



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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March 12, 2012

Senator Tyson Larson
Legislative District 40
State Capitol, Room #1019
Lincoln, NE 68509

Senator Mark Christensen
Legislative District 44
State Capitol, Room #1000
Lincoln, NE 68509

RE: Nebraska Environmental Trust

Dear Senator Larson & Senator Christensen:

This office has put together some information as a follow-up to our meeting in January. In that meeting, both of you expressed concerns involving the purchase and sale of land using Nebraska Environmental Trust (Trust) dollars. Your concerns regarding financial issues focused primarily upon grant funds being used to make land purchases, the removal of land from local tax rolls, the whereabouts of land sale proceeds, and the transfer of property to the Federal Government. I have received similar concerns from other Nebraska citizens.

In response to these concerns, my audit staff and I met with various parties, including citizens, Nebraska Environmental Trust Board (Trust Board) members, and the Trust's Executive Director, as well as reviewed applicable statutes, Trust policies, and other relevant documentation. We have also been following the current proposed legislation pertaining to the Trust, specifically LB 857.

The Trust was established in 1992 to conserve, enhance and restore the natural environments of Nebraska. According to the Trust website:

“Any project or portion of a project funded by the Nebraska Environmental Trust must achieve one or more of the following Trust categories. These category areas are equally important.

- *Habitat: actions to preserve or restore native habitats and areas critical to at-risk, rare or endangered species; other preservation actions for at-risk, rare or endangered species including actions to understand ecosystem relationships which inform sound management; community habitat enhancement emphasizing native and ecologically appropriate plantings which provide food and shelter for wildlife; actions to inform and educate which contribute to the attainment of this category.*

- *Surface and Ground Water: actions to preserve or restore lakes, waterways and ground water from degradation or depletion; actions to research, design or foster best management practices; actions to conserve water and/or efficiently and effectively manage water use; actions to inform and educate which contribute to the attainment of this category.*
- *Waste Management: actions promoting and implementing source reduction, waste management or toxicity reduction; actions promoting and implementing the development of recycling markets; actions promoting and implementing reuse and other disposal diversion actions; actions to inform and educate which contribute to the attainment of this category.*
- *Air Quality: actions promoting and implementing clean air strategies; including greenhouse gas reductions; actions to research, design or foster best management strategies; actions to inform and educate which contribute to the attainment of this category.*
- *Soil Management: actions and strategies to preserve, conserve and restore soil health; actions to research, design or foster the implementation and management of these strategies; actions to inform and educate which contribute to the attainment of this category.”*

Through proceeds from the Nebraska Lottery, the Trust provides annual grants based on an established grant application process. Grant applications are submitted to the Trust annually and are subject to a series of reviews, rankings, and approvals prior to any contract award. Over the years, the Trust Board has approved numerous grants to purchase land for conservation and other environmental purposes. Currently, neither State law nor any administrative policies preclude Trust monies from funding land purchases. Rather, the decision to approve such grant funding is left solely to the Trust Board.

The APA has summarized the 2011 grant awards and payments based on information both provided by the Trust and obtained from the State’s accounting system. **Exhibit A** is a summary of the 2011 Trust grant awards, including a breakdown of grants used to purchase land or easements. **Exhibit B**, compiled from information contained in the State’s accounting system, is a summary of payments by grantee for the periods July 1, 2010, through June 30, 2011, and July 1, 2011, through February 29, 2012. The following is a compiled summary of land acquisitions and easements per **Exhibit A**:

Grant Awards per Annual Report	2011 Grant Awards
Grant Award	\$14,651,788
Land Acquisition and Easement Grants	\$2,358,263
% of Grant Award	16%

Note: Amounts, which are from the 2011 Trust Annual Reports, are unaudited.

The two most common situations in which Trust grants are used to purchase land are when: 1) an entity applies for grant funding in order to purchase a specific piece of land or easement; and 2) grant funds are provided to create or maintain revolving funds.

Land Purchases - Based on discussions with various individuals, as well as per review of the Trust Board’s meeting minutes, proceeds from a sale of land purchased with grant funds should be returned to the Trust, unless the grant agreement stipulates otherwise. In the grant agreement, the Trust can direct specifically how the proceeds of any sale of property are

handled, including whether the proceeds from the sale of the land must be remitted back to the Trust.

Revolving Funds - Revolving fund monies are granted to an entity and used to buy land in order to protect or conserve it. After being protected or conserved for a given period of time, the land may be resold. The proceeds of any such resale revert to the recipient of the original grant, who may then use the subsequent land sale revenues to purchase other property for the same purpose. These monies are held in a fund designated specifically for such usage.

In both of the situations illustrated above, a grantee may only be putting a permanent easement on the property, which includes restrictions on how that particular piece of land may be used in the future. Regardless, the Trust Board has the authority to determine the structure of each transaction and where the funds should be distributed once a sale has occurred.

Recently, the Trust Board approved a new policy for the handling of proceeds from the sale or transfer of real estate. The following information was included in a draft copy of the Trust Board's 1st Quarter Meeting Minutes on February 2, 2012.

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 sold, unless provisions are in the original grant application, proceeds from such sale will be immediately returned to the Trust by the same percentage as the Trust provided in the original grant. Grants can allow use of proceeds for specific uses such as establish revolving funds, carrying out specific conservation measures, etc. by Trust approval when the grant is awarded.***
- 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: 06/07/10

Land Ad-Hoc Committee

Implemented: 02/02/12

Board Action

Concerns were also raised regarding grantees transferring land to the Federal Government. Although sections of land have been transferred to the Federal Government in the past, the Trust Board has decided not to approve any future such land transfers, per discussions with various Trust Board members and the Trust's executive director. There are no restrictions upon the Federal Government applying directly for funding; however, the Trust's position has traditionally been that those requests would not be funded. Grantees of trust funds, such as Ducks Unlimited, are not precluded from transferring land to the Federal Government.

In addition, all non-tax exempt entities must pay the proportionate property tax to the County, which is a standard requirement of such grants. The principal exception would be with government ownership, including Game and Parks and the Federal Government. Despite allowing past land transfers to the Federal Government, Trust Board members now indicate, as mentioned already, that no future such transfers will be approved. Again, the Trust Board bears ultimate responsibility for determining how to fund such grants, and no laws govern the ownership of land within the State of Nebraska by those agencies. Thus, the decision as to how grant agreements are written remains solely with the Trust Board.

Currently, the Trust appears to be operating pursuant to statutory authority and in accordance with approved Trust Board policies. Moreover, the issues and concerns that have been brought to my attention, by both of you and other interested parties alike, relate predominately to Trust Board and management decisions – which are matters for a performance, as opposed to a financial audit. The Trust is included, however, in our regular rotation of financial audits.

Thank you for bring your concerns to our attention. I would be more than happy to discuss this matter with you further. If you have questions or additional information, please contact me at your convenience.

Sincerely,

Signed Original on File

Mike Foley
State Auditor

**NEBRASKA ENVIRONMENTAL TRUST
2011 GRANT AWARDS SUMMARY**

EXHIBIT A

Sponsor	Project Name	Land Acquisition or Easement	Award
Central Platte Natural Resources District	Platte Basin Habitat Enhancement Project		\$1,000,000
Audubon Nebraska	Protection of Critical Habitat on the Platte River in Buffalo County		\$710,000
Papio-Missouri River Natural Resources District	Pigeon/Jones Creek Site 15		\$660,000
Twin Valley Weed Management Area	Eastern Republican Riparian Improvement Project		\$650,000
Platte River Basin Environments, Inc.	Wildcat Hills Wildlands Initiative (WHWI) - Cox Ranch	X	\$640,000
The Nebraska Land Trust Incorporated	Pine Ridge Bighorn Preservation Project	X	\$639,600
South Sioux City, City of	Industrial Wastewater Treatment Plant Biogas Energy Recovery System		\$580,900
Southwest Weed Management Area	Western Republican River Riparian Improvement Project V		\$461,440
Ducks Unlimited, Inc.	North Platte River Alkaline Wetlands Acquisition	X	\$440,000
Omaha, City of	Carter Lake Restoration and Rehabilitation Project		\$425,000
Nebraska Game and Parks Commission	Nebraska Aquatic Habitat Rehabilitation Initiative		\$400,000
Nebraska Game and Parks Commission	Nebraska Natural Legacy Project - Phase III Implementation		\$360,000
Columbus, City of	Recycle Center Building		\$330,000
Ducks Unlimited, Inc.	South Platte River Protection	X	\$321,663
South Platte Natural Resources District	Preserving CRP Grassland Benefits in Western Nebraska		\$300,000
North Platte Natural Resources District	Analyzing Western Nebraska Hydrogeology		\$275,000
Nebraska Statewide Arboretum	Water Wise Landscapes Initiative		\$259,091
North Platte, City of	City of North Platte Curbside Recycling		\$246,810
Central Platte Natural Resources District	Cooperative Hydrology Study Phase III		\$246,720
Nebraska Bird Partnership	Statewide Water Quality and Grassland Recovery Program		\$222,000
Northern Prairies Land Trust	Tallgrass Prairie Conservation on Private Lands III		\$216,000
Nebraska Statewide Arboretum	Trees for Nebraska Towns (TNT)		\$205,000
Pheasants Forever, Inc.	Corners for Wildlife		\$202,000
Metropolitan Utilities District	Natural Gas Vehicles for Nebraska		\$200,000
Nebraska State Recycling Association	Small Recycling Equipment Grant		\$200,000
West Central Weed Management Area	Invasive Species Control Along the Platte River		\$200,000
The Nature Conservancy	Switzer Ranch Horseshoe Bend Conservation Easement	X	\$190,000
Rainwater Basin Joint Venture	Wetland Habitat Restoration, Protection, Enhancement		\$170,000
South Platte Natural Resources District	Expanding the Hydrogeological Framework for Selected Areas of the South Platte Natural Resources District		\$168,000
Fontenelle Nature Association	Coffin Springs Watershed Erosion Repair		\$150,000
PrairieLand RC&D Council	Shell Creek Watershed Improvement Project, Phase 3		\$150,000
Rocky Mountain Bird Observatory	Mountain Plover Habitat Conservation, Land Stewardship and Landowner Education/Outreach in the Kimball Grasslands BUL		\$150,000
Sandhills Task Force	Egan Lake Restoration and Easement		\$150,000
Southwest Weed Management Area	Republican River Channel Restoration Project		\$143,170
Norfolk, City of	Permanent Household Hazardous Waste Facility		\$125,000

**NEBRASKA ENVIRONMENTAL TRUST
2011 GRANT AWARDS SUMMARY**

EXHIBIT A

Sponsor	Project Name	Land Acquisition or Easement	Award
University of Nebraska - Board of Regents	Aquatic Invasive Species Prevention Program		\$112,000
Nebraska Game and Parks Commission	Lewis and Clark State Recreation Area Shoreline Stabilization		\$110,000
Friends of the Rainwater Basin	Hydrologic Restoration of Rainwater Basin Wetlands		\$109,623
Keep Nebraska Beautiful	Nebraska School Chemical Cleanout Campaign		\$108,024
Green Recycling Enterprises, LLC dba Second Nature Public Recycling	Recycling on the Go!		\$105,000
Nebraska State Historical Society Found.	Grasslands at Chimney Rock: Acquisition of Conservation Easement	X	\$100,000
PrairieLand RC&D Council	Nebraska Continuous No-Till Project Phase II		\$100,000
Rocky Mountain Bird Observatory	Using Education as a Management Tool for Habitat Conservation in the Panhandle of Nebraska		\$99,167
Lower Platte River Corridor Alliance	Real-Time Contaminant Prediction in the Lower Platte River Basin		\$90,240
Gracie Creek Landowner's Association	Gracie Creek Implementation: Restoring Habitat for Priority Species		\$90,000
Nebraska Grazing Lands Coalition	Grazing Lands Monitoring Program for Plant Health and Soil Quality		\$90,000
Quail Forever	Mobile Prescribed Burn Unit & Ed Outreach		\$90,000
Grand Island Area Clean Com System	Household Hazardous Waste Facility		\$85,000
Nebraska Game and Parks Commission	WILD Nebraska Program		\$80,000
Rainwater Basin Joint Venture	Rainwater Basin Wetland Management for Improved Migratory Bird Habitat		\$78,750
Ericson Lake Corporation	Aquatic Ecosystem Enhancement		\$75,000
Nebraska Agricultural Education Educators	Nebraska Agricultural Education Soils Project		\$75,000
Groundwater Foundation, The	Growing Groundwater Awareness in Nebraska		\$70,811
Nebraska Grazing Lands Coalition	Youth & Land Manager Outreach Project		\$70,000
Winnebago Tribe of Nebraska	Winnebago Prairie Restoration		\$66,700
Nebraska Department of Agriculture	Nebraska Noxious Weed and Invasive Weed Initiative		\$65,000
Lincoln Parks Foundation	Revitalizing Nebraska's Centennial Mall		\$60,000
Nebraska Game and Parks Commission	Oak Woodland Enhancement at Ponca and Indian Cave State Parks		\$60,000
Nebraska Academy of Sciences, Inc., The	Nebraska Environmental Public Information/Education MiniGrant Program		\$56,600
University of Nebraska - Lincoln	Nebraska Master Naturalist Program: Recruitment, Training, and Management of Conservation Volunteers		\$55,000
Community CROPS	Growing Farmers Training Program		\$50,000
Lincoln-Lancaster County Health Department	Local Pharmacy Medication Disposal - Prescription for Public Health		\$50,000
Metropolitan Area Planning Agency	Integrated Solid Waste Management Study and Plan Update		\$50,000
Nemaha Natural Resources District	Duck and Buck Creek Watershed Management Plan: Implementation of Best Management Practices		\$50,000
University of Nebraska - Board of Regents	Professional Application of Manure in Nebraska		\$50,000
Lower Loup Natural Resources District	Irrigation Monitoring Program		\$40,000

NEBRASKA ENVIRONMENTAL TRUST
2011 GRANT AWARDS SUMMARY

EXHIBIT A

Sponsor	Project Name	Land Acquisition or Easement	Award
Five Rivers Resource Conservation and Development, Inc. (RC&D)	Native Grassland Protection Against Invasive Weeds		\$39,000
Energize NEB - Hamilton Community Foundation	Solar Clean Air Initiative		\$35,200
Nebraska Bird Partnership	Building Capacity for Successful Local/Regional Conservation Efforts		\$30,000
Nebraska Game and Parks Commission	Smith Falls State Park Forest Enhancement Project		\$30,000
UNL - B K R Extension Office	No-Till Drill		\$30,000
Clay Center Spring Wing Ding	Smith Waterfowl Production Area Roundout	X	\$27,000
University of Nebraska - Board of Regents	Developing Adaptive Prairie Management Using Monitoring Data		\$25,000
Keep Alliance Beautiful	2010-2012 Recycling Center Equipment & Education Programs		\$23,990
Upper Loup Natural Resources District	Upper Loup NRD Recycling Program		\$21,424
Lower Niobrara Natural Resources District	Irrigation Water Management Monitoring Program		\$20,000
US Recycling Company	Soft Metals Recycling in Western Nebraska		\$20,000
Ducks Unlimited, Inc.	Rainwater Basin Waterfowl Production Area Restoration		\$15,000
Nebraska Ethanol Board	Ethanol Awareness Clean Air Program		\$15,000
Nebraska One Box Foundation	Nebraska One Box Habitat Regeneration		\$15,000
Niobrara Council	Niobrara Council Camp Enhancement		\$15,000
Pheasants Forever - Four Seasons	No-Till Grass Drill		\$15,000
University of Nebraska - Lincoln	Use Social Media to Promote Nebraska's Waste Recycling Programs		\$13,941
US Recycling Company	Recycling Household Materials in Western Nebraska		\$13,000
Omaha, City of - Environmental Quality Control	Latex Paint Can Crusher at Under the Sink HHW Facility		\$11,424
North Central Nebraska Resources Conservation & Development Council	Purple Loosestrife Biocontrol for the Middle Niobrara River Corridor		\$10,925
Foundation for Lincoln Public Schools	Elliot School Park & Playground Project		\$10,000
Habitat for Humanity of Omaha ReStore	Material Transportation Equipment		\$10,000
Star City Recycling	Market Growth		\$10,000
University of Nebraska - Board of Regents	Eastern Redcedar Removal for Habitat Restoration and Maintenance at Cedar Point Biological Station		\$10,000
Nebraska Cattlemen	Leopold Conservation Award Video Project		\$6,575
	Total Grant Awards per the 2011 Annual Report	\$2,358,263	\$14,651,788
Nebraska Game and Parks Commission	Snake Falls Ranch Acquisition (Note 1)	X	\$1,410,000
Valentine, City of	Valentine Mill Pond Hydro Suction Sediment Removal System Imp. (Note 1)		\$90,000
Crane Meadows Nature Center	Educating a New Generation of Environmentally-Committed Nebraskans (Note 1)		\$60,000
University of Nebraska - Board of Regents	Conserving Water Through Informed Irrigation Management (Note 1)		\$30,000
	Total of Other Grant Awards per the Trust 2011 Revised Final Rank Order List (as amended on July 22, 2011) which were not included in the 2011 Annual Report	\$1,410,000	\$1,590,000

Note 1: The four grants were originally awarded; however, were later rescinded. They were not included in the 2011 Annual Report.

NEBRASKA ENVIRONMENTAL TRUST
SUMMARY OF PAYMENTS BY VENDOR OF GRANTEE

EXHIBIT B

VENDOR	7/1/2010 - 6/30/2011	7/1/2011 - 2/29/2012
NEBRASKA GAME AND PARKS COMM.	\$2,516,780.36	\$828,010.61
DUCKS UNLIMITED, INC	\$1,452,512.26	\$128,715.82
NEBRASKA LAND TRUST INC	\$1,212,505.00	\$138,500.00
CENTRAL PLATTE NRD	\$724,750.44	\$439,968.78
RAINWATER BASIN JOINT VENTURE	\$631,985.17	\$463,801.56
NEBRASKA STATEWIDE ARBORETUM	\$527,132.50	\$256,089.79
TWIN VALLEY WEED MANAGEMENT	\$498,167.65	\$507,746.01
UNIVERSITY OF NEBRASKA	\$453,080.09	\$272,349.27
NEMAHA NRD	\$408,393.75	\$103,272.11
LOWER BIG BLUE NRD	\$383,205.88	\$0.00
DEPARTMENT OF NATURAL RESOURCES	\$375,240.81	\$44,383.90
PHEASANTS FOREVER	\$342,257.42	\$388,090.30
WEST CENTRAL WEED MANAGEMENT	\$333,823.32	\$86,000.66
SOUTHWEST WEED MANAGEMENT AREA	\$327,245.78	\$282,373.72
PRAIRIELAND RESOURCE CONSERVATION	\$257,879.52	\$135,097.25
ROCKY MOUNTAIN BIRD OBSERVATOR	\$244,815.67	\$169,589.90
SOUTH PLATTE NATURAL RESOURCES	\$215,397.41	\$149,437.38
DOUGLAS COUNTY	\$172,193.77	\$27,806.23
UPPER LOUP NRD	\$163,543.18	\$19,292.49
HIGH PLAINS WEED MANAGEMENT ASSOCIATION	\$160,966.28	\$109,517.95
R 2 R RECYCLING INC	\$146,019.00	\$48,002.50
DEPARTMENT OF ENVIRONMENTAL QUALITY	\$142,882.00	\$206,508.00
WASTECAP NEBRASKA INC	\$128,528.34	\$57,948.24
NE GRAZING LAND COALITION	\$111,112.08	\$61,463.27
NATURE CONSERVANCY, OMAHA	\$109,209.75	\$101,161.59
NEBRASKA NATURE & VISITOR CENTER	\$101,106.74	\$35,440.00
JOSLYN CASTLE INSTITUTE FOR SUSTAINABLE COMMUNITIES	\$93,355.97	\$31,455.04
LOWER PLATTE NORTH NRD	\$88,850.93	\$0.00
NE NEBRASKA RC&D COUNCIL INC	\$80,210.24	\$34,720.91
SANDHILLS TASK FORCE	\$80,047.92	\$52,269.84
METROPOLITAN UTILITIES DISTRICT	\$72,330.21	\$558,626.94
LINCOLN CHILDRENS ZOO	\$66,325.30	\$48,674.70
WAYNE CITY OF	\$52,569.35	\$0.00
KEEP NEBRASKA BEAUTIFUL	\$48,024.00	\$16,913.81
LINCOLN JOURNAL STAR	\$46,450.00	\$0.00
GROUNDWATER FOUNDATION	\$45,650.11	\$35,547.67
HENRY DOORLY ZOO	\$45,174.46	\$0.00
LOWER PLATTE SOUTH NRD	\$44,893.12	\$73,679.31
LOWER LOUP NATURAL RESOURCES	\$43,417.01	\$38,454.43

NEBRASKA ENVIRONMENTAL TRUST
SUMMARY OF PAYMENTS BY VENDOR OF GRANTEE

EXHIBIT B

VENDOR	7/1/2010 - 6/30/2011	7/1/2011 - 2/29/2012
HASTINGS UTILITIES	\$43,338.44	\$35,734.03
MIDDLE NIOBRARA NRD	\$39,939.00	\$0.00
LOESS CANYON RANGELAND ALLIANCE	\$39,028.00	\$0.00
LINCOLN CITY OF	\$36,281.28	\$482,564.36
SECOND NATURE PUBLIC RECYCLING	\$32,549.12	\$72,421.29
LOUP BASIN RC & D COUNCIL	\$31,500.00	\$58,366.12
NORTH PLATTE NRD	\$30,851.00	\$38,358.00
UPPER BIG BLUE NRD	\$30,281.77	\$0.00
DEPARTMENT OF AGRICULTURE	\$29,981.05	\$39,183.04
BROWN KEYA PAHA UNL EXTENSION	\$29,900.00	\$0.00
EDU - DOUGLAS CO SCH DIST 059	\$28,000.00	\$0.00
NEBRASKA ACADEMY OF SCIENCES	\$24,147.90	\$33,577.61
OMAHA CITY OF	\$23,926.00	\$361,424.00
KEEP ALLIANCE BEAUTIFUL INC	\$19,851.42	\$21,367.59
LOWER NIOBRARA NRD	\$19,632.87	\$11,654.84
NATIONAL WILD TURKEY FEDERATION	\$19,597.92	\$2,436.61
MIDDLE NIOBRARA WEED AWARENESS	\$16,150.00	\$10,750.00
EDGAR CITY OF	\$16,034.00	\$0.00
NEBRASKA ONE BOX HABITAT ASSOC	\$15,000.00	\$0.00
SAINT MARYS CATHOLIC CHURCH	\$14,000.00	\$0.00
NIOBRARA COUNCIL	\$12,650.55	\$163.30
NEBRASKA CATTLEMEN	\$12,376.00	\$5,764.00
LITTLE BLUE NRD	\$12,000.00	\$0.00
LONGS PEAK COUNCIL INC	\$10,250.00	\$0.00
NK WASTE INC	\$7,000.00	\$0.00
NEBRASKA STATE RECYCLING ASSOC	\$5,599.86	\$24,318.36
BATTERY REPAIR EXPRESS	\$4,000.00	\$0.00
TRI BASIN NRD	\$3,500.00	\$0.00
WILLA CATHER PIONEER MEMORIAL	\$3,158.48	\$3,902.97
PONY EXPRESS CENTER FOUNDATION	\$2,666.02	\$3,213.24
HASTINGS CITY OF	\$2,500.00	\$0.00
FIVE RIVERS RC & D INC	\$2,390.19	\$18,860.43
NEBRASKA ASSN OF RESOURCES DISTRICT	\$2,000.00	\$0.00
NIOBRARA VALLEY PRESCRIBED	\$1,755.67	\$0.00
UPPER ELKHORN NRD	\$1,341.72	\$0.00
YMCA, HASTINGS	\$1,300.00	\$0.00
FISCHER, KRIS	\$1,070.00	\$0.00
PLATTE VALLEY WEED MANAGEMENT	\$816.30	\$0.00
FRIENDS OF THE NIOBRARA INC	\$600.00	\$0.00
GROW NEBRASKA	\$600.00	\$0.00
PLATTE RIVER BASIN ENVIRONMENT	\$0.00	\$640,000.00

NEBRASKA ENVIRONMENTAL TRUST
SUMMARY OF PAYMENTS BY VENDOR OF GRANTEE

EXHIBIT B

VENDOR	7/1/2010 - 6/30/2011	7/1/2011 - 2/29/2012
FONTENELLE NATURE ASSOCIATION	\$0.00	\$149,999.90
RALSTON CITY OF	\$0.00	\$59,400.00
NORTH PLATTE CITY OF	\$0.00	\$59,196.00
GRAND ISLAND AREA CLEAN COMM	\$0.00	\$49,366.14
US RECYCLING COMPANY	\$0.00	\$39,000.00
NEBRASKA FFA FOUNDATION	\$0.00	\$36,468.68
OMAHA COUNCIL BLUFFS METRO AREA	\$0.00	\$32,254.65
HAMILTON COMMUNITY FOUNDATION	\$0.00	\$21,717.93
COMMUNITY CROPS	\$0.00	\$18,554.88
SCOTT RESIDENCE HALL	\$0.00	\$14,250.00
LYONS CITY OF	\$0.00	\$14,000.00
REGION V SERVICES, WAHOO	\$0.00	\$12,000.00
NELIGH CITY OF	\$0.00	\$11,160.00
TEKAMAH CITY OF	\$0.00	\$10,650.00
HABITAT FOR HUMANITY OF OMAHA	\$0.00	\$10,000.00
LINCOLN PUBLIC SCHOOLS	\$0.00	\$10,000.00
NORFOLK CITY OF	\$0.00	\$10,000.00
STAR CITY RECYCLING	\$0.00	\$9,536.00
ETHANOL BOARD, NEBRASKA	\$0.00	\$9,520.69
STATE COLLEGES - WAYNE	\$0.00	\$8,988.56
KEEP LEXINGTON BEAUTIFUL	\$0.00	\$8,663.00
MINDEN CITY OF	\$0.00	\$8,300.00
ATKINSON CITY OF	\$0.00	\$8,150.00
ERICSON LAKE CORP	\$0.00	\$6,783.00
ELECTRONIC RECYCLERS INC	\$0.00	\$6,500.00
KEY RECYCLING	\$0.00	\$6,500.00
PC RECYCLING	\$0.00	\$5,400.00
CASS COUNTY REFUSE INC	\$0.00	\$4,500.00
DOCU SHRED LLC	\$0.00	\$4,000.00
FAIRMONT VILLAGE OF	\$0.00	\$4,000.00
PRIME SANITATION SERVICE	\$0.00	\$3,950.00
STROMSBURG CITY OF	\$0.00	\$3,542.00
HELP ADULT SERVICES	\$0.00	\$1,185.00
FILLMORE CENTRAL PUBLIC SCHOOL	\$0.00	\$500.00
EMERSON SENIOR CITIZENS	\$0.00	\$300.00
TOTALS	\$13,575,597.35	\$8,473,306.20

Note: The recorded payments were summarized by vendor receiving such, which may or may not be the entity/grantee who was awarded the grant funds.