

AGENDA

Nebraska Environmental Trust Board
Second Quarter Meeting
Thursday, May 2, 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, April 24, 2024
 - d. Notification of Open Meetings Act Posting
2. Consent Agenda
 - a. Approval of February 1, 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
 - a. U.S. Attorney Press Release
 - b. Legislative Informational Reviews
5. Ranking and Scoring Committee Report
6. Public Hearing on Proposed Ranking Systems for Grant Applications
7. Consideration of Project Ranking Systems for Grant Applications for Adoption
8. Grant Application Cycle 2024/2025
 - a. Point Allocation for Geographic Distribution
 - b. Annual Priorities within Funding Categories
9. Grants Portal annual Grants Management System Service Agreement
10. Finance Committee Report and Recommendations for Biennial Budget Request
11. Legislative Committee Report and Recommendation for next session
12. Adjustments to 2024 Awarded Grants
 - a. UNL Grant # 24-129
 - b. Keep Keith County Beautiful Grant # 24-143
 - c. Platte Valley Weed Management Area Grant # 24-123
 - d. Award available funds based on prior approved scoring and ranking

13. Grant Modification Requests:
 - a. 20-183-3 – BOR-UNL – Extension Request
 - b. 21-148-2 - Northern Prairies Land Trust – Extension Request
 - c. 21-218-2 - The Nature Conservancy – Budget Modification Request
 - d. 22-144-2 - BOR-UNL – Budget Modification and Extension Request
 - e. 22-161 - Ducks Unlimited – Extension Request
 - f. 24-121 – Nebraska Game and Parks – Extension Request
 - g. 24-153 - Loup Central Landfill Association - Extension request
14. Closeout Report of Grants
15. Nebraska Environmental Trust Policy Amendment Proposals
 - a. History of NET Real Property Policy
 - b. Proposed Amendments and Additions to NET Policy, Section VI: Grantee Conditions
16. Directors Report
17. Next Meeting: Thursday, August 1, 2024, Telegraph Lofts West, 2077 N St, Suite 310, Lincoln, NE 68510, 1:30 p.m.
18. Adjourn

**This agenda contains a list of subjects known at the time of its distribution on April 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. The time for each speaker should not exceed 3 minutes.

Consent Agenda

NET Board Agenda Materials

Item #: 2.

Object: To implement a consent agenda

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 34 pages

BACKGROUND

The consent agenda includes a list of routine, uncontroversial items that can be approved in a single motion, with 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. February 1, 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 March 31, 2024 – 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 March 31, 2024, 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 March 31, 2024 – Quarterly expenditures and revenue, as well as fiscal year-to-date Ferguson House expenditures, for the fiscal year ending June 30, 2024.

January 2024 – March 2024 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 April 16, 2024.

Nebraska Lottery Proceeds Allocation Report – Quarterly report through March 2024, 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
First Quarter Meeting
Thursday, February 1, 2024
1:30 p.m.

1. Call to Order

Chair Hellbusch called the meeting of the Nebraska Environmental Trust Board (NET) to order at 1:32 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 January 24, 2024. 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 (10):

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

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

District III: Mr. Josh Andersen, Edgar; 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; Vice-Chair Sherry Vinton, Director, Nebraska Department of Agriculture.

Members Absent (4):

District II: Mr. Felix Davidson, Valley.

District III: Mr. Rod Christen, Steinauer.

State Agency Representatives: Ms. Charity Menefee, Director, Nebraska Department of Health and Human Services; Mr. Tom Riley, P.E., Director, Nebraska Department of Natural Resources.

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 January 4, 2024, Board Meeting Minutes, financial reports, approval to set financials aside for audit, the Grant Disbursement Report, Nebraska Lottery Proceeds Allocation Report, and the Grant Administration Report.

Motion by Mr. Kanger, seconded by Mr. Helgoth, "I move to approve the consent agenda."

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

Abstaining: Vasko

Absent: Christen, Davidson, Menefee, Riley

9 Voted Aye. 1 Abstained. Motion carried.

3. Public Comment

No comment

4. Board Development – Informational Reviews

a. Accountability and Disclosure – Conflicts of Interest Statement & Reporting

Neb. Rev. Stat. § 49-1493 of the Nebraska Political Accountability and Disclosure Act requires Nebraska Environmental Trust Board members to file a Statement of Financial Interests on or before March 1st of each year. Members are also subject to the conflicts of interest provisions. A Potential Conflict of Interest Statement must be filed with the Accountability and Disclosure Commission when a situation with a potential conflict of interest arises.

5. Legislative Committee Report

Executive Director Elmshaeuser reported that 1,417 bills were introduced in the first and current Legislative session. Only 106 legislative bills in a session may be prioritized. No bills or constitutional amendment proposals appear to impact the NET directly.

Four bills were identified that may affect board activities if passed:

- LB302 would amend the Nebraska Political Accountability and Disclosure Act on how conflicts of interest for certain officeholders and public employees are reported.
- LB513 would amend the publication requirements for legal notices in the Open Meetings Act.
- LB637 would amend the Open Meetings Act to require the allowance of public comment at every meeting.
- LB1240 would mandate how state officials or employees of a state agency can testify at a public hearing before the Legislature.

Legislative bills will continue to be monitored.

6. Grant Modification Requests

a. Extension Request: 21-173

Motion by Mr. Quandahl, seconded by Mr. Macy, “I move to deny the Girl Scouts’ request to extend project 23-173 for one year.”

Discussion: Recent changes in grant project requirements, options for Board action, and the progress of the grant project were discussed. The Board previously granted two one-year extensions. The current contract for the project expires June 30, 2024. Comments about possible reasons for the project delay included restrictions on prescribed burning because of dry conditions over the last two years, and protection of bird nesting areas. It was noted that this grant project would be considered complete when the cash match is met.

Voting Aye: Quandahl, Andersen

Voting Nay: Helgoth, Hansen, McCoy, Vinton, Macy, Kanger, Vasko, Hellbusch

Absent: Christen, Davidson, Menefee, Riley

2 Voted Aye. 8 Voted Nay. Motion failed.

Motion by Mr. Kanger, seconded by Mr. Vasko, “I move to approve the Girl Scouts’ request to extend project 23-173 for one year.”

Discussion: A proposal was made by Mr. Macy to make this the last extension of the project.

Amended Motion by Mr. Macy, seconded by Mr. Helgoth, “I move to amend the motion to allow no further extension beyond this extension.”

Discussion: Mr. McCoy noted that the extension request letter indicated staffing shortages and difficulty finding a qualified candidate. A full-time position in the management department was recently filled. It was clarified that an extension would extend the contract to June 30, 2025.

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

Voting Nay: Vasko

Absent: Christen, Davidson, Menefee, Riley

9 Voted Aye. 1 Voted Nay. Motion carried.

Original motion as amended by Mr. Quandahl, seconded by Mr. Macy, “I move to approve the Girl Scouts’ request to extend project 23-173 for one year, with no further extensions.”

Discussion: None.

Voting Aye: Quandahl, Helgoth, Andersen, Hansen, McCoy, Vinton, Macy, Kanger, Vasko, Hellbusch

Absent: Christen, Davidson, Menefee, Riley

10 Voted Aye. Motion carried.

7. Historical review and discussion on limiting survivability terms for insurance, property tax, and easements on grant-funded projects

Background on Agenda Item 7

Payment of taxes for real property is found in Title 137 and NET policy. Board Policy VI, F. Payment of Tax on Real Property was updated in 2023. Board Policy VI, B. Equipment Insurance was updated in 2022. These policies create survivability provisions in the grant contracts. Accountability issues are created by depreciation timelines and monitoring personal and real property. The term of the environmental benefit to the public needs to be addressed for the public funds invested.

Executive Director Elmshaeuser shared statistics with the Board for funded properties, a synopsis of NET’s real property policies from 1997 to 2021, and opinions from the Attorney General’s Office. Although the Board may set some parameters for survivability provisions, it has no means to enforce them. Once the grant contract ends, the Board’s options must be determined. The Board was asked to discuss how to proceed, how policy should address the term of environmental benefit, and how long it should be monitored.

Mr. Kanger asked how many of the 125,917.16 acres purchased with NET funds in the past are currently accessible to the public.

The Board took a break from 2:51 p.m. to 3:00 p.m.

After further discussion, Executive Director Elmshaeuser was directed to bring back policy proposals to the Board for review.

8. Directors Report

Executive Director Elmshaeuser reported he would be providing testimony on March 18, 2024, at the federal sentencing of a former grantee being charged with fraud. Additionally, testimony will be provided at the Appropriations Hearing on February 7, 2024, regarding the NET’s mid-biennium budget request for an additional five million dollars (\$5,000,000) to fund grant requests in the next grant cycle. Work is underway to prepare the 2025-2027 biennium budget request.

On February 12, 2024, a “Get to Know Your Grant” session will be available to all new grantees through Zoom.

9. Next Meeting

Thursday, May 2, 2024, Telegraph Lofts West, 2077 N St, Suite 310, Lincoln, NE 68510, 1:30 p.m.

10. Adjourn

Chair Hellbusch adjourned the meeting at 3:26 p.m.

Karl L. Elmshaeuser
Executive Director

DRAFT

Month of the fiscal year (As of 3/31/23)

75% of Fiscal Year

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
510000 PERSONAL SERVICES								
	511100	Permanent Salaries - Wages	\$ 334,476.30	\$ 170,501.16	\$ -	\$ 163,975.14	51%	
	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	\$ 9,269.75	\$ -	\$ (9,221.77)	19320%	*4
	512200	Sick Leave Expense	\$ 174.31	\$ 8,120.05	\$ -	\$ (7,945.74)	4658%	*4
	512300	Holiday Leave Expense	\$ 978.07	\$ 11,514.54	\$ -	\$ (10,536.47)	1177%	*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	\$ 14,931.37	\$ -	\$ 10,243.01	59%	
	515200	FICA Expense	\$ 25,586.76	\$ 15,056.86	\$ -	\$ 10,529.90	59%	
	515400	Life & Accident Ins Expense	\$ -	\$ -	\$ -	\$ -	0%	
	515500	Health Insurance Expense	\$ 53,620.00	\$ 9,808.56	\$ -	\$ 43,811.44	18%	
	516300	Employee Assistance Program	\$ 63.00	\$ 54.19	\$ -	\$ 8.81	86%	
	516400	Unemployment Comp Ins Expense	\$ 3,000.00	\$ 1,542.00	\$ -	\$ 1,458.00	51%	
	516500	Worker's Compensation	\$ 4,745.00	\$ 3,079.38	\$ -	\$ 1,665.62	65%	
PERSONAL SERVICES TOTAL			\$ 453,944.80	\$ 245,877.86	\$ -	\$ 208,066.94	54%	*1

520000 OPERATING EXPENSES								
G	521100	Postage Expense	\$ 647.72	\$ 290.51	\$ -	\$ 357.21	45%	
G	521300	Freight Expense	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
G	521400	CIO Charges	\$ 16,809.14	\$ 12,567.37	\$ -	\$ 4,241.77	75%	
G	521412	Com Expense - Voice/Data	\$ 3,157.42	\$ 2,291.38	\$ -	\$ 866.04	73%	
P	521500	Publication & Print Expense	\$ 4,230.97	\$ 2,039.34	\$ -	\$ 2,191.63	48%	
P	521501	Publication	\$ -	\$ -	\$ -	\$ -	0%	
P	521502	Printing	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0%	
P	521503	Advertising	\$ 2,130.52	\$ 204.06	\$ -	\$ 1,926.46	10%	
P	521900	Awards Expense	\$ 250.00	\$ 30.00	\$ -	\$ 220.00	12%	
G	522100	Dues & Subscription Expense	\$ 500.00	\$ 12.00	\$ -	\$ 488.00	2%	
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	\$ 563.72	\$ -	\$ 5,436.82	9%	
F	523202	Electricity (523202-132)	\$ 3,000.00	\$ 553.09	\$ -	\$ 2,446.91	18%	
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	\$ 53,002.17	\$ -	\$ 17,667.83	75%	
G	524700	Rent Expense - Other Real Property	\$ 1,053.55	\$ 515.55	\$ -	\$ 538.00	49%	
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	\$ 30,130.63	\$ 2,364.94	\$ -	\$ 27,765.69	8%	
F	526101	Building Structure - Maint & Repair	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0%	
F	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	\$ 776.12	\$ -	\$ 3,531.37	18%	
G	531200	IT Supplies	\$ 300.00	\$ -	\$ -	\$ 300.00	0%	
F	532100	Non-Capitalized Equip Pur (Non-Expend-Fergus.)	\$ -	\$ -	\$ -	\$ -	0%	
G	532100-1	Non-Capitalized Equip Pur (Non-Expend-Trust)	\$ 55,367.60	\$ 51,860.09	\$ -	\$ 3,507.51	94%	
G	532200	Personal Computing Equipment	\$ 500.00	\$ -	\$ -	\$ 500.00	0%	
G	532280	Video Equip	\$ 2,300.00	\$ 2,256.61	\$ -	\$ 43.39	98%	
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	\$ 26.25	\$ -	\$ 1,473.75	2%	
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.)	\$ -	\$ -	\$ -	\$ -	0%	
G	534900-1	Miscellaneous Supplies Expense (Trust)	\$ 3,956.65	\$ 2,662.68	\$ -	\$ 1,293.97	67%	
G	534950	Computer Hardware <\$1,500	\$ -	\$ -	\$ -	\$ -	0%	
G	538100	Vehicle & Equip Supp Exp	\$ 2,200.00	\$ 398.63	\$ -	\$ 1,801.37	18%	
G	538182	Licensed Motor Vehicle Supplies	\$ 100.00	\$ 106.78	\$ -	\$ (6.78)	107%	
G	539100	Indirect Cost Allowance	\$ 6,405.00	\$ 1,600.18	\$ -	\$ 4,804.82	25%	
G	541100	Accounting & Auditing Services	\$ 55,900.00	\$ 55,893.85	\$ -	\$ 6.15	100%	*2
G	541200	Purchasing Assessment	\$ 270.00	\$ 153.83	\$ -	\$ 116.17	57%	*2
G	541600	Gross Proceeds Legal Expense	\$ 9,274.31	\$ 5,127.05	\$ -	\$ 4,147.26	55%	
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	\$ 29,400.00	\$ -	\$ 10,500.00	74%	
G	543200	IT Consulting - HW/SW Supp	\$ 400.00	\$ -	\$ -	\$ 400.00	0%	
G	543300	IT Consulting - Other	\$ 5,186.28	\$ 3,464.11	\$ -	\$ 1,722.17	67%	
G	543500	Management Consultant Services	\$ -	\$ -	\$ -	\$ -	0%	
G	547100	Educational Services	\$ -	\$ -	\$ -	\$ -	0%	
P	547101	Media/Advertising Services	\$ 1,700.00	\$ 232.03	\$ -	\$ 1,467.97	14%	

FUND	ACCT	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
F	548500	Lawn/Landscape/Snow Removal	\$ 25,100.00	\$ -	\$ -	\$ 25,100.00	0%	
F	548600	Pest Control	\$ 150.00	\$ -	\$ -	\$ 150.00	0%	
F	548700	Refuse/Recycling	\$ 859.56	\$ 244.42	\$ -	\$ 615.14	28%	
F	548800	Fire Extinguishers	\$ 100.00	\$ -	\$ -	\$ 100.00	0%	
F	549100	Laundry Services	\$ -	\$ -	\$ -	\$ -	0%	
F	549200	Janitorial/Security Services	\$ 5,985.38	\$ 1,970.76	\$ -	\$ 4,014.62	33%	
F	549500	Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ -	0%	
F	549600	Construction Services	\$ -	\$ -	\$ -	\$ -	0%	
G	554900	Other Contractual Services	\$ 10,262.00	\$ 1,440.00	\$ -	\$ 8,822.00	14%	
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	\$ 2,195.00	\$ -	\$ 1,820.00	55%	
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	\$ 324.83	\$ -	\$ 375.17	46%	
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			\$ 419,473.33	\$ 241,039.86	\$ -	\$ 178,433.47	57%	

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 *5
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	\$ 2,303.13	\$ -	\$ 1,266.96	65%	
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	\$ 2,435.86	\$ -	\$ 6,134.23	28%	

580000 CAPITOL OUTLAY								
F	581200	Buildings	\$ -	\$ -	\$ -	\$ -	0%	
G	583000	Furniture & Office Equipment	\$ -	\$ -	\$ -	\$ -	0%	
P	583300	Computer Hardware Equipment	\$ -	\$ -	\$ -	\$ -	0%	
G	583470	Personal Computing Equipment	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	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			\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	0%	

SUB-TOTAL: 51, 52-55, 57, & 58			\$ 888,488.22	\$ 489,353.58	\$ -	\$ 399,134.64	55%	
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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	\$ 8,107,333.97	\$ -	\$ 43,550,000.95	16%	*3
	599300	1099-AID-INCOME	\$ -	\$ -	\$ -	\$ -	0%	*3
GOVERNMENT AID TOTAL			\$ 51,657,334.92	\$ 8,107,333.97	\$ -	\$ 43,550,000.95	16%	

BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 52,545,823.14	\$ 8,596,687.55	\$ -	\$ 43,949,135.59	16%	
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Board Summary								
Primary	Sub	DESCRIPTION	AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
Personnel								
		Direct Personnel & Benefits	\$ 453,944.80	\$ 245,877.86	\$ -	\$ 208,066.94	54%	
Operating								
G	Grant	Operation Costs for Grant Making	\$ 323,443.69	\$ 232,195.84	\$ -	\$ 91,247.85	72%	
P	PR	Public Relations primarily Grant Making	\$ 13,111.49	\$ 2,760.13	\$ -	\$ 10,351.36	21%	
F	Ferg	Operation Costs for Ferguson	\$ 82,918.15	\$ 6,083.89	\$ -	\$ 76,834.26	7%	
T	Travel	Travel Costs for Grant Making	\$ 8,570.09	\$ 2,435.86	\$ -	\$ 6,134.23	28%	
Capital								
G	Grant	Capital Costs for Grant Making	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	0%	
P	PR	Public Relations primarily Grant Making	\$ -	\$ -	\$ -	\$ -	0%	
F	Ferg	Capital Costs for Ferguson	\$ -	\$ -	\$ -	\$ -	0%	
Sub Total			\$ 888,488.22	\$ 489,353.58	\$ -	\$ 399,134.64	55%	

Endowment								
		Transfer to Endowment Fund	\$ -	\$ -	\$ -	\$ -	0%	
Gov Aid								
		Grants	\$ 51,657,334.92	\$ 8,107,333.97	\$ -	\$ 43,550,000.95	16%	
BUDGETED EXPENDITURES ALL CATEGORY TOTAL			\$ 52,545,823.14	\$ 8,596,687.55	\$ -	\$ 43,949,135.59	16%	

All expenses were as expected with the following notes.

- *1 The Personal Services salary/leave expenditure limitation (applicable to codes 511100-512700) is set by a legislative appropriations bill.
- *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.

Ferguson House P/L Report

this file is linked to W:\NETrust\Trust Budget\23-24 Trust Fund Budget\Trust Fund Budget FY 23-24.xlsx
 Month 9 of the fiscal year _ As of 3/31/23

75% of Fiscal Yr.

Income		FY 2023-24		FY 2022-23	
Office Rent	(Last rent received for June 2023)	% Occupied		% Occupied	
	January	0%	\$ -	68%	\$ 625.00
	February	0%	\$ -	68%	\$ 625.00
	March	0%	\$ -	68%	\$ 625.00
	SubTotal Office Rent	0%	\$ -	68%	\$ 1,875.00
ChargePoint	Q3				
Other	Q3				
Interest	Q3		\$ 1,721.85		
Total	Q1		\$ 1,525.04		\$ 2,978.43
	Q2		\$ 1,589.15		\$ 3,214.98
	Q3		\$ 1,721.85		\$ 3,299.49
	Q4		\$ -		\$ 3,401.15
Total	Year to Date		\$ 4,836.04		\$ 12,894.05

Expenses		AUTHORITY	SPENT YTD	OUTSTANDING	REMAINING	% SPENT	NOTE
	Cleaning	\$ 7,386.27	\$ 2,209.90	\$ -	\$ 5,176.37	30%	
	Grounds	\$ 25,100.00	\$ -	\$ -	\$ 25,100.00	0%	
	Maintenance	\$ 33,921.03	\$ 2,380.34	\$ -	\$ 31,540.69	7%	
	Personnel	\$ 8,405.00	\$ -	\$ -	\$ 2,000.00	0%	
	Rent	\$ -	\$ -	\$ -	\$ -	0%	
	Supplies	\$ -	\$ -	\$ -	\$ -	0%	
	Utilities & Insurance (Ferg. House)	\$ 14,510.85	\$ 1,493.65	\$ -	\$ 13,017.20	10%	
Total	(Authority includes \$3,072.26 in encumbrances)	\$ 89,323.15	\$ 6,083.89	\$ -	\$ 76,834.26	7%	

NET	
Profit / Loss Year to Date	\$ (1,247.85)

	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	\$ 1,970.76	\$ -	\$ 4,014.62	33%	
c	549500	Hazardous Waste Disposal	\$ -	\$ -	\$ -	\$ -	0%	
g	548500	Lawn/Landscape/Snow Removal	\$ 25,100.00	\$ -	\$ -	\$ 25,100.00	0%	
m	525556	Rent Exp-Construction Equipment	\$ -	\$ -	\$ -	\$ -	0%	
m	526100	Rep & Maint - Real Property	\$ 30,130.63	\$ 2,364.94	\$ -	\$ 27,765.69	8%	
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	\$ -	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ -	\$ -	0%	
m	586902	Household/Institution Equip	\$ -	\$ -	\$ -	\$ -	0%	
p	539100	Indirect Cost Allowance	\$ 6,405.00	\$ 1,600.18	\$ -	\$ 4,804.82	25%	
p	554901	Mgmt Consultant Services (Security)	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0%	
s	534900	Miscellaneous Supplies Expense	\$ -	\$ -	\$ -	\$ -	0%	
s	549100	Laundry Services	\$ -	\$ -	\$ -	\$ -	0%	
u	523201	Gas and Heating Fuels	\$ 6,000.54	\$ 563.72	\$ -	\$ 5,436.82	9%	
u	523202	Electricity (523202-132)	\$ 3,000.00	\$ 553.09	\$ -	\$ 2,446.91	18%	
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	\$ 244.42	\$ -	\$ 615.14	28%	
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 01/31/24

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		96.60	1,230.00	0.00		1,230.00-
Major Account 520000 Total	0.00	96.60	1,230.00	0.00	0.00	1,230.00-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>96.60</u>	<u>1,230.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,230.00-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		96.60	1,230.00	0.00		1,230.00-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>96.60</u>	<u>1,230.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,230.00-</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		150,556.63-	944,162.69-	0.00		944,162.69
481200 GAIN OR LOSS-SALE OF INV		94,769.15-	6,364.59-	0.00		6,364.59
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	245,325.78-	950,581.00-	0.00	0.00	950,581.00
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN			12,638,868.00-	0.00		12,638,868.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 01/31/24

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	12,638,868.00-	0.00	0.00	12,638,868.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>245,325.78-</u>	<u>13,589,474.88-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,589,474.88</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	<u>0.00</u>	<u>245,325.78-</u>	<u>13,589,474.88-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,589,474.88</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>245,325.78-</u>	<u>13,589,474.88-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,589,474.88</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 01/31/24

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	16,638.58	134,719.88	40.28		199,756.42
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	1,777.74	7,802.67	16262.34		7,754.69-
512200 SICK LEAVE EXPENSE	174.31	761.60	4,901.68	2812.05		4,727.37-
512300 HOLIDAY LEAVE EXPENSE	978.07	2,130.88	9,383.66	959.41		8,405.59-
Personal Services Subtotal	341,755.66	21,308.80	158,807.89	46.47	0.00	182,947.77
515100 RETIREMENT PLANS EXPENSE	25,174.38	1,595.60	11,741.66	46.64		13,432.72
515200 FICA EXPENSE	25,586.76	1,591.16	11,876.07	46.41		13,710.69
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	7,628.88	14.23		45,991.12
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	25,585.40	192,107.42	42.60	0.00	258,837.38
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72	28.70	269.63	41.63		378.09
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	12,209.14	1,332.38	8,956.27	73.36		3,252.87
521412 Com Expense - Voice/Data	4,917.42		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	32.78	163.36	7.67		1,967.16
521900 AWARDS EXPENSE	250.00	30.00	30.00	12.00		220.00
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

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 01/31/24

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	41,223.91	58.33		29,446.09
524700 RENT EXP-OTHER REAL PROP	1,053.55	57.75	400.05	37.97		653.50
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		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	247.17	776.12	18.02		3,531.37
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON CAPITALIZED EQUIP PU	70,594.60	29,762.21	51,860.09	73.46		18,734.51
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		239.14	19.12		1,011.75
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00	18.27	18.27	1.22		1,481.73
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	114.68	398.63	18.12		1,801.37
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	491.84	4,881.13	383.04		3,606.82-
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	24,600.00	61.65		15,300.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28	378.77	2,684.94	51.77		2,501.34
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		202.72	23.58		656.84
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38		1,313.84	21.95		4,671.54
554900 OTHER CONTRACTUAL SERVICE	29,200.00		1,440.00	4.93		27,760.00

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 01/31/24

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

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	235.00	1,725.00	42.96		2,290.00
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	41,018.68	214,856.27	55.41	0.00	172,917.06
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00		107.00	3.57		2,893.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
571800 MEALS - TRAVEL STATUS			25.73	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	355.10	1,657.25	46.42		1,912.84
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	355.10	1,789.98	20.89	0.00	6,780.11
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	281,282.02	7,221,241.41	13.98		44,436,093.51
Major Account 590000 Total	51,657,334.92	281,282.02	7,221,241.41	13.98	0.00	44,436,093.51

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 01/31/24

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	348,241.20	7,629,995.08	14.52	0.00	44,915,828.06
Summary By Fund Type- Expenditures						
2 CASH FUNDS	52,545,823.14	348,241.20	7,629,995.08	14.52		44,915,828.06
BUDGETED EXPENDITURES TOTAL	52,545,823.14	348,241.20	7,629,995.08	14.52	0.00	44,915,828.06
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		28,070.09-	199,436.45-	0.00		199,436.45
Major Account 490000 Total	0.00	28,070.09-	199,436.45-	0.00	0.00	199,436.45
BUDGETED REVENUE TOTAL	0.00	28,070.09-	199,436.45-	0.00	0.00	199,436.45
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		28,070.09-	199,436.45-	0.00		199,436.45
BUDGETED REVENUE TOTAL	0.00	28,070.09-	199,436.45-	0.00	0.00	199,436.45

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 02/29/24

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		408.85	1,638.85	0.00		1,638.85-
Major Account 520000 Total	0.00	408.85	1,638.85	0.00	0.00	1,638.85-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>408.85</u>	<u>1,638.85</u>	<u>0.00</u>	<u>0.00</u>	<u>1,638.85-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS		408.85	1,638.85	0.00		1,638.85-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>408.85</u>	<u>1,638.85</u>	<u>0.00</u>	<u>0.00</u>	<u>1,638.85-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE		101.30-	127.18-	0.00		127.18
Major Account 470000 Total	0.00	101.30-	127.18-	0.00	0.00	127.18
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		175,120.79-	1,119,283.48-	0.00		1,119,283.48
481200 GAIN OR LOSS-SALE OF INV		84,984.97-	91,349.56-	0.00		91,349.56
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	260,105.76-	1,210,686.76-	0.00	0.00	1,210,686.76
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN			12,638,868.00-	0.00		12,638,868.00

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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>
Major Account 490000 Total	0.00	0.00	12,638,868.00-	0.00	0.00	12,638,868.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>260,207.06-</u>	<u>13,849,681.94-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,849,681.94</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	<u>0.00</u>	<u>260,207.06-</u>	<u>13,849,681.94-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,849,681.94</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>260,207.06-</u>	<u>13,849,681.94-</u>	<u>0.00</u>	<u>0.00</u>	<u>13,849,681.94</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	18,216.50	152,936.38	45.72		181,539.92
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	774.53	8,577.20	17876.62		8,529.22-
512200 SICK LEAVE EXPENSE	174.31	1,232.35	6,134.03	3519.04		5,959.72-
512300 HOLIDAY LEAVE EXPENSE	978.07	1,065.44	10,449.10	1068.34		9,471.03-
Personal Services Subtotal	341,755.66	21,288.82	180,096.71	52.70	0.00	161,658.95
515100 RETIREMENT PLANS EXPENSE	25,174.38	1,594.11	13,335.77	52.97		11,838.61
515200 FICA EXPENSE	25,586.76	1,589.62	13,465.69	52.63		12,121.07
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	8,718.72	16.26		44,901.28
516300 EMPLOYEE ASSISTANCE PRO	63.00			0.00		63.00
516400 UNEMPLOYM COMP INS EXP		1,542.00	1,542.00	0.00		1,542.00-
516500 WORKERS COMP PREMIUMS	4,745.00	1,026.46	3,079.38	64.90		1,665.62
Major Account 510000 Total	450,944.80	28,130.85	220,238.27	48.84	0.00	230,706.53
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72	16.53	286.16	44.18		361.56
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	12,209.14	1,913.06	10,869.33	89.03		1,339.81
521412 Com Expense - Voice/Data	4,917.42	397.48	2,139.97	43.52		2,777.45
521500 PUBLICATION & PRINT EXPENSE	4,230.97	581.53	2,039.34	48.20		2,191.63
521502 PRINTING	1,500.00			0.00		1,500.00
521503 ADVERTISING	2,130.52	40.70	204.06	9.58		1,926.46
521900 AWARDS EXPENSE	250.00		30.00	12.00		220.00
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

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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>
523203 WATER	805.32		76.36	9.48		728.96
523204 SEWER	545.43		56.06	10.28		489.37
524600 RENT EXPENSE-BUILDINGS	70,670.00	5,889.13	47,113.04	66.67		23,556.96
524700 RENT EXP-OTHER REAL PROP	1,053.55		400.05	37.97		653.50
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		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		776.12	18.02		3,531.37
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON CAPITALIZED EQUIP PU	70,594.60		51,860.09	73.46		18,734.51
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		239.14	19.12		1,011.75
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00	7.98	26.25	1.75		1,473.75
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		398.63	18.12		1,801.37
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	81.97	4,963.10	389.47		3,688.79-
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	27,000.00	67.67		12,900.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28	389.54	3,074.48	59.28		2,111.80
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		202.72	23.58		656.84
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38		1,313.84	21.95		4,671.54

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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>
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		1,725.00	42.96		2,290.00
555540 SAAS MAINTENANCE	2,300.00			0.00		2,300.00
556100 INSURANCE EXPENSE	2,600.00	79.04	324.83	12.49		2,275.17
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	11,796.96	226,653.23	58.45	0.00	161,120.10
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00		107.00	3.57		2,893.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
571800 MEALS - TRAVEL STATUS			25.73	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	645.88	2,303.13	64.51		1,266.96
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	645.88	2,435.86	28.42	0.00	6,134.23
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	747,042.77	7,968,284.18	15.43		43,689,050.74
Major Account 590000 Total						

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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>
	51,657,334.92	747,042.77	7,968,284.18	15.43	0.00	43,689,050.74
BUDGETED EXPENDITURES TOTAL	<u>52,545,823.14</u>	<u>787,616.46</u>	<u>8,417,611.54</u>	<u>16.02</u>	<u>0.00</u>	<u>44,128,211.60</u>
Summary By Fund Type- Expenditures						
2 CASH FUNDS	<u>52,545,823.14</u>	<u>787,616.46</u>	<u>8,417,611.54</u>	<u>16.02</u>		<u>44,128,211.60</u>
BUDGETED EXPENDITURES TOTAL	<u>52,545,823.14</u>	<u>787,616.46</u>	<u>8,417,611.54</u>	<u>16.02</u>	<u>0.00</u>	<u>44,128,211.60</u>
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		29,404.29-	228,840.74-	0.00		228,840.74
Major Account 490000 Total	0.00	29,404.29-	228,840.74-	0.00	0.00	228,840.74
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>29,404.29-</u>	<u>228,840.74-</u>	<u>0.00</u>	<u>0.00</u>	<u>228,840.74</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		<u>29,404.29-</u>	<u>228,840.74-</u>	<u>0.00</u>		<u>228,840.74</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>29,404.29-</u>	<u>228,840.74-</u>	<u>0.00</u>	<u>0.00</u>	<u>228,840.74</u>

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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			1,638.85	0.00		1,638.85-
Major Account 520000 Total	0.00	0.00	1,638.85	0.00	0.00	1,638.85-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>0.00</u>	<u>1,638.85</u>	<u>0.00</u>	<u>0.00</u>	<u>1,638.85-</u>
<u>Summary By Fund Type- Expenditures</u>						
2 CASH FUNDS			1,638.85	0.00		1,638.85-
BUDGETED EXPENDITURES TOTAL	<u>0.00</u>	<u>0.00</u>	<u>1,638.85</u>	<u>0.00</u>	<u>0.00</u>	<u>1,638.85-</u>
<u>BUDGETED FUND TYPES - REVENUES</u>						
470000 REVENUE - SALES AND CHARGES						
474104 PCARD REBATE			127.18-	0.00		127.18
Major Account 470000 Total	0.00	0.00	127.18-	0.00	0.00	127.18
480000 REVENUE - MISCELLANEOUS						
481100 INVESTMENT INCOME		160,907.43-	1,280,190.91-	0.00		1,280,190.91
481200 GAIN OR LOSS-SALE OF INV			91,349.56-	0.00		91,349.56
483200 BUILDING & SPACE RENTAL			53.72-	0.00		53.72
Major Account 480000 Total	0.00	160,907.43-	1,371,594.19-	0.00	0.00	1,371,594.19
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		6,018,912.00-	18,657,780.00-	0.00		18,657,780.00

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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>
Major Account 490000 Total	0.00	6,018,912.00-	18,657,780.00-	0.00	0.00	18,657,780.00
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,179,819.43-</u>	<u>20,029,501.37-</u>	<u>0.00</u>	<u>0.00</u>	<u>20,029,501.37</u>
<u>SUMMARY BY FUND TYPE - REVENUE</u>						
2 CASH FUNDS		<u>6,179,819.43-</u>	<u>20,029,501.37-</u>	<u>0.00</u>		<u>20,029,501.37</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>6,179,819.43-</u>	<u>20,029,501.37-</u>	<u>0.00</u>	<u>0.00</u>	<u>20,029,501.37</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	17,564.78	170,501.16	50.98		163,975.14
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	692.55	9,269.75	19320.03		9,221.77-
512200 SICK LEAVE EXPENSE	174.31	1,986.02	8,120.05	4658.40		7,945.74-
512300 HOLIDAY LEAVE EXPENSE	978.07	1,065.44	11,514.54	1177.27		10,536.47-
Personal Services Subtotal	341,755.66	21,308.79	201,405.50	58.93	0.00	140,350.16
515100 RETIREMENT PLANS EXPENSE	25,174.38	1,595.60	14,931.37	59.31		10,243.01
515200 FICA EXPENSE	25,586.76	1,591.17	15,056.86	58.85		10,529.90
515500 HEALTH INSURANCE EXPENSE	53,620.00	1,089.84	9,808.56	18.29		43,811.44
516300 EMPLOYEE ASSISTANCE PRO	63.00	54.19	54.19	86.02		8.81
516400 UNEMPLOYM COMP INS EXP	3,000.00		1,542.00	51.40		1,458.00
516500 WORKERS COMP PREMIUMS	4,745.00		3,079.38	64.90		1,665.62
Major Account 510000 Total	453,944.80	25,639.59	245,877.86	54.16	0.00	208,066.94
520000 OPERATING EXPENSES						
521100 POSTAGE EXPENSE	647.72	4.35	290.51	44.85		357.21
521300 FREIGHT	150.00			0.00		150.00
521400 DATA PROCESSING EXPENSE	16,809.14	1,698.04	12,567.37	74.77		4,241.77
521412 Com Expense - Voice/Data	3,157.42	151.41	2,291.38	72.57		866.04
521500 PUBLICATION & PRINT EXPENSE	4,230.97		2,039.34	48.20		2,191.63
521502 PRINTING	1,500.00			0.00		1,500.00
521503 ADVERTISING	2,130.52		204.06	9.58		1,926.46
521900 AWARDS EXPENSE	250.00		30.00	12.00		220.00
522100 DUES & SUBSCRIPTION EXPENSE	500.00	12.00	12.00	2.40		488.00
522200 CONFERENCE REGISTRATION	1,000.00		315.00	31.50		685.00
523201 NATURAL GAS	6,000.54	559.56	563.72	9.39		5,436.82
523202 ELECTRICITY	3,000.00	93.72	553.09	18.44		2,446.91

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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>
523203 WATER	805.32		76.36	9.48		728.96
523204 SEWER	545.43		56.06	10.28		489.37
524600 RENT EXPENSE-BUILDINGS	70,670.00	5,889.13	53,002.17	75.00		17,667.83
524700 RENT EXP-OTHER REAL PROP	1,053.55	115.50	515.55	48.93		538.00
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	30,130.63	140.54	2,364.94	7.85		27,765.69
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		776.12	18.02		3,531.37
531101 IT SUPPLIES	300.00			0.00		300.00
532100 NON CAPITALIZED EQUIP PU	55,367.60		51,860.09	93.67		3,507.51
532200 PERSONAL COMPUTING EQUIP	500.00			0.00		500.00
532280 VIDEO EQUIP	2,300.00		2,256.61	98.11		43.39
533132 SANITATION JANITORIAL	1,250.89		239.14	19.12		1,011.75
533133 FOOD SERV INSTITUTIONAL	100.00			0.00		100.00
533900 FOOD EXPENSE	1,500.00		26.25	1.75		1,473.75
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	3,956.65		2,662.68	67.30		1,293.97
538100 VEHICLE & EQUIP SUPP EXP	2,200.00		398.63	18.12		1,801.37
538182 LICENSED MOTOR VEHICLE SUPPLIE	100.00		106.78	106.78		6.78-
539100 INDIRECT COST ALLOWANCE	6,405.00	1,600.18	1,600.18	24.98		4,804.82
541100 ACCTG & AUDITING SERVICES	55,900.00		55,893.85	99.99		6.15
541200 PURCHASING ASSESSMENT	270.00		153.83	56.97		116.17
541600 GROSS PROCEEDS LEGAL EXP	9,274.31	163.95	5,127.05	55.28		4,147.26
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	29,400.00	73.68		10,500.00
543200 IT CONSULTING-HW/SW SUPP	400.00			0.00		400.00
543300 IT CONSULTING-OTHER	5,186.28	389.63	3,464.11	66.79		1,722.17
547101 MEDIA/ADVERTISING	1,700.00		232.03	13.65		1,467.97
548500 LAWN/LANDSCAPE/SNOW REMOVAL	25,100.00			0.00		25,100.00
548600 PEST CONTROL	150.00			0.00		150.00
548700 REFUSE/RECYCLING	859.56	41.70	244.42	28.44		615.14

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 03/31/24

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

ACCOUNT CODE DESCRIPTION	BUDGETED	CURRENT MONTH	YEAR-TO-DATE	PERCENT OF		VARIANCE
	AMOUNT	ACTIVITY	ACTUALS	BUDGET	ENCUMBRANCES	
548800 FIRE EXTINGUISHERS	100.00			0.00		100.00
549200 JANITORIAL/SECURITY SERVICES	5,985.38	656.92	1,970.76	32.93		4,014.62
554900 OTHER CONTRACTUAL SERVICE	10,262.00		1,440.00	14.03		8,822.00
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	470.00	2,195.00	54.67		1,820.00
555540 SAAS MAINTENANCE	2,300.00			0.00		2,300.00
556100 INSURANCE EXPENSE	2,600.00		324.83	12.49		2,275.17
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	419,473.33	14,386.63	241,039.86	57.46	0.00	178,433.47
570000 TRAVEL EXPENSES						
571100 BOARD & LODGING	3,000.00		107.00	3.57		2,893.00
571600 MEALS-NOT TRAVEL STATUS	600.00			0.00		600.00
571800 MEALS - TRAVEL STATUS			25.73	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		2,303.13	64.51		1,266.96
575100 MISC TRAVEL EXPENSES	150.00			0.00		150.00
Major Account 570000 Total	8,570.09	0.00	2,435.86	28.42	0.00	6,134.23
580000 CAPITAL OUTLAY						
583470 PERSONAL COMPUTING EQUIPMENT	6,500.00			0.00		6,500.00
Major Account 580000 Total	6,500.00	0.00	0.00	0.00	0.00	6,500.00
590000 GOVERNMENT AID						
599161 DIST OF AID	51,657,334.92	139,049.79	8,107,333.97	15.69		43,550,000.95

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 03/31/24

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>
Major Account 590000 Total	51,657,334.92	139,049.79	8,107,333.97	15.69	0.00	43,550,000.95
BUDGETED EXPENDITURES TOTAL	<u>52,545,823.14</u>	<u>179,076.01</u>	<u>8,596,687.55</u>	<u>16.36</u>	<u>0.00</u>	<u>43,949,135.59</u>
Summary By Fund Type- Expenditures						
2 CASH FUNDS	<u>52,545,823.14</u>	<u>179,076.01</u>	<u>8,596,687.55</u>	<u>16.36</u>		<u>43,949,135.59</u>
BUDGETED EXPENDITURES TOTAL	<u>52,545,823.14</u>	<u>179,076.01</u>	<u>8,596,687.55</u>	<u>16.36</u>	<u>0.00</u>	<u>43,949,135.59</u>
BUDGETED FUND TYPES - REVENUES						
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
493100 OPERATING TRANSFER IN		27,753.01-	256,593.75-	0.00		256,593.75
Major Account 490000 Total	0.00	27,753.01-	256,593.75-	0.00	0.00	256,593.75
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>27,753.01-</u>	<u>256,593.75-</u>	<u>0.00</u>	<u>0.00</u>	<u>256,593.75</u>
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS		<u>27,753.01-</u>	<u>256,593.75-</u>	<u>0.00</u>		<u>256,593.75</u>
BUDGETED REVENUE TOTAL	<u>0.00</u>	<u>27,753.01-</u>	<u>256,593.75-</u>	<u>0.00</u>	<u>0.00</u>	<u>256,593.75</u>

Grant Disbursement Report

As of 4/16/24

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
20-103	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2021	\$60,580.00	\$61,871.72	-\$122,451.72	\$0.00	\$0.00	\$0.00
20-103-2	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2022	\$60,580.00	\$86,506.83	-\$147,086.83	\$0.00	\$0.00	\$0.00
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	-\$142,175.53	-\$17,902.40	\$0.00	\$12,079.42
20-123	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Improving Soil Health Using Heat-Treated Manure	6/30/2021	\$105,552.00	\$0.00	-\$105,552.00	\$0.00	\$0.00	\$0.00
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	-\$99,878.10	\$0.00	\$0.00	\$67,544.69
20-127	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the	6/30/2021	\$60,388.00	\$0.00	-\$60,388.00	\$0.00	\$0.00	\$0.00
20-127-2	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the	6/30/2022	\$60,388.00	\$42,625.05	-\$103,013.05	\$0.00	\$0.00	\$0.00
20-127-3	The Nature Conservancy	Increasing Fire Capacity and Rangeland Impact in the	6/30/2024	\$60,388.00	\$75,212.89	-\$69,456.39	-\$5,791.26	\$0.00	\$60,353.24
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	6/30/2021	\$77,000.00	\$0.00	-\$77,000.00	\$0.00	\$0.00	\$0.00
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	6/30/2022	\$79,310.00	\$77,000.00	-\$156,310.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$199,344.02
20-153	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2021	\$275,000.00	\$0.00	-\$275,000.00	\$0.00	\$0.00	\$0.00
20-153-2	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2022	\$170,000.00	\$253,566.96	-\$423,566.96	\$0.00	\$0.00	\$0.00
20-153-3	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2024	\$50,000.00	\$312,702.91	-\$244,356.23	-\$12,000.00	\$0.00	\$106,346.68
20-174	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	6/30/2021	\$33,340.00	\$0.00	-\$33,340.00	\$0.00	\$0.00	\$0.00
20-174-2	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	6/30/2022	\$33,330.00	\$28,092.49	-\$61,422.49	\$0.00	\$0.00	\$0.00
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	-\$59,068.70	-\$990.78	\$0.00	\$4,210.46
20-175	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	6/30/2021	\$132,425.00	\$0.00	-\$132,425.00	\$0.00	\$0.00	\$0.00
20-175-2	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	6/30/2022	\$85,195.00	\$91,320.52	-\$176,515.52	\$0.00	\$0.00	\$0.00
20-175-3	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	12/31/2023	\$44,345.00	\$128,479.08	-\$119,663.30	-\$47,495.02	\$0.00	\$5,665.76
20-183	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	StreamNet: Building capacity to improve water quality	6/30/2021	\$307,730.00	\$0.00	-\$307,730.00	\$0.00	\$0.00	\$0.00
20-183-2	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	StreamNet: Building capacity to improve water quality	6/30/2022	\$172,794.00	\$296,230.00	-\$469,024.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$407,081.73
21-118	Snake River Preservation Group	Foot Bridge Reach Riparian Project -Snake River	12/31/2023	\$36,706.00	\$0.00	-\$36,706.00	\$0.00	\$0.00	\$0.00
21-147	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Enhancing Groundwater Recharge and Habitat through Rainwater Basin Wetland Conservation	6/30/2022	\$172,500.00	\$0.00	-\$172,500.00	\$0.00	\$0.00	\$0.00
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	-\$8,741.44	-\$24,515.32	\$0.00	\$307,483.97
21-148	Northern Prairies Land Trust	Enhancing Nebraska's Oak Woodlands	6/30/2022	\$225,000.00	\$0.00	-\$225,000.00	\$0.00	\$0.00	\$0.00
21-148-2	Northern Prairies Land Trust	Enhancing Nebraska's Oak Woodlands	6/30/2024	\$165,000.00	\$221,385.57	-\$91,991.68	-\$30,881.34	\$0.00	\$263,512.55
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	6/30/2022	\$78,029.00	\$0.00	-\$78,029.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$142,973.17
21-173	Girl Scouts Spirit of Nebraska	Spirit of Nebraska Camp Woodland Restoration	6/30/2025	\$51,100.00	\$0.00	-\$51,100.00	\$0.00	\$0.00	\$0.00
21-177	Loess Canyon Rangeland Alliance	Loess Canyon Grassland Stewardship	6/30/2022	\$250,000.00	\$0.00	-\$250,000.00	\$0.00	\$0.00	\$0.00

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
21-177-2	Loess Canyon Rangeland Alliance	Loess Canyon Grassland Stewardship	6/30/2024	\$230,000.00	\$81,277.00	-\$269,225.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$91,108.31
21-215	Sandhills Task Force	Sandhills Working Ranch Conservation Partnership	6/30/2022	\$348,000.00	\$0.00	-\$348,000.00	\$0.00	\$0.00	\$0.00
21-215-2	Sandhills Task Force	Sandhills Working Ranch Conservation Partnership	6/30/2024	\$50,000.00	\$348,000.00	-\$246,976.86	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
21-218-2	The Nature Conservancy	Connecting Nebraskans to Nature: Trails Development and Enhancements	6/30/2024	\$28,349.00	\$178,469.00	-\$177,526.15	\$0.00	\$0.00	\$29,291.85
22-112	Lower Elkhorn Natural Resources District	LENRD Establishment of Baseline Vadose Zone Sampling in Cuming, Colfax, and Dodge Counties	6/30/2023	\$14,846.00	\$0.00	-\$14,846.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$22,803.59
22-112-3	Lower Elkhorn Natural Resources District	LENRD Establishment of Baseline Vadose Zone Sampling in Cuming, Colfax, and Dodge Counties	6/30/2025	\$14,844.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,844.00
22-122	Nebraska Community Foundation FBO Rainwater Basin Joint Venture	Happy Cows Happy Wetlands II	6/30/2023	\$67,360.00	\$0.00	-\$67,360.00	\$0.00	\$0.00	\$0.00
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	\$0.00	-\$2,965.67	\$0.00	\$118,891.83
22-122-3	Nebraska Community Foundation FBO Rainwater Basin Joint Venture	Happy Cows Happy Wetlands II	6/30/2025	\$67,360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,360.00
22-130	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2023	\$314,200.00	\$0.00	-\$314,200.00	\$0.00	\$0.00	\$0.00
22-130-2	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2024	\$314,200.00	\$141,038.08	-\$180,667.36	-\$83,678.10	\$0.00	\$190,892.62
22-137	Wachiska Audubon Society Eastern Nebraska Chapter of National Audubon Society	Prairie Habitat Management Program 2022-2024	6/30/2023	\$46,000.00	\$0.00	-\$46,000.00	\$0.00	\$0.00	\$0.00
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	-\$10,455.31	-\$11,387.47	\$0.00	\$35,962.45
22-137-3	Wachiska Audubon Society Eastern Nebraska Chapter of National Audubon Society	Prairie Habitat Management Program 2022-2024	6/30/2025	\$55,756.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55,756.00
22-138	Alliance for the Future of Agriculture in Nebraska	Leopold Conservation Award Video Project	6/30/2023	\$15,000.00	\$0.00	-\$15,000.00	\$0.00	\$0.00	\$0.00
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	-\$15,000.00	\$0.00	\$0.00	\$15,000.00
22-138-3	Alliance for the Future of Agriculture in Nebraska	Leopold Conservation Award Video Project	6/30/2025	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
22-141	Central Platte Natural Resources District	Alda Crane Viewing Site Restoration Project	6/30/2024	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
22-143	Nebraska Game & Parks Commission	Bringing the Natural Legacy Project to Nebraska's Private Land Producers and Stewards	6/30/2023	\$274,500.00	\$0.00	-\$274,500.00	\$0.00	\$0.00	\$0.00
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	-\$50,929.57	-\$34,735.42	\$0.00	\$376,169.57
22-143-3	Nebraska Game & Parks Commission	Bringing the Natural Legacy Project to Nebraska's Private Land Producers and Stewards	6/30/2025	\$259,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$259,000.00
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	6/30/2023	\$155,663.00	\$0.00	-\$136,241.49	-\$19,421.51	\$0.00	\$0.00
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	\$19,421.51	\$0.00	\$0.00	\$0.00	\$63,653.51
22-145	Pheasants Forever, Inc.	Habitat Share	6/30/2023	\$99,000.00	\$0.00	-\$99,000.00	\$0.00	\$0.00	\$0.00
22-145-2	Pheasants Forever, Inc.	Habitat Share	6/30/2024	\$99,000.00	\$0.00	-\$78,758.35	-\$19,306.43	\$0.00	\$935.22
22-150	Central Platte NRD	Partnering to Manage Central Nebraska's Core Grasslands	6/30/2023	\$149,500.00	\$0.00	-\$149,500.00	\$0.00	\$0.00	\$0.00
22-150-2	Central Platte NRD	Partnering to Manage Central Nebraska's Core Grasslands	6/30/2024	\$129,500.00	\$63,536.89	-\$16,380.01	-\$6,177.53	\$0.00	\$170,479.35

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
22-150-3	Central Platte NRD	Partnering to Manage Central Nebraska's Core Grasslands	6/30/2025	\$129,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$129,500.00
22-157	Four Corners Health Department	Household Hazardous Waste	6/30/2023	\$29,250.00	\$0.00	-\$29,250.00	\$0.00	\$0.00	\$0.00
22-157-2	Four Corners Health Department	Household Hazardous Waste	6/30/2024	\$29,250.00	\$10,064.24	-\$347.36	-\$199.96	\$0.00	\$38,766.92
22-157-3	Four Corners Health Department	Household Hazardous Waste	6/30/2025	\$29,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,250.00
22-161	Ducks Unlimited, Inc.	Improving Wildlife Habitat and Public Recreation	6/30/2023	\$102,000.00	\$0.00	-\$102,000.00	\$0.00	\$0.00	\$0.00
22-161-2	Ducks Unlimited, Inc.	Improving Wildlife Habitat and Public Recreation	6/30/2024	\$17,000.00	\$102,000.00	-\$2,238.14	\$0.00	\$0.00	\$116,761.86
22-162	City of Papillion	Valley Road Channel Improvements	6/30/2023	\$80,000.00	\$0.00	-\$80,000.00	\$0.00	\$0.00	\$0.00
22-162-2	City of Papillion	Valley Road Channel Improvements	6/30/2025	\$120,000.00	\$80,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
22-166	Nebraska Game and Parks Commission	Cool Water Stream Management In Nebraska	6/30/2023	\$125,000.00	\$0.00	-\$125,000.00	\$0.00	\$0.00	\$0.00
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	-\$3,203.10	\$0.00	\$6,797.90
22-166-3	Nebraska Game and Parks Commission	Cool Water Stream Management In Nebraska	6/30/2025	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00
22-170	Nebraska Game and Parks Commission	Statewide Grassland Enhancement Project	6/30/2023	\$250,000.00	\$0.00	-\$250,000.00	\$0.00	\$0.00	\$0.00
22-170-2	Nebraska Game and Parks Commission	Statewide Grassland Enhancement Project	6/30/2024	\$250,000.00	\$117,255.20	\$0.00	-\$140,875.18	\$0.00	\$226,380.02
22-172	Nebraska Department of Transportation	Statewide StreamStats Web Tool for Estimating Streamflow Statistics	6/30/2023	\$24,300.00	\$0.00	-\$24,300.00	\$0.00	\$0.00	\$0.00
22-172-2	Nebraska Department of Transportation	Statewide StreamStats Web Tool for Estimating Streamflow Statistics	6/30/2024	\$12,100.00	\$24,300.00	\$0.00	\$0.00	\$0.00	\$36,400.00
22-172-3	Nebraska Department of Transportation	Statewide StreamStats Web Tool for Estimating Streamflow Statistics	6/30/2025	\$38,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,200.00
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	-\$18,366.35	\$0.00	\$35,373.27
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	\$0.00	-\$40,588.48	\$0.00	\$16,511.52
22-177	Nebraska Statewide Arboretum, Inc.	Greener Nebraska Towns (GNT)	6/30/2023	\$334,564.00	\$0.00	-\$334,564.00	\$0.00	\$0.00	\$0.00
22-177-2	Nebraska Statewide Arboretum, Inc.	Greener Nebraska Towns (GNT)	6/30/2024	\$207,101.00	\$135,144.07	-\$26,508.49	-\$113,712.84	\$0.00	\$202,023.74
22-177-3	Nebraska Statewide Arboretum, Inc.	Greener Nebraska Towns (GNT)	6/30/2025	\$114,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,725.00
22-182	Nebraska Statewide Arboretum, Inc.	Trees For Nebraska Towns: More Biodiverse & Resilient Communities	6/30/2023	\$331,761.00	\$0.00	-\$331,761.00	\$0.00	\$0.00	\$0.00
22-182-2	Nebraska Statewide Arboretum, Inc.	Trees For Nebraska Towns: More Biodiverse & Resilient Communities	6/30/2024	\$227,054.00	\$138,204.78	-\$9,478.28	-\$94,514.23	\$0.00	\$261,266.27
22-182-3	Nebraska Statewide Arboretum, Inc.	Trees For Nebraska Towns: More Biodiverse & Resilient Communities	6/30/2025	\$88,027.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88,027.00
22-183	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign (SC3)	6/30/2023	\$57,500.00	\$0.00	-\$57,500.00	\$0.00	\$0.00	\$0.00
22-183-2	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign (SC3)	6/30/2024	\$52,340.00	\$10,922.17	\$0.00	-\$17,453.46	\$0.00	\$45,808.71
22-183-3	Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign (SC3)	6/30/2025	\$52,340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,340.00
22-207	Platte River Whooping Crane Maintenance Trust, Inc.	A Partnership to Restore Central Nebraska Native Prairies	6/30/2023	\$62,500.00	\$0.00	-\$62,500.00	\$0.00	\$0.00	\$0.00
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	\$0.00	\$0.00	\$0.00	\$67,000.00
22-214	Keep Columbus Beautiful	23rd Street Streetscaping Project	6/30/2023	\$5,000.00	\$0.00	-\$5,000.00	\$0.00	\$0.00	\$0.00
22-214-2	Keep Columbus Beautiful	23rd Street Streetscaping Project	6/30/2024	\$20,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$25,000.00
23-113	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2026	\$278,000.00	\$0.00	-\$154,706.78	-\$82,001.17	\$0.00	\$41,292.05
23-113-2	Pheasants Forever, Inc.	Pathway For Wildlife, Ranchers, Farmers, and Communities	6/30/2025	\$278,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$278,000.00
23-114	Quail Forever	Mobile Prescribed Burn Unit, Education Outreach, and Rural Fire Departments	6/30/2025	\$121,000.00	\$0.00	-\$10,464.77	-\$45,977.28	\$0.00	\$64,557.95
23-114-2	Quail Forever	Mobile Prescribed Burn Unit, Education Outreach, and Rural Fire Departments	6/30/2025	\$126,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$126,800.00
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	\$0.00	\$0.00

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
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	-\$26,666.35	\$0.00	\$506,756.37
23-117-2	Middle Niobrara Natural Resources District	LPCW Restoration Phase 5 - WFPO Project Implementation	6/30/2025	\$547,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$547,100.00
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	\$0.00	\$104,700.29
23-127	Village of Lindsay, Nebraska	Lindsay Community Pond Restoration Project	12/30/2024	\$281,500.00	\$0.00	\$0.00	\$0.00	\$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	-\$16,583.15	\$0.00	\$150,560.36
23-132	Omaha Public Power District	OPPD/Douglas County: SOLUS (Solar On Landfills Utility Scale)	6/30/2026	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
23-132-2	Omaha Public Power District	OPPD/Douglas County: SOLUS (Solar On Landfills Utility Scale)	6/30/2025	\$1,705,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705,000.00
23-136	Habitat for Humanity of Omaha	2022 HFHO Deconstruction Project	6/30/2025	\$250,000.00	\$0.00	-\$64,045.53	\$0.00	\$0.00	\$185,954.47
23-136-2	Habitat for Humanity of Omaha	2022 HFHO Deconstruction Project	6/30/2025	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
23-138	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2026	\$100,000.00	\$0.00	-\$58,302.03	-\$29,026.68	\$0.00	\$12,671.29
23-138-2	Nebraska Game and Parks Commission	Rainwater Basin Wetland Management	6/30/2025	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
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	\$0.00	\$0.00	\$76,882.91
23-140-2	Ducks Unlimited Inc.	North Platte River Valley Habitat Restoration and Enhancement Partnership III	6/30/2025	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85,000.00
23-142	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2026	\$115,002.00	\$0.00	\$0.00	\$0.00	\$0.00	\$115,002.00
23-142-2	Lower Platte North Natural Resources District	Shell Creek Enhancement Plan: Phase III	6/30/2025	\$92,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$92,500.00
23-148	City of Crawford	Purchase 125 side-loader green dumpsters	6/30/2024	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
23-150	The Nature Conservancy	Blue River Water Quality Project	6/30/2026	\$93,175.00	\$0.00	\$0.00	\$0.00	\$0.00	\$93,175.00
23-150-2	The Nature Conservancy	Blue River Water Quality Project	6/30/2025	\$93,175.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$175,000.00
23-153-2	The Lincoln-Lancaster County Health Department	Maximizing HazToGo - Lincoln's Hazardous Waste Center Through Material Reuse	6/30/2025	\$1,110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,110,000.00
23-156	Nebraska Public Power District	ME Energy Ethanol Powered Electric Vehicle Fast Charger	6/30/2025	\$88,948.00	\$0.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
23-164	People's City Mission	Help Center baler upgrade	6/30/2024	\$109,950.00	\$0.00	\$0.00	-\$107,256.28	\$0.00	\$2,693.72
23-166	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2026	\$134,000.00	\$0.00	-\$81,210.00	-\$46,534.78	\$0.00	\$6,255.22
23-166-2	Sandhills Task Force	Sandhills Stewardship and Conservation Project	6/30/2025	\$134,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,000.00
23-170	Nebraska Game and Parks Commission	WILD Nebraska	6/30/2025	\$100,000.00	\$0.00	-\$4,246.76	-\$27,840.00	\$0.00	\$67,913.24
23-170-2	Nebraska Game and Parks Commission	WILD Nebraska	6/30/2025	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
23-171	North Platte Natural Resources District	High Plains Nutrient Management	6/30/2024	\$50,000.00	\$0.00	-\$22,036.87	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00	\$500,000.00
24-101	Twin Valley Weed Management Area	Eastern Republican and Little Blue Watershed Improvement Project	6/30/2025	\$210,035.00	\$0.00	\$0.00	\$0.00	\$0.00	\$210,035.00
24-102	Audubon Great Plains	Solar Energy Installation & Demonstration	6/30/2025	\$134,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$134,400.00
24-103	Conservation Nebraska	Common Ground	6/30/2025	\$110,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$110,000.00
24-104	Nemaha Natural Resources District	Burr-Cook Paleovalley Aquifer Sub-Area Resiliency Project	6/30/2025	\$18,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,900.00
24-105	City of Ralston	Ralston Creek Improvements	6/30/2025	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00
24-106	Grand Island Area Clean Community System	Established Regional Household Hazardous Waste Facility	6/30/2025	\$176,009.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176,009.00
24-107	South Central Economic Development District, Inc.	Small Towns Achieving Recovery & Resiliency (STARR) through Waste Management	6/30/2025	\$164,290.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,290.00
24-108	Corn Country NE Pheasants Forever Chapter	No-Till Drills Corn Country - York County Pheasants Forever Chapter	6/30/2025	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
24-109	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	6/30/2025	\$125,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00
24-111	Pheasants Forever, Inc.	Habitat Share Program	6/30/2025	\$99,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,000.00

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
24-113	Keep Omaha Beautiful	Trees for Tomorrow: An Urban & Community Tree Planting Program	6/30/2025	\$64,415.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,415.00
24-116	City of South Sioux City	Nebraska's First Plastic Road	6/30/2025	\$492,407.00	\$0.00	\$0.00	\$0.00	\$0.00	\$492,407.00
24-121	Nebraska Game and Parks Commission	Soldier Creek Habitat, Water Quality, and Access Improvement Project	6/30/2025	\$750,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00
24-122	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Rainwater Basin Watershed Restoration and Enhancement	6/30/2025	\$80,333.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,333.00
24-123	Platte Valley Weed Management Area	Invasive Plant Species Control Along the Central Platte River	6/30/2025	\$225,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00
24-124	Friends of Heron Haven, Inc	Educational Program and Wetland Habitat Enhancements	6/30/2025	\$41,350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,350.00
24-125	Nebraska Game and Parks Commission	Grassland Enhancement Initiative	6/30/2025	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
24-126	Friends of Nebraska Monarchs Incorporated	Bringing Back Butterflies: Native Plant Giveaway and Public Education Fair	6/30/2025	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
24-127	Southwest Weed Management	2024 -2025 Western Republican River Basin Riparian Habitat Project	6/30/2025	\$147,839.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,839.00
24-128	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Water Delivery Infrastructure for Western Rainwater Basins	6/30/2025	\$178,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$178,500.00
24-129	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Tires to Trail: Evaluation of Porous Asphalt with Recycled Tire Rubber in Nebraska Trails	6/30/2025	\$30,271.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,271.00
24-130	Nebraska Community Foundation for Benefit of Rainwater Basin Joint Venture	Rainwater Basin Wetland Conservation; Supporting Aquifer Recharge and Wildlife Habitat	6/30/2025	\$348,333.00	\$0.00	\$0.00	\$0.00	\$0.00	\$348,333.00
24-131	Nebraska Recycling Council	Durable Medical Equipment Rehome & Collection Events	6/30/2025	\$54,579.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,579.00
24-132	Nebraska Recycling Council	Recycling Equipment Grants	6/30/2025	\$350,234.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,234.00
24-133	FarWide Conservation Trust	Ninemile Creek Restoration	6/30/2025	\$214,470.00	\$0.00	\$0.00	\$0.00	\$0.00	\$214,470.00
24-135	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Divots in the Pivots II	6/30/2025	\$137,673.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,673.00
24-136	Lower Elkhorn Natural Resources District	Groundwater Monitoring for Public Health	6/30/2025	\$65,534.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65,534.00
24-138	Lower Elkhorn Natural Resources District	Remote Telemetry Upgrades on Flow Meters for Groundwater Irrigation Management in the Lower Elkhorn NRD	6/30/2025	\$40,826.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,826.00
24-139	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	6/30/2025	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
24-140	Pine Lake Association	Pine Lake Rehabilitation Project	6/30/2025	\$425,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$425,000.00
24-142	Pheasants Forever, Inc.	Community Based Approach to Increasing Public Access on Private Lands	6/30/2025	\$285,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$285,000.00
24-143	KEEP KEITH COUNTY BEAUTIFUL	Waste Management & Environmental Education in Western Nebraska	6/30/2025	\$90,219.00	\$0.00	\$0.00	\$0.00	\$0.00	\$90,219.00
24-147	Platte River Whooping Crane Maintenance Trust, Inc.	Benefiting Nebraska's Species of Conservation Concern through Multiple Land-Management Prescriptions	6/30/2025	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
24-148	Spring Creek Prairie Audubon Center	Tallgrass Prairie Conservation and Restoration at Spring Creek Prairie and across the Denton Hills Landscape	6/30/2025	\$137,596.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,596.00
24-152	Nebraska Game and Parks Commission	Increasing Awareness of Nebraska's Aquatic Resources	6/30/2025	\$15,700.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,700.00
24-153	Loup Central Landfill Association	2023 Metal Recycling Facility	6/30/2025	\$3,635,220.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,635,220.00
24-156	Loess Canyons Rangeland Alliance	Loess Canyons Grassland Stewardship	6/30/2025	\$160,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,000.00
24-158	Nebraska Pharmacists Association	Promoting a Healthy Nebraska: Mitigating Contamination, Ensuring Safe Disposal, and Enhancing Medication Access	6/30/2025	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
24-160	Lexington Community Foundation	Johnson Lake Community Playground Water Station	6/30/2025	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
24-162	Ducks Unlimited, Inc.	Restoring Nebraska's Riverine Systems	6/30/2025	\$161,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$161,500.00
24-163	North Platte Natural Resources District	Windbreak Renovation Pilot Project	6/30/2025	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Transfer In	Prev Disbursement	Prev Quarter (Q1)	Cur Quarter (Q2)	Balance
24-167	Arbor Day Farm / Arbor Day Foundation	Arbor Day Farm Trail Charge Oasis	6/30/2025	\$331,358.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331,358.00
24-168	Iowa Tribe of Kansas and Nebraska	Tribal National Park at Rulo Bluffs	6/30/2025	\$279,704.00	\$0.00	\$0.00	\$0.00	\$0.00	\$279,704.00
24-169	Omaha Public Power District	OPPD's Solar Corners Pilot Project	6/30/2025	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00
24-173	The Nature Conservancy	Increasing Sandhills Resilience: the Future on the Fireline	6/30/2025	\$128,658.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,658.00
24-174	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Funk Waterfowl Production Area Restoration	6/30/2025	\$121,016.00	\$0.00	\$0.00	\$0.00	\$0.00	\$121,016.00
24-175	Sandhills Task Force	Sandhills Prairie and Wetland Habitat Improvement Project	6/30/2025	\$99,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00
24-179	Sandhills Task Force	Birdwood Creek Stream Restoration	6/30/2025	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00
24-180	Ducks Unlimited, Inc.	Rainwater Basin Public Lands Restorations	6/30/2025	\$310,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310,500.00

**NEBRASKA LOTTERY
PROCEEDS ALLOCATION WORKSHEET**
Prepared March 28, 2024

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 12-31-2023	\$770,445,717
Allocation for 1-1-2024 through 3-31-2024	<u>\$13,525,644</u>
Total Allocations	<u>\$978,693,466</u>

BENEFICIARY SUMMARY

	Current rates	Total Previous Allocations	Current Allocation	Total Allocations
Compulsive Gamblers Assistance Fund	\$500K+1%	\$21,481,682	\$135,256	\$21,616,938
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%	\$414,122,444	\$6,018,912	\$420,141,356
Nebraska Education Improvement Fund	44.50%	\$157,431,122	\$6,018,912	\$163,450,034
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%	\$73,519,260	\$1,352,564	\$74,871,824
Total Allocations		<u>\$965,167,822</u>	<u>\$13,525,644</u>	<u>\$978,693,466</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 March 28, 2024

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	13,419,326
122nd Allocation - Mar '24	<u>13,525,644</u>
Sub-Total	\$969,616,750
Supplemental Allocation	\$4,076,716
General Fund Transfer	<u>\$5,000,000</u>
Total Allocations	<u><u>\$978,693,466</u></u>

Grant Administration Report

Late Reports

As of 4/16/24, there are no late reports to account for.

Budget Modification Approved by NET Staff

22-141 – Central Platte NRD – approved project to moved funding from clearing and grubbing and the large tree removal categories into the rip rap category.



PRESS RELEASE

Omaha Nonprofit Director Sentenced to 4 Months in Prison for Wire Fraud

Tuesday, April 2, 2024

For Immediate Release

U.S. Attorney's Office, District of
Nebraska

United States Attorney Susan T. Lehr announced that on April 2, 2024, Brenda K. Banks, 61, of Omaha, Nebraska, was sentenced in federal court in Omaha for wire fraud. United States District Judge Robert F. Rossiter, Jr. sentenced Banks to 4 months' imprisonment. There is no parole in the federal system. After her release from prison, Banks will be required to complete a 3-year term of supervised release, of which she is required to serve the first 8 months on home confinement. Banks was ordered to pay restitution in the amount of \$83,087.01 and was fined an additional \$5,000.00.

In 2018 and 2019, Banks, then-Executive Director of Angels on Wheels (AOW), submitted fraudulently altered documents to the Nebraska Environmental Trust (NET) to receive grant disbursements. These grants were awarded to AOW, a charitable nonprofit organization, to manage electronic collection and recycling events. Banks submitted applications and other documents to the NET to obtain the grant disbursements from the NET for two grants totaling \$220,234. The NET required Banks to submit documentation, such as invoices or images of checks, prior to the distribution of any grant funds. In order to receive reimbursement for purported grant expenses, Banks repeatedly submitted false documents, to include altered check images and fictitious invoices, to the NET. For example, Banks fraudulently altered images of checks by whiting out the names of the individuals or companies that the checks had been paid to and writing names of other entities or organizations. Banks then presented the

images of the altered checks to the NET. The NET relied upon Banks's fraudulent submission of documents to award the grants, and to disburse funds in furtherance of the grants.

Similarly, during the same period, Banks submitted applications and other documents to the Nebraska Department of Environment and Energy (NDEE) to receive disbursements of funds from three additional grants for litter reduction & recycling totaling \$184,141. As she did with the grants awarded by the NET, Banks submitted false documents, to include falsified check images, fictitious invoices, and unsupported payroll reports, to the NDEE. The NDEE relied upon Banks's fraudulent submission of documents to award the grants, and to disburse funds in furtherance of the grants.

Both the NET and NDEE are funded through the Nebraska Lottery and grants are made available for the completion of projects for the public good. In their respective agreements with grantees, grantees must not provide false or misleading information regarding actual documented expenses incurred during the application process or quarterly reporting process. In the case of each of the five grants awarded, Banks sought reimbursement for the full amount of the grant funds at least in part through her submission of altered and fabricated evidence of expenses.

Additionally, on April 27, 2020, Banks applied to Great Western Bank for a Paycheck Protection Program (PPP) loan on behalf of Angels on Wheels. As part of Angels on Wheels application to receive the PPP loan, Banks submitted a Board Resolution that falsely represented that AOW's Board met on April 22, 2020, and that all of AOW's Board members were present at a meeting and voted for Banks to be appointed as the individual who was authorized to apply for the loan on behalf of AOW. In fact, AOW's Board of Directors held no such meeting and was not aware that Banks had applied for a PPP loan for AOW. On May 11, 2020, \$60,420 of PPP loan funds were disbursed and deposited into the Great Western Bank account that Banks had opened using the fraudulent Board minutes. The PPP loan was later forgiven by Great Western Bank, though no funds were repaid.

This case was investigated by the Federal Bureau of Investigation.

Contact

Donald J. Kleine - Chief, General Criminal Unit (402) 661-3700

Updated April 5, 2024

Components

[Federal Bureau of Investigation \(FBI\)](#) | [USAO - Nebraska](#)

Special Ad Hoc Committee

NET Board Agenda Materials

Item #: 5

Object: Special Ad Hoc Ranking and Scoring Committee report and recommendations for action

Contact Person: Josh Andersen, Jeff Kanger, Mark Quandahl, Karl Elmshaeuser

For: Action

Attachments: 2 pages

BACKGROUND

Nebraska State Statute

81-15,173.

Board; powers and duties.

The board shall have and may exercise the following powers and duties:

(2) Keep records, conduct hearings, and adopt and promulgate rules and regulations to carry out its duties and implement the Nebraska Environmental Trust Act;

(7) Establish ad hoc advisory boards and subcommittees;

EXPLANATION

The 2024 Grant application cycle utilized a 10-question, 5 points each, scoring evaluation. The questions were based on the requirements of Nebraska Revised Statutes and Title 137. A required public hearing was conducted on May 4, 2023, and incorporated the new requirements of Title 137. It was approved by the NET Board at that meeting.

At the January 4, 2024, NET Board meeting a motion was passed 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.

The Committee met in person and through other correspondence to evaluate potential improvements and desired outcomes for the next grant cycle. The proposed scoring includes minor adjustments to reflect a better evaluation of grant proposals.

PROPOSAL

Conduct Public Hearing on Proposed Ranking and Scoring Systems for Grant Applications Cycle 2024/2025.

Project Number:

Sponsor:

Project Name:

1. Does the project conform to the funding categories?
 - a. 0 – Does not meet criteria – Outside of scope
 - b. 1 – Low – Undefined project, just lists the category
 - c. 2 – Below Average – Lacks clarity of purpose
 - d. 3 – Average – Meets one category objective
 - e. 4 – Above Average – Two categories well defined
 - f. 5 – High – Three or more categories well defined

2. Does the project produce a commitment of funds from other funding sources (Cash Match)?
 - a. 0 – Does not provide any match
 - b. 1 – Provides 5% - 24% match
 - c. 2 – Provides 25% - 49% match
 - d. 3 – Provides 50% - 74% match
 - e. 4 – Provides 75% - 99% match
 - f. 5 – Provides 100% match

3. Evaluation of performance looking back the last 3 grant cycles.
 - a. 0 – Received a 15 Day Notice that was enforced
 - b. 1 – Final Report was late
 - c. 2 – Two Quarterly Reports were late
 - d. 3 – All Quarterly Reports and Final Report submitted on time, no extensions
 - e. 4 – All Reports submitted on time, no extensions and no modifications requested
 - f. 5 – New Applicant (Entity has not applied to NET in the last 3 grant cycles)

4. Does the project result in a public-private partnership (letters of support not considered as partnership; actual contributions are a partnership)?
 - a. 0 – No partnerships
 - b. 1 – Low – Two entities
 - c. 2 – Below Average – Three entities
 - d. 3 – Average – One entity plus one public entity
 - e. 4 – Above Average – Two entities plus one public entity
 - f. 5 – High – Three entities plus one public entity

5. Does this project attain a geographic mix that provides funding for a diverse area?
 - a. 1 – Actual project in one to two counties
 - b. 2 – Actual project in three to five counties
 - c. 3 – Actual project in more than five counties

6. Does this project provide public access?
 - a. 0 – No
 - b. 2 - Yes

7. Is the project cost effective? [Formula: **Operating Expenses** / (NET Funds requested – Administration)]
 - a. 0 – 12% or higher
 - b. 1 – 10 to 11.99%
 - c. 2 – 7 to 9.99%
 - d. 3 – 4 to 6.99%
 - e. 4 – 2.01 to 3.99%
 - f. 5 – 0 to 2.00%

8. Does the project have economic impacts **(measurables must be provided in application)**?
 - a. 0 – Does not meet criteria – No data provided
 - b. 1 – Low – Lack in clarity in project scope
 - c. 2 – Below Average – Generalization of goals to be accomplished
 - d. 3 – Average – Increases in opportunities or mitigation of hazards well defined
 - e. 4 – Above Average – Proposed measurements provided
 - f. 5 – High – Outcomes can be verified independently

9. Does the project produce direct environmental impacts **(measurables must be provided in application)**?
 - a. 0 – Does not meet criteria – No data provided
 - b. 1 – Low – Lack of clarity in project scope
 - c. 2 – Below Average – Generalization of goals to be accomplished
 - d. 3 – Average – Direct environmental impacts are well defined
 - e. 4 – Above Average – Proposed measurements provided
 - f. 5 – High – Outcomes can be verified independently

10. Does the project produce long term environmental benefits for the general public?
 - a. 0 – Not sustainable **(e.g., requires on-going financial support to maintain)**
 - b. 1 – One year
 - c. 2 – Two years
 - d. 3 – Three years **(can demonstrate that it can continue without NET Board support)**
 - e. 4 – Four to nine years
 - f. 5 – Ten years or more

11. Does the project have a plan for evaluating the results of the expenditure of grant funds?
 - a. 0 – No plan provided **(e.g., lack of evaluation of rent, lease, purchase alternatives)**
 - b. 1 – Tangible and/or intangible benefits provided
 - c. 2 – Goals, objectives, and outcomes provided
 - d. 3 – Baseline measurement, target, and improvement provided
 - e. 4 – Measurable real time value provided
 - f. 5 – Independent validation process of data provided

Project Ranking Systems for Grant Applications

NET Board Agenda Materials

Item #: 6 & 7

Object: Conduct Public Hearing, Discuss comments & proposal, approve new system

Contact Person: Karl Elmshaeuser

For: Action

Attachments: 2 pages under Agenda Item #5

BACKGROUND

Pursuant to Neb. Rev. Stat. § 81-15,175 and Title 137, the Executive Director shall prepare Project Ranking Systems to be used to rank all eligible applications. The Project Ranking Systems shall be approved by an affirmative vote of the Board after a public hearing. Similarly, any subsequent amendments to a Project Ranking System shall be approved by an affirmative vote of the Board after the public hearing.

The Ad Hoc Scoring and Ranking Committee established by the NET Board on January 4, 2024, contributed to the attached proposed scoring system for grant cycle 2024/2025.

EXPLANATION

Ranking Factors. The Project Ranking Systems shall assign a numeric value to each criterion and combine these values into a total score for each application.

PROPOSAL

The Project Ranking Systems adopted by the Board shall be used by the Grants Committee for ranking of projects as described in Title 137.

Recommended motion, "I move to approve the new Project Ranking Systems for Grant Applications using the 11-question format that follows Title 137 and allows up to 50 total points as presented. This is to be effective as of July 1, 2024."

NET Board GEO Points

Item #: 8.a

Object: To determine if GEO Points should be considered.

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 1 page

BACKGROUND

The NET Board shall evaluate geographic mix of projects over time.

EXPLANATION

Nebraska State Statute 81-15,175

Fund allocations; board; powers and duties;

(2) The board shall establish rating systems for ranking proposals which meet the board's environmental categories and other criteria. The rating systems shall include, but not be limited to, the following considerations:

(d) Geographic mix of projects over time;

Title 137, Project Ranking Systems

Ranking Factors. The Project Ranking Systems shall assign a numeric value to each criterion and combine these values into a total score for each application. Each Ranking System shall include, but is not limited to, criteria to evaluate each application to the extent that the project will accomplish the following:

Help the Board attain a geographic mix of projects over time. This does not mean that a strict geographic mix will be sought during each funding cycle but that points may be awarded to projects in specific areas if it becomes apparent that the area is receiving funding for proportionately fewer projects than other areas of the state.

PROPOSAL

The NET 2023 Annual Report provided a map and data of the geographic mix of project funding by county. It is attached.

Based on this information, additional points for specific geographical areas are not recommended for the 2025 Grant cycle.

NET Board Annual Priorities

Item #: 8.b

Object: To determine if priority of categories should be considered.

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: none

BACKGROUND

The NET Board may consider annual priorities for funding.

EXPLANATION

Neb. Rev. Stat. § 81-15,176 Environmental categories of projects; board; establish grant criteria.
...The board may establish annual priorities within the five-year categories. The board shall provide for public involvement in developing the categories for such five-year periods and any priorities within these categories, including, but not limited to, public meetings in each of the three congressional districts.

The current five-year categories are, Habitat, Surface and Ground Water, Waste Management, Air Quality, and Soil Management.

Neb. Rev. Stat. § 81-15,168. Legislative intent.

It is the intent of the Legislature to establish the Nebraska Environmental Trust for the purpose of conserving, enhancing, and restoring the natural physical and biological environment in Nebraska, including the air, land, ground water and surface water, flora and fauna, prairies and forests, wildlife and wildlife habitat, and natural areas of aesthetic or scenic values. The current and future well-being of the state and its citizens is vitally dependent on a safe and clean environment and requires a dynamic, proactive approach to address environmental needs. The trust shall complement existing governmental and private efforts by encouraging and leveraging the use of private resources on environmental needs with the greatest potential impact on future environmental quality in Nebraska. The trust shall develop a long-range environmental focus which encompasses the vision of all Nebraskans regarding the future of the environment and shall join public and private efforts in achieving the collective environmental goals of Nebraska's citizens.

PROPOSAL

There is a current statewide effort to address ground water issues. Recommended motion, "I move to provide 5 bonus points for a qualifying grant application that applies for funding for Ground Water projects for the 2025 Grant cycle."

Grants Portal Management Agreement

NET Board Agenda Materials

Item #: 9

Object: To approve the Grants Management System Service Agreement

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 5 pages

BACKGROUND

The NET Board approved a policy in February of 2022 to allow the Executive Director to expend funds on behalf of the Trust to execute service agreements under \$25,000 annually. The attached agreement exceeds that amount.

EXPLANATION

The NET has had a contract with Gregoire Consulting, Inc. since 2011. In 2017 the software was significantly upgraded in collaboration with Design Studio at UNL through the Jeffrey S. Raikes School of Computer Science and Management. This is a sole source contract and documentation is provided to the Nebraska Game & Parks procurement office. NET has a substantial investment in this software.

PROPOSAL

Recommended motion, "I move to approve the Grants Management System service agreement with Gregoire Consulting, Inc. and authorize the Executive Director to sign the contract in the amount of \$29,700."

STATE OF NEBRASKA
ENVIRONMENTAL TRUST
SERVICES AGREEMENT

This Agreement is between the Nebraska Environmental Trust, hereinafter called the Trust, and Gregoire Consulting, Inc., hereinafter called the Contractor.

WITNESSETH: The Trust seeks to engage the Contractor for maintenance services on the system entitled "Grants Management System." The work will be performed beginning July 1, 2024, and ending June 30, 2025. This contract is awarded subject to the provisions and conditions contained in this Agreement:

1. CONSIDERATIONS

The Contractor shall be paid by the Trust a total not to exceed \$29,700 for maintenance services for the duration of the Agreement. Pricing is based on a monthly service fee of \$2,475 for each of the 12 months in the duration of the agreement. Contractor will submit an invoice each month at the beginning of the month. Payment will be made contingent upon receipt of an invoice by the Trust of the products and services.

2. CONTRACTOR'S SERVICES

The Contractor shall provide the following services:

Gregoire Consulting, Inc. will provide support of the existing software for the Nebraska Environmental Trust Grants Portal as directed by the staff of the Environmental Trust. Development of new software features can be provided by amendment to this agreement.

This agreement does not cover Amazon Web Services charges for hosting the Environmental Trust Systems.

3. CONTRACTOR'S AGENTS

It is understood that the services provided herein shall be performed by Contractor or its agent or agents.

4. DURATION OF THE AGREEMENT

This agreement will begin July 1, 2024, and end June 30, 2025. This Agreement will remain in effect for the term prescribed above unless sooner terminated for cause by the Trust or unless sooner terminated by either party. If terminated for cause by the Trust, or if terminated by the Contractor or by mutual consent, there shall be not less than (30) days written notice, unless otherwise mutually agreed. This Agreement may be renewed, extended or amended by mutual written agreement.

5. FORFEITURE OF AGREEMENT

Failure of the Contractor to comply with the terms and conditions of this Agreement in a manner which the Trust, in its sole discretion, shall deem sufficient may be considered cause for termination. Failure of the Trust to terminate upon apprehension of a violation shall not constitute a bar to termination upon repetition of the same violation or of another violation. In the event of any forfeiture or termination of this Agreement any research data, supplies, interim reports, or other product of the Contractor's efforts hereunder shall be delivered to the Trust.

6. SPECIAL PROVISIONS

Nothing in this agreement shall be construed as a delegation of authority of the Trust to the Contractor or its agent(s) with respect to the Agreement described herein, nor shall the Contractor or its agent(s) in any manner consider or represent itself to be an employee of the Trust. It is expressly understood by the Contractor that it is, in all instances, an independent contractor who shall provide, manage, and assume all obligations whatsoever which may occur or be required by the Workmen's Compensation laws of any state, Old Age and Survivors Insurance, Internal Revenue Acts, Income Tax of any state, and laws and regulations relating thereto, and the Contractor shall save and hold harmless the Trust against any obligation relating to any such liability.

Under Federal and/or state law, this Agreement and Contractor must not discriminate in employment on this specific agreement performance on the basis of race, color, religion, sex, age, gender, marital status, national origin, disability, or political affiliation. The Contractor agrees to abide by the Nebraska Fair Employment Practices Act as provided by Neb. Rev. Stat. Sections 48-1101 through 48-1126 and the Americans with Disabilities Act of 1990 (P.L. 101-366) as implemented by 28 C.F.R. 3, which are made a part of and included in this Agreement by reference. The Contractor shall comply with fair labor standards as required in Neb. Rev. Stat. §§ 73-102, 73-104 through the term of this Agreement.

The Contractor agrees to have in place, during the Agreement period, a Drug-Free Workplace Policy stating that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance in the workplace is prohibited. The Contractor agrees to provide a copy of its drug-free workplace policy at any time upon request by the Trust.

The Contractor warrants that its officers, stockholders, associates, and employees presently have no known financial interest and shall not acquire any known financial interest, direct or indirect, which would conflict in any manner or degree with the performance of the services required by this Agreement. The Contractor shall comply with the provisions of the laws of the State of Nebraska, which require disclosure for conflict-of-interest determinations of amounts received under this Agreement.

The Contractor certifies by signing this agreement that neither the Contractor nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal or state department or agency from participating in transactions. The Contractor also agrees to include the above requirements in any and all subcontracts into which it

enters. The Contractor shall immediately notify the Trust if, during the term of this agreement, the Independent Contractor becomes debarred. The Trust may immediately terminate this Agreement by providing the Contractor written notice if contractor becomes debarred during the term of this Agreement.

7. LIABILITY

It is expressly understood that the Contractor assumes full liability for the acts of its employees, agents, and officers assigned to perform the Contractor's duties hereunder and shall reimburse the Trust for any damage to Trust property, real or personal, which may be damaged by the Contractor, its employees, agents or officers.

8. MISCELLANEOUS PROVISIONS

- a. This agreement shall be considered to have been executed at Lincoln, Lancaster County, Nebraska, and shall be subject to the laws of the State of Nebraska. The Nebraska State Contract Claims Act is the exclusive remedy for resolving contract claims against the State.
- b. The Contractor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.
- c. This Agreement may not be assigned except with the written consent of the Trust.

IN WITNESS WHEREOF the parties have affixed their signature, thus entering into this agreement, the day and year first written.

Nebraska Environmental Trust

Name

Executive Director
Title

Date

Contractor

Name

President
Title

Date

United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

I am a citizen of the United States.

— OR —

I am a qualified alien under the federal Immigration and Nationality Act, my immigration status and alien number are as follows: __, and I agree to provide a copy of my USCIS documentation upon request.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.

PRINT NAME Marie H Gregoire
(first, middle, last)

SIGNATURE _____

DATE _____

Finance Committee Recommendation

NET Board Agenda Materials

Item #: 10

Object: To recommend a biennial budget request.

Contact Person: Felix Davidson, Karl Elmshaeuser

For: ACTION

Attachment: 2 pages

BACKGROUND

The NET is required to provide a biennial budget request to the NE Game and Parks Commission (NGPC) for submission in the Nebraska Budget Request and Reporting System (NBRRS). The draft revisions of the agency and program narrative(s) are to be provided to NGPC by May 24, 2024.

EXPLANATION

NET Bylaws; Article IV; B Finance Committee; Duties: The Finance Committee develops the biennial and annual budget for Board approval.

NET Policy; Section I: Budget; A. Biennial Preparation; Staff will prepare a biennial budget request and any deficit requests or budget modifications to be presented to the Appropriations Committee of the Nebraska Legislature with the direction and guidance of the Trust Board's Finance Committee. Staff will collaborate with the Director and staff of the Nebraska Game and Parks Commission in the development and presentation of the budget documents.

The NET Executive Director and staff have been working with staff of the Nebraska Game and Parks in development of the budget documents. They have also been evaluating past requests and future needs of the NET to be efficient and effective with available resources.

There is no proposed increase in the number of personnel (PSL) currently set at Five (5). There will be adjustments to the PSL Salary funding amount based on wages, job classifications, and negotiated increases in wages and benefits. This will be calculated by Nebraska Game and Parks budget staff when the amount is known. The operational Program budget amount will increase for the statutory requirement to review funding categories every five years. The State Aid amount is recommended to be \$25,000,000 in FY 25/26 and \$26,250,000 in FY26/27. The Trust Cash Fund would be the source of revenue to fund the activities.

PROPOSAL

Approve and recommend that the Finance Committee and the NET Board accept the recommended motion, "I move to approve the NET Budget Request for the Biennial Budget within the following limitations and amounts; Personal Service Limitation (PSL) not to exceed five (5) FTE positions, Operational funding to include contracted increases from previous base, State Aid amount is recommended to be \$25,000,000 in FY 25/26 and \$26,250,000 in FY26/27."

2024 LB1412 with AM2566 (Amendment to LB814)

A BILL FOR AN ACT relating to appropriations.

AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 162 - Environmental Trust

There is included in the appropriation to this program for FY2024-25 \$5,000,000 Cash Funds for state aid, which shall only be used for such purpose.

2023 LB814

A BILL FOR AN ACT relating to appropriations; to state intent; to define 2 terms; to make appropriations for the expenses of Nebraska State 3 Government for the biennium ending June 30, 2025; to appropriate 4 funds allocated to the State of Nebraska...

AGENCY NO. 33 — GAME AND PARKS COMMISSION

Program No. 162 - Environmental Trust

	FY2023-24	FY2024-25
CASH FUND	21,309,636	21,581,666
PROGRAM TOTAL	21,309,636	21,581,666
SALARY LIMIT	331,975	349,379

There is included in the appropriation to this program for FY2023-24 \$20,500,000 Cash Funds for state aid, which shall only be used for such purpose. There is included in the appropriation to this program for FY2024-25 \$20,750,000 Cash Funds for state aid, which shall only be used for such purpose.

	FY24/25 LB1412 + AM2566	FY25/26 New Biennial Budget	FY26/27	
PSL	\$349,379	\$360,000	\$370,000	3%
Benefits	\$112,354	\$120,000	\$126,000	5%
Operations	\$283,833	\$365,000	\$315,000	Required 5-Year Statutory Review <i>Fund depletion</i>
Ferguson House	\$86,000	\$86,000	\$43,000	
Grants/State Aid	\$25,750,000	\$25,000,000	\$26,250,000	5%
Total	\$26,581,566	\$25,931,000	\$27,104,000	
		-2.4%	4.5%	

Legislative Committee Recommendation

NET Board Agenda Materials

Item #: 11

Object: To recommend a statutory change.

Contact Person: Jeff Kanger, Karl Elmshaeuser

For: ACTION

Attachment: none

BACKGROUND

The NET moved out of the Ferguson House and is not responsible for costs incurred at the location. The NET Board approved a MOU with DAS to use the Ferguson House Fund to pay expenditures associated with the property as a temporary solution.

EXPLANATION

NET Bylaws; Article IV; C. Duties: 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. The Chairperson of the Legislative Committee shall be designated the Third Vice-Chairperson of the Board to fulfill the needs of Robert's Rules of Order.

Nebraska Revised Statute 72-2401.

Ferguson House Fund; created; use; investment.

The Ferguson House Fund is created. The fund shall be used by the Nebraska Environmental Trust Board only for the operation, administration, maintenance, restoration, and renovation of the Ferguson House and grounds. Revenue credited to the fund may consist of rental or other income related to the Ferguson House as well as gifts, grants, and bequests. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

It is in everyone's best interest to remove the NET from the statute and assign the fund to the entity responsible for maintaining the property.

PROPOSAL

Approve and recommend that the Legislative Committee and the NET Board accept the recommended motion, "I move to direct the Executive Director to seek a change to Nebraska Revised Statute 72-2401 to eliminate the name of the Nebraska Environmental Trust Board from the statute."

**Adjustments to 2024 Grants
NET Board Agenda Materials**

Item #: 12.a, b, c, d

Object: To Adjust Grants for the 2024 Grant Cycle

Contact Person: Karl Elmshaeuser

For: ACTION

Attachment: 33 pages

BACKGROUND

The NET voted on 2024 Grant Awards at their 01-04-24 meeting. After the Board takes action to award grants to specific projects, the Executive Director shall begin notification procedures. The Executive Director shall also prepare grant documents for disbursement in accordance with this Chapter. Grant documents shall include a notice of grant award, a disbursement schedule, standard conditions, and any special conditions all of which will be included in a grant contract to be signed by the grantee.

EXPLANATION

The NET Board determines the amount and contract time of grant awards. The function of the Executive Director is to manage those grants within the statutes, rules and regulations, and policies set by the NET Board.

These Rules and Regulations state, in part, that “the applicant shall assure the Executive Director that all legal requirements have or can be met prior to the allocation of funds. Legal information may include the following as appropriate for the project, this list is not exclusive to other necessary information:”

- If the applicant is a governmental entity, citation(s) to the legal authorities relied upon by the applicant to undertake or participate in the project.
- Such other information, plans, and specifications as requested by the Executive Director or the Board and are reasonably necessary to confirm the applicant's authority.

Failure by the grantee to comply with these regulations or with the grant contract may result in a revocation of the grant, a withholding of grant disbursements or a requirement to reimburse the fund for money already disbursed under the contract. Prior to any action by the Executive Director, there shall be a written notice to the grantee explaining the intended action and the reason it may be taken.

The burden of proof to support claims by the applicant or grantee, is the sole responsibility of that entity.

12.a UNL Grant # 24-129 declined to sign the grant contract and provided a list of issues they had with the grant contract. (1 page attached)

12.b Keep Keith County Beautiful (KKCB) Grant #24-143

The 15 Day Notice is required by Title 137. It is a serious matter not taken lightly as it involves a significant amount of time and research. It is a notice of breach of contract and actions undertaken by the grantee to be corrected. NET became aware of these issues before KKCB signed the current grant contract.

At the time of application to NET, KKCB had already been notified by the IRS that they had lost their nonprofit status. The Funding Partner cash match letters at the time of application were not from the Funding Partners. The prior requested Funding Partner letters recently presented do not equal the amounts that were submitted at the time of application.

There are several instances of incorrect spreadsheet calculations. Thus, it is difficult to determine what is the true cost of this project.

If this project was to move forward, the recommendation is a lower amount be awarded based on the documents presented by KKCB. (13 pages attached)

12.c Platte Valley Weed Management Area (PVWMA)

The PVWMA application materials provided concerning their legal and financial status were inconsistent and a desk audit was conducted.

A ruling status for an instrumentality of government is a determination made by the IRS. IRS records don't specify the federal tax status of the PVWMA. Other weed management associations that have received funding from NET have an IRS recognized federal tax status.

If PVWMA is determined to be an instrumentality of government, then it becomes problematic as the NET was previously sued for providing a grant to a government entity for the purpose of regulatory compliance. It is clear from the application that this project is for regulatory purposes.

The efforts of PVWMA to correct their governance status after the application date to correct the application is also a matter of concern, since NET has not allowed other applicants to alter their application after submission.

The recommendation is that these issues need to be resolved before the consideration of any grant funds be expended on this project to prevent possible legal issues, both for the applicant and the NET. (17 pages attached)

12.d With the potential for deobligation of previously awarded grant funding it would be possible to award available funds to the next eligible applicant from the funding list provided. (2 pages attached)

PROPOSAL

12.a UNL recommended motion, "I move to deobligate grant funds in the amount of \$88,541 for grant number 24-129."

12.b KKCB, "I move to ..."

12.c PVWMA, "I move to..."

12.d Recommended motion, "I move to fund grant application xxx, pending their ability and acceptance to move forward with their project."

- I. Section II.7.
 - a. No fixed amount/percentage and no fixed condition
- II. Section II.1.b.
 - a. Unusually burdensome invoice documentation requirements and no in-kind matching permitted
- III. Section IV.7.
 - a. UNL would need to modify language given the breadth of individuals employed and UNL's role as an educational institution
- IV. Section IV.14.
 - a. UNL does not agree to clawback provisions
- V. Section IV.21.
 - a. UNL cannot agree to this hold harmless provision without modification
- VI. Section V.
 - a. Unusually burdensome documentation requirements
- VII. Section VI.1.b.
 - a. UNL cannot name other parties as beneficiaries on insurance policy
- VIII. Section VII.
 - a. UNL does not agree to clawback provisions

KKCB Timeline

- 08-29-23 KKCB submits grant application to NET #24-143. Requests \$108,315.
- 12-14-23 Email to KKCB that NET Grants Committee to recommend with stipulation that Admin requested was incorrect, requested amount was \$22,392 but only \$4,296 is eligible; new total from NET is \$90,219. Affirm that project can be completed in full without a reduction in overall project costs.
- 12-15-23 Email from KKCB that project can be accomplished with reduced grant amount.
- 01-22-24 Notice of Approval of grant sent to KKCB in the amount of \$90,219.
- 02-02-24 Review of application documentation. Found that required financial documentation was missing: Current Form 990 & Funding Partner letters.
- 02-05-24 Document received from KKCB demonstrated budgeted income revenue from NET of grant funds to do project at \$84,541.
- Expense side of spreadsheet provided a total of NET funds for the project at \$71,070.
- Spreadsheet totals are incorrect: based on the document provided, the total NET funds required for the project are \$66,775.
- 02-05-24 Email sent to KKCB: 15 Day Notice, grant revoked/cancelled.
- 02-16-24 Email response from KKCB stating that at the time of application KKCB was in good standing; email also requested informal meeting with NET Executive Director.
- 02-23-24 Zoom meeting held with ED and President of KKCB: 15 Day Notice upheld as nonprofit status revoked by IRS effective 05-15-23 for failing to file taxes for three years. KKCB received notice from IRS on 08-15-23. KKCB provided the IRS notice to NET on 02-20-24.
- 02-23-24 Email to KKCB with 15 Day Notice follow up document from KKCB Zoom meeting.
- 03-28-24 IRS reinstates KKCB nonprofit status with back dated effective date of 05-15-23.
- 04-12-24 Email sent to KKCB requesting 15 Day Notice documentation needed for upcoming NET Board meeting. Documentation still needed: IRS document and Funding Partner letters.
- 04-12-24 Email from KKB providing IRS reinstatement letter. Still working on obtaining cash match letters from Funding Partners.
- 08-19-24 Email from KKB with incomplete Funding Partner information.

NET Grant Application Instructions

Financial Documents

The last section of the Cover Sheet tab has a section to upload financial documents. The attachment must be a combined pdf file. Only one file can be included in this section. If you have additional information you'd like to upload, you can attach your files under the Attachments tab.

This information is not required for every donor or contributor to the project.

Include the following information for the Project Sponsor:

- **Government Agencies** – List source(s) of income available, current revenue, appropriation and/or current levy and levy limit (if applicable). Provide current annual budget summary.
- **Not-For-Profit Organizations** – Provide the operating budget for the current year and most recent Form 990 Tax Return.
- **For-Profit Organizations** – Provide operating budget for the current year, and most recent profit/loss statement.
- **Individual** – Applicants may be asked to supply information at the discretion of NET.

Funding Partners

A partner is any individual or organization that will contribute funds, services, and/or materials to the project. Any Partner contributing to the project will need to provide a letter of support. These letters should specify the dollar contribution to be made and confirm the partner's commitment to the project. A legally accountable representative of an organization must sign the letters.

Partner letters are to be submitted at the time of application and are carefully considered as part of your proposal. Additional partner letters submitted after the application deadline will not be considered during the review process.

Click Funding Partners, Manage Funding Partners, and then Add to identify any partners contributing cash match. NET and your agency will automatically populate the first two column headings. Partners added here will automatically populate the column headings for any Partner contributions on each year of your grant. Click Save to go back to the main Budget tab.

List the partners and their contributions. Attach the letter of confirmation of participation from each partner as a pdf file. Letters of support or endorsement from others, who are not partners, are not appropriate in this section.



The Nebraska Environmental Trust

preserving NATURAL NEBRASKA™ for future generations

Jim Pillen, Governor

Karl Elmshaeuser, Executive Director

Chris Vail – Executive Director
Keep Keith County Beautiful
918 North Spruce St. #3
Ogallala, NE 69153

February 5, 2024

Chris,

This notification is in response to a monitoring desk audit conducted on February 2, 2024. The audit was conducted due to an inquiry to the Nebraska Environmental Trust (NET) concerning the organization and financial standing of Keep Keith County Beautiful (KKCB/Sponsor).

The file, application, and contract for NET Grant 24-143 were reviewed. As a result of the audit, it was discovered that the Sponsor had not provided required documentation in the grant application. An email requesting the documentation was made to the Sponsor on February 2, 2024. An IRS 990-EZ Form for 2022 was provided by KKCB via email on February 5, 2024. The form was not signed by the Paid Preparer. The phone number for the Paid Preparer was incorrect. After additional research, a conversation with Paid Preparer personnel determined that KKCB had lost their non-profit status with the IRS for failure to file over multiple years. The required application documentation has not been provided.

The result of the monitoring audit prompts the following actions. I am directed under Title 137 Chapter 8 as the Executive Director for NET to provide written notice that Keep Keith County Beautiful Grant number 24-143 with the NET is revoked and cancelled.

- The Grant application to the NET by KKCB stated, "Private NonProfit. Keep Keith County Beautiful is a 501(c)3 non-profit, which derives its funding from grants and a small amount of local government support."
- From the Grant Application Instructions, Financial Documents, Include the following information for the Project Sponsor:
Not-For-Profit Organizations – Provide the operating budget for the current year and most recent Form 990 Tax Return.
- According to the IRS Business Master File for Nebraska, Keep Keith County Beautiful is not listed. The last IRS 990-EZ completed form was for 2017 and received by the IRS on May 21, 2018.

Corrective action required by the Sponsor would be to provide documentation, which was previously requested, demonstrating that Keep Keith County Beautiful was a non-profit in good standing with the IRS and an applicable current Form 990 was on file at the time of the grant application.

- Also noted during the monitoring audit was the lack of Funding Partners documentation as required in the application.
- A partner is any individual or organization that will contribute funds, services, and/or materials to the project. Any Partner contributing to the project will need to provide a letter of support. These letters should specify the dollar contribution to be made and confirm the partner's commitment to the project. A legally accountable representative of an organization must sign the letters.
- KKCB funding source verification for funding partner letters were not from Partners or signed by a legally accountable representative of those organizations.

Corrective action required by the Sponsor would be to provide documentation from Funding Partners signed by a legally accountable representative of those organizations committing the cash match funding for Grant 24-143.

From the Grant application concerning Misleading Information. If your application is approved for funding, information provided in the application is a binding attachment to your grant contract. The provision of false or misleading information will disqualify your application. The discovery of false or misleading information could result in a grant being revoked with any funds disbursed repaid back to NET.

The Sponsor understands and agrees that failure to comply with any of the terms of the contract may result in the revocation or cancellation of Trust (NET) approval and funding and/or demand for repayment of any funds previously paid to the Sponsor by the Trust (NET). The Trust (NET) may terminate the project, in whole or in part, at any time before the expiration date of the contract whenever the Trust (NET) determines that the Sponsor has failed to comply with the conditions of the grant. The Executive Director of the Trust (NET) will promptly notify the Sponsor in writing of the determination and the reasons for the termination, together with the effective date.

As set forth above, you are hereby put on notice that NET has revoked and cancelled Grant number 24-143, effective February 23, 2024. You now have fifteen (15) days to respond to this notice and may request an informal meeting with the Executive Director within that time frame.

Thank you for your attention to these issues.



Karl L. Elmshaeuser
Executive Director

Chris Vail – Executive Director
Rod Ruzanic - President
Keep Keith County Beautiful
918 North Spruce St. #3
Ogallala, NE

February 23, 2024

Executive Director Vail & President Ruzanic,

Thank you for meeting with me today via a Zoom video conference call. We affirmed the following items.

The 15 Day Notice issued to Keep Keith County Beautiful (KKCB/Sponsor) on February 5, 2024, by the Nebraska Environmental Trust (NET) was correct in the statement of facts that the Sponsor had not provided required documentation in the grant application to NET. The Sponsor received notification on August 15, 2023, that their IRS Nonprofit status was revoked effective May 15, 2023, by the IRS. The Sponsor provided the notification document to NET on February 20, 2024.

The Sponsor is attempting to have the Nonprofit status reinstated and is seeking a new accountant.

The lack of Funding Partners documentation that was required in the application was also reiterated.

The requirements of the 15 Day Notice have not been met and the revocation and cancellation of Grant number 24-143 is upheld. The NET Board will be advised at the May 2, 2024, meeting, and a recommendation to deobligate the funding will be considered. The Sponsor will have an opportunity in the Public Comment section of that meeting to provide any additional information for the NET Board to consider.

I appreciate the open dialogue and candor concerning the status of Keep Keith County Beautiful and your willingness to meet with me to share the requested information.



Karl L. Elmshaeuser
Executive Director



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

KEEP KEITH COUNTY BEAUTIFUL
C/O CHRISTINE M VAIL
18 PELICAN ROOST RD
BRULE, NE 69127

Date:
03/28/2024
Employer ID number:
81-3725842
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
May 15, 2023
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053479003134

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is retroactive to your date of revocation.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Keep Keith County Beautiful

Funding sources verification

	NET	KKCB	NDEE	City	KC	KCCF	Totals
Administration	\$22,392	\$0	\$0	\$0	\$0	\$0	\$22,392
Contractual/Outside Services	\$22,225	\$0	\$14,644	\$0	\$0	\$0	\$36,869
Equipment/Personal Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$5,000	\$0	\$37,787	\$7,500	\$4,600	\$5,000	\$60,767
Personnel/Fringe Benefits	\$53,738	\$0	\$86,447	\$0	\$0	\$0	\$140,185
Real Estate/Real Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,000	\$16,500	\$5,000	\$5,000	\$0	\$0	\$28,500
Travel	\$2,560	\$0	\$11,700	\$0	\$0	\$0	\$14,660
Totals	\$108,315	\$16,500	\$155,578	\$12,500	\$4,600	\$5,000	\$293,393

Nebraska.gov

Security Policy

Privacy Statement

KKCB has the ability to earn points through PepsiCo Recycling. This has been a program we have participated in for over 10 years. Our Ogallala school has consistently finished in the top 10 in the nation for school recycling.

Nebraska Department of Environment and Energy has fully funded KKCB for the past 6 years and we anticipate the same in 2024.

The City of Ogallala and Keith County have both been given a funding request based on their contributions to the organization in the past.

KCCF is the Keith County Community Foundation has granted KKCB funding for specific promotion items. They have funded T-shirts, hats, stickers and Tech support.


RE: Keep Keith County Beautiful



kevin.wilkins@ogallala-ne.gov

To: Chris Vail
Cc: 'Jane Skinner'



 Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.



Chris,

I can get a letter drafted for NET after the claim has been processed.
Thanks for the most current 990 and the letter of reinstatement.
Kevin

From: Chris Vail <cvail@keepkeithcountybeautiful.com>

Sent: Monday, April 15, 2024 11:27 AM

To: kevin.wilkins@ogallala-ne.gov

Subject: Keep Keith County Beautiful

Hello Kevin,

Attached please find the KKCB 2022 990's and a copy of the letter from the IRS reinstatement nonprofit status.

Additionally, the Nebraska Environmental Trust requests that we provide proof of our funding put the City of Ogallala as a funding source of Keep Keith County Beautiful.

Would you be able to provide us a letter stating the support of the city for \$7,500.00 in 2024?

Thank you and hope to see you soon.

Chris

Christine M. Vail

And the request from the Nebraska Department of Environment and Energy has not responded either. I will attempt again to reach out.

Thanks for the reminder!

Chris



Nebraska Environmental Trust Fund Application Budget Year One

Project Sponsor: KEEP KEITH COUNTY BEAUTIFUL

Project Name: Waste Management & Environmental Education in Western Nebraska

	NET	KKCB	NDEE	City	KC	KCCF	Totals
Administration	\$22,392	\$0	\$0	\$0	\$0	\$0	\$22,392
Contractual/Outside Services	\$22,225	\$0	\$14,644	\$0	\$0	\$0	\$36,869
Equipment/Personal Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$5,000	\$0	\$37,787	\$7,500	\$4,500	\$6,000	\$60,787
Personnel/Fringe Benefits	\$53,738	\$0	\$86,447	\$0	\$0	\$0	\$140,185
Real Estate/Real Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$2,000	\$16,500	\$5,000	\$5,000	\$0	\$0	\$28,500
Travel	\$2,960	\$0	\$11,700	\$0	\$0	\$0	\$14,660
Totals	\$108,315	\$16,500	\$155,578	\$12,500	\$4,500	\$6,000	\$303,393

KEEP KEITH COUNTY BEAUTIFUL
Annual Budget 2024
PUBLIC EDUCATION combined NET and NDEE

Detail	Budgeted Amount	Grant Funding -	NET 24	Funding: Non-grant (in	Basis
Total Salary	\$ 214,494.55	\$ 88,778.35	\$37,845.00	\$ 87,871.20	\$33,549.60
Executive Director	\$ 56,296.00	\$ 52,000.00	\$4,296.00		\$25. per hour @ 40 hr@52
Program Manager - graphic/ admin	\$ 53,738.88	\$ 26,869.44	\$26,869.44		\$24 per hour at 40 hours a week
Benefits- Health	\$ 6,000.00			\$ 6,000.00	6k in kind health ins
Bonus - Christmas	\$ 1,500.00			\$ 1,500.00	Historical
Intern summer	\$ 3,600.00	\$ 3,600.00		\$ -	\$15 an hour /20 hours a week
subtotal	\$ 121,134.88	\$ 82,469.44	\$31,165.44		
FICA	\$ 8,693.07	\$ 6,308.91	\$2,384.16		7.65% of total salary
Volunteers	\$ 80,371.00			\$ 80,371.20	all volunteers hours
Volunteers \$29.50	\$ 80,371.20	\$ -	\$ -	\$ 80,371.20	
Classroom Presentation, 4 volunteers/18 hours	\$ 1,975.00	\$ -	\$ -	\$ 1,975.00	4 volunteers 18 hours
Board Members, 14 volunteers/ 1.5 hour/ 12 months	\$ 6,340.00	\$ -	\$ -	\$ 6,340.00	4 volunteers 1.5 hours per month 11 months
Litter Index, 6 volunteers/ 5 hours	\$ 823.20	\$ -	\$ -	\$ 823.20	6 volunteers 5 hours
Rendezvous/Fair/Sounds on square	\$ 1,317.00	\$ -	\$ -	\$ 1,317.00	6 events 2 hours set up and take down 2
KKCB Cleanup crew	\$ 8,780.00	\$ -	\$ -	\$ 8,780.00	4 events 40 people 2 hours
Household Hazardous Waste Clean/ Fall Cleanup/Tire Amnesty	\$ 4,939.00	\$ -	\$ -	\$ 4,939.00	3 events 12 people 5 hours
America Recycles Day - 12 ppl/4hours	\$ 1,317.00	\$ -	\$ -	\$ 1,317.00	12 ppl 4 hours
Beach Crew	\$ 54,880.00			\$ 54,880.00	400 hours a month 5 months through app
SUPPLIES TOTAL Public Education	\$ 23,500.00	\$ 5,000.00	\$2,000.00	\$ 16,500.00	
Office Supplies (signage, stickers, labels)	\$ 2,500.00	\$ 1,000.00	\$1,000.00	\$ 500.00	Signage donated by Chief signs
downtown program and upkeep	\$ 7,000.00	\$ 2,000.00	\$1,000.00	\$ 4,000.00	KCAD and KAB ashrasy.
Pepsico supply donations	\$ 12,000.00		\$0.00	\$ 12,000.00	psiCo donations to schools and businesses.
Activities budget (buckets/pickers/bags)	\$ 2,000.00	\$ 2,000.00	\$0.00		
OPERATING EXPENSES TOTAL Public Education	\$ 59,207.00	\$ 38,887.00	\$5,000.00	\$ 15,320.00	
Advertising and Marketing	\$ 16,600.00	\$ 6,000.00	\$5,000.00	\$ 5,600.00	12 mos 300 pm column, donated ad
Insurance D/O and G/L	\$ 3,000.00	\$ 3,000.00			Annual premium due, January
Workers Comp	\$ 1,100.00	\$ 1,100.00			Annual premium due, January
Quick books (online, Payroll module)	\$ 1,559.00	\$ 1,559.00			\$70.00 per month and \$59.92 per moth
Desgin software (Canva)	\$ 239.00	\$ 119.00		\$ 120.00	30.00 per month
Internet office connection (Allo)	\$ 1,420.00	\$ 720.00		\$ 700.00	70.00 per month (inkind rise)
Office 365	\$ 264.00	\$ 264.00			22.00 per month
Internet support	\$ 6,000.00	\$ 6,000.00			500.00 per month

Internet- hosting- Beach Crew App	\$ 720.00	\$ 720.00			Heartland Hosting 60.00 per month
Internet- hosting- Beach Crew landing page	\$ 720.00	\$ 720.00			beachcrew.net
Internet hosting Web site	\$ 600.00	\$ 600.00			Heartland Hosting 60.00 per month
IP and domain renewal	\$ 400.00	\$ 400.00			based on the number of sites we own
Postage	\$ 300.00	\$ 300.00			P.O Box renewal and misc
Printing	\$ 2,300.00	\$ 2,000.00		\$ 300.00	Newsletters, event posters, bussiness
Rent	\$ 7,200.00	\$ 7,200.00			Office at 918 N Spruce/ storage in kind
Storage (bins and buckets and supplies)	\$ 2,400.00			\$ 2,400.00	Storage of bins and containers
Telephone	\$ 1,200.00			\$ 1,200.00	Director and KKCB phone
Utilities office Electric gas,	\$ 2,000.00	\$ 2,000.00			Average annual
Utilities at Cleanups (waste connections roll offs)	\$ 8,000.00	\$ 4,000.00		\$ 4,000.00	Includes funding for HHW, inkind WRG.
Liscencing of Recycling Trailers	\$ 800.00	\$ 800.00			
Other- Professional Fees- Accounting	\$ 1,500.00	\$ 1,000.00		\$ 500.00	990 work
Membership-Chamber of Commerce	\$ 500.00			\$ 500.00	
Membership-Keep America Beautiful Annual Fee	\$ 110.00	\$ 110.00			
Membership-Keep Nebraska Beautiful	\$ 150.00	\$ 150.00			
Nebraska Recycling Council	\$ 125.00	\$ 125.00			
	\$ -				
TRAVEL TOTAL	\$ 19,750.00	\$ 12,250.00	\$4,000.00	\$ 3,500.00	
Mileage- Travel to rural recycling areas for education	\$ 10,000.00	\$ 4,000.00	\$4,000.00	\$ 2,000.00	mileage.67
Registration	\$ 2,850.00	\$ 1,350.00		\$ 1,500.00	
Meals	\$ 400.00	\$ 400.00			
Mileage to airport and Lincoln for conferences	\$ 2,000.00	\$ 2,000.00			
Hotel 2 ppl 6 nights avg 250 per night	\$ 3,000.00	\$ 3,000.00			
Transportation/uber/shuttle/taxi	\$ 500.00	\$ 500.00			
Airline Tickets	\$ 1,000.00	\$ 1,000.00			
Contract transportation	\$30,952.50	\$14,644.50	\$22,225.00	\$ 11,583.00	\$48,452.50
Schools	\$25,960.50	\$9,652.50	\$4,725.00	\$ 11,583.00	contractual services lowest bid
Recycle McConaughy	\$4,992.00	\$4,992.00			contractual services lowest bid
Household Hazardous Waste			\$2,500.00		
New Container for Hyannis schools			\$15,000.00		
TOTAL	\$230,629.85	\$159,559.85	\$71,070.00		\$ 361,108
Actual spreadsheet numbers	\$ 347,904.05	\$ 159,559.85	\$71,070.00	\$ 134,774.20	\$ 365,404.05
Corrected math on spreadsheet	\$ 361,108.05	\$ 159,559.85	\$66,774.00	\$ 134,774.20	\$ 361,108.05

2024 Revenue Sources	Cash	Inkind		Total	
Revenue	\$332,912.00	\$88,000.00		\$420,912.00	
NDEE - Public Education	\$159,559.00				
NDEE - Cleanup grant	\$3,500.00				
NET July 1, 2024- June 30, 2025	\$84,541.00				
InKind		\$88,000.00			In kind total from budget is \$134,774.20
City Of Ogallala	\$7,500.00				From budget application \$12,500
Keith County	\$5,500.00				
Keith County Community Fund	\$6,000.00				
Big Give	\$3,000.00				
Donations- fundraising	\$8,000.00				
Keith County Visitors Committee -Swag - Beach Crew	\$5,000.00				
Starting Cash on Hand	\$14,447.00				
Q4 awaiting reimbursement	\$35,865.00				

PVWMA Timeline

- 02-21-24 Desktop monitoring of Grant #24-123, Review application documentation.
- 02-21-24 Email request from NET Grant Administrator (GA) to PVWMA to provide 990 tax return (or whatever was filed) and operating budget since they are missing from the grant application, financial document submitted in application was Articles of Incorporation for non-profit.
- 02-26-24 Email to PVWMA from NET GSA to provide previously requested information by 02-28-24.
- 02-26-24 Email from PVWMA to NET GA, traveling this week will get documents to you ASAP.
- 02-27-24 Email to PVWMA from NET GA, acknowledgment of response, submit documentation by COB 03-05-24, until received no expenses for this project will be reimbursed.
- 03-05-24 Email from PVWMA to NET GA at 4:50 pm, attached Form 990 for 2023, EIN 42-1741209, not signed.
- 03-06-24 Email to PVWMA, 15 Day Notice, revoke/cancelled grant, missing documentation.
- 03-11-24 Email from PVWMA, apologized for delay, lack of staff, not tax-exempt, IRS Form 990 provided to NET on 03-05-24 was incorrect, also changing address, maybe alternative to use Nebraska Community Foundation as partner, operating budget net loss of \$226,112 for 2023 provided as financials.
- 03-12-24 Email to PVWMA, 15 Day Notice, upheld due to lack of documentation, incorrect EIN's.
- 03-15-24 Email request from PVWMA for a meeting with NET Executive Director, multiple emails to secure meeting date due to PVWMA schedules.
- 03-27-24 Zoom meeting with PVWMA Board at their request.
- 03-28-24 Email to PVWMA, Zoom meeting notes, PVWMA to provide documents. Correct EIN for PVWMA is 71-1035315. In the next two weeks PVWMA will provide letter from IRS concerning their qualification as an instrumentality of government and not subject to filing tax reports.
- 03-28-24 Email from PVWMA, received Zoom meeting notes.
- 04-09-24 Email from PVWMS, IRS info letter, Income & Expense statement, PVWMA claims income is exempt. 2022 statement provided net income of \$171,598.95.

- 04-09-24 Email to PVWMA, in receipt of IRS documents, no tax status.
- 04-09-24 Email from PVWMS, correct no determination letter from IRS, PVWMA is not "tax exempt" but is an "instrumentality" by definition.
- 04-16-24 Email to PVWMA, IRS records don't specify federal tax status. The burden of proof to support the claim made by PVWMA is the sole responsibility of the organization.
- 04-18-24 Email to PVWMA, reminder to submit documents by 04-19-24 to be included in the NET Board packet for consideration.
- 04-19-24 Email from PVWMA, share file link to documents containing a law firm memorandum, revised articles of incorporation, revised bylaws, and special meeting documents.



The Nebraska Environmental Trust

preserving NATURAL NEBRASKA™ for future generations

Jim Pillen, Governor

Karl Elmshaeuser, Executive Director

Rich Walters – Project Coordinator
Platte Valley Weed Management Area
22 West 56th Street, Suite #339
Kearney, NE 68847

March 6, 2024

Attention Rich Walters,

This notification is in response to a desk monitoring audit conducted on February 21, 2024. The audit was conducted to review the application concerning the organization and financial standing of the Platte Valley Weed Management Area (PVWMA/Sponsor).

The file, application, and contract for Nebraska Environmental Trust (NET) Grant 24-123 were reviewed. As a result of the audit, it was discovered that the Sponsor had not provided the required financial documentation within the grant application.

An email requesting the documentation was made to the Sponsor on February 21, 2024. No response was received. A follow up email request was made on February 26, 2024, asking PVWMA to provide the required documentation by February 28, 2024. A response was received on February 26, 2024, that the request could not be looked at until later in the week or early the next week. NET responded by email on February 27, 2024, that the financial documentation was required to be submitted by close of business on March 5, 2024, and that until proper documentation has been submitted no expenses for this project will be reimbursed.

An email response with an attached IRS Form 990 was provided on March 5, 2024, at 4:50 PM CST. The form provided is incomplete and unsigned. There is no match in the IRS nonprofit database for the listed organization nor the employer identification number (EIN) provided. The address on the form provided does not match the Nebraska Secretary of State data for the corporation.

The required application documentation has not been provided.

The result of the monitoring audit prompts the following actions. I am directed under Title 137 Chapter 8 as the Executive Director for NET to provide written notice that Platte Valley Weed Management Area Grant number 24-123 with the NET is revoked and cancelled.

- The Grant application made to the NET by PVWMA stated in the financial section that they are a Nebraska Nonprofit Corporation and that it is a public benefit corporation. The Articles of Incorporation were submitted.
- From the Grant Application Instructions, Financial Documents, Include the following information for the Project Sponsor:

Not-For-Profit Organizations – Provide the operating budget for the current year and most recent Form 990 Tax Return.

- According to the IRS Business Master File, Platte Valley Weed Management Area is not listed.
- Corrective action required by the Sponsor would be to provide documentation, which was previously requested, demonstrating that Platte Valley Weed Management Area was a non-profit in good standing with the IRS and an applicable current Form 990 was on file at the time of the grant application.
- Also noted during the monitoring audit was the address listed on the Grantee Information Form of the Legal Name and Address of the Grantee organization was different from the address on record with the Nebraska Secretary of States listing.

From the Grant application concerning Misleading Information: If your application is approved for funding, information provided in the application is a binding attachment to your grant contract. The provision of false or misleading information will disqualify your application. The discovery of false or misleading information could result in a grant being revoked with any funds disbursed repaid back to NET.

The Sponsor understands and agrees that failure to comply with any of the terms of the contract may result in the revocation or cancellation of Trust (NET) approval and funding and/or demand for repayment of any funds previously paid to the Sponsor by the Trust (NET). The Trust (NET) may terminate the project, in whole or in part, at any time before the expiration date of the contract whenever the Trust (NET) determines that the Sponsor has failed to comply with the conditions of the grant. The Executive Director of the Trust (NET) will promptly notify the Sponsor in writing of the determination and the reasons for the termination, together with the effective date.

As set forth above, you are hereby put on notice that NET has revoked and cancelled Grant number 24-123, effective March 21, 2024. You now have fifteen (15) days to respond to this notice and may request an informal meeting with the Executive Director within that time frame.

The Nebraska State Auditor will be informed and requested to investigate. Additional State Agencies will also be notified as potentially impacted parties.

Thank you for your attention to these critical issues.



Karl L. Elmshaeuser
Executive Director



The Nebraska Environmental Trust

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Jim Pillen, Governor

Karl Elmshaeuser, Executive Director

Tim Tunnell - President
Rich Walters – Project Coordinator
Platte Valley Weed Management Area
22 West 56th Street, Suite #339
Kearney, NE 68847

March 12, 2024

Attention Tim Tunnell, Rich Walters,


I am in receipt today of an email from Rich Walters on behalf of the PVWMA Board of Directors. The following items are affirmed.

- The 15 Day Notice issued to Platte Valley Weed Management Area (PVWMA/Sponsor) on March 6, 2024, by the Nebraska Environmental Trust (NET) was correct in the statement of facts that the Sponsor had not provided required documentation in the grant application to NET.
- The Sponsor is a public benefit corporation under the Nebraska Nonprofit Corporation Act (Articles of Incorporation attached). The responsible officers and board members are listed in attached documents.
- The Sponsor is not a tax-exempt entity as a 501(c)(3) but is a public benefit corporation under the Nebraska Nonprofit Corporation Act (Articles of Incorporation attached).
- The Sponsor has not filed any tax documents with the IRS.
- The Sponsor applied to the NET for grant funding consideration as the Platte Valley Weed Management Area.
- The Sponsor also conducts business as Nebraska Weed Management Area Coalition (Articles of Incorporation attached). The responsible officers and board members are listed in attached documents.
- Three different Employer Identification Numbers (EIN) have been used to establish financial institution accounts and were submitted on signed W-9 IRS Forms and State of Nebraska ACH enrollment forms for payments. None of the EIN's Tax ID provided are listed in the IRS tax exempt database. 71-1035315, 42-1741209, and 46-2669181.

The requirements of the 15 Day Notice have not been met and the revocation and cancellation of Grant number 24-123 is upheld. The NET Board will be advised at the May 2, 2024, meeting, and a recommendation to deobligate the funding will be considered. The Sponsor will have an opportunity in the Public Comment section of that meeting to provide any additional information for the NET Board to consider.

Responsible officers of the organization may still request an informal meeting with the Executive Director.

Thank you for your response.

A handwritten signature in black ink, appearing to read 'K. Elmshaeuser', with a long horizontal flourish extending to the right.

Karl L. Elmshaeuser
Executive Director



The Nebraska Environmental Trust

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Jim Pillen, Governor

Karl Elmshaeuser, Executive Director

Tim Tunnell - President
Platte Valley Weed Management Area
4111 4th Ave., Suite #6
Kearney, NE 68845

March 27, 2024

President Tunnell,

My thanks to you and the others for meeting with me today via a Zoom video conference call. Dave Zorn, Rob Schultz, Rich Walters, and Diane Wilson also participated on the call. We affirmed the following items.


- PVWMA has been in contact with the IRS and EIN 71-1035315 is the correct number for the organization. It was granted on July 6, 2007. PVWMA had previously provided an incorrect EIN to NET.
- The PVWMA was incorporated as a Nebraska nonprofit corporation on May 12, 2012.
- PVWMA stated that they are an organization that is an **instrumentality of government** that was created to provide a necessary public service but does not have the full power of a public agency. An organization of that type is usually vested with special functions or jurisdiction by law, endowed with some corporate powers, administering special funds, and enjoying operational autonomy.
- PVWMA does not file taxes and they are not subject to an audit.
- PVWMA is to provide a letter from the IRS in the next two weeks concerning their qualification as an instrumentality of government and not subject to filing tax reports.
- PVWMA will provide their 2022 income and expense statements to NET.
- PVWMA is working to get their updated official address changed over in several systems. The lack of the correct corresponding address had led to some of the confusion.
- NET will pass along the information provided from the IRS and the income and expense statements to the State Auditor. NET will reassess the situation after documentation is received.

The requirements of the 15 Day Notice have not been met and the revocation and cancellation of Grant number 24-143 is upheld until the new documentation is received and reviewed for compliance. The NET Board will be advised at the May 2, 2024, meeting, and a recommendation to deobligate the funding will be considered if the documentation is not acceptable. The Sponsor will have an opportunity in the Public Comment section of that meeting to provide any additional information for the NET Board to consider.

I appreciate the open dialogue and candor concerning the status of the PVWMA and your willingness to meet with me to provide an update on the requested information.

A handwritten signature in black ink, appearing to read 'Karl L. Elmshaeuser', written in a cursive style.

Karl L. Elmshaeuser
Executive Director

 **IRS** Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255348726
Apr. 03, 2024 LTR 4076C 0
71-1035315 000000 00
Input Op: 0256448726 00025922
BODC: SB

PLATTE VALLEY WEED MANAGEMENT AREA
% MARTY CRAIG
4111 4TH AVE SUITE 6
KEARNEY NE 68845

030920

Taxpayer identification number: 71-1035315
Person to contact: MS.STEVE
Toll-free telephone number: 877-829-5500

Dear Taxpayer:

We received your request dated Mar. 27, 2024, asking about your federal tax status. Our records don't specify your federal tax status. The following information about the tax treatment of state and local governments and affiliated organizations may help you.

GOVERNMENTAL UNITS

Governmental units, such as states and their political subdivisions, generally are not subject to federal income tax. Political subdivisions of a state are entities with the authority to exercise one or more of the sovereign powers of the state: taxation, police powers, or eminent domain. They typically include counties or municipalities and their agencies or departments. Charitable contributions to governmental units may be tax-deductible under Internal Revenue Code (IRC) Section 170(c)(1) if made for an exclusively public purpose. Generally, grantors and contributors may rely on the status of governmental units based on state or local law in determining the deductibility of their contributions.

AFFILIATED ORGANIZATIONS

* INSTRUMENTALITIES

In general, an instrumentality is an entity separate from, but affiliated with, a state or local government, and lacking any sovereign powers. Instrumentalities generally are subject to federal income tax. However, they may be recognized as tax-exempt under IRC Section 501(a) as organizations described in IRC Section 501(c), including IRC Section 501(c)(3). In addition, the income of a state or local government instrumentality may be excluded from gross income if it meets the requirements of IRC Section 115(1).

* ENTITIES MEETING THE REQUIREMENTS OF IRC SECTION 115(1)

An entity that is not a governmental unit but that performs an essential governmental function may qualify for an income exclusion under IRC Section 115(1). If the entity's income (1) is derived from a

PLATTE VALLEY WEED MANAGEMENT AREA
% MARTY CRAIG
4111 4TH AVE SUITE 6
KEARNEY NE 68845

public utility or the exercise of an essential governmental function, and (2) accrues to a state, a political subdivision of a state, or the District of Columbia, it may be excluded from gross income. Charitable contributions to these entities may not be tax deductible to the donors.

RULING LETTERS

To receive a ruling on its status as a political subdivision or instrumentality of a government, or on whether its income is excluded from gross income under IRC Section 115(1), a governmental unit or affiliated organization may request a letter ruling by following the procedures in Revenue Procedure (Rev. Proc.) 2019-1 or its annual successor. There is a fee associated with obtaining a letter ruling.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a state, county, or municipal government may qualify for exemption from federal income tax under IRC Section 501(c)(3), if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that an affiliated organization may meet the requirements of both IRC Sections 501(c)(3) and 115(1) under certain circumstances. See Rev. Proc. 2003-12, 2003-1 C.B. 316, for more information.


Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to be recognized as exempt from federal income tax under IRC Section 501(c)(3), and to ensure that any charitable contributions they receive are tax-deductible to contributors under IRC Section 170(c)(2).

ADDITIONAL INFORMATION


This letter does not determine that you have a particular tax status. If you're unsure of your status, you can:

- Visit www.irs.gov/government-entities/federal-state-local-governments for government entity information.
- Visit www.stayexempt.irs.gov, an IRS site created especially for 501(c)(3) organizations.
- Read Publication 4220, Applying for 501(c)(3) Tax-Exempt Status.
- Seek a private letter ruling, following the procedures in Rev. Proc. 2019-1, 2019-1 I.R.B. 1 (updated annually).

0255348726
Apr. 03, 2024 LTR 4076C 0
71-1035315 000000 00
Input Op: 0256448726 00025924



PLATTE VALLEY WEED MANAGEMENT AREA
% MARTY CRAIG
4111 4TH AVE SUITE 6
KEARNEY NE 68845

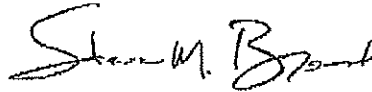


030920
You can get the forms or publications mentioned in this letter from our website www.irs.gov/forms-instructions or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call the contact person shown above between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Keep a copy of this letter for your records.

Sincerely yours,



Steve M. Brown, Operations Manager
Operations 3-CIN

**Platte Valley Weed Management Area
2022 Income & Expense Statement**

Revenue

Membership dues	\$6,550.00
Government	\$717,756.53
Contributions & grants	\$137,750.00
Total Revenue	\$862,056.53

Expenses

Certified control projects	\$609,850.40
Weed Watch educational	\$6,100.26
Herbicide – cost share program	\$20,897.86
Insurance	\$2,355.00
Newspaper legal notices	\$1,007.79
PRRIF grant	\$50,000.00
Misc. expenses	\$246.27
Total Expenses	\$690,457.58

Net Income	\$171,598.95
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Elmshaeuser, Karl

From: Elmshaeuser, Karl
Sent: Monday, April 15, 2024 10:26 AM
To: Tim Tunnell
Cc: hamcoweed@hamilton.net; roberts@hallcountyne.gov; dc.weed@hotmail.com; Dave Zorn; Rich Walters; diane6wilson@yahoo.com; Adams, Holly
Subject: RE: IRS information reviewed

Tim,

The IRS documents provided by PVWMA state that the IRS records don't specify the PVWMA tax status.

I am required to follow the Nebraska Environmental Trust Board Title 137 Rules and Regulations Governing Activities of The Nebraska Environmental Trust.

These Rules and Regulations state, in part, that the applicant, "shall assure the Executive Director that all legal requirements have or can be met prior to the allocation of funds. Legal information may include the following as appropriate for the project, this list is not exclusive to other necessary information:"

- If the applicant is a governmental entity, citation(s) to the legal authorities relied upon by the applicant to undertake or participate in the project.
- Such other information, plans, and specifications as requested by the Executive Director or the Board and are reasonably necessary to confirm the applicant's authority.

The burden of proof to support the claim made by PVWMA is the sole responsibility of the organization. PVWMA must provide the necessary documentation that directly supports its claims.

I will also note for reference that the Nebraska Environmental Trust (NET) was created as a Governmental entity in Statute under the Nebraska Environmental Trust Act. The NET is a State Non-Code Agency that administers public funds. Legal representation for NET is the Nebraska Attorney General's office.

I have referred this issue to the Nebraska State Auditor.



Karl Elmshaeuser
Executive Director
Phone: 402-471-5409
<https://environmentaltrust.nebraska.gov>

From: Tim Tunnell <tunnellt@headwaterscorp.com>
Sent: Tuesday, April 9, 2024 1:26 PM

KOLEY ■ JESSEN

KOLEY JESSEN P.C., L.L.O.
ATTORNEYS AT LAW

ONE PACIFIC PLACE, SUITE 800
1125 SOUTH 103rd STREET
OMAHA, NE 68124-1079

PHONE. 402.390.9500
FAX. 402.390.9005

MEMORANDUM

TO: The Nebraska Environmental Trust

FROM: The Platte Valley Weed Management Area; Nicholas W. O'Brien and
Kate C. Hughes

DATE: April 19, 2024

RE: Explanation of Platte Valley Weed Management Area's Status as an
Instrumentality

OUR FILE NO.: 29623-0000

Organization's History

Platte Valley Weed Management Area ("PVWMA") is a Nebraska nonprofit corporation formed in 2012 and headquartered in Kearney, Nebraska. The purpose of PVWMA is to stop the spread of noxious and invasive plants located in the Central Platte River drainage area by (1) facilitating cooperation and coordination among counties and local land managers to manage such plant species, (2) identifying funding and resources for the management of such species, (3) developing strategies to raise awareness within the Central Platte River area that will result in public benefit, (4) increasing flow conveyance for the Platte River to reduce flooding, (5) reducing water consumption by invasive plant species, and (6) increasing wildlife habitat.

PVWMA is a corporation with members who pay annual membership dues. Membership in PVWMA is limited to only government entities and county municipalities who have an interest in the efforts of PVWMA. The current members of PVWMA include the weed control divisions of (1) Dawson County, (2) Phelps County, (3) Buffalo County, (4) Hall County, (5) Kearney County, (6) Keith County, (7) Howard County, (8) Gosper County, (9) Lincoln County, (10) Merrick County, (11) Hamilton County, (12) Polk County, (13) Sherman County, and (14) Platte County. PVWMA is led by officers and overseen by a board of directors in addition to the members.

PVWMA has never filed for recognition as a tax-exempt entity under Section 501 of the Internal Revenue Code (the "Code"), and does not currently plan to apply for recognition under such code. Rather, PVWMA operates as a Nebraska nonprofit entity that treats its income as tax exempt under Federal law because of the purpose that income fulfills, as further described below for instrumentalities of political subdivisions.

Political Subdivisions and Governmental Instrumentalities

Political Subdivision

A political subdivision is any division of a state or local governmental unit that is a municipal corporation or has been delegated the right to exercise part of the sovereign power of the governmental entity.¹ There are three generally acknowledged sovereign powers: power to tax, power of eminent domain, and police power.² An entity need not have all three powers for it to be a political subdivision; however, possession of only an insubstantial amount of any or all of the sovereign powers would be insufficient for this purpose. All facts and circumstances must be taken into account, including the entity's public purposes and its control by a government.³ PVWMA does not possess a substantial amount of any or all of the generally acknowledged sovereign powers and thus does not qualify as, nor does PVWMA hold itself out to be, a political subdivision.

Governmental Instrumentality

If an organization is not a direct political subdivision because it has not been delegated substantial amounts of taxing, eminent domain, or police powers, it may be a quasi-governmental entity known as an instrumentality of a state or local government. Section 115(1) of the Internal Revenue Code excludes income (1) derived from any public utility or the exercise of any essential governmental function, and (2) accruing to a state or political subdivision (including the District of Columbia).

Under Treas. Reg. 1.6033-2(g)(1)(v), organizations whose income is excluded under IRC 115 are excepted from the annual return requirements, which would be imposed for most taxpayers, including charitable organizations.

The requirements to qualify as a governmental instrumentality is determined under a six-part test:⁴

1. Whether the organization is used for a governmental purpose and performs a governmental function;
2. Whether performance of its function is on behalf of one or more states or political subdivisions;
3. Whether there are any private interests involved, or whether the states or political subdivisions have the power and interest of an owner;
4. Whether control and supervision of the organization is vested in a public authority or authorities;
5. Whether express or implied statutory or other authority is necessary for the creation and/or use of the organization, and whether this authority exists; and
6. The degree of financial autonomy of the entity and the source of its operating expenses.

PVWMA satisfies the first factor because the purposes of PVWMA include supporting counties to manage weed plant species and developing strategies to raise awareness in the region for the

¹ IRC § 1.103-1(b).

² *Commissioner v. Estate of Alexander V. Shamberg*, 3 T.C. 131 (1944).

³ Rev. Rul. 77-164, 1977-1 C.B. 20.

⁴ Rev. Rul. 57-128, 1957-1 C.B. 311.

betterment of the counties and the counties' residents. PVWMA oversees the management of this project with direct oversight from the weed superintendents for each of its county members.

PVWMA satisfies the second factor because it performs its functions on behalf of the member counties' weed control authorities which are government departments established pursuant to state statute. Therefore, PVWMA performs its function on behalf of the counties.

PVWMA satisfies the third factor because minimal private interests are involved. All contributions to PVWMA are for the purpose of stopping the spread of noxious and invasive plants located in the Central Platte River drainage area. Upon dissolution of PVWMA, its assets will be distributed to the counties for which PVWMA was created to serve. While PVWMA's work does incidentally benefit landowners and local private parties by addressing a community need, any private benefit of such parties is incidental to the essential function of the entity in controlling invasive species;

PVWMA satisfies the fourth factor because the organization is governed by a board of directors, the composition of which is determined by the Members, all of which are counties. Therefore, control and supervision of PVWMA is vested in public authorities.

PVWMA does not satisfy the fifth factor because the organization was not created pursuant to express or implied statutory or other authority. However, it is not dispositive that PVWMA fails to meet this factor. Courts have held that an entity can be an instrumentality of a governmental entity by meeting "substantially all" of the factors listed in Rev. Rul. 57-128, rather than requiring full compliance with each individual factor.⁵

PVWMA satisfies the sixth factor, which considers the sources of expenses as well as financial autonomy. The majority of PVWMA's income comes from the counties' membership fees and additional grants by other parties interested in promoting the weed management project. The grants received by PVWMA are most often awarded by government entities or political subdivisions such as the Nebraska Department of Agriculture and its associated entities. Additionally, PVWMA is not financially independent, because its amended governing documents will contain a provision that upon its dissolution, the remaining assets of the organization must be divided among its county members.

By satisfying five of the six factors considered, PVWMA satisfies substantially all of the factors required for status as a governmental instrumentality. For the reasons stated above, PVWMA has historically operated as a governmental instrumentality and thus is likely to qualify under Section 115 of the Code to exclude its income for federal tax purposes.

Amended Governing Documents

Acknowledging that, while PVWMA has historically operated in a manner consistent with Section 115, its organizational documents have not made all aspects of its governance clear for outside review. The organization has therefore prepared amendments to its governing documents to bring its Articles and Bylaws up-to-date for the requirements of Section 115 and to reflect its governance practices. Along with this summary are (i) a set of amendments to the Articles and Bylaws of the organization, and (ii) consent minutes reflecting approval of these documents by

⁵ *State of Mich. v. U.S.*, 40 F.3d 817 (6th Cir. 1994); see also analysis of Rev. Rul. 65-196, 1965-2 C.B. 388.

the Board of Directors and its county members. It is anticipated that the Articles will be filed with the Nebraska Secretary of State very soon to update the organization's corporate record.

2024 Grant Applications in Rank Order of Score

Rating	App ID	Project Sponsor	Project Name	Term of Request	Requested Year 1	Requested Year 2	Requested Year 3	Total Amount Requested	Total Funding Awarded
38	24-109	Northern Prairies Land Trust	Extending the Tallgrass Prairie Partnership	3	\$ 125,000	\$ 125,000	\$ 125,000	\$ 375,000	\$ 375,000
37.33	24-111	Pheasants Forever, Inc.	Habitat Share Program	2	\$ 99,000	\$ 99,000	\$ -	\$ 198,000	\$ 198,000
37.33	24-138	Lower Elkhorn Natural Resources District	Remote Telemetry Upgrades on Flow Meters for Groundwater Irrigation Management in the Lower Elkhorn NRD	3	\$ 40,826	\$ 40,827	\$ 40,827	\$ 122,480	\$ 122,480
37.17	24-123	Platte Valley Weed Management Area	Invasive Plant Species Control Along the Central Platte River	1	\$ 225,000	\$ -	\$ -	\$ 225,000	\$ 225,000
37.17	24-135	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Divots in the Pivots II	3	\$ 141,057	\$ 141,057	\$ 141,057	\$ 423,171	\$ 413,020
36.5	24-148	Spring Creek Prairie Audubon Center	Tallgrass Prairie Conservation and Restoration at Spring Creek Prairie and across the Denton Hills Landscape	3	\$ 137,596	\$ 174,721	\$ 152,683	\$ 465,000	\$ 465,000
36.5	24-175	Sandhills Task Force	Sandhills Prairie and Wetland Habitat Improvement Project	3	\$ 99,500	\$ 100,500	\$ 100,000	\$ 300,000	\$ 300,000
36.33	24-125	Nebraska Game and Parks Commission	Grassland Enhancement Initiative	2	\$ 250,000	\$ 250,000	\$ -	\$ 500,000	\$ 500,000
35.67	24-139	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	3	\$ 150,000	\$ 50,000	\$ 50,000	\$ 250,000	\$ 250,000
35.5	24-122	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Rainwater Basin Watershed Restoration and Enhancement	3	\$ 80,850	\$ 80,850	\$ 80,850	\$ 242,550	\$ 241,000
35.33	24-156	Loess Canyons Rangeland Alliance	Loess Canyons Grassland Stewardship	3	\$ 160,000	\$ 160,000	\$ 160,000	\$ 480,000	\$ 480,000
35.17	24-113	Keep Omaha Beautiful	Trees for Tomorrow: An Urban & Community Tree Planting Program	3	\$ 64,415	\$ 67,245	\$ 70,520	\$ 202,180	\$ 202,180
34.67	24-142	Pheasants Forever, Inc.	Community Based Approach to Increasing Public Access on Private Lands	3	\$ 285,000	\$ 280,000	\$ 280,000	\$ 845,000	\$ 845,000
34.5	24-130	Nebraska Community Foundation for Benefit of Rainwater Basin Joint Venture	Rainwater Basin Wetland Conservation; Supporting Aquifer Recharge and Wildlife Habitat	3	\$ 362,250	\$ 362,250	\$ 362,250	\$ 1,086,750	\$ 1,045,000
33.33	24-101	Twin Valley Weed Management Area	Eastern Republican and Little Blue Watershed Improvement Project	1	\$ 210,035	\$ -	\$ -	\$ 210,035	\$ 210,035
33.17	24-162	Ducks Unlimited, Inc.	Restoring Nebraska's Riverine Systems	3	\$ 161,500	\$ 161,500	\$ 96,000	\$ 419,000	\$ 419,000
33	24-140	Pine Lake Association	Pine Lake Rehabilitation Project	1	\$ 425,000	\$ -	\$ -	\$ 425,000	\$ 425,000
32.83	24-126	Friends of Nebraska Monarchs Incorporated	Bringing Back Butterflies: Native Plant Giveaway and Public Education Fair	3	\$ 15,000	\$ 16,000	\$ 17,000	\$ 48,000	\$ 48,000
32.67	24-121	Nebraska Game and Parks Commission	Soldier Creek Habitat, Water Quality, and Access Improvement Project	1	\$ 750,000	\$ -	\$ -	\$ 750,000	\$ 750,000
32.5	24-179	Sandhills Task Force	Birdwood Creek Stream Restoration	3	\$ 11,000	\$ 785,000	\$ 13,000	\$ 809,000	\$ 809,000
32.5	24-180	Ducks Unlimited, Inc.	Rainwater Basin Public Lands Restorations	3	\$ 310,500	\$ 290,500	\$ 291,000	\$ 892,000	\$ 892,000
32.33	24-128	Nebraska Community Foundation fbo Rainwater Basin Joint Venture	Water Delivery Infrastructure for Western Rainwater Basins	3	\$ 178,500	\$ -	\$ -	\$ 178,500	\$ 178,500
32.17	24-104	Nemaha Natural Resources District	Burr-Cook Paleovalley Aquifer Sub-Area Resiliency Project	2	\$ 19,500	\$ 19,500	\$ -	\$ 39,000	\$ 37,800
32	24-103	Conservation Nebraska	Common Ground	2	\$ 110,000	\$ 110,000	\$ -	\$ 220,000	\$ 220,000
32	24-108	Corn Country NE Pheasants Forever Chapter	No-Till Drills Corn Country - York County Pheasants Forever Chapter	1	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 45,000
31.67	24-163	North Platte Natural Resources District	Windbreak Renovation Pilot Project	3	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000	\$ 60,000
31.67	24-169	Omaha Public Power District	OPPD's Solar Corners Pilot Project	1	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ 500,000
31.33	24-102	Audubon Great Plains	Solar Energy Installation & Demonstration	1	\$ 134,400	\$ -	\$ -	\$ 134,400	\$ 134,400
31.33	24-127	Southwest Weed Management	2024 -2025 Western Republican River Basin Riparian Habitat Project	1	\$ 147,839	\$ -	\$ -	\$ 147,839	\$ 147,839
31.33	24-147	Platte River Whooping Crane Maintenance Trust, Inc.	Benefiting Nebraska's Species of Conservation Concern through Multiple Land-Management Prescriptions	3	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 300,000

2024 Grant Applications in Rank Order of Score

Rating	App ID	Project Sponsor	Project Name	Term of Request	Requested Year 1	Requested Year 2	Requested Year 3	Total Amount Requested	Total Funding Awarded
31.17	24-152	Nebraska Game and Parks Commission	Increasing Awareness of Nebraska's Aquatic Resources	2	\$ 15,700	\$ 15,700	\$ -	\$ 31,400	\$ 31,400
31	24-132	Nebraska Recycling Council	Recycling Equipment Grants	2	\$ 350,234	\$ 358,781	\$ -	\$ 709,015	\$ 709,015
30.5	24-173	The Nature Conservancy	Increasing Sandhills Resilience: the Future on the Fireline	3	\$ 128,658	\$ 91,954	\$ 94,391	\$ 315,003	\$ 315,003
30.33	24-174	Nebraska Community Foundation for benefit of Rainwater Basin Joint Venture	Funk Waterfowl Production Area Restoration	2	\$ 122,325	\$ 148,575	\$ -	\$ 270,900	\$ 268,000
30.33	24-107	South Central Economic Development District, Inc.	Small Towns Achieving Recovery & Resiliency (STARR) through Waste Management	2	\$ 164,290	\$ 233,710	\$ -	\$ 398,000	\$ 398,000
30.17	24-158	Nebraska Pharmacists Association	Promoting a Healthy Nebraska: Mitigating Contamination, Ensuring Safe Disposal, and Enhancing Medication Access	3	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,200,000	\$ 1,200,000
29.67	24-133	FarWide Conservation Trust	Ninemile Creek Restoration	1	\$ 214,470	\$ -	\$ -	\$ 214,470	\$ 214,470
29.17	24-124	Friends of Heron Haven, Inc	Educational Program and Wetland Habitat Enhancements	3	\$ 41,350	\$ 29,350	\$ 25,850	\$ 96,550	\$ 96,550
29	24-131	Nebraska Recycling Council	Durable Medical Equipment Rehome & Collection Events	1	\$ 54,579	\$ -	\$ -	\$ 54,579	\$ 54,579
28.67	24-167	Arbor Day Farm / Arbor Day Foundation	Arbor Day Farm Trail Charge Oasis	3	\$ 331,358	\$ 332,292	\$ 208,806	\$ 872,456	\$ 872,456
28.5	24-105	City of Ralston	Ralston Creek Improvements	3	\$ 75,000	\$ 175,000	\$ 50,000	\$ 300,000	\$ 300,000
28.5	24-106	Grand Island Area Clean Community System	Established Regional Household Hazardous Waste Facility	2	\$ 176,009	\$ 177,217	\$ -	\$ 353,226	\$ 353,226
28.33	24-168	Iowa Tribe of Kansas and Nebraska	Tribal National Park at Rulo Bluffs	2	\$ 279,704	\$ 17,500	\$ -	\$ 297,204	\$ 297,204
28.17	24-143	KEEP KEITH COUNTY BEAUTIFUL	Waste Management & Environmental Education in Western Nebraska	1	\$ 108,315	\$ -	\$ -	\$ 108,315	\$ 90,219
28.17	24-136	Lower Elkhorn Natural Resources District	Groundwater Monitoring for Public Health	3	\$ 65,534	\$ 65,534	\$ 65,534	\$ 196,602	\$ 196,602
27.83	24-160	Lexington Community Foundation	Johnson Lake Community Playground Water Station	1	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ 20,000
27.17	24-153	Loup Central Landfill Association	2023 Metal Recycling Facility	1	\$ 3,635,220	\$ -	\$ -	\$ 3,635,220	\$ 3,635,220
27	24-116	City of South Sioux City	Nebraska's First Plastic Road	1	\$ 492,407	\$ -	\$ -	\$ 492,407	\$ 492,407
27	24-129	Board of Regents of the University of Nebraska for the University of Nebraska-Lincoln	Tires to Trail: Evaluation of Porous Asphalt with Recycled Tire Rubber in Nebraska Trails	3	\$ 30,271	\$ 31,516	\$ 26,754	\$ 88,541	\$ 88,541
26.67	24-118	Northeast Nebraska Resource Conservation & Development Inc.	Household Hazardous Waste Collections	2	\$ 20,000	\$ 20,000	\$ -	\$ 40,000	
26.67	24-161	Darrell Beck- Edgar Vol. Fire Dept.	South Central Mutual Aid Group - Micro-Blaze Out Foam	1	\$ 33,000	\$ -	\$ -	\$ 33,000	
26.5	24-150	Platte River Whooping Crane Maintenance Trust, Inc.	Enhancement of Field Equipment for the Continued Benefit of Nebraska's Species of Conservation Concern	1	\$ 87,500	\$ -	\$ -	\$ 87,500	
25.67	24-176	Rocky Mountain Bird Observatory dba Bird Conservancy of the Rockies	Monitoring Migratory Songbird Habitat Use in the Panhandle	2	\$ 27,633	\$ 28,391	\$ -	\$ 56,024	
25.5	24-110	Green Recycling Enterprises, LLC DBA Second Nature	Recycling on the Go!	2	\$ 125,000	\$ 125,000	\$ -	\$ 250,000	
25.33	24-120	Heritage Elementary PTO	Heritage Elementary Outdoor Classroom	3	\$ 17,500	\$ 31,500	\$ 24,000	\$ 73,000	

\$ 20,471,146

Grant Modification Requests

NET Board Agenda Materials

Item #: 13

Object: Review and approve or deny grant modification requests

Contact Person: Holly Adams

For: ACTION

Attachment: 22 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: 20-183-3

Project Sponsor: BOR-UNL

Project Name: StreamNet: Building capacity to improve water quality

Attachment: Page 13-2

Current Expiration Date: 6/30/24

Previous Extensions: One Year Extension approved 2/2/23.

Request for Six-Month Extension to Project:

UNL is requesting a six-month extension to meet their project objectives and to support a smooth transition of the StreamNet platform from UNL to North Platte NRD. In the additional six months, they will complete a third year of testing and to develop a yearly operating budget based on three successful years of operation (2022, 2023, and 2024). Their project start was delayed due to impacts from COVID and supply chain issues.

StreamNet is a network of high-frequency aquatic nutrient sensors with a web application.

Recommended Motion: *"I move to approve/deny UNL's request to extend project 20-183-3 for six months."*

To: Nebraska Environmental Trust
From: Jessica Corman (lead on the StreamNet Project)
School of Natural Resources, University of Nebraska-Lincoln
jcorman3@unl.edu
402-327-1220
Date: 18 April 2024
Re: Extension Request for 20-183.

The project, "StreamNet: Building capacity to improve water quality," is a collaboration between the University of Nebraska-Lincoln and the North Platte Natural Resource District (NRD). The project began in June 2020 and funding is currently ending in June 2024. We request an additional 6-month extension to December 2024 meet one of our project objectives: providing practitioners and policy-makers local-scale information necessary for decision-making on water quality criteria. Our project successfully launched the StreamNet platform in 2022 and 2023, thanks in part to our originally approved extension through June 2023 that acknowledged the impact of delays due to COVID-19 related supply chain issues at the start of our project. In both years, we performed extensive modifications on the platform to get the machines up and running correctly and efficiently, hence operating costs are not necessarily reflective of continued use. The StreamNet platform relies on novel technology and while working with the company that builds these customized instruments (GreenEyes, Inc.), we have learned much about the use, operation, and maintenance of these water quality platforms.

We request an addition 6-month extension to support a smooth transition of the StreamNet platform from UNL to the North Platte NRD. In this 6-months, we will:

- Conduct a third year of testing the StreamNet platform and data portal.
- Develop a yearly operating budget for consumable materials based on three successful years of operation (2022, 2023, and 2024). Having a third year to include in this budget is important to provide the North Platte NRD accurate long-term forecasts of using this water quality monitoring system, an important outcome of our proposed work.

We appreciate the Board's consideration of this request to support of water quality management in Nebraska. We are optimistic that the StreamNet platform will run smoothly this year, providing us the needed opportunity to determine baseline personnel and consumable costs during real-world operation. However, even if we have continued maintenance or unforeseen issues, that will still be very useful information on whether or not to recommend the broader use of these instruments in NRDs across the state. The extension will allow us to use the remaining project funds for a thoughtful, thorough analysis of the continued use of this platform in the future, both at Scottsbluff and elsewhere in the state.

Application: 21-148-2

Project Sponsor: Northern Prairies Land Trust

Project Name: Enhancing Nebraska's Oak Woodlands

Attachment: Page 13-4

Current Expiration Date: 6/30/2024

Previous Extensions: None

Request for One-Year Extension to Project:

Northern Prairies Land Trust is requesting a one-year extension to their project. They have all the project's remaining funds obligated to habitat improvement projects with private landowners and state parks. They were able to complete a handful of prescribed fire projects this winter, however, continuing drought conditions and high winds have made it difficult to find days for safe burning. They have also had delays on tree thinning projects due to issues with contractors and weather conditions.

Recommended Motion: *"I move to approve/deny Northern Prairies Land Trust's request to extend project 21-148-2 for one year."*

April 12, 2024

Holly Adams
Grants Administrator
Nebraska Environmental Trust
700 South 16th Street, PO Box 94913
Lincoln, NE 68509-4913

Dear Ms. Adams:

I am writing to request a one year extension for the Northern Prairies Land Trust's "Enhancing Nebraska's Oak Woodlands" grant (NET 21-148-2). The total grant award was for \$390,000.

To date, we have spent \$156,095.07 and all of the remaining funds have been obligated to habitat improvement projects with private landowners and state parks. We had expected to finish this grant this winter/spring through a combination of several large prescribed fire projects in the Indian Cave Bluffs Biologically Unique Landscape (BUL), Rulo Bluffs BUL, and Verdigris-Bazile BUL and oak woodland thinning projects in the Lower Platte River BUL, Sandstone Prairies BUL, Middle Niobrara BUL, and Verdigris-Bazile BUL. While we were able to get a handful of prescribed fire projects done this winter, continuing drought conditions and high winds have made it hard to find days that are safe for burning. We have also, unfortunately, had several delays in getting tree thinning projects accomplished due to issues with contractors and the weather, so it is now clear that some of the thinning projects are not going to be completed until fall 2024/winter 2025. Therefore, we are requesting the extension.

We regret any difficulty this extension may cause the Trust but believe this project has accomplished much for conservation of oak woodland on private lands and state parks in Nebraska. The landowners also appreciate the funding assistance provide by the Trust and the guidance provided by the project's staff.

Sincerely,

Krista Lang
Coordinating Wildlife Biologist
Northern Prairies Land Trust
964 Chalcedony Dr.
Beatrice, NE 68310

Application: 21-218-2

Project Sponsor: The Nature Conservancy

Project Name: Connecting Nebraskans to Nature: Trails Development and Enhancements

Attachment: Pages 13-6 through 13-7

Current Expiration Date: 6/30/24

Previous Modifications: None

Budget Modification:

The Nature Conservancy would like to move the remaining balances from the supplies and salary budget categories into the contractual category. The final trail improvement expenses were more than originally estimated in their proposal. The gravel cost under the supplies category was covered under the construction contracts. Minimal staff time was needed to oversee the project's completion.

Budget Category	Amount	Modification	Modified Budget	Spent	Remaining
Salary + benefits	\$24,218.00	-\$20,720.34	\$3,497.66	\$3,497.66	\$0.00
Supplies	\$15,000.00	-\$4,971.51	\$10,028.49	\$10,028.49	\$0.00
Contractual	\$164,000.00	\$25,691.85	\$189,691.85	\$164,000.00	\$25,691.85
Other	\$3,600.00		\$3,600.00	\$0.00	\$3,600.00
Totals:	\$206,818.00		\$206,818.00	\$177,526.15	\$29,291.85

Recommended motion: *"I move to approve/deny the Nature Conservancy's request to move the remaining funds from the salary and supplies categories into the Contractual category for project 21-218-2."*



The Nature Conservancy
Nebraska Field Office
1007 Leavenworth St.
Omaha, NE 68102

Tel (402) 342-0282
Fax (402) 342-0474
nature.org

November 17, 2023

Board of Directors
The Nebraska Environmental Trust
P.O. Box 94913
Lincoln, NE 68509-4913

Re: Project No. 21-218-2 Connecting Nebraskans to Nature: Trails Development and Enhancements

Dear Board of Directors:

The Nature Conservancy (TNC) respectfully requests a budget modification to complete this project and spend all award funds prior to the end date of June 30, 2024. See attached budget modification table.

The work on the Platte River Prairies trailhead is almost complete. TNC is requesting a budget modification to move the unspent balance from supplies and personnel (\$25,691.85) to the contractual budget category. The gravel in the supply category was covered under the construction contract at both preserves. All of the hardware for the signage (budgeted under supplies) has been purchased.

It is common for projects, planned prior to Covid, to cost more now to complete. The final trail improvement expenses were more than estimated in the proposal. Minimal staff time will be needed now to oversee the project to completion. The balance of the personnel grant funds could be better used to cover the increase in contractual expenses for trail improvements.

TNC will have met our match after the final kiosk and trailhead expenses are paid, so there is no need to charge in the overage in trailhead improvements to match.

Thank you for your consideration. If you have questions, please contact me at 515-314-0261 or lnorian@tnc.org.

Sincerely,

Laura Norian
Grants Specialist

Cc: Rich Walters

THE NATURE CONSERVANCY

Award ID: A107265-NET NVP & PRP TRAILS

Agreement Number: 21-218-2

Start Date:5/28/2021 End Date:6/30/2024

Proposed Budget Modification

Account Name	NET balance November 2023	Budget Modification Request
Salaries & Fringe	20,720.34	-
Supplies	4,971.51	-
Contractual	-	25,691.85
Other	3,600.00	3,600.00
Total Direct Expense	29,291.85	29,291.85

shift to contracts the balance from Salaries & Fringe	20,720.34
shift to contracts the balance from supplies	4,971.51
Total modification request =	25,691.85

Application: 22-144-2

Project Sponsor: BOR-UNL

Project Name: Reduction of Water and Energy Use in the Ethanol Industry: Data Collection and Analysis

Attachment: Pages 13-9 through 13-11

Current Expiration Date: 6/30/2024

Previous Extensions or Modifications: None

Budget Modification:

The grantee would like to move funds from the benefits and equipment categories into the salaries, travel, and operating categories.

Due to the new grant contract limitations on benefits, this project has additional funds available than what was originally budgeted. They also have a remaining balance in equipment that will not be utilized.

The additional funds in the salaries will cover an undergraduate worker to help the graduate student complete this project. There was an increase in travel costs due to the location of the ethanol plants used to collect data.

Budget Category	Year 2 Beginning Balance	Modification	Modified Budget
Salaries	\$24,822.00	\$20,307.89	\$45,129.89
Fringe Benefits	\$27,197.00	-\$23,307.89	\$3,889.11
Travel	\$3,535.11	\$3,000.00	\$6,535.11
Operating	\$4,880.40	\$3,219.00	\$8,099.40
Equipment	\$3,219.00	-\$3,219.00	\$0.00
Totals:	\$63,653.51		\$63,653.51

Recommended motion: "I move to approve/deny UNL's request to move funds from the benefits and equipment categories into the salary and travel categories for project 22-144-2."

Request for Six-Month Extension to Project:

The grantee started the purchase process in June 2022 for the equipment used for this project. They had delays and did not receive the ordered equipment until January 2023. Due to the equipment vendor's backlog of calibration visits due to the pandemic, they did not receive training to use the equipment and have their equipment calibrated until March 2023. This was 7 months later than they had originally planned. They were unable to complete the data collection during colder months due to ethanol plants restricting their access due to possible ice risks. Due to these delays, they are requesting a six-month extension.

Recommended Motion: "I move to approve/deny UNL's request to extend project 22-144-2 for six months."

Feb. 5, 2024

Karl Elmschaeuser
 Nebraska Environmental Trust
 Executive Director
 700 South 16th Street
 Lincoln NE 68509-4913

RE: Grant 22-144 Reduction of Water and Energy Use in the Ethanol Industry: Data Collection and Analysis

Dear Karl,

I greatly apologize that we did not submit a request for a revised budget to the NET after the grant was approved in 2022 based on the fact that tuition was no longer allowed on the grant (and would need to be covered by other sources). I made a mistake and, through the verbal conversation with staff from the UNL Office of Research, was going to initiate that change. Below are requests with justifications for modifications to the above-stated grant. The requests are consistent with the quarterly progress reports that have been submitted during the past 18 months.

Request for Rebudgeting

Below is a request for a change in budget categories with justifications. Below is a table listing the carry forward balance from year 1, the budgeted amount in year 2, the current budgeted total by category, and, in the furthest right column, the proposed revision.

	Carry Forward Balance from Year 1	Year 2	Total	Proposed Revision
Salaries	0.00	24,822.00	24,822.00	45,129.89
Fringe				
Benefits	12,704.00	14,493.00	27,197.00	3,889.11
Travel	1,975.11	1,560.00	3,535.11	6,535.11
Operating	1,523.40	3,357.00	4,880.40	8,099.40
Equipment	3,219.00	0.00	3,219.00	0.00
Total	19,421.51	44,232.00	63,653.51	63,653.51

What is requested is to switch funds from the benefits line and the equipment lines as described below. In the budget in the original proposal, tuition and health benefits for a graduate student were included and are the basis for the benefits lines. We learned in the spring of 2022 that the tuition remission benefits were not allowed to be charged. I have used my Endowed Professorship funds to cover the tuition benefits and some health benefits, but that does not allow me to use those funds to pay for other costs, such as increased travel costs and for additional undergraduate worker costs to help the graduate student complete the project in a timely manner (based on a delay due to global supply chain issues in

receiving our portable detector that is key in this project). Note that a former UNL Office of Research staff member told me that I also needed to move all graduate health benefits from the grant, further depleting my available Professorship funds to cover other costs. I was told in late January 2024 that the health benefits are allowable benefit expenditures, and the \$3,889 in remaining benefits are for these healthcare costs.

Thus, I request to move \$20,307.89 from the benefits line to the salary line to help pay for additional graduate student and undergraduate student work time and to move \$3,000 from the benefit line to the travel line due to the fact that the ethanol plants most willing to let us collect data are in the far southwest corner of the state. Unfortunately, the ethanol plant closer to Lincoln that expressed interest in the study has ended up being less cooperative in letting us collect data. The costs of traveling to southwest Nebraska are larger than if we were able to monitor plants near Lincoln. In addition, because the FTIR is very expensive, we do not want to leave it unattended at the plants and must pay for lodging for the students in a nearby hotel. If we were at a plant closer to Lincoln, we could have the students commute and significantly reduce the travel costs.

When we ordered the portable FTIR, we did not include all of the accessories as part of the initial order, resulting in an underspending of the equipment line of \$3,219. I request that this \$3,219 be added to our operating budget line (\$3,219 plus \$4,880.40 = \$8,099.40) since we are purchasing additional items needed to maintain and operate the FTIR on an as-needed basis to avoid purchasing more of these accessories than needed for this project.

No Cost Extension Request

In addition, I would like to request a 6-month no-cost extension to extend the project to Dec. 31, 2024. Below is a justification based on the key equipment (Portable FTIR) arriving late and delaying the start of the project. The delay is based on global supply chain issues.

We obtained a quote for the portable FTIR before submitting the proposal. This was an unusual piece of portable equipment for trace VOCs and gases, and there is only one vendor (Gasmeter) in the world that fabricates, calibrates, and supports this piece of equipment. We started the purchase process in June of 2022. After a series of delays based on the original proposal quote timing out and becoming invalid, there were delays on the part of the vendor in obtaining the required microprocessors. We finally received the FTIR in January of 2023, which was five months after the arrival date for the FTIR listed in the proposal. Due to Gasmeter (FTIR vendors) backlog of calibration visits due to the pandemic, it was not until March 2023 that they visited Lincoln to complete the calibration and training. Thus, unfortunately, we started with a calibrated FTIR seven months later than planned. We had planned to use the fall of 2022 to finalize the development of the heated apparatus required to attach to the fermenters at each site but instead needed to use the late spring and early summer of 2023.

Thus, the delays in obtaining the calibrated portable FTIR pushed some of the data collection into colder weather months. The fall risk can be significant for students working on top of an icy fermenter during periods of the winter months to use the portable FTIR. The ethanol plants have sometimes not allowed us to collect data during the winter due to ice risks. Due to these delays in starting the project due to receiving the key equipment, I request a no-cost extension through Dec. 31, 2024.

We have been working hard to catch up on the sample collection. We are hoping to be able to use the spring and summer of 2024 to finish the data collection and use the fall of 2024 to complete the data analysis and write-up.

Revised Project Completion Plan:

We request a no-cost extension through December 31, 2024. The justification is that due to supply chain issues, we were unable to obtain our portable FTIR for the plant monitoring until February 2023, and we were unable to have their training staff complete the calibration work until May 2023. Thus, the delays pushed the data collection into colder weather months, and the ethanol plants were reluctant to allow us to collect data as frequently due to the risk of ice on top of the fermenters.

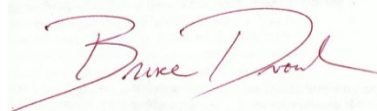
In the original plan, we anticipated receiving the portal on-site monitoring equipment (portable FTIR) by August 2022 and starting on-site data collection in November 2022. Thus, we started the data collection seven months later. Thus, we respectfully request a no-cost extension until December 31, 2024.

Below is our revised timeline

Date	Description
5/24	Spend spring visiting ethanol plants to collect additional data
8/24	Use summer to collect final data from visit ethanol plants to collect additional data, and to collect additional cost data for highlighting the benefits of Continuous Emissions Monitoring Systems for reduced water consumption and energy consumption
12/24	Use fall 2024 to prepare data into a report, and identify key trends. Will prepare paper for submission to a journal summarizing this data. Will aim to highlight the benefits of Continuous Emissions Monitoring Systems for reduced water consumption and energy consumption

The overall objectives remain unchanged, and the deliverables will remain the same.

Sincerely,



Bruce Dvorak, Ph.D.

Professor of Civil Engineering and Biological Systems Engineering

e-mail: bdvorak@unl.edu

Application: 22-161-2

Project Sponsor: Ducks Unlimited

Project Name: Improving Wildlife Habitat and Public Recreation

Attachment: Page 13-13 through 13-17

Current Expiration Date: 6/30/24

Previous Extensions: None

Request for Six-Month Extension to Project:

Ducks Unlimited is requesting a six-month extension to their project to ensure that all activities and invoicing will be completed prior to the grant expiration. Both their Platte and Clear Creek WMA projects have been expiring delays with permitting. The Clear Creek WMA had to be redesigned several times to ensure compliance with various state and federal agencies. The Platte WMA project was put out to bid recently, but no bids were received within their timeline to complete the project. They would like to place the project out for bid again with a longer construction window.

Recommended Motion: *"I move to approve/deny Ducks Unlimited's request to extend project 22-161-2 for six months."*



Tom Peterson
Manager of Conservation Programs
2114 Midpoint Drive, Suite 1
Fort Collins, CO 80525
(308) 218-8160
www.ducks.org

April 15, 2024

Holly Adams
Grants Administrator
Nebraska Environmental Trust
2077 N St. Suite 310
Lincoln, NE 68510

Dear Nebraska Environmental Trust Board,

We are requesting a 6-month extension on our NET grant number 22-161 Improving Wildlife Habitat and Public Recreation to ensure all construction activities and invoicing will be completed prior to grant expiration to ensure project can be delivered in a quality manner and achieve the desirable outcome that Ducks Unlimited, the Nebraska Environmental Trust and other partners on the project want to see. Both the Platte and Clear Creek WMAs have been experiencing delays with permitting, some requiring multiple iterations of the designs which has put us in an uncomfortable spot with the current upcoming deadline. The Clear Creek WMA has been redesigned several times to ensure compliance with various state and federal agencies. The Platte WMA project was put out to bid recently but there were no bids received with the tight timeline for completion. We would ideally like to place the project out for bid again with a longer construction window. We have included the current plan sets for both projects with this extension request so you can see the progress that has been made and that just a little more time is needed to complete the construction of this habitat work. Both of these projects will result in improved habitat conditions, improved management capabilities, and improved recreational opportunities.

Thank you for your consideration of our request.

Sincerely,

Tom Peterson



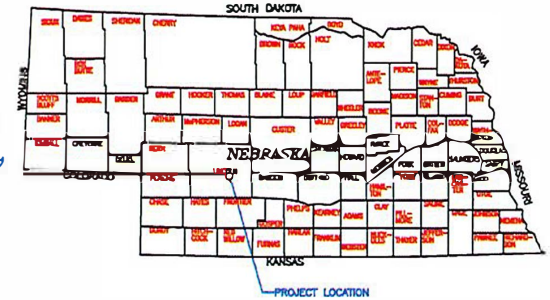
DUCKS UNLIMITED

DUCKS UNLIMITED

PROJECT

PLATTE WMA CROSSINGS LOCATED PARTLY IN SECTIONS 8,16,&17 TOWNSHIP 13N, RANGE 29W, 6TH P.M. LINCOLN COUNTY, NEBRASKA

IN COOPERATION WITH
NAWCA, NGPC



SPECIFICATIONS

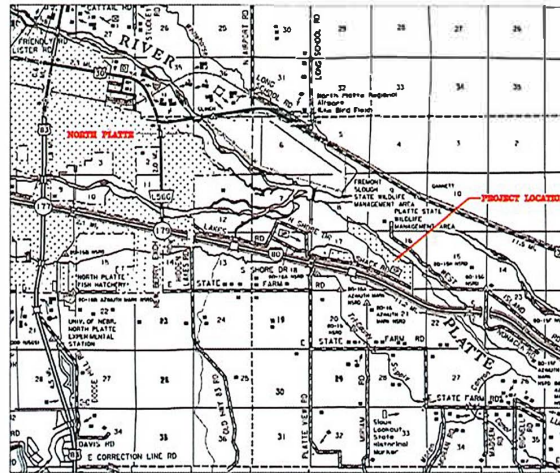
- 101 GENERAL CONDITIONS
- 102 SUPPLEMENTAL CONDITIONS
- 201 MOBILIZATION
- 202 SITE PREPARATION
- 203 EXCAVATION
- 305 RIPRAP, REVITMENT & AGGREGATE PLACEMENT
- 406SP GEOWEB MATERIAL AND INSTALLATION

PLAN INDEX

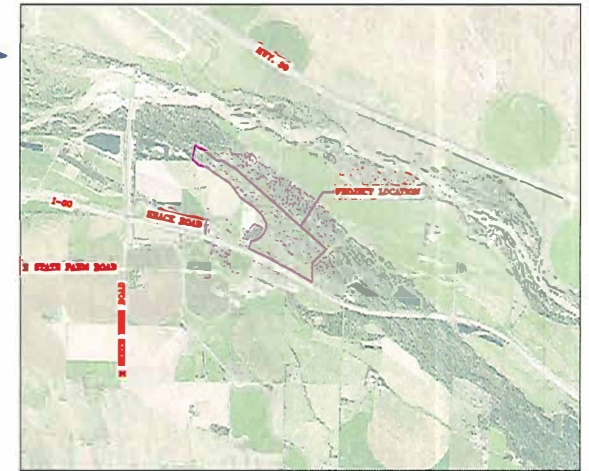
- 1 LOCATION & VICINITY MAPS
- 2 OVERALL PLAN
- 3 RIPRAP LOW WATER CROSSING
- 4 GEOWEB INSTALLATION DETAIL

ESTIMATED QUANTITIES

MOBILIZATION	1 L.S.
SITE PREPARATION	1 L.S.
CROSSING 4 (SHAPING ONLY)	1 L.S.
GEOWEB LOW WATER CROSSINGS	
CROSSING 1	108 L.F.-A*
CROSSING 2	90 L.F.-A*
CROSSING 3	108 L.F.-A*
CROSSING 5	72 L.F.-A*
CROSSING 7	54 L.F.-A*
CROSSING 8	36 L.F.-A*
CROSSING 9	72 L.F.-A*
TOTAL	540 L.F.-A*
CROSSING 6: RIPRAP LOW WATER CROSSING	
EARTHEN FILL	1 L.S.
DU CLASS I RIPRAP	8 CY-P
DU CLASS II RIPRAP	72 CY-P



VICINITY MAP
NOT TO SCALE



LOCATION MAP
NOT TO SCALE

ALL WRITTEN SCALES ARE ACCURATE ON 24x36 INCH SHEETS

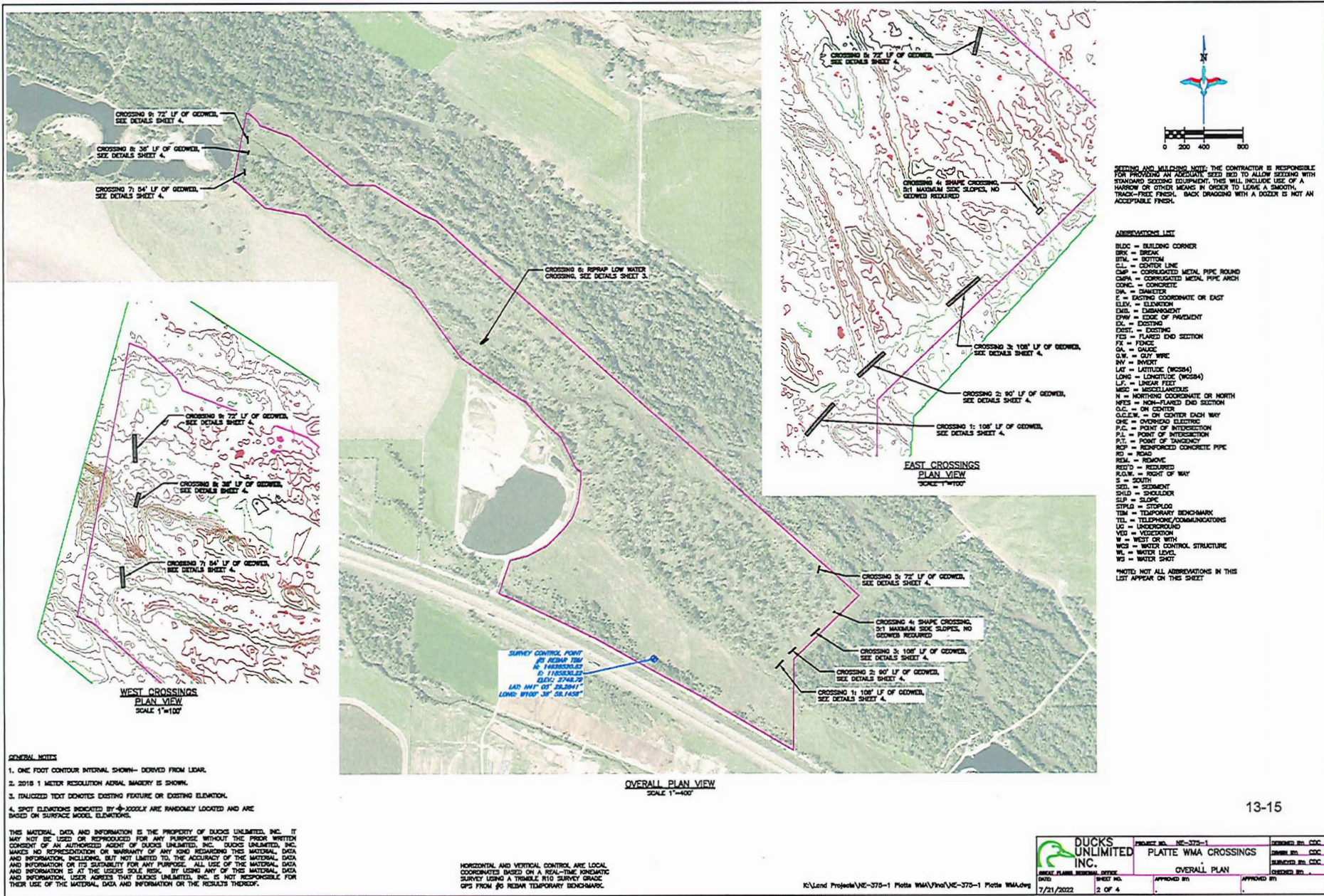
*PAYMENT WILL BE BASED ON ACTUAL QUANTITY USED OR INSTALLED.

UTILITY NOTE: BEFORE THE START OF CONSTRUCTION, THE OWNER OF ANY UTILITIES INVOLVED MUST BE NOTIFIED. THE EXCAVATOR/CONTRACTOR IS RESPONSIBLE FOR GIVING THIS NOTICE BY CALLING "DIGGER'S HOTLINE" AT (800) 331-5866 AT LEAST 48 HOURS PRIOR TO ANY EXCAVATION.

DU REGIONAL ENGINEER:
CASEY CAMPBELL, PE
2121 N WEBB RD., SUITE 309
GRAND ISLAND, NE 68803
(308) 365-8832

K:\Land Projects\NE-375-1 Platte WMA\Final\NE-375-1 Platte WMA.dwg

 DUCKS UNLIMITED INC. GRAND PLAINS REGIONAL OFFICE DUCKS UNLIMITED	PROJECT NO. NE-375-1	APPROVED BY: CDC
	PLATTE WMA CROSSINGS	DATE: 7/21/2022
LOCATION & VICINITY MAPS	SHEET NO. 1 OF 4	APPROVED BY: CDC
		DATE: 7/21/2022



CROSSING 6: 72' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 8: 36' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 7: 54' LF OF GEOWEB, SEE DETAILS SHEET 4.

CROSSING 6: SPRAY LOW WATER CROSSING, SEE DETAILS SHEET 3.

CROSSING 9: 72' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 10: 36' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 7: 54' LF OF GEOWEB, SEE DETAILS SHEET 4.

**WEST CROSSINGS
 PLAN VIEW
 SCALE 1"=100'**

CROSSING 5: 72' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 4: SHAPE CROSSING, 1:1 MAXIMUM SIDE SLOPES, NO GEOWEB REQUIRED.
 CROSSING 3: 108' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 2: 90' LF OF GEOWEB, SEE DETAILS SHEET 4.
 CROSSING 1: 108' LF OF GEOWEB, SEE DETAILS SHEET 4.

**EAST CROSSINGS
 PLAN VIEW
 SCALE 1"=100'**



SEEDING AND MULCHING NOTE: THE CONTRACTOR IS RESPONSIBLE FOR PROVIDING AN "EXCESSIVE" SEED BED TO ALLOW SEEDING WITH STANDARD SEEDING EQUIPMENT. THIS WILL INCLUDE USE OF A HARBOR OR OTHER MEANS IN ORDER TO LEAK A SMOOTH, TRACK-FREE FINISH. BACK DRAGGING WITH A DOZER IS NOT AN ACCEPTABLE FINISH.

- ABBREVIATIONS LIST**
- BLDC = BUILDING CORNER
 - BRK = BREAK
 - BTM = BOTTOM
 - CL = CENTER LINE
 - CMP = CORRUGATED METAL PIPE ROUND
 - CMPA = CORRUGATED METAL PIPE ARCH
 - CONC = CONCRETE
 - DIA = DIAMETER
 - E = EXISTING COORDINATE OR EAST
 - ELEV. = ELEVATION
 - ENH = ENHANCEMENT
 - EPW = EDGE OF PAVEMENT
 - EX = EXISTING
 - EXIST. = EXISTING
 - FIS = FLARED END SECTION
 - FX = FENCE
 - GA. = GAUGE
 - G.W. = GUY WIRE
 - INV = INVERT
 - LAT = LATITUDE (WGS84)
 - LONG = LONGITUDE (WGS84)
 - L.F. = LINEAR FEET
 - MISC. = MISCELLANEOUS
 - N = NORTHING COORDINATE OR NORTH
 - NFLS = NON-FLARED END SECTION
 - O.C. = ON CENTER
 - O.C.E.M. = ON CENTER EACH WAY
 - OHE = OVERHEAD ELECTRIC
 - P.I. = POINT OF INTERSECTION
 - P.I. = POINT OF INTERSECTION
 - P.T. = POINT OF TANGENCY
 - RESP = REINFORCED CONCRETE PIPE
 - RD = ROAD
 - REM. = REMOVE
 - REQ'D = REQUIRED
 - R.O.W. = RIGHT OF WAY
 - S = SOUTH
 - SEAL. = SEWAGE
 - SHED = SHEDDER
 - SLP = SLOPE
 - STRIP = STRIP
 - TBM = TEMPORARY BENCHMARK
 - TIL = TELEPHONE/COMMUNICATIONS
 - U = UNDERGROUND
 - VED = VEGETATION
 - W = WEST OR WITH
 - WCS = WATER CONTROL STRUCTURE
 - WL = WATER LEVEL
 - WZ = WATER ZONE
- NOTE: NOT ALL ABBREVIATIONS IN THIS LIST APPEAR ON THIS SHEET

**SURVEY CONTROL POINT
 #0 NEAR TBM
 NAD 83 COORDINATES
 ELEV: 2748.75
 LAT: 44° 05' 24.8911"
 LONG: 87° 00' 58.1458"**

**OVERALL PLAN VIEW
 SCALE 1"=400'**

- GENERAL NOTES**
1. ONE FOOT CONTOUR INTERVAL SHOWN— DERIVED FROM LIDAR.
 2. 2018 1 METER RESOLUTION AERIAL IMAGERY IS SHOWN.
 3. ITALICIZED TEXT DENOTES EXISTING FEATURE OR EXISTING ELEVATION.
 4. SPOT ELEVATIONS INDICATED BY ϕ SYMBOLS ARE RANDOMLY LOCATED AND ARE BASED ON SURFACE MODEL ELEVATIONS.

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HORIZONTAL AND VERTICAL CONTROL ARE LOCAL COORDINATES BASED ON A REAL-TIME KINEMATIC SURVEY USING A TRIMBLE R10 SURVEY GRADE GPS FROM #0 NEAR TEMPORARY BENCHMARK.

K:\Land Projects\VE-375-1 Platte WMA\Info\VE-375-1 Platte WMA.dwg

DUCKS UNLIMITED INC. SURVEY PLANS DEPARTMENT	PROJECT NO. VE-375-1	DESIGNED BY: CCJ
	PLATTE WMA CROSSINGS	DRAWN BY: CCJ
DATE: 7/21/2022	SHEET NO. 2 OF 4	CHECKED BY: CCJ
APPROVED BY:	APPROVED BY:	CHECKED BY:

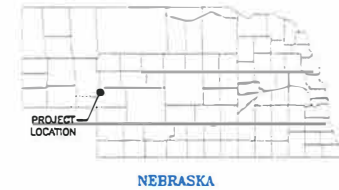


DUCKS UNLIMITED

PROJECT

CLEAR CREEK WMA WATER DELIVERY

NE-78-3



LOCATED IN PARTS OF
SECTIONS 4 & 5, TOWNSHIP 15 NORTH,
RANGE 41 WEST, 6TH P.M.,
KEITH COUNTY, NEBRASKA

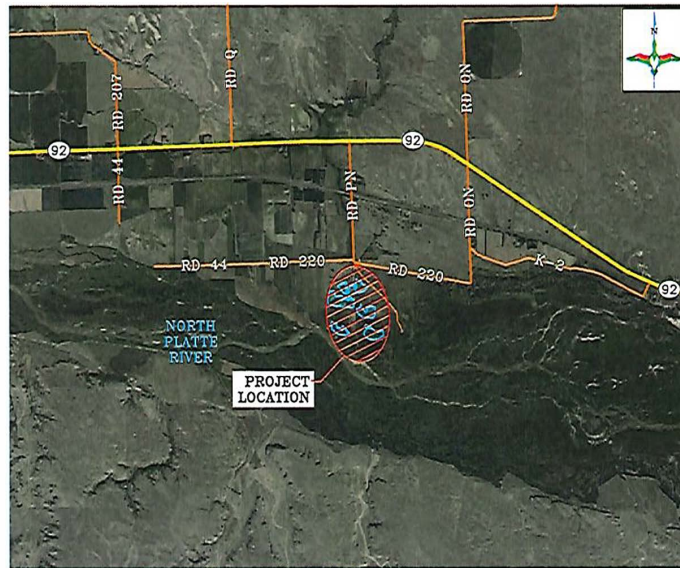
ESTIMATED QUANTITIES

MOBILIZATION:	1 L.S.
SITE PREPARATION (TOP SOIL):	1 L.S.
EXCAVATION:	
WATERWAY #2	372 C.Y. -P
CREEK SEGMENT #2	15 C.Y. -P
(82 C.Y. TOTAL CUT W/ 47 C.Y. INCIDENTAL)	
CREEK SEGMENT #3A	38 C.Y. -P
(153 C.Y. TOTAL CUT W/ 115 C.Y. INCIDENTAL)	
CREEK SEGMENT #3B	68 C.Y. -P
(271 C.Y. TOTAL CUT W/ 203 C.Y. INCIDENTAL)	
CREEK SEGMENT #4A	12 C.Y. -P
(48 C.Y. TOTAL CUT W/ 36 C.Y. INCIDENTAL)	
CREEK SEGMENT #4B	105 C.Y. -P
(420 C.Y. TOTAL CUT W/ 315 C.Y. INCIDENTAL)	
EMBANKMENT CONSTRUCTION:	
EXTEND EXISTING EMBANKMENT #1	1,351 C.Y. -P**
FILL REQUIRED AT EMBANKMENT #1 WCS REMOVAL	50 C.Y. - P**
FILL REQUIRED AT WCS #3 & #5 REPLACEMENT	100 C.Y. - P**
(50 C.Y. AT EA. LOCATION)	
REPAIR EXISTING EMBANKMENT #5	343 C.Y. -P**
WATER CONTROL STRUCTURES - SUPPLY & INSTALL:	
18"ø (4' TALL) INLINE WCS	2 EA.
18"ø (3' TALL) INLINE WCS	1 EA.
18"ø TOGGLE GATE W/ METAL BOX STRUCTURE	2 EA.
CULVERTS & PIPE - SUPPLY & INSTALL:	
18"ø PVC PIPE (SDR 51)	360 L.F.-A
AGGREGATE & ROCK RIPRAP - SUPPLY & PLACE:	
DU CLASS II ROCK RIPRAP W/ FILTER FABRIC	60 C.Y.-P
PIT RUN ROCK	9 C.Y.-P
MISCELLANEOUS MAINTENANCE/DISPOSAL:	
REMOVAL & OFFSITE DISPOSAL OF	
EX. WCSs/CULVERTS/PIPE	1 L.S.

C.Y.-P - PAYMENT WILL BE BASED ON THE PLAN QUANTITY LISTED ABOVE.
** INCLUDES 20% FOR SHRINKAGE
L.F.-A - PAYMENT WILL BE BASED ON ACTUAL QUANTITY

SPECIFICATIONS

- 101 GENERAL CONDITIONS
- 102 SUPPLEMENTAL CONDITIONS
- 201 MOBILIZATION
- 202 SITE PREPARATION
- 203 EXCAVATION
- 204 EMBANKMENT CONSTRUCTION
- 206 CONSTRUCTED TOPOGRAPHY
- 301 WATER CONTROL STRUCTURES
- 302 STRUCTURE AND CULVERT APPURTENANCES
- 303 CULVERT AND PIPE INSTALLATION
- 304 CAST-IN-PLACE REINFORCED CONCRETE
- 305 RIPRAP, REVETMENT & AGGREGATE PLACEMENT
- 311 REMOVAL OF EXISTING CULVERTS AND STRUCTURES
- 401 SOIL EROSION AND POLLUTION CONTROL



PAVED ROAD ———
DIRT ROAD ———



PAVED ROAD ———
DIRT ROAD ———

PLAN INDEX

- 1 TITLE PAGE & LOCATION MAP
- 2 OVERALL PLAN
- 3 EXTEND EXISTING EMBANKMENT #1
- 4 WCS #1
- 5 CULVERT #1A
- 6 WATERWAY #2 & CREEK SEGMENT #2
- 7 TOGGLE GATE #2
- 8 WCS #3
- 9 CREEK SEGMENTS #3A & #3B
- 10 CULVERT #3
- 11 WCS #4
- 12 CREEK SEGMENTS #4A & 4B
- 13 CULVERT #4
- 14 REPAIR EXISTING EMBANKMENT #5
- 15 WCS #5
- 16 ROCK CHECK SPILLWAY #6

13-16

DUCKS UNLIMITED INC.
GREAT PLAINS REGION

P.C. SEAL:
NEBRASKA PROFESSIONAL ENGINEER
NOT FOR CONSTRUCTION

DESIGNED BY: KJW
DRAWN BY: JJV
CHECKED BY: WAK
CREATED BY: WAK

DATE: _____
REVISION: _____

PROJECT: CLEAR CREEK WMA WATER DELIVERY

DATE: 04/04/2024
SHEET TITLE: TITLE PAGE
LOCATION: _____

SCALE: 1" = 24' x 24' SHEET 2
DU PROJECT NUM: NE-78-3
SHEET NUMBER: 1
SHEET 1 OF 1

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"BEFORE YOU DIG"
BEFORE THE START OF CONSTRUCTION, THE OWNER OF ANY UTILITIES INVOLVED MUST BE NOTIFIED. THE EXCAVATOR/CONTRACTOR IS RESPONSIBLE FOR GIVING THIS NOTICE BY CALLING "ONE CALL OF NEBRASKA" AT 811. A 72 HOUR NOTIFICATION AND FULL DESCRIPTION OF LOCATION IS REQUIRED.

DU DESIGN ENGINEER:
KEVIN WARNER, P.E.
(970) 590-1545

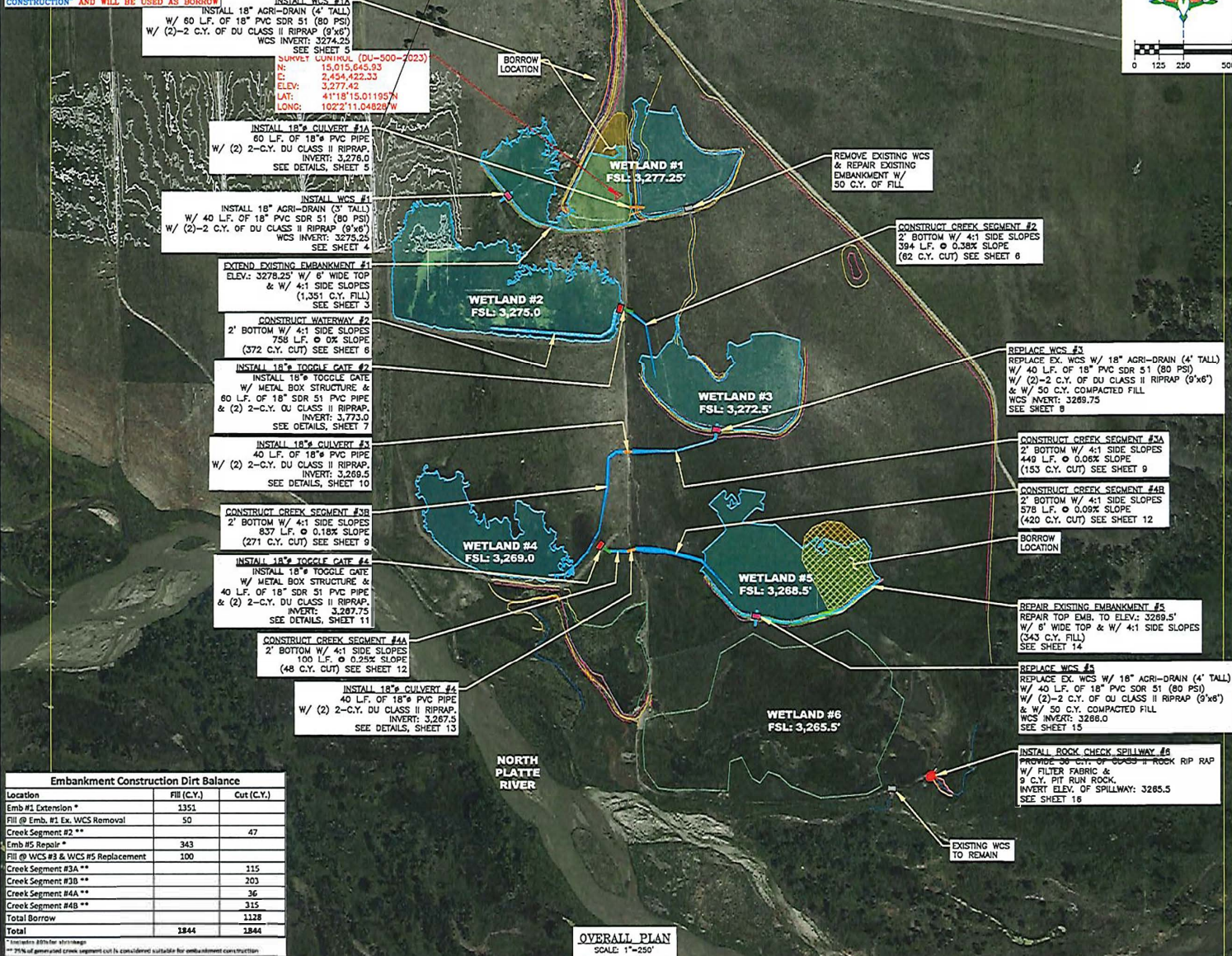
DU CONSTRUCTION ENGINEER:
MICHAEL KUEHNEL, P.E.
(970) 218-7009

LEGEND

- PROPERTY BOUNDARY
- FULL SERVICE LEVEL (FSL)
- REPAIR EMBANKMENT/ EARTHWORK
- BORROW LOCATION
- CONSTRUCT DITCH
- WATER CONTROL STRUCTURE (AGRI-DRAIN)
- TOGGLE GATE
- CULVERT
- ROCK CHECK
- EXISTING WCS

CONTRACTOR TO VERIFY AND COORDINATE WITH DU CONSTRUCTION ENGINEER WHEN INSTALLING ANY STRUCTURE WORK

75% OF CREEK SEGMENT CUT IS CONSIDERED SUITABLE FOR EMBANKMENT CONSTRUCTION AND IS INCIDENTAL TO BID ITEM "EMBANKMENT CONSTRUCTION" AND WILL BE USED AS BORROW



Embankment Construction Dirt Balance

Location	Fill (CY)	Cut (CY)
Emb #1 Extension *	3351	
Fill @ Emb. #1 Ex. WCS Removal	50	47
Creek Segment #2 **		
Emb #5 Repair *	343	
Fill @ WCS #3 & WCS #5 Replacement	100	
Creek Segment #3A **		115
Creek Segment #3B **		203
Creek Segment #4A **		36
Creek Segment #4B **		315
Total Borrow		1128
Total	1844	1844

* Includes #80s for #80s
** Includes general and Creek segment cut is considered suitable for embankment construction

OVERALL PLAN
SCALE: 1"=250'

HORIZONTAL AND VERTICAL CONTROL OPUS SOLUTION - COORDINATES ARE UTM ZONE 13 GRID COORDINATES IN US FEET (NAD83). THEY WERE ESTABLISHED FROM THE WCS#4 ELLIPSOID WITH INFORMATION FROM A TRIMBLE R10 SURVEY GRADE GPS RECEIVER ON APRIL 4, 2023 AT DUCKS UNLIMITED CONTROL POINT DU-500-2023 AND CALIBRATED TO AN OPUS POSITION OCCUPIED FOR 3 HOURS AND 27 MINUTES AND SENT TO NCS FOR SOLUTION. THE VERTICAL CONTROL CAME FROM THE SAME SOLUTION USING CE030 12A GNSS IN THE NAV08B. THE FULL OPUS SOLUTION REPORT IS ON FILE AT THE DUCKS UNLIMITED ENGINEERING DEPARTMENT IN FORT COLLINS, COLORADO.



EXAMPLE OF DUCKS UNLIMITED CONTROL POINT SURVEY CAP

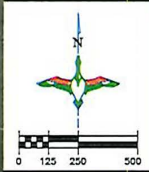
- ABBREVIATIONS LIST**
- O.C. = ON CENTER
 - C.E.W. = ON CENTER EACH WAY
 - P.L.C. = PURE LIVE CEDD
 - R.C.P. = REINFORCED CONCRETE PIPE
 - R.O. = ROCK
 - REQ. = REQUIRED
 - R.O.W. = RIGHT OF WAY
 - S. = SOUTH
 - S.S.D. = SEDIMENT
 - T.B.M. = TEMPORARY BENCHMARK
 - U.C. = UNDERGROUND
 - F.S.L. = FULL SERVICE LEVEL
 - W. = WIDTH
 - W.C.S. = WATER CONTROL STRUCTURE
 - W.L. = WATER LEVEL
 - W.S. = WATER SHOT
 - LINEAR FEET
 - W.C.S.#4
 - MISCELLANEOUS
 - NON-FLARED END SECTION
- *NOTE: NOT ALL ABBREVIATIONS IN THIS LIST APPEAR ON THIS SHEET

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DU DESIGN ENGINEER:
KEVIN WARNER, P.E.
(970) 590-1545

DU CONSTRUCTION ENGINEER:
MICHAEL KUEHNEL, P.E.
(970) 218-7009



DUCKS UNLIMITED INC.
GREAT PLAINS REGION
P.L. SEAL: [Professional Engineer Seal]
DESIGNED BY: KEW
DRAWN BY: JMW
SURVEYED BY: MAK
CHECKED BY: [Name]
DATE: [Date]
REVISIONS: [Table]
PROJECT: CLEAR CREEK WMA WATER DELIVERY
DATE: 04/04/2024
SHEET TITLE: OVERALL CONCEPT PLAN
SCALE: AREAS 24"x36" SHEET 2
DU PROJECT NUMBER: NE-78
SHEET NUMBER: 2 OF 2

Application: 24-121

Project Sponsor: Nebraska Game and Parks Commission

Project Name: Extension of Soldier Creek Project

Attachment: Page 13-19

Current Expiration Date: 6/30/2025

Previous Extensions: None

Request for Two-Year Extension to Project:

Nebraska Game and Parks is requesting a two-year extension to their project. Their project depended on a legislative bill to change the language on the usage of funds to decommission the Carter P. Johnson dam. Previously, they were planning to restore/update the dam. However, after DNR classified the dam as high hazard, they decided to decommission the dam and do restoration work on Soldier Creek. They attempted to get the update passed this legislative session. But were unable to do so. They will attempt to get this passed during the next legislative session. Once passed, they will begin their work on the stream restoration.

Originally a one-year extension was requested, however, the grants administrator suggested two due to the proposed timeline.

Recommended Motion: *"I move to approve/deny Nebraska Game and Parks' request to extend project 24-121 for two years."*

Date: April 18, 2024

To: Nebraska Environmental Trust Fund Board

From: Jeff Jackson, Nebraska Game and Parks Commission

Subject: Extension of Soldier Creek Project (24-121)

We have run into an issue on the Soldier Creek Project (24-121) which is going to cause some delays to our project timeline. We will need to wait to bid the project until the language in a legislative bill is changed since it currently states that we will restore Carter P. Johnson Dam. When this bill was passed during the last legislative session, we were looking at restoring the dam to a high hazard classification which was required by the Nebraska Department of Natural Resources. After getting an estimate of 12 million to upgrade the dam, we decided to decommission the dam and do restoration work on Soldier Creek. The NGPC attempted to get that language changed but were unable to get that accomplished during this session. We are proceeding with getting the permits and design completed, so we can go to bid immediately after the language is changed, but we would like you to consider extending the grant from June 30, 2025, until June 30, 2027, to allow us time to get the project completed with these constraints. The project goals will still be of primary importance and will not be affected by this schedule change. Thank you for your consideration on this matter.



Jeff Jackson
Nebraska Game and Parks Commission
Aquatic Habitat Program Manager
402-471-5583
Jeff.jackson@nebraska.gov

Application: 24-153

Project Sponsor: Loup Central Landfill Association

Project Name: 2023 Metal Recycling Facility

Attachment: Page 13-21 through 13-22

Current Expiration Date: 6/30/2025

Previous Extensions: None

Request for One-Year Extension to Project:

Loup Central Landfill Association is requesting a one-year extension to their grant contract. Prior to signing their contract, they discovered that they were going to be unable to complete their project within the timeframe they had proposed on their application. They have noticed issues with material delays, contractor availability, and contractor pricing. This additional year would allow them enough time to complete their building of the metal recycling facility.

Recommended Motion: *"I move to approve/deny Loup Central Landfill Association's request to extend project 24-153 for one year."*

LOUP CENTRAL LANDFILL ASSOCIATION

1552 HIGHWAY 11

ELBA NE 68835

jeffselden1969@gmail.com

Office Phone/FAX: (308) 863-2122

lcla1552@yahoo.com

Jeff's cell: (308) 750-0564

Nebraska Environmental Trust
c/o Holly Adams
2077 N Street, Suite 310
PO Box 94913
Lincoln, NE 68509-4913

RE: Grant Award #24-153 Contract Extension Request

Dear Ms. Adams,

On behalf of the Loup Central Landfill Association, thank you for providing excellent technical assistance to awardees and helping us navigate the award and contract for the NET grant. We are excited to begin work on our Metal Recycling Sort Facility and to provide our customers and residents of our area with a diversion option for their metal waste.

As we reviewed the requirements of the grant contract and discussed internally scheduling and the current construction marketplace, a few concerns arose:

- 1) Material delays – In recent months the availability of steel, particularly for large projects, has fluctuated dramatically. In some cases, this has caused long lead times.
- 2) Contractor availability – Contractors have been in short supply for several years in Nebraska, but this issue has increased in recent months dramatically for specialty contractors such as industrial metal building construction.
- 3) Contractor pricing – Recent projects in the area have seen significant cost increases when project completion dates are strict and aggressive. Contractors have full work schedules, and moving to the head of their docket results in cost increases that may make projects unfeasible.

To address these concerns, we would like the NET Board to consider extending our period of performance to two years – or converting our project to a multi-year project. A completion date of June 2026 rather than 2025 ensures that any delays in materials will not delay the project and risk the terms of our contract being unfulfilled. It allows more flexibility to contractors as they calculate their bids and set their schedules, resulting in more competition and fiscally responsible use of both the grant funds from NET and Loup Central's budget.

Please let me know when further discussion could be held on the possibility of an extension. Loup Central intends to be a good steward of NET funding, and as such is seeking frequent and open communication to make our project successful for all involved. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Jeff Selden".

Jeff Selden
Director, Loup Central Landfill Association

Closeout Report of Grants

NET Board Agenda Materials

Item #: 14

Object: To review the closeout of expired grants

Contact Person: Karl Elmshaeuser & Holly Adams

For: REVIEW

Attachment: 1 page

BACKGROUND

Once a project contract has reached the end date, a final report by the grantee is required to be submitted. NET Staff reviews reports, disbursement requests, and balances of projects when the contract date has ended. Staff creates a summary report for the Board for review of the final status of each of the grants prior to staff closing out projects in the Grants Portal.

Prior to creating the final status report for the NET Board, if a project is in breach of contract, NET's director will send a written 15-day notice. Failure by the grantee to comply may result in a revocation of the grant, a withholding of grant disbursements or a requirement to reimburse the fund for money already disbursed under the agreement. This summary information is provided to the NET Board in the final status report.

EXPLANATION

NET Policy, Section VII, Post-Completion Procedure and Report

D. Following these review activities, staff will prepare a written report for the Board. This report will contain a) summary of staff findings, to include certification of expenditures and itemization of variances or irregularities discovered; b) any continuing conditions or requirements which were imposed upon the grantee by the Board in the grant award; and c) the schedule of monitoring and review of the project, which the Trust shall undertake following closure of the grant file.

PROPOSAL

Recommended motion: "I move to approve the grant closeout report provided and presented by NET Staff, for the closeout of the projects presented in the report."

App ID	Sponsor	Project Name	Expiration Date	Award Amount	Remaining Balance	Final Report Submitted	Extensions and Modifications	Audit	15 Day Notice
20-103-3	Nebraska Academy of Sciences, Inc.	Nebraska Environmental Public Information and Education Minigrant Program	6/30/2024	\$181,740.00	\$12,709.42	No	1 Year Extension & Project Modification	4/4/2024	4/4/2024
20-174-3	Beyond School Bells, a program of Nebraska Children and Families Foundation	Nebraska Youth Conservation Initiative	12/31/2023	\$100,000.00	\$4,210.46	Yes	6- Month Extension, Budget Modification	None	None
20-175-3	Lewis and Clark Natural Resources District	Bow Creek Watershed Project	12/31/2023	\$261,965.00	\$5,665.76	Yes	6- Month Extension, Budget Modification	None	None
21-118	Snake River Preservation Group	Foot Bridge Reach Riparian Project -Snake River	12/31/2023	\$36,706.00	\$0.00	Yes	1 Year Extension, 6-Month Extension, Budget Modification	None	None
22-173	City of Lexington	Lexington's Patriot Park and Pond - Connecting Community to Nature	12/31/2023	\$276,930.00	\$35,373.27	Yes	6- Month Extension	None	None
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	\$16,511.52	Yes	6- Month Extension	None	None
23-164	People's City Mission	Help Center baler upgrade	6/30/2024	\$109,950.00	\$2,693.72	Yes	None	None	None

Policy Positions

NET Board Agenda Materials

Item #: 15

Object: To review and adopt

Contact Person: Jim Hellbusch, Karl Elmshaeuser

For: ACTION

Attachment: 5 pages of history
8 pages of policy changes

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 that are problematic.

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

At the February 1, 2024, meeting the NET Board discussed at length the history and ongoing issues of real property, personal property, insurance, and taxes concerning grants. They directed the Executive Director to prepare policy changes for the NET Board to consider at their next meeting based on the history and discussion.

PROPOSAL

Proposed motion, "I move to adopt the new policy changes for Section VI: Grantee Conditions, B. Equipment Insurance, C. Equipment Policy, E. Proceeds From Sale of Transfer of Real Estate, F. Payment of Tax on Real Property, H. Release of Easements, and adding K. Land Acquisitions/Easement Policy as presented."

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 whom 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.

Section VI: Grantee Conditions

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 3 (three) bids for equipment or services unless 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.”

Proposed Date: 12/1996

Adopted Date: 1997

Revised Date: 08/22/2022 (*\$5,000 retroactive to contracts signed after 04/01/2022*)

Revised Date: 01/04/2024

B. Equipment Insurance

A grantee is required to purchase and maintain property insurance at its own expense to insure all equipment valued at \$5,000 or more, which is purchased in whole or in part with funds received from the Trust. This insurance shall include “all risk” insurance for physical damage loss or damage including theft, vandalism, and malicious mischief. Such insurance shall be maintained on all such equipment in an amount equal to the replacement value of the equipment for the useful life of the equipment (defined in equipment policy). The grantee shall name the Trust as beneficiary of the policy and shall assure that proof of coverage shall be kept current. The Trust will require proof of current insurance coverage each year on or about the renewal date of such policy **during the grant contract**.

Proposed Date: 12/1996

Adopted Date: 03/25/1997

Revised Date: 04/03/2002

Revised Date: 08/22/2022 (*\$5,000 retroactive to contracts signed after 04/01/2022*)

C. Equipment Policy

1. Funds may be expended for equipment purchases only as specified in the grant contract. Modifications must be approved in advance in writing.
2. A grantee must report to the Trust all equipment purchased in full or in part with grant funds on the Equipment Inventory Form. The grantee is responsible for maintaining the equipment in good repair. The grantee must be able to identify and locate such equipment for a representative of the Trust at any time during normal business hours. A sticker identifying the Trust as a funder of the project, should be placed on all equipment purchased with Trust funds, and will be provided by the Trust.
3. A grantee may not sell, trade, or encumber any piece of equipment purchased in full or in part with grant funds during the **useful life of the equipment grant contract** without the expressed approval of the Trust.
4. Useful life may be defined according to the U.S. Internal Revenue Service tables of depreciation, or by another method mutually agreed upon.
5. A grantee must notify the Trust within 30 days when any equipment purchased in full or in part with grant funds is no longer serviceable during the useful life of the equipment.
Proposed Date: 12/1996
Adopted Date: 03/25/1997
6. The Trust will file a UCC Financing Statement with the Secretary of State on grants that include equipment purchases totaling \$25,000 or more. This statement will be filed when the grantee is a non-government entity. Government entities (including state, county, city, Natural Resource Districts) will be exempt from this provision. The filing will be effective until the useful life of the equipment (as defined by the Nebraska Dept. of Revenue Table of Depreciation) has expired. The Trust will then remove the filing with the Secretary of State's office.
Proposed Date: 04/07/2005
Adopted Date: 07/29/2005
7. Equipment in which the Trust contributed more than \$25,000: **If the piece of equipment has reached the end of its useful life, according to State depreciation tables, the Trust will require 75% of any sales proceeds. The remaining 25% will be retained by the grantee as an incentive to obtain the best sales prices possible. Equipment in which the Trust contributed less than \$25,000:** If the piece of equipment has reached the end of its useful life, according to State depreciation tables, the Trust will not require any reimbursement of investment if the item is sold or transferred.

If the equipment has not yet reached the end of the useful life, according to State depreciation tables, the Trust will require a refund of our investment equal

to the pro-rated portion of useful life left divided into the amount contributed by the Trust for each item.

The Trust maintains the right to allow trade-ins for similar equipment or the transfer of the equipment to an approved entity at its discretion.

Proposed Date: 07/25/2008

Adopted Date: 07/25/2008

Revised Date: 11/13/2008

Revised Date: 11/07/2010

D. Grantee Obligations to Publicize

Grantees must prominently display the Trust logo and text acknowledging receipt of a grant on signs at project sites, on major pieces of equipment and in articles or publications referencing the project or funded by the project.

The terms of compliance with this requirement may vary by project and may be negotiated with the Executive Director of the Trust on a case-by-case basis.

Proposed Date: 12/13/1994

Adopted Date: 12/13/1994

E. Proceeds From Sale or Transfer of Real Estate

1. When Trust funds are used to purchase real estate and that real estate is ~~sub~~ ~~sequentially~~ ~~subsequently~~ sold, unless provisions are in the original grant ~~application, contract,~~ proceeds from such sale will be immediately returned to the Trust by the same percentage as the Trust provided in the original grant.
2. If the real estate appreciates in value, the Trust will share by the same percentage as it put into the real estate purchase.
3. If improvements are made to the real estate from other sources than the Trust, the Trust will not be eligible for appreciation from those improvements. If Trust funds were used for such improvements, the Trust will recover by the same percentage as put into the real estate.
4. If real estate is gifted to an entity ~~approved by the Trust,~~ repayment will ~~not~~ be required. ~~unless the new entity subsequently sells the property and then the provisions above govern.~~
5. Closing costs, appraisals and other approved costs can be deducted from the sale proceeds before the Trust's proportion is calculated.
6. If values from separation of the bundle of rights occur as a property is sold, those rights retained shall retain the proportional shares of the original grant application. For example if a water right is retained by the grant applicant and the remaining real estate is marketed with a conservation easement in favor of the grant applicant in place then both the value of the water retained and the conservation easement shall be allocated proportionally in the same percentage as the Trust provided in the original grant and then the proceeds from the sale of the land shall be returned to the Trust by the same percentage

as it put into the real estate purchase. Following the first sale if a second sale of all or a portion of the remaining rights occur the sale will again follow the first process in any return of funds to the Trust as a result of the sale.

Proposed Date: 06/07/2010 Land Ad-Hoc Committee
Adopted Date: 02/02/2012 Board Action
Adopted Date: 08/06/2019 Board Action

F. Payment of Tax on Real Property

The Nebraska Environmental Trust recognizes the importance of maintaining the property tax base to local communities. All government grantees are required to pay taxes or payments in-lieu of taxes in accordance with applicable state or federal laws on real property acquired with Trust funding. All private grantees, for-profit or non-profit, are required to pay property taxes on real property acquired with Trust funding in full **in perpetuity during the grant contract.**

Proposed Date: 10/27/1999 Ad-Hoc Committee on Property Tax Abatement
Adopted Date: 11/09/1999
Revised Date: 04/07/2005
Revised Date: 08/12/2023 (Approved 05/04/2023)

G. Defense Funds on Easements

Proposed Date: 07/12/2015 Land Ad-Hoc Committee
Adopted Date: 07/13/2015
Rescinded Date: 02/03/2023 (Approved 02/02/2023)

H. Release of Easements

The Trust will allow the release of easements acquired in whole or in part with Trust funds in cases where the land will be enrolled in another conservation program/practice that provides similar or more protection. The Trust Fund will require receipt of a pro-rated refund of the amount originally paid for the easement. The refund will be determined by dividing the amount the Trust contributed by the term of the easement to calculate an annual amount and then multiplying the annual amount by the number of years remaining on the easement.

Transfer of an easement from one property to another will not be allowed.

Proposed Date: 01/29/2004
Adopted Date: 01/29/2004

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.

3. All remaining project funds shall be returned to the Trust.
- | | | |
|-----------------------|------------|------------------|
| Proposed Date: | 11/13/2006 | Grants Committee |
| Adopted Date: | 11/13/2006 | Board Action |
| Revised Date: | 04/08/2021 | |

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.

Proposed Date: 01/04/2024

Adopted Date: 01/04/2024 Board Action

K. Land Acquisition/Easement Policy

The Nebraska Environmental Trust Act allows for land acquisitions and easements.

The following procedures and checklist shall be followed. Grant awards that have land acquisitions or easement elements must include the required Reservation of Deed language in the Grant Contract.

Nebraska Environmental Trust

Land Acquisition/Easement Procedures

Documents Required Prior To Closing: *(Must be reviewed by Trust staff prior to closing)*

1. Acquisitions: Copy of purchase agreement that includes acknowledgment of the Trust's involvement in the project
2. Easements – Copy of purchase agreement that includes acknowledgment of the Trust's involvement in the project and all conditions “survive closing.”
3. Title Commitment
4. Copy of appraisal to support purchase price
5. Brief description of management plan for the site
6. Copy of the land acquisition or easement document that includes a Reservation of Deed statement indicating the Trust's involvement in the transaction

Documents Required At Closing:

1. Acquisitions/Easements: Reservation of Deed statement in the deed indicating the Trust's involvement in the purchase. The language for this statement is as follows:

“This property/easement was acquired in part with grant funds provided by the Nebraska Environmental Trust (NET) and will be managed in accordance with applicable state law. This property may not be sold, leased, transferred, exchanged, mortgaged, or encumbered in any manner, or used for purposes inconsistent with the funding provided by NET without the prior written approval of the Nebraska Environmental Trust Board, PO Box 94913, Lincoln, NE 68509-4913.”

Documents Required After Closing:

1. Copy of recorded Deed/Easement/Memorandum of Contract
2. Final Title Policy
3. Closing Statement
4. Baseline Inventory – including photos of property from established photo points, FSA colored map and site map showing location of all buildings, wells, etc.
5. Biological Inventory – reflecting the specific purpose of the grant (prairie, endangered plant or animal)
6. Management Plan – final plan required within one year of closing – may include grazing plan, burn plan, restoration and improvement plan, public access, land use policies, monitoring plans to measure progress toward goals and ability to adapt plan if something isn't working
7. Provide proof of tax payments annually during grant contract (tax receipt or canceled check)

Land Acquisition/Easement Checklist

Tract Name:

Closing Date:

Grant #:

Sponsor:

PRIOR TO CLOSING:

- Copy of purchase agreement that includes acknowledgment of the Trust's involvement in the project
- Title Commitment
- Copy of appraisal to support purchase price of _____
- Brief description of management plan for the site (may be part of application)
- Reservation of Deed Statement – to be included in the Warranty Deed / Easement indicating the Trust's involvement in the purchase

AFTER CLOSING:

- Copy of recorded Warranty Deed / Easement
- Final Title Policy
- Closing Statement
- Baseline Inventory – including photos of property from established photo points, FSA colored map and site map showing location of all buildings, wells, etc.
- Biological Inventory – reflecting the specific purpose of the grant (prairie, endangered plant or animal)
- Management Plan (final plan required within 1 year of closing) – may include grazing plan, burn plan, restoration and improvement plan, public access, land use policies, monitoring plan to measure progress toward goals and ability to adapt plan