



**Nebraska Game and Parks Commission**

2200 N. 33rd St. • P.O. Box 30370 • Lincoln, NE 68503-0370 • Phone: 402-471-0641 • Fax: 402-471-5528

July 22, 2021

Mr. Patrick J. O'Donnell  
Clerk of the Legislature  
Room 2018  
State Capitol  
Lincoln, NE 68509-4604

Dear Mr. O'Donnell:

As per State Statute 37-327.01 related to the Game Law Investigation Cash Fund, this letter shall serve as our Fiscal Year 2020-2021 annual report.

The Game Law Investigation Cash Fund (Fund 23360) was created as a result of the passage of LB 788 during the Ninety-Sixth Legislative Session, 2000. The fund is to be funded through revenue collected under the Game Law and budgeted or allocated to the fund by the commission, and through donations from persons, wildlife groups and other charitable sources.

The fund became officially established with the initial transfer of \$5,000 from the Game Cash Fund (Fund 23320) on July 27, 2000. A total of \$1,915.64 of fines/penalties and interest earnings were collected during Fiscal Year 2020-2021. Expenditures from the fund during this time totaled \$12,146.00. The June 30, 2021 cash balance was \$107,991.41.

The attached memo from Duane Arp, Law Enforcement Division Assistant Administrator, identifies the financial activity of the private sector accounts used for undercover field operations during Fiscal Year 2020-2021.

Included herewith is a copy of the rules pertaining to record-keeping procedures for the Game Law Investigation Cash Fund as approved in October of 2000. If you have questions, or I can provide any further information, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Christina Peters".

Christina Peters  
Accountant, Budget and Fiscal Division

Cc: Jim Douglas, Director  
Tim McCoy, Deputy Director  
Patrick H. Cole, Budget and Fiscal Administrator  
Craig Stover, Law Enforcement Administrator

Enclosures

**See You Out There**

[www.OutdoorNebraska.org](http://www.OutdoorNebraska.org)



**NEBRASKA GAME AND PARKS COMMISSION**  
**Law Enforcement Division**  
**memorandum**

**To:** Pat Cole, Administrator, Budget and Fiscal  
**From:** Duane Arp, Assistant Administrator, Law Enforcement Division  
**Subject:** Game Law Investigation Cash Fund Balance  
**Date:** July 15, 2021

As required in Nebraska State Statute 37-327.01 and Nebraska Game and Parks Commission regulation Title 163, Chapter 1, 011.01B2, I hereby report the following expenditures and interest for Fiscal Year 20/21 for the Game Law Investigation Cash Fund (GLICF). There is one table contained in this report that summarize the activity in the GLICF account managed by the Law Enforcement Division of the Nebraska Game and Parks Commission for fiscal year 7/1/20 thru 6/30/21.

The Law Enforcement Division of the Nebraska Game and Parks Commission currently maintains one active account holding GLICF funds in support of ongoing investigations as prescribed by state statutes. It should be noted that for the purposes of continuity, current account information on the one active account available will be referred to as Account #2. Previous accounts have been closed as related in previous reports.

**Current Account Summaries**

**Account #2** had a beginning balance as of July 1, 2020 of \$3824.91. Between July 1, 2020 and June 30, 2021, there was \$2.77 in accrued interest. Expenditures for this time period were \$369.07.

Itemized, these expenses were; Covert phone and phone minute purchase (\$191.74), evidence purchase (\$130.00) and lodging for (\$87.33). There were no salaries, front monies or informant payments made during this time period. The current balance in the account as of July 1, 2021 is \$3,557.11. There was one cash withdrawal totaling \$40.00 plus an additional 98.50 of cash on hand carryover from the previous year, leaving no cash on hand for the ending fiscal year June 30, 2021 (See Page #2 table 2)

<b>Account #2 Summary (FY 2020/2021)</b>				
<b>Description</b>	<b>Date</b>	<b>Income</b>	<b>Expenses</b>	<b>Balance</b>
Beginning Balance – 7/1/2020	7/1/2020			\$3824.91
Account Interest Earned –FY 20/21	7/1/2020 – 6/30/2021	\$2.77		\$3827.68
Cash On Hand July 1, 2020 (carry over)	7/1/2020	\$98.50		\$3926.18
Total Expenses paid – FY 20/21	7/1/2020-6/30/2021		\$369.07	\$3557.11
<b>Current Checking Account Balance</b>	<b>7/1/2021</b>			\$3557.11
<b>Totals</b>	<b>6/30/21</b>	<b>\$101.27</b>	<b>\$369.07</b>	

Game Law Investigative Cash Fund  
 Financial Report – FY 2020/2021  
 First State bank, Scottsbluff, Nebraska

Account # 2 Itemized Account Income FY 20/21	
<b>Table 1</b>	
Date	Interest Earned
Interest earned July, 2020	\$0.30
Interest earned August 2020	\$0..37
Interest earned September 2020	\$0.29
Interest earned October 2020	\$0.36
Interest earned November 2020	\$0.28
Interest earned December 2020	\$0.26
Interest earned January 2020	\$0.18
Interest earned February 2020	\$0.14
Interest earned March 2020	\$0.14
Interest earned April 2020	\$0.17
Interest earned May 2020	\$0.14
Interest earned June 2020	\$0.14
Cash On Hand (carry over)	\$98.50
<b>Total</b>	<b>\$101.27</b>

Account #2 Total Itemized Expenses FY 20/21				
<b>TABLE 2</b>				
Date	Cash Withdrawals	Cash Expense	Debit Card Purchase	Description
7/1/2020	\$98.50			Cash on hand from FY 19/20
8/28/2020			\$87.33	UC hotel Stay
8/28/2020		\$50.00		UC purchase park permit and groceries
2/17/2021		\$48.50		Purchase of UC phone minutes
2/17/2021			\$63.28	Purchase of UC phone (Walmart)
2/19/2021			\$39.96	Purchase of phone minutes
3/31/2021	\$40.00			Purchase of fish
3/31/2021		\$31.00		Park Permit purchase/UC
4/26/2021			\$40.00	Purchase of phone minutes
5/1/2021		\$9.00		Purchase of animal parts
<b>Totals</b>	<b>\$138.50</b>	<b>\$138.50</b>	<b>\$230.57</b>	
<b>Cash On Hand (withdrawals minus cash expenses)</b>		<b>\$0.00</b>		

cc: Craig Stover, Administrator, Law Enforcement Division

Agency Number 033 GAME & PARKS COMMISSION  
 Agency Division  
 Fund 23360 GAME LAW INVESTIGATION

ACCOUNT CODE AND DESCRIPTION	DEBIT CURRENT MONTH	CREDIT CURRENT MONTH	ACCOUNT BALANCE DEBIT	ACCOUNT BALANCE CREDIT
Assets				
100000 Assets				
111100 GENERAL CASH	134.53		107,991.41	
Fund 23360 Assets Total	134.53		107,991.41	
Fund Equity				
300000 Fund Equity				
349100 UNDESIGNATED				118,221.77
Fund 23360 Fund Equity Total				118,221.77
Revenues				
470000 Revenues - Sales & Charges				15.62
474104 PCARD REBATE				15.62
Major Account 470000 Total				
Revenues				
480000 Revenues - Miscellaneous				1,700.02
481100 INVESTMENT INCOME	134.53			200.00
485100 FINES FORFEITS & PENALTI				1,900.02
Major Account 480000 Total	134.53			1,915.64
Fund 23360 Revenues Total	134.53			1,915.64
Expenditures				
520000 Operating Expenses				
532280 VIDEO EQUIP			10,916.00	
534947 LAW ENF SUPPLIES			1,230.00	
Major Account 520000 Total			12,146.00	
Fund 23360 Expenditures Total			12,146.00	
Fund 23360 Total	134.53	134.53	120,137.41	120,137.41

**37-327.01. Game Law Investigation Cash Fund; created; use; investment; record-keeping duties.**

(1) The Game Law Investigation Cash Fund is created. The commission shall use the fund for the purpose of obtaining evidence for enforcement of the Game Law. The fund shall be funded through revenue collected under the Game Law and budgeted or allocated to the fund by the commission, and through donations from persons, wildlife groups, and other charitable sources. 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.

(2) For the purpose of establishing and maintaining legislative oversight and accountability, the commission shall formulate record-keeping procedures for all expenditures, disbursements, and transfers of cash from the Game Law Investigation Cash Fund. Based on these record-keeping procedures, the commission shall prepare and deliver electronically to the Clerk of the Legislature by September 15 of each year a detailed report of the previous fiscal year which includes, but is not limited to: (a) The June 30 balance in the Game Law Investigation Cash Fund and the amounts delivered to the commission for distribution to agents and informants; (b) the total amount of expenditures; (c) the purpose of the expenditures including: (i) Salaries and any expenses of all agents and informants; (ii) front money for wildlife purchases; (iii) type of wildlife and amount purchased; and (iv) amount of front money recovered; (d) the total number of informants on payroll; and (e) the results procured through such transactions. Each member of the Legislature shall receive an electronic copy of such report by making a request for it to the secretary of the commission.

(3) The commission shall adopt and promulgate rules and regulations to carry out this section.

**Source:** Laws 2000, LB 788, § 1; Laws 2012, LB782, § 35.

**Cross References**

**Nebraska Capital Expansion Act**, see section 72-1269.

**Nebraska State Funds Investment Act**, see section 72-1260.

NEBRASKA ADMINISTRATIVE CODE

LAST APPROVED DATE: October 26, 2000

TITLE 163 - NEBRASKA GAME AND PARKS COMMISSION

CHAPTER 1 - ADMINISTRATION

011 Rules Pertaining to Record-Keeping Procedures for The Game Law Investigation Cash Fund.

011.01 These rules and regulations governing record-keeping procedures for The Game Law Investigation Cash Fund are adopted under authority of section 37-327.01, R.R.S., 2004. These rules and regulations are effective following enactment by the Game and Parks Commission, approval by the Attorney General and Governor and when five days have elapsed since filing with the Secretary of State.

011.01A Record keeping procedures for expenditures, disbursements, and transfers of cash from the Game Law Investigation Cash Fund.

011.01A1 The Budget and Fiscal Division shall request transfer of funds from the Game Law Investigation Cash Fund to the indicated fund officer in the Law Enforcement Division upon written request from the Administrator of the Law Enforcement Division or, in his absence, the Assistant Administrator of the Law Enforcement Division.

011.01A2 Funds received by the Law Enforcement Division from the Game Law Investigation Cash Fund will be deposited in readily-available commercial accounts or held in cash, if needed, for short periods of time.

011.01A3 All funds expended shall be tracked by identification numbers which will allow the accounting of all amounts distributed to agents and informants or for other purposes, purpose of the expenditure, and the results procured from such transactions.

011.01A4 The recorded purpose of expenditures shall include: (a) salaries and any expenses of all agents and informants; (b) front money

Title 163  
Chapter 1

for wildlife purchases; (c) type of wildlife and amount purchased; (d) amount of front money recovered.

011.01A5 The Law Enforcement Division shall adopt policies establishing the format of the detailed confidential and summary records for all expenditures from the fund and all recoveries or additions to the fund generated while funds are under the control of the division such as recovered front money through subsequent investigatory sales, interest earned on ready funds, etc.

011.01B Reporting procedures for expenditures, disbursements and transfers of cash from the Game Law Investigation Cash Fund.

011.01B1 The Budget and Fiscal Division shall prepare a summary of all Game Law Investigation Cash Fund money transferred to the Law Enforcement Division for each fiscal year by August 1st of each year for the previous fiscal year including the date, amount and recipient of each such transfer. Said report will be provided to the Board of Commissioners, Director, Assistant Director and the Administrator of the Law Enforcement Division.

011.01B2 The Law Enforcement Division shall prepare a summary report of all receipts of funds from the Game Law Investigation Cash Fund, any interest or other income to those funds while under division control, and all expenditures or disbursements of such funds in sufficient detail to provide an accurate summary of activity generated by and results realized from fund expenditures while protecting the identity of informants and agents. Said report shall be completed by August 15th each year for the previous fiscal year and shall be provided to the Board of Commissioners, Director and the Assistant Director.

011.01B3 The Budget and Fiscal Division and Law Enforcement Division summary reports shall be combined by the Budget and Fiscal Division



Title 163  
Chapter 1

for the Commission and delivered to the Clerk of the Legislature by September 15th of each year for the previous fiscal year including all information as required in section 37-327.01, R.R.S. 2004.

011.01B4 A copy of the summary report sent to the Clerk of the Legislature shall be provided to any member of the Legislature by the Budget and Fiscal Division upon request to the Secretary of the Commission.