

QUARTERLY SUMMARY (continued)

106th Allocation - Mar '20	\$10,653,915
107th Allocation - June '20	12,556,050
108th Allocation - Sept '20	10,436,890
109th Allocation - Dec '20	10,464,425
110th Allocation - Mar '21	15,201,537
111th Allocation - June '21	12,076,086
112th Allocation - Sept '21	12,003,796
113th Allocation - Dec '21	12,058,351
114th Allocation - Mar '22	13,113,767
115th Allocation - June '22	12,254,024
116th Allocation - Sept '22	12,600,007
117th Allocation - Dec '22	15,817,263
118th Allocation - Mar '23	14,679,553
119th Allocation - June '23	12,669,160
120th Allocation - Sept '23	15,482,624
121st Allocation - Dec '23	<u>13,419,326</u>
Sub-Total	\$956,091,106
Supplemental Allocation	\$4,076,716
General Fund Transfer	<u>\$5,000,000</u>
Total Allocations	<u><u>\$965,167,822</u></u>

Grant Administration Report

Late Reports

As of 1/16/24, there are no late reports to account for, for the October through December 2023 reporting period.

Budget Modification Approved by NET Staff

- 21-118 – Snake River Preservation Group – Budget modification to move funds from their Two Water Sources category into their Cedar Removal category.
- 20-175-3 – Lewis and Clark NRD – Budget modification to move funds from their Soil and Water Sampling and Analysis Costs and Mentor Group Facilitation categories into their Education/Information Promotion, Mailings and Postage, Office Supplies category.

Board Development

NET Board Agenda Materials

Item #: 4

Object: To reaffirm and provide additional instruction

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 6 pages

BACKGROUND

This is an opportunity for board members and staff to review statutes, rules and regulations, policies and procedures and become more familiar with the documents that govern NET's operations.

EXPLANATION

The Nebraska Environmental Trust is bound to the Nebraska Accountability and Disclosure Act by statute. The NET has a policy in place for conflict of interest.

PROPOSAL

81-15,170.01.

Board members; conflict of interest; treatment.

Members of the board shall comply with the conflict of interest provisions of the Nebraska Political Accountability and Disclosure Act. Any member of the board who is also a director of a state agency shall abstain from voting on applications which would provide funding primarily to his or her agency.

NET Policy requires the Executive Director to yearly provide NET members with a form to declare a potential conflict of interest as necessary.

NE Accountability and Disclosure Commission requires a statement of financial interests to be filed on or before March 1st of each year.

Adopted Policies of the Nebraska Environmental Trust Board

*In addition to the Bylaws of the Nebraska Environmental Trust

Section III: Conflict of Interest

A. Board Members

The Executive Director shall provide all members of the Board of the Nebraska Environmental Trust with a form to declare potential conflict of interest at the same time annual application summaries are distributed, following the annual application deadline. Board members will review the application summaries and complete the form as necessary. Members will return the completed form directly to the Nebraska Accountability and Disclosure Commission.

Agency representatives on the Board are exempt from filing these statements related to any applications submitted by their agencies.

Board members will abstain from voting on any application recommendation or grant award action where a conflict of interest has been found.

Any member of the Board who is also director of a state agency shall abstain from voting on applications, which would provide funding primarily to his or her agency.

Board members will not accept gifts of more than nominal value from applicants nor accept remuneration for travel costs, meals or other expenses during the course of visits to applicant sites from sources other than the Nebraska Environmental Trust.

Proposed Date:	11/14/2001	Legislative Program Evaluation Unit
Adopted Date:	11/14/2001	
Revised Date:	04/03/2002	
Revised Date:	02/04/2010	Board Action Advice of Accountability and Disclosure Commission Staff

B. Grant Staff

Trust staff members will not accept gifts of more than nominal value from applicants or grantees, nor accept remuneration for travel costs, meals or other expenses during the course of visits to grantee or applicant sites from sources other than the Nebraska Environmental Trust.

Proposed Date:	04/3/2002	Ad-Hoc Committee on Bylaws, Policy and Contracts
Adopted Date:	04/3/2002	

C. Technical Advisory Committee

Each member of the committee is expected to abide by the following conditions:

1. Treat information as confidential during the review process. Questions regarding the project should be referred to the Trust Office. Discussion of an application with other reviewers is appropriate.
2. Disclose any relationship s/he may have or have had with an applicant or project that could influence your evaluation.
3. Declare a conflict of interest, if s/he feels one exists for any reason. No explanation of the nature of the conflict is required. The reviewer is to return any such application to the Trust office immediately.

Adopted Policies of the Nebraska Environmental Trust Board

*In addition to the Bylaws of the Nebraska Environmental Trust

4. Reviews will be completed and applications returned to the Trust office by a date determined annually by the Executive Director.

Proposed Date: 12/04/1994

Adopted Date: 02/13/1995

Revised Date: 04/03/2002

Nebraska Environmental Trust

Conflict of Interest Form

The Nebraska Environmental Trust (NET) conscientiously is committed to a standard that ensures all staff, volunteers, and board members avoid conflicts of interest between the interests of the NET and the personal, professional, and/or business interests of decision making and influencing individuals. The NET wishes to avoid potential and actual conflicts of interest, as well as any perceptions of conflicts of interest.

I _____ (print your name) understand the purposes of this form is to protect the integrity of the NET's decision-making process, to enable our constituencies to have confidence in NET's integrity, and to protect the integrity and reputations of volunteers, staff and board members.

In the course of meetings or activities, I will disclose any interests in a transaction or decision where I, my family, my employers, or close associates will receive a benefit or gain. Upon disclosure, I understand I will be expected to abstain from voting. I will complete the Nebraska Accountability and Disclosure Form NADC Form C-2 Potential Conflict of Interest Statement as necessary.

I understand this form is meant to supplement good judgement and, as such, I will respect its spirit as well as its wording.

Signed:

Date:

NET Position

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT

You

Member of your Immediate Family: _____
NAME

Business With Which You
 Are Associated (See Definitions) _____
NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT

ITEM 6 FOR MEMBERS OF THE LEGISLATURE ONLY

If you will not abstain from acting on a matter state why, despite the potential conflict, you intend to vote or otherwise participate.

ITEM 7 CONTINUATION

(SIGNATURE)

(DATE)

General Information - Filing Requirements

I. What is a Potential Conflict of Interest? - A public official has a potential conflict of interest if he or she is faced with taking an official action or making an official decision which may result in a financial benefit or a financial detriment to the public official or employee; a member of his or her immediate family; or a business with which he or she is associated. The financial effect of the action or decision must be distinguishable from the financial effect on the general public or a broad segment of it.

II. Who Must File:

- A. All officials and employees of the executive branch of state government, including member of State Boards or Commissions, and all other officials and employees of the State who are required to file Statements of Financial Interests.
- B. Members of the Board of Regents of the University of Nebraska.
- C. Members of the Legislature (see special instructions in Section III-B below).
- D. Members of boards of directors or officers of a district organized under the provisions of Chapter 70, which includes public power districts, rural power districts, etc.
- E. A member of any board or commission of any county which examines or licenses a business, trade or profession, or which determines rates for or otherwise regulates a business.
- F. A member of a land-use planning commission, zoning commission, or authority of the State or of any county with a population of more than 100,000 inhabitants.
- G. A county official holding elective office.
- H. An official holding an elective office of a city of the primary class (Lincoln) or metropolitan (Omaha) class.

III. When and Where to File:

- A. This form should be filed with the Commission and a

copy with your immediate superior as soon as you are aware of a potential conflict of interest and **prior to the time the action is to be taken or decision made**. The immediate superior shall assign the matter which gives rise to the potential conflict to another employee. In the event that you do not have an immediate superior, the Commission will, after receiving the filing, advise you on how to avoid the potential conflict of interest. Unless otherwise prohibited by law, this restriction shall not prevent you from making or participating in the making of a governmental decision to the extent that your participation is legally required for the action or decision to be made, but in such event you shall report the occurrence to the Commission.

- B. Members of the State Legislature should file this Potential Conflict of Interest Statement with the Commission and with the **Speaker of the Legislature**. If the member intends to vote, deliberate or take any other action on the matter giving rise to the potential conflict, the Legislator shall state why, despite the potential conflict, he or she intends to vote or otherwise participate. If the member intends to abstain because of the potential conflict of interest, he or she may have the reasons for abstention recorded in the journal or minutes of the legislature. In any event, this Potential Conflict of Interest Statement must be filed.
- C. This statement should be filed with the Nebraska Accountability and Disclosure Commission, 1225 L St., Suite 400, P.O. Box 95086, Lincoln, NE 68509, and a copy with your immediate superior.

Disclosure of Contractual Interests by Local Officers. If you are a local elected official disclosing an interest in a contract or an open account in which a local governing body on which you serve is a party, use NADC Form C-3, Contractual Interest Statement.

Disclosure of the Employment of Immediate Family Members. If you are disclosing the employment of an immediate family member, use NADC Form C-4, Employment of Immediate Family Members Disclosure Statement.

Definitions

Immediate family shall mean a child residing in your household, your spouse or an individual claimed by you or your spouse as a dependent for federal income tax purposes.

Business shall mean any corporation, partnership, limited liability company, sole proprietorship, firm, enterprise, franchise, association, organization, self-employed individual, holding company, joint-stock company, receivership, trust, activity, or entity. NOTE: The definition includes for profit and non-profit entities.

Business with which you are associated shall mean a business: (1) of which you are the sole proprietor; (2) or in which you are a partner, director, or officer; (3) or in which you or a member of your immediate family is a stockholder of closed corporation stock worth \$1,000 or more at fair market

value or which represents more than a 5 percent equity interest, or is a stockholder of publicly traded stock worth \$10,000 or more at fair market value or which represents more than a 10 percent equity interest.

Elective office shall mean a public office filled by an election, except for federal offices. A person who is appointed to fill a vacancy in a public office which is ordinarily elective holds an elective office.

Person means a business, individual, proprietorship, firm partnership, joint venture, syndicate, business trust, labor organization, company, corporation, association, committee, or any other organization or group of persons acting jointly.

Statutory Authority: Sections 49-1499, 49-1499.02 and 49-1499.03 Revised Statutes of Nebraska.

Legislative Committee
NET Board Agenda Materials

Item #: 5

Object: To provide updates of the current legislative session

Contact Person: Jeff Kanger-Committee Chairman, Karl Elmshaeuser

For: REVIEW

Attachment: None

BACKGROUND

NET Bylaws: The Legislative Committee develops policy guidelines for Board approval to direct staff action on legislation that addresses the operation of the Trust and carries out any responsibility, duty or authority delegated to it by the Board.

EXPLANATION

This is an opportunity for board members to review current proposed legislative bills.

There were 820 bills that were introduced in the first session and 597 bills introduced in the current session for a total of 1417. Only 106 bills in a session may be prioritized. No bills or constitutional amendment proposals that directly impact the NET were identified.

There are four bills to watch that may affect board activities.

LB302 concerns the accountability and disclosure laws and how conflicts of interest are reported.

LB513 concerns the Open Meetings Act and how meeting notices are published to include website notices as equivalent to a newspaper.

LB637 would change the Open Meetings Act to require the allowance of public comment at every meeting.

LB1240 concerns state official or state employee of any state agency that would testify at a public hearing before the Legislature.

PROPOSAL

Continue to monitor legislation. No other action required.

Grant Modification Requests

NET Board Agenda Materials

Item #: 6

Object: Review and approve or deny grant modification requests

Contact Person: Holly Adams

For: ACTION

Attachment: 2 pages

BACKGROUND

Grantees can submit budget and project modifications and extension requests to be reviewed by the board. These requests do not change the scope of the project. If approved, their letter of request, any attachments are a binding amendment to their grant agreement.

EXPLANATION

Title 137, chapter 8: 010. If a grantee wishes to modify a project...the grantee must submit a proposed amendment to the grant contract including a revised line-item budget. The proposed amendment must be submitted to the Executive Director at least thirty (30) days prior to the requested changes with an explanation of need. The Executive Director will then either approve or deny the proposal and inform the grantee in writing of his or her decision. The request will require Nebraska Environmental Trust Board approval if over \$10,000.

Nebraska Statute 81-15-175 (6) ...No commitment shall exceed three years without formal action by the board to renew the grant or contract...

Adopted Policies, Section VI, I. Grant Modification Requests

1. Requests for extensions to the funding period may be approved by the Board if the request is received by the Trust prior to the expiration date of the funding period. This policy is effective starting with the 2022 grant cycle.
2. Requests for budget changes within a grant may be approved by staff if less than \$10,000 and received by the Trust prior to the expiration date of the funding period. This policy is effective starting with the 2022 grant cycle.

PROPOSAL

Review and approve or deny the submitted requests for modifications.

Application: 21-173

Project Sponsor: Girl Scouts Spirit of Nebraska

Project Name: Spirit of Nebraska Camp Woodland Restoration

Attachment: Page 6-2

Current Expiration Date: 6/30/2024

Previous Extensions: 2 – One-Year Extensions (*approved 4/7/22 and 5/4/23*)

Request for One-Year Extension to Project:

As stated in their letter of request, the Girl Scouts are requesting an additional one-year extension. They state that due to delays with the equipment, staff shortage, and environmental factors, they were unable to complete their project.

In their last extension request, they mention that they applied for a one-year project as they did not understand, at the time, how to request three years in their application. However, they did mention a three-year timeline in their application. Due to this, they had planned on being able to complete their project over a three-year timespan.

Grant Funds Awarded: \$51,100.00

Proposed Match: \$84,985.00

Funds Dispersed \$51,100.00

Match Reported \$32,550.83

Short on Match \$52,434.17

Recommended Motion: *"I move to approve/deny Girl Scout's request to extend project 21-173 for one year."*

January 10, 2024

Holly Adams
Grants Administer
Nebraska Environmental Trust
700 S 16th Street
Lincoln, NE 68508

Dear Holly,

Girl Scouts Spirit of Nebraska respectfully requests a one-year extension for project #21-173.

Unfortunately, there have been several factors delaying the progress of our woodland restoration project.

Our restoration project was originally delayed due to shortage of equipment impacted by the pandemic. Other factors impacted our progress; as we have experienced staffing shortages in the property management department for more than a year. Finding a qualified candidate to fill this role proved to be a difficult endeavor, however, we have recently filled this full-time position. This will greatly allow us to allocate more time and resources to this project once our employee is fully trained.

Environmental factors have also set us back, severe drought conditions have restricted us from acquiring the required burn permits for burning brush piles and prescribed fire. Unburnt brush piles are restricting where we can put the recently removed brush for future burning.

We have also recently purchased a tandem axel trailer which will make it easier to move equipment where work is being done. In the spring, we are also looking at purchasing a tree saw attachment which will be less time-consuming removing large cedars and downfall.

We will continue to avoid working sensitive areas during nesting period for birds and long eared bat nesting period.

Despite setbacks, woodland restoration work continues restoring oak and cottonwood forest. Since our project started, we have seen an increase in several at-risk-species. Woodcock, pileated woodpeckers, and a variety of pollinators have been observed on a regular basis in some of our restored areas.

The one-year extension will provide us with more time to complete our project to improve woodland habitat and outdoor experiences for camp attendees.

We greatly appreciate your time and consideration in allowing this extension to be granted.

Sincerely,

Mark Dietz
Council Facilities Director

Policy Positions

NET Board Agenda Materials

Item #: 7

Object: To review and discuss

Contact Person: Rod Christen-Chairman Performance Review Committee, Karl Elmshaeuser

For: DISCUSSION

Attachment: 5 pages

BACKGROUND

The payment of tax on real property is in Title 137 and NET policy originating in 1999 and was updated in 2023.

The equipment insurance policy originated in 1996, with revisions in 2002 and 2022.

EXPLANATION

These policies create survivability provisions in the grant contracts.

Depreciation timelines and monitoring of personal property and real property create accountability issues.

PROPOSAL

What is the term of the environmental benefit to the general public for the public funds invested?

Solicit input from NET Board members. These decisions could enable incorporation of language into grant contracts and/or separate contract agreements beyond the grant contract for specific items, as appropriate, to provide clear tracking and accountability of public funds expended.

History of NET Real Property Policies

- Sep. 3, 1997 *Ad-Hoc Committee on Post Closure Monitoring*
- Verify maintenance and conditions for five years.
 - Undertake any appropriate steps to provide reasonable assurance that the grantee conducted the project in accordance with the terms of the award.
- Oct. 27, 1999 *Ad-Hoc Committee on Property Tax Abatement*
- Proposal for addressing real property that becomes tax exempt.
 - Property Tax Abatement Fund to make 15 annual payments.
- Apr. 10, 2000 *Property Tax Abatement Fund Agreement*
- Between the Nebraska Environmental Trust and the Nebraska Community Foundation.
- Jul. 30, 2004 *NET Board Meeting*
- Need for policies on Land Acquisition.
 - Creation of Ad-Hoc Committee on Land Acquisition Policies.
 - Defers appointments of members to new Chair.
- Aug. 31, 2004 *Appointments for the 2005 Ad-Hoc Land Acquisition Committee*
- Oct. 27, 2004 *Ad-Hoc Committee on Land Acquisition Policies*
- There was no recorded committee mission or scope when created.
 - Need to develop a work plan.
 - Are land acquisition grants appropriate and/or best use of Trust Funds.
- Jan. 20, 2005 *Ad-Hoc Committee on Land Acquisition Policies*
- Consensus of the committee is that land acquisition was clearly conceived as a core activity of the Trust but is not a mandated activity.
 - Staff is to request an opinion from the Attorney General regarding the limitations of the Trust to hold interest in real property and independent consultation.
 - The board should investigate the utility of a relationship with a private trustee holding rights or title on behalf of the Trust.
 - The board should establish an Audit Committee specifically to oversee land acquisition and easement projects.
 - The (Audit) committee would establish a review schedule of grants involving real property.
 - Issues to carry forward, public access as a condition of grant participation.
- Feb. 11, 2005 *Letter to Attorney General requesting to proceed with independent consultation*
- Mar. 2, 2005 *Ad-Hoc Committee on Land Acquisition Policies*
- Recommended policy statement for adoption. The Nebraska Environmental Trust recognizes the importance of maintain the property tax base to local communities. All government grantees are required to pay taxes on real property acquired with Trust funding in compliance with federal or state statute. All private grantees, for-profit, are required to pay property taxes on real property acquired with Trust funding in full in perpetuity.

History of NET Real Property Policies

- The (NET) board should establish a Performance Review Committee.
- Discussion of enforcement and recovery mechanisms.
- Independent consulting attorneys contract language recommendations provided.

Apr. 7, 2005 NET Board Meeting

- Property tax payment policy adopted as proposed by Ad-Hoc Land Acquisition Committee.
- Performance Review Committee proposal adopted.
- Real Property Enforcement and Recovery Mechanisms options reviewed.
- Adopted Real Estate Worksheet Acquisitions/Easements.

Jul. 29, 2005 NET Board Meeting

- Adopted Policy for Personal Property requiring UCC filing on purchases of \$25,000 or more.
- Approved Bylaws Revision to add a Performance Review Committee.

Oct. 5, 2005 Ad-Hoc Committee on Land Acquisitions and Easements

- Conference Planning.

Oct. 18, 2005 Nebraska Attorney General

- We do not believe that the Board may issue a grant with the condition of repayment.
- ... to provide money with a condition of repayment is to “loan” money.
- We find no authority within the Act to allow for the Board to issue its grants with a condition of repayment.

Dec. 7, 2005 Performance Review Committee

- Consensus was to audit all land acquisition grants in excess of \$250,000 since 1994.
- Was a baseline assessment of the condition of the property conducted?
- How does the current condition of the property compare to the baseline?

Jan. 20, 2006 Performance Review Committee

- Are stewardship funds used appropriately?
- Can the same conservation goal be met with an easement instead of an acquisition?
- Grantee should be providing details and documentation.
- Biological assessments will be conducted.

Feb. 21, 2007 Joint meeting of Performance Review Committee and Ad-Hoc Committee on Land Acquisitions

- Need to improve oversight on projects and address concerns of continuing project stewardship while enforcing the terms of the grant application.
- An inventory is needed.
- Why should the Trust be involved with the project?
- What does the applicant want the property to look like in the future?
- A property Management Plan needs to be obtained from the applicant.

History of NET Real Property Policies

- Need to have the Attorney General’s office advise on who could hold property if the Trust took it back for non-compliance.
- Would this require a reversionary clause in the deed or easement?
- Possible language in the easements regarding Trust access or a separate recorded document indicating the Trust’s interest in the land.
- Add language regarding the “life” of project i.e., the number of years the project is expected to last.
- Should Stewardship Funds be required on acquisitions and easements?
- The committee recommends requiring a “Defense Fund” on easements for future enforcement and annual inspections to monitor the easement. The funds should be held in a separate account.
- What is the capacity of an applicant to carry out the proposed purpose?
- Need advice from the Attorney General’s office about Survive Closing language.
- Add baseline inventory and management plan requirements in real estate contract language.
- Need mechanism for NET to retain access to site.
- Need language for “written” permission required to sell, lease, etc. and add “which will not be unreasonably withheld” to grant contract.
- Need new section in grant contract just for real estate projects.
- Periodic performance reviews to last “5 years”.

Jun. 5, 2007

Nebraska Attorney General

- The Environmental Trust cannot hold a conservation easement, as it is an interest in real property.
- The Nebraska Environmental Trust Act does not provide the power to hold interest in real property to the Environmental Trust.
- While a conservation easement is a gift, grant, or bequest, it is held in perpetuity, not sold.

Jun. 12, 2007

Nebraska Attorney General

- Reviewed Grant Contract language for Real or Personal Property.
- None of these documents will likely be enforceable against a subsequent purchaser of the property, or anyone who was not party to the original grant contract.
- Documents not part of the grant contract may also not be enforceable after the expiration of the term of the grant contract, even against the person to who the Environmental Trust made the grant and with whom the Environmental Trust had a contract.
- Please ensure that any terms or conditions you would seek to enforce against the grantee are part of the “four corners” of the grant contract.

May 7, 2009

Ad-Hoc Land Acquisition Committee

- The Defense Fund was discussed.

Jul. 20, 2009

Ad-Hoc Land Acquisition Committee

- Discussion about opening the Trust to future problems in the land business if we allow grantees to continually modify land grants.
- The Trust should not be used as a holding company.

History of NET Real Property Policies

- Grant applicants should not be allowed to place catch-all language in grants that will allow them to sell or trade parts of the project lands unless the grants specifically identifies what lands are more desirable and the conditions under which a sale or trade would occur.
- Jun. 7, 2010 Ad-Hoc Land Acquisition Committee
- Discussion of taxes, easements, and acquisitions.
 - Discussion of Conservation Easement Defense Funds.
- Jun. 25, 2010 Ad-Hoc Land Acquisition Committee
- Discussion of taxes and transfer of property.
 - Discussion of long-range look at what the Trust is doing in the field of acquisitions and easements and to make recommendations to the full board to make changes in policy.
 - Two attorneys from the Attorney General's office and one outside attorney were contacted by the Executive Director. The Executive Director stated that all three agreed that the Trust probably does not have the statutory authority to require that type (property tax) grant condition placed on our applicants and that we couldn't condition grants with tax requirements as that is a taxing authority and is out of our legal authority.
 - The current language in our policy does not dictate tax policy.
- Jan. 10, 2013 Nebraska Legislature
- Legislative Bill 57 proposed to address Trust grants for real property.
 - Fails to advance.
- Jan. 25, 2013 Ad-Hoc Land Acquisition Committee
- Discussion of requiring a deed restriction on every easement.
 - Executive Director tasked with contacting the Attorney General's office for drafting of language.
- Mar. 27, 2013 Ad-Hoc Land Acquisition Committee
- Two issues have been discussed since 2010 and no action has been taken.
 - Concern has been the use of revolving funds, transfers, gift of land or sale and the oversight by the board of these actions.
 - Discussion that there was no board policy in place regarding the sale and transfer/exchange of property although there is specific language regarding equipment sold.
- Jul. 12, 2015 Ad-Hoc Land Acquisition Committee
- Does the committee want to reduce the amount currently required to defend the easement?
 - The committee recommended that the Grants Administrator include this information (defense funds) as part of the annual land inventory.
 - Members were feeling that this was getting complicated.

History of NET Real Property Policies

- Sep. 3, 2020 Performance Review Committee
- Main goal is to reconstitute the Performance Review Committee and improve the Trust's oversight and governance of grants involving real estate.
 - Three main points.
 - Review current protocols in place for land acquisitions and transfers.
 - Develop standards for land acquisitions, transfers, and management that will be provided as recommendations to the Grants Committee for incorporation into the grant application/review process.
 - Develop some form of validation method.
- Jan. 7, 2021 Performance Review Committee
- Develop checklist for the properties.
 - Still a question of taxes.
 - Discussion of tax concerns, transfer concerns and management concerns.
- Mar. 10, 2021 Performance Review Committee
- Need to develop a form.
 - Still a question of taxes.