

**ATTESTATION REPORT
OF THE
NEBRASKA OIL AND GAS
CONSERVATION COMMISSION**

JANUARY 1, 2013 THROUGH DECEMBER 31, 2013

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Issued on August 6, 2014

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NEBRASKA OIL AND GAS CONSERVATION COMMISSION

TABLE OF CONTENTS

	<u>Page</u>
Background Information Section	
Background	1
Comments Section	
Exit Conference	2
Summary of Comments	3
Comments and Recommendations	4 - 6
Financial Section	
Independent Accountant's Report	7 - 8
Schedule of Revenues, Expenditures, and Changes in Fund Balances	9
Notes to the Schedule	10 - 14
Supplementary Information	15
Drilling Permits Issued	16
Producing and Non-Producing Wells	17
Revenues and Other Financing Sources by Category	18
Expenditures by Category	19

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

BACKGROUND

The Nebraska Oil and Gas Conservation Commission (Commission) was created in 1959 to curb wasteful practices in oil and gas production. The Commission has three members appointed by the Governor to four-year terms with legislative approval. The Commission hires a Director, who is not a Commission member, and fixes his or her salary. The Director administers and enforces the Oil and Gas Conservation Law of 1959 and all rules, regulations, and orders promulgated by the Commission. The Director also acts as the Commission's Secretary and keeps its minutes and records. The Director must be a qualified petroleum engineer with at least three years of actual field experience in the drilling and operation of oil and gas wells.

The duties of the Commission are as follows:

- To encourage and promote the development, production, and use of oil and gas in ways which prevent waste.
- To provide for the operation and development of oil and gas properties which permits recovery of the most oil and gas possible while protecting owners' rights.
- To encourage and authorize cycling, recycling, pressure maintenance, and secondary recovery operations to obtain maximum oil and gas economic recovery in the State.
- To conduct hearings to devise and adopt programs aimed at accomplishing the duties listed above.

The Nebraska Oil and Gas Conservation Commission's operational costs are paid primarily by the conservation tax proceeds collected by the Nebraska Department of Revenue from a tax assessed on the value of all oil and gas produced and sold in the State.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

EXIT CONFERENCE

An exit conference was held July 23, 2014, with the Nebraska Oil and Gas Conservation Commission (Commission) to discuss the results of our examination. Those in attendance for the Commission were:

NAME	TITLE
Bill Sydow	Director
Stan Belieu	Deputy Director
Josh Dack	Staff Petroleum Engineer
Jim Gohl	Commission Chairman
Sandy Lunniss	Business Manager

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

SUMMARY OF COMMENTS

During our examination of the Nebraska Oil and Gas Conservation Commission (Commission), we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Federal Payroll Issues:*** There was no documented supervisory review of Federal timesheets for accuracy and completeness, the Federal timesheets did not coincide with one or more pay periods, and there was no quarterly comparison of actual Federal hours worked to estimated Federal hours paid.
2. ***Building Lease Contract:*** The Commission did not have a valid lease agreement between the Commission, the American Legion, and State Building Division on file.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Commission.

Draft copies of this report were furnished to the Commission to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

COMMENTS AND RECOMMENDATIONS

1. Federal Payroll Issues

Office of Management and Budget (OMB) Circular A-87, Attachment B, § 8(h)(5), states:

Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect an after the fact distributions of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee, (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that: (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed; (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

A good internal control plan includes a documented supervisory review of all Federal timesheets for accuracy and completeness.

The Commission had five employees with payroll costs split between Federal and State funds. They were generally paid 18.75% from Federal funds. These employees maintained two separate timesheets, one recording time worked in total and the other recording how much of their time was spent on Federal Underground Injection Control (UIC) activities.

During testing, it was noted that:

- There was no documented supervisory review of Federal timesheets for accuracy and completeness or to ensure the Federal charges were accurate and commensurate with work performed.
- The Federal timesheets did not coincide with one or more pay periods. The Commission's employees are paid on a bi-weekly basis, and the Federal timesheets were prepared on a monthly basis, which did not coincide with the bi-weekly pay periods.
- The Commission did not review quarterly the actual time worked on Federal projects compared to the distribution of what was paid in order to adjust the allocation if necessary. We reviewed actual time worked on UIC activities for the calendar year 2013 and noted insignificant variances.

The Commission was not in compliance with OMB Circular A-87 Federal requirements for the reasons noted above.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Federal Payroll Issues (Concluded)

We recommend the Commission implement procedures that include: 1) a documented supervisory review of Federal timesheets; 2) maintaining Federal timesheets that coincide with the actual pay periods; and 3) documented quarterly reviews of actual Federal work performed and adjustments to the payroll distribution if necessary.

Commission Response: We agree that we did not adequately document a supervisory review of the timesheets. For a number of years preceding FY 2012, our Commission had two employees who worked 100% of their time on the UIC program and were able to certify their hours for payroll calculations. Due to continued low federal funding and increasing program expenses, we reallocated the 1.5 FTE's among five individuals. This reallocation then required submission of five individual, monthly time reports. We concur with your first recommendation to initiate supervisory reviews of the time reports. We will also consult with our USEPA Region 7 staff as to their recommendations for monthly or biweekly time sheets pursuant to your second recommendation. Based upon our quarterly program reviews, payroll distributions may be modified. Last, we point out that our Commission overmatches federal funds, every year, and actually contributes an additional 1.25 FTE's, at no federal cost, so that we can continue to effectively operate our injection well program.

2. Building Lease Contract

A good internal control plan and sound business practice requires a signed written lease agreement between the lessor and lessee to be on file.

Neb. Rev. Stat. § 81-1108.16(2) (Reissue 2008) states, in relevant part:

No contract for the leasing of real property shall be awarded without the approval of the Department of Administrative Services

The Commission leased office space from the American Legion. A lease between the Nebraska Department of Administrative Services - State Building Division, the American Legion, and the Commission was in effect from January 1, 2007, through December 31, 2011. The monthly lease rate was \$1,503. At the end of the lease agreement, the State Building Division created a new lease agreement to be executed between the Commission and the American Legion. That new lease agreement would have increased the monthly payment to \$1,708. Neither the Commission nor the American Legion agreed to the terms of the new lease agreement, and a new lease was never signed. The Commission entered into a verbal lease agreement with the American Legion, which increased the monthly lease payment from \$1,503 to \$1,708 starting January 1, 2012. This was an increase of \$205 per month. The State Building Division continued to bill the Commission \$1,503 from the original lease agreement each month and then paid the American Legion the \$1,503.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

COMMENTS AND RECOMMENDATIONS

(Concluded)

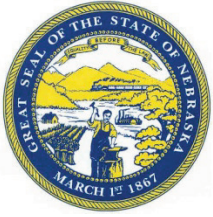
2. Building Lease Contract (Concluded)

During testing of the Commission's expenditures, we noted the Commission paid the American Legion the additional monthly rent of \$205 per month from January 1, 2012, through June 30, 2013, for a total payment of \$3,690. The State Building Division was unaware the Commission was paying the American Legion additional rent directly in excess of the expired lease agreement. An additional \$2,460 was paid to the American Legion in June 2014 for additional rent from July 1, 2013, through June 30, 2014.

Without a signed lease agreement, the Commission is more vulnerable to legal issues and is not in compliance with State statute.

We recommend the Commission work with the American Legion and State Building Division to complete a signed lease agreement.

Commission Response: We do not have a copy of a new lease, executed by the Department of Administrative Services (DAS) and the American Legion Club, in our files because, to our knowledge, a final contract has never been executed. At the request of Building Division personnel, we negotiated new lease terms, for another 5-year term, during the latter months of 2011 and informed DAS and they drafted a 25 page document. We reviewed their draft of the lease, made numerous changes and deletions in long hand, and sent the revised instrument back to Lincoln in 2012. We were informed that the lease would be dealt with as the division finished its work on other leases. Apparently, their workload has not allowed them to get to the lease with our landlord. We will attempt to work with the officers of the American Legion Club to develop an acceptable lease.



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NEBRASKA OIL AND GAS CONSERVATION COMMISSION

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Oil and Gas Conservation Commission
Sidney, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Oil and Gas Conservation Commission (Commission) for the calendar year ended December 31, 2013. The Commission's management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Revenues, Expenditures, and Changes in Fund Balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.


In our opinion, the schedule referred to above presents, in all material respects, revenues, expenditures, and changes in fund balances of the Commission for the calendar year ended December 31, 2013, based on the accounting system and procedures prescribed by State of Nebraska Director of Administrative Services, as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Revenues Expenditures and Changes in Fund Balances and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balances is presented in accordance with the

criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balance or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under Government Auditing Standards, and the finding, along with the views of management, are described in the Comments Section of the report.

This report is intended solely for the information and use of management, the Commission, others within the Commission, and the appropriate Federal and regulatory agencies, and it is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

July 24, 2014



Mike Foley
Auditor of Public Accounts

NEBRASKA OIL AND GAS CONSERVATION COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Calendar Year Ended December 31, 2013

	Oil & Gas Conservation Fund 24710	UIC Inventory Fund 45710	Oil & Gas Trust Fund 65710	Totals (Memorandum Only)
REVENUES:				
Intergovernmental	\$ -	\$ 73,000	\$ -	\$ 73,000
Sales & Charges	53,301	-	-	53,301
Miscellaneous	13,607	-	760	14,367
TOTAL REVENUES	66,908	73,000	760	140,668
EXPENDITURES:				
Personal Services	548,822	70,536	-	619,358
Operating	93,302	12,641	-	105,943
Travel	17,783	302	-	18,085
Capital Outlay	58,189	-	-	58,189
TOTAL EXPENDITURES	718,096	83,479	-	801,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(651,188)</u>	<u>(10,479)</u>	<u>760</u>	<u>(660,907)</u>
OTHER FINANCING SOURCES (USES):				
Sales of Assets	6,273	-	-	6,273
Adjustment to Fund Balance (Note 8)	-	-	110,248	110,248
Deposit to/from Common Fund (Note 9)	749,144	-	-	749,144
TOTAL OTHER FINANCING SOURCES (USES)	755,417	-	110,248	865,665
Net Change in Fund Balances	104,229	(10,479)	111,008	204,758
FUND BALANCES, January 1, 2013	<u>559,806</u>	<u>(7,479)</u>	<u>1,244,964</u>	<u>1,797,291</u>
FUND BALANCES, December 31, 2013	<u>\$ 664,035</u>	<u>\$ (17,958)</u>	<u>\$ 1,355,972</u>	<u>\$ 2,002,049</u>
FUND BALANCES CONSIST OF:				
General Cash	\$ 638,976	\$ 7,042	\$ 35,724	\$ 681,742
Deposits with Vendors	59	-	-	59
Due From Other Funds	25,000	-	-	25,000
Deposits	-	-	1,320,248	1,320,248
Due to Fund	-	(25,000)	-	(25,000)
TOTAL FUND BALANCES	\$ 664,035	\$ (17,958)	\$ 1,355,972	\$ 2,002,049

The accompanying notes are an integral part of the schedule.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

NOTES TO THE SCHEDULE

For the Calendar Year Ended December 31, 2013

1. Criteria

The accounting policies of the Nebraska Oil and Gas Conservation Commission (Commission) are on the basis of accounting, as prescribed by the State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2008), the duties of DAS include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2008), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public. The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned regardless of the timing of related cash flows. State Accounting does not require the Commission to record all accounts receivable and related revenues in EnterpriseOne. As such, the Commission's schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the schedule includes those expenditures and related accounts payables posted in the general ledger as of December 31, 2013, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2013, **does not** include amounts for goods and services received before December 31, 2013, which had not been posted to the general ledger as of December 31, 2013.

Other liabilities are recorded in accounts entitled Deposits, and Due to Other Funds, for the Commission. The assets in these funds are being held by the State as an agent and will be used to pay those liabilities to individuals, private organizations, other governments, and/or other funds. The recording of those liabilities reduces the fund balance/equity. For further information of the activity recorded to those accounts for the period January 1, 2013 through December 31, 2013, see Notes 6 and 7.

The Commission had no accounts receivable at December 31, 2013. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

NOTES TO THE SCHEDULE
(Continued)

1. Criteria (Continued)

The fund types established by the State that are used by the Commission are:

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

40000 – Federal Funds – account for the financial activities related to the receipt and disbursement of funds generated from the Federal government as a result of grants and contracts. Expenditures must be made in accordance with applicable Federal requirements.

60000 – Trust Funds – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

The major revenue account classifications established by State Accounting and used by the Commission are:

Intergovernmental – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income.

The major expenditure account classifications established by State Accounting and used by the Commission are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Commission.

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

Capital Outlay – Expenditures that result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

Other significant accounting classifications and procedures established by State Accounting and used by the Commission include:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts and deposits with vendors. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded in the general ledger.

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures, resulting in a decrease to fund balance. Other liabilities recorded in the general ledger for the Commission's funds at December 31, 2013, included amounts recorded in Deposits and Due to Fund. The activity of these accounts is not recorded through revenue and expenditure accounts on the Schedule of Revenues, Expenditures, and Changes in Fund Balances. The activity processed on the general ledger through these accounts is summarized in Notes 6 and 7.

Other Financing Sources – Includes proceeds of fixed asset dispositions, business and franchise taxes collected on behalf of the Commission by the Nebraska Department of Revenue, and distributive activity related to operator deposits.

2. Reporting Entity

The Commission is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The schedule includes all funds of the Commission included in the general ledger.

The Commission is part of the primary government for the State of Nebraska.

3. Totals

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. General Cash

General cash accounts are under the control of the State Treasurer or other administrative bodies, as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State's Investment Council, which maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

NOTES TO THE SCHEDULE
(Continued)

5. Capital Assets

Capital assets include land, buildings, equipment, improvements to buildings, construction in progress and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire or construct them. Rather, costs of obtaining the capital assets are reflected as expenditures in the general ledger and are reported as such on the Schedule.

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Commission takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$1,500 or more at the date of acquisition.

For the CAFR, the State requires the Commission to value all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$5,000 or more at the date of acquisition and has an expected useful life of more than one year is capitalized. Depreciation expenses are reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend the asset's life is not capitalized.

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of 3 to 10 years.

Capital asset activity of the Commission recorded in the State Accounting System for January 1, 2013, through December 31, 2013, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets				
Equipment	\$ 275,848	\$ 58,189	\$ 86,285	\$ 247,752
Less accumulated depreciation for:				
Equipment				<u>163,511</u>
Total capital assets, net of depreciation				<u>\$ 84,241</u>

Note: The accumulated depreciation noted in the table above was calculated in the accounting system through September 30, 2013. Depreciation for October through December 2013 was not run in the accounting system until after the end of the calendar 2013.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

NOTES TO THE SCHEDULE
(Concluded)

6. Changes in Deposits

Operators are required to furnish either bonds or Certificates of Deposit (CD) to indemnify the State against loss should the operator not comply with drilling requirements. The CDs are held by the Commission and are accompanied by a letter of agreement from the issuing banks recognizing that the CDs are payable or assignable by the Commission only.

Deposit activity of the Commission for the period January 1, 2013, through December 31, 2013 was as follows:

Fund	Balance January 1, 2013	In	Out	Balance December 31, 2013
Oil and Gas Trust Fund - 65710	\$ 1,210,000	\$ 150,248	\$ 40,000	\$ 1,320,248

7. Changes in Due to/from Fund

Early in each Federal fiscal year, the Commission “loans” funds from the Oil & Gas Conservation Fund, 25710, to the Federal UIC (Underground Injection Control) Inventory Fund, 45710, while it waits for final award documents and release of funding from the U.S. Environmental Protection Agency (EPA) for its UIC grant.

Fund	Balance January 1, 2013	In	Out	Balance December 31, 2013
Oil & Gas Conservation Fund 25710	\$ 12,000	\$ 44,000	\$ 31,000	\$ 25,000
UIC Inventory Fund 45710	\$ (12,000)	\$ 44,000	\$ 31,000	\$ (25,000)

8. Adjustments to Fund Balance

Adjustments to Fund Balance transactions are those recorded directly to a fund's asset account or equity account rather than through a revenue or expenditure account. Adjustments to Fund Balance include Producer CD's in Lieu of Bonds received and/or refunded. See Note 6.

9. Deposits to/from Common Funds

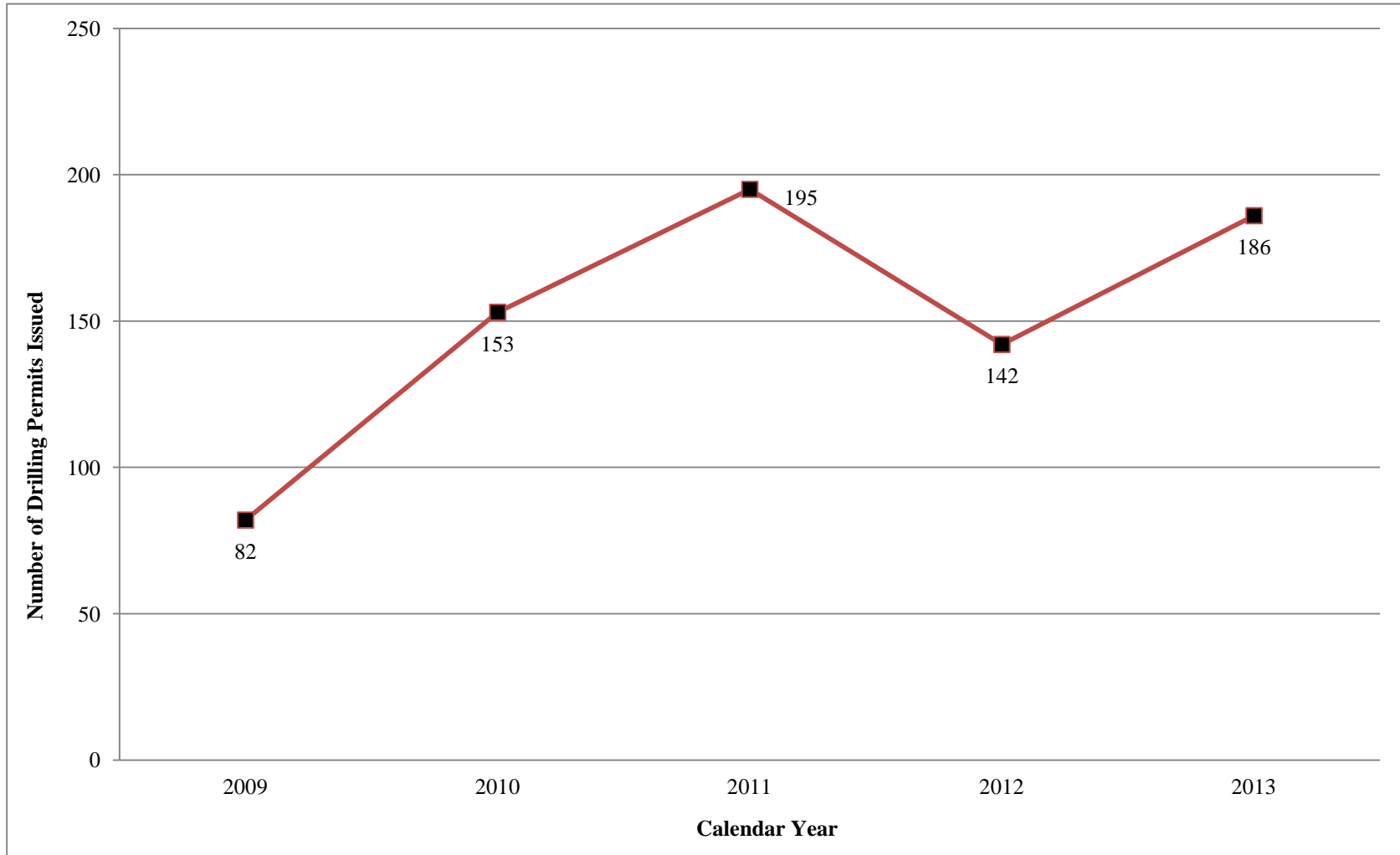
Neb. Rev. Stat. § 57-919(2) (Reissue 2010) levies a conservation tax, not to exceed 15 mills per dollar, based on the well value of all oil and gas produced, saved, and sold or transported from any premises in Nebraska. This statute gives the Commission the authority to reduce or increase the mill levy amount and assigns responsibility for collection of the tax to the Tax Commissioner (Nebraska Department of Revenue). All money so collected by the Tax Commissioner is remitted to the State Treasurer for credit to the Oil and Gas Conservation Fund.

NEBRASKA OIL AND GAS CONSERVATION COMMISSION

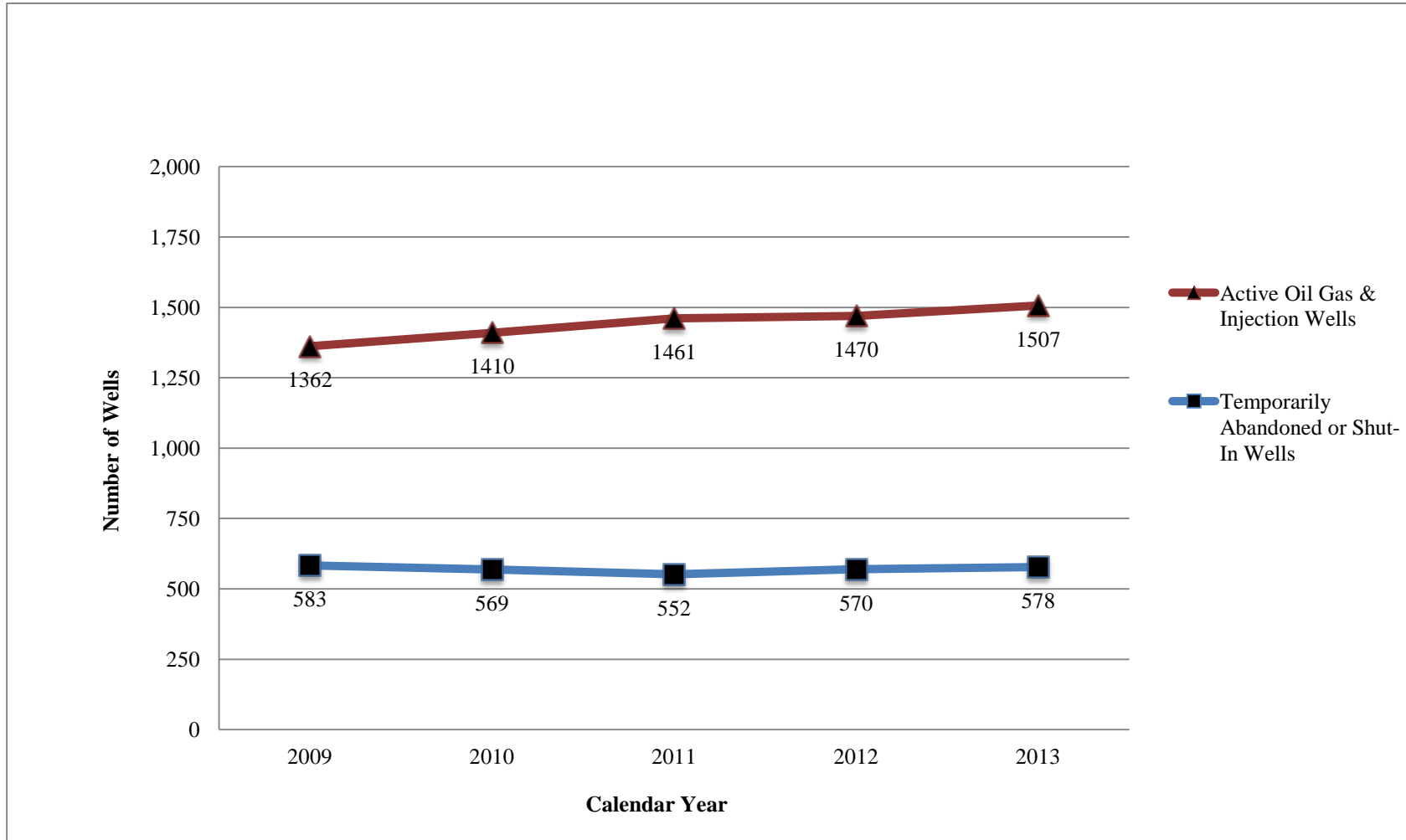
SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balances. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Revenues, Expenditures, and Changes in Fund Balances, and, accordingly, we express no opinion on it.

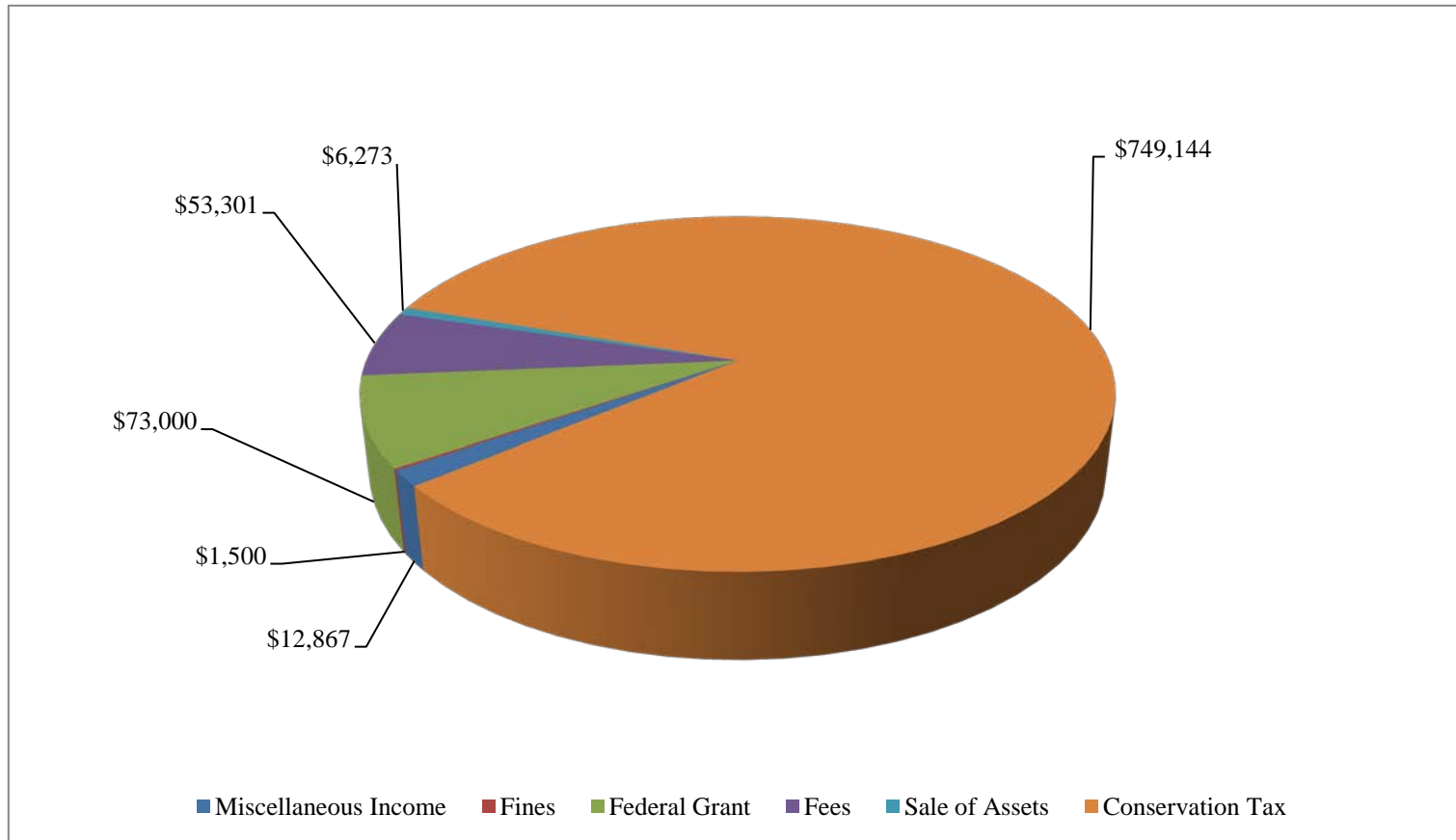
NEBRASKA OIL AND GAS CONSERVATION COMMISSION
DRILLING PERMITS ISSUED
For Calendar Years 2009 Through 2013



NEBRASKA OIL AND GAS CONSERVATION COMMISSION
PRODUCING AND NON-PRODUCING WELLS
For Calendar Years 2009 Through 2013



NEBRASKA OIL AND GAS CONSERVATION COMMISSION
REVENUES AND OTHER FINANCING SOURCES BY CATEGORY
Calendar Year 2013



NEBRASKA OIL AND GAS CONSERVATION COMMISSION
EXPENDITURES BY CATEGORY
Calendar Year 2013

