

Legislative Performance Audit Committee

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Memorandum

To: Legislative Performance Audit Committee
From: Dana McNeil
Clarence Mabin
Date: April 6, 2011
Re: Nebraska Environmental Trust Fund Grants

You have asked the Performance Audit Section (Section) to conduct a preaudit of the Nebraska Environmental Trust (NET) to provide you information regarding the recipients and amounts of NET grants. Since a performance audit was completed for this agency in 2001, which included an analysis of grants awarded between 1995 and 2001, we limited this analysis to grants awarded from 2002 through 2010. (A brief summary of the 2001 performance audit and resulting legislation is attached to this memo.)

Grant Application Process

NET establishes a calendar every year for receiving and evaluating proposals and awarding grants.¹ Proposals are initially reviewed for completeness and a summary of applications is posted on the internet to encourage public comment. Before review by the Board's Grants Committee, the proposals may be distributed for technical review by volunteers who are independent of the Board and not affiliated with any of the proposals.²

The Grants Committee, composed of six Board members, first evaluates eligibility and then rates each eligible proposal. The Committee recommends to the full Board which proposals should be funded and at what amount. The recommendation list is published and subject to a public hearing. After a public hearing is held, the Board votes to issue awards.

Grantees sign contracts which specify the conditions, timeline and expenses covered under the grant. Most grants are awarded on a reimbursement basis, i.e., money is received by the recipient after expense reports are filed with NET. A grant can be funded in up to three year increments.³ Although the Board is authorized to accept gifts and donations for funding grants,⁴ the vast majority are funded though lottery proceeds as provided in Neb. Rev. Stat. § 9-812.⁵

¹ Neb. Rev. Stat. § 81-15,175.

² Nebraska Environmental Trust, "Our Grants Process," <http://www.environmentaltrust.org/grants/index.html> (accessed March 14, 2011).

³ Nebraska Environmental Trust, "Our Grants Process," <http://www.environmentaltrust.org/grants/index.html> (accessed March 14, 2011).

⁴ Neb. Rev. Stat. § 81-15,173(11).

⁵ Only a couple thousand dollars have been donated over the last 10 years, Mark Brohman (Executive Director), telephone conversation, February 23, 2011.

Basic Grant Information 2002-2010

From 2002 through 2010, NET awarded 677 grants for a total of \$103,194,178.⁶ The amount awarded annually ranged from a low of \$7,724,900 in 2003 to a high of \$15,085,365 in 2009. The average grant amount for the period was \$152,429. Table 1 shows the details for each year.

Table 1 Total Number of Grants and Total Dollars Awarded and Average Grant Amount by Year

| Year | Number | Total Amount | Average Amount |
|--------------|------------|----------------------|------------------|
| 2002 | 59 | \$9,214,380 | \$156,176 |
| 2003 | 51 | \$7,724,900 | \$151,469 |
| 2004 | 64 | \$9,184,486 | \$143,548 |
| 2005 | 72 | \$9,046,319 | \$125,643 |
| 2006 | 85 | \$11,301,612 | \$132,960 |
| 2007 | 84 | \$11,855,690 | \$141,139 |
| 2008 | 82 | \$14,811,098 | \$180,623 |
| 2009 | 92 | \$15,085,365 | \$163,971 |
| 2010 | 88 | \$14,970,328 | \$170,117 |
| Total | 677 | \$103,194,178 | \$152,429 |

Table prepared by the Legislative Performance Audit Section based on information from the Nebraska Environmental Trust.

Types of Grants Funded

NET classifies grants into seven project types so that the Grants Committee can more easily evaluate similar projects. The current project types are: carbon/air, education, lakes, recycling, urban greening, water quality, and wildlife habitat. Between 2002 and 2010, wildlife habitat grants received the most total funds (\$53,597,508, in 274 grants), and carbon/air grants received the least amount (\$1,068,188, in 10 grants). Urban greening grants had the highest average grant amount (\$218,696) while lakes had the lowest (\$13,188).

Table 2 Total Number of Grants and Total Dollars Awarded and Average Grant Amount by Grant Type

| Grant Type | Number | Total Amount (2002-2010) | Average Grant Amount |
|------------------|------------|--------------------------|----------------------|
| Wildlife Habitat | 274 | \$53,597,508 | \$195,611 |
| Water Quality | 205 | \$25,317,358 | \$123,499 |
| Education | 103 | \$5,862,843 | \$56,921 |
| Recycling | 50 | \$6,373,614 | \$127,472 |
| Lakes | 23 | \$8,350,320 | \$13,188 |
| Urban Greening | 12 | \$2,624,347 | \$218,696 |
| Carbon/Air | 10 | \$1,068,188 | \$106,819 |
| Total | 677 | \$103,194,178 | \$152,429 |

Table prepared by the Legislative Performance Audit Section based on information from the Nebraska Environmental Trust.

Table 3, on page 3, shows the dollar amount awarded by grant type for each year.

⁶ Based on information received from NET on February 23, 2011.

Table 3 Total Dollars Awarded by Type and Year

| Grant Type | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
|-------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Carbon/Air | \$50,000 | \$50,000 | \$265,773 | \$55,371 | \$75,500 | \$48,100 | \$75,944 | \$0 | \$447,500 |
| Education | \$588,050 | \$544,350 | \$151,820 | \$580,218 | \$1,018,733 | \$332,874 | \$950,473 | \$482,243 | \$1,214,082 |
| Lakes | \$1,525,000 | \$965,000 | \$830,000 | \$1,170,000 | \$550,000 | \$1,531,984 | \$303,333 | \$625,003 | \$850,000 |
| Recycling | \$1,918,100 | \$755,000 | \$265,650 | \$401,083 | \$718,627 | \$435,118 | \$327,854 | \$719,576 | \$832,606 |
| Urban Greening | \$305,000 | \$250,000 | \$250,000 | \$35,000 | \$406,717 | \$0 | \$332,510 | \$333,321 | \$711,799 |
| Water Quality | \$1,757,300 | \$2,072,550 | \$2,230,776 | \$1,196,733 | \$2,717,177 | \$2,310,625 | \$3,157,520 | \$6,065,737 | \$3,808,940 |
| Wildlife Habitat | \$3,070,930 | \$3,088,000 | \$5,190,467 | \$5,607,914 | \$5,814,858 | \$7,196,989 | \$9,663,464 | \$6,859,485 | \$7,105,401 |
| Total | \$9,214,380 | \$7,724,900 | \$9,184,486 | \$9,046,319 | \$11,301,612 | \$11,855,690 | \$14,811,098 | \$15,085,365 | \$14,970,328 |

Source: Data provided by NET on February 23, 2011 and March 18, 2011. The amount listed for each organization may represent more than one project in a given year.

Types of Organizations Receiving NET Grants

We grouped the organizations that received grants into the following types: nonprofits, political subdivisions, state entities, for profit companies, private citizens, and intergovernmental partnerships. We found that nonprofit organizations received the most grant funding, followed by political subdivisions, and state entities. Table 4 shows the complete breakdown and a description of the two organizations within each group that received the highest dollar amounts during this period follows.

**Table 4 Number of Grants and Dollars Awarded to Each Recipient Group, 2002-2010
(In Order of Dollars Received)**

| Recipient Group | Dollars | | Grants | |
|--------------------------------|----------------------|---------------------|--------------|---------------------|
| | Amount Received | Percentage of Total | No. Received | Percentage of Total |
| Nonprofit Organizations | \$45,632,677 | 44% | 332 | 49% |
| Political Subdivisions | \$29,054,448 | 28% | 185 | 27% |
| State Entities | \$24,994,739 | 24% | 142 | 21% |
| For-profit Companies | \$1,578,450 | 1.5% | 7 | 1% |
| Private Citizens | \$1,195,000 | 1% | 5 | .9% |
| Intergovernmental Partnerships | \$738,864 | .7% | 6 | .7% |
| Total | \$103,194,178 | | 677 | |

Table prepared by the Legislative Performance Audit Section based on information from the Nebraska Environmental Trust.

Notes: Percentage totals may not equal 100% due to rounding.

Nonprofit groups received the most funding, \$45,632,677, which is 44 percent of the total amount awarded. Within this category, the top two recipients were the Rainwater Basin Joint Venture and the Platte River Basin Environments, each of which received about \$5 million between 2002 and 2010.

Political subdivisions received \$29,054,448, or 28 percent, of the total dollars awarded by NET during the nine year period. This category includes cities, counties, school districts, irrigation districts and natural resource districts (NRDs). Within this category, the top two recipients were the city of Lincoln and the Central Platte NRD, which received about \$4.9 and about \$4.6 million, respectively.

State entities, which include state agencies and boards, the University of Nebraska system, and the state colleges, received \$24,994,739 during the surveyed period, which was about 24 percent of the total awarded. The Nebraska Game and Parks Commission and the University of Nebraska were the top recipients in this category, with Game and Parks receiving just over \$13 million and the University receiving almost \$4 million.

The three remaining grant categories—for profit companies (\$1,578,450); private citizens (\$1,195,000); and intergovernmental partnerships (\$738,864)—received, in total, about 3 percent.

Individual Entities Receiving the Most Grant Money 2002-2010

In addition to identifying the amounts received by each group, we also identified the individual entities that received the most funding between 2002 and 2010. The top ten grant recipients, shown in Table 5, received \$49,967,038, or 48 percent, of the total dollars awarded during the period.

Table 5: Top 10 Grant Recipients, 2002-2010

| Recipient Name | Recipient Type | Award Amount |
|---|-----------------------|--------------|
| Game and Parks Commission | State entity | \$13,167,838 |
| Rainwater Basin Joint Venture | Nonprofit | \$5,177,963 |
| Platte River Basin Environments, Inc. | Nonprofit | \$5,070,000 |
| Lincoln, city of | Political Subdivision | \$4,939,017 |
| Central Platte NRD | Political Subdivision | \$4,617,350 |
| Ducks Unlimited | Nonprofit | \$3,944,758 |
| University of Nebraska | State entity | \$3,917,062 |
| Papio-Missouri River NRD | Political subdivision | \$3,540,650 |
| CLEAR Team ⁷ | State entity | \$3,050,000 |
| High Plains Weed Management Association | Nonprofit | \$2,542,400 |
| Total | | \$49,967,038 |

Table prepared by the Legislative Performance Audit Section based on information from the Nebraska Environmental Trust.

Information attached as *Appendix A* provides the names, grant amounts received, and organizational type of the 10 organizations receiving the most grant money each year from 2002 through 2010.

Comparison to 2001 Audit Findings

Our 2001 audit report included an analysis of the types of entities that received NET grants funds between 1995 and 2001. Comparing those results with the results of our current analysis, we found substantive differences in three areas. Two recipient groups received considerably more funding in recent years than they had in the past, and one received considerably less:

- Nonprofit organizations received 25 percent of the funds awarded between 1995 and 2001 and 44 percent between 2002 and 2010;
- State entities received 10 percent of the grant funding in the earlier period and 24 percent in the later; and
- Federal entities received 11 percent of the funding in the earlier period but no grant funding after 2000.⁸

⁷ The CLEAR Team is composed of the Game and Parks Commission, the Department of Environmental Quality and the University of Nebraska – Lincoln.

Note that the scope of our current preaudit did not include an analysis of possible reasons for these changes. Table 6 shows this full comparison.

Table 6 Comparison of Dollars Awarded to Each Recipient Group, Between 1995-2001 and 2002-2010 (In Order by Earlier Period Dollar Amounts)

| Recipient Group | Dollars 1995-2001 | | Dollars 2002-2010 | |
|--------------------------------|-------------------|------------|-------------------|------------|
| | Amt Received | % of Total | Amt Received | % of Total |
| Political Subdivisions | \$16,127,990 | 32% | \$29,054,448 | 28% |
| Nonprofit Organizations | \$12,347,910 | 25% | \$45,632,677 | 44% |
| Other Groups | \$7,136,295 | 14% | 0 | 0 |
| Federal Entities | \$5,703,820 | 11% | 0 | 0 |
| State Entities | \$4,768,872 | 10% | \$24,994,739 | 24% |
| For-Profit Companies | \$3,740,240 | 8% | \$1,278,450 | 1.5% |
| Private Citizens | \$350,705 | 1% | \$1,195,000 | 1% |
| Intergovernmental Partnerships | 0 | 0 | \$738,864 | .7% |
| Total | \$50,175,832 | | \$103,194,178 | |

Table prepared by the Legislative Performance Audit Section based on information from the Nebraska Environmental Trust.

Notes: Totals may exceed 100% due to rounding. The total amount awarded in the 2002-2010 time period is greater than in the earlier period in part because it includes nine years of awards, while the earlier period includes only seven. The remainder of the difference is due to greater lottery proceeds.

⁸ Mark Brohman (Executive Director), email, March 22, 2011.

Appendix A

| Application Year | Rank | Grantee | Award Amount | Type of Entity |
|------------------|---|---|-----------------------|-----------------------|
| 2002 | 1 | CLEAR Team* | \$775,000.00 | state entity |
| | 2 | Firstar Fiber, Inc. | \$750,000.00 | for-profit |
| | 3 | Nebraska Game & Parks Commission | \$725,000.00 | state entity |
| | 4 | City of Omaha Environmental Quality | \$500,000.00 | political subdivision |
| | 4 | Platte River Basin Environments, Inc. | \$500,000.00 | nonprofit |
| | 5 | Central Platte Natural Resource District | \$450,000.00 | political subdivision |
| | 5 | The Nature Conservancy | \$450,000.00 | nonprofit |
| | 6 | Lower Platte North Natural Resources District | \$415,000.00 | political subdivision |
| | 7 | Rainwater Basin Joint Venture | \$400,000.00 | nonprofit |
| | 8 | City of Lincoln | \$375,000.00 | political subdivision |
| 9 | Nebraska Statewide Arboretum | \$300,000.00 | nonprofit | |
| 10 | Ducks Unlimited, Inc. | \$275,000.00 | nonprofit | |
| 2003 | 1 | CLEAR Team | \$775,000.00 | state entity |
| | 2 | City of Lincoln | \$575,000.00 | political subdivision |
| | 3 | Platte River Basin Environments, Inc. | \$500,000.00 | nonprofit |
| | 4 | Central Platte Natural Resources District | \$450,000.00 | political subdivision |
| | 4 | The Nature Conservancy | \$450,000.00 | nonprofit |
| | 5 | Rainwater Basin Joint Venture | \$400,000.00 | nonprofit |
| | 6 | Audubon Nebraska | \$350,000.00 | nonprofit |
| | 6 | Ducks Unlimited, Inc. | \$350,000.00 | nonprofit |
| | 6 | Nebraska Water Policy Task Force | \$350,000.00 | political subdivision |
| | 7 | Firstar Fiber, Inc. | \$250,000.00 | for-profit |
| 7 | Nebraska Statewide Arboretum | \$250,000.00 | nonprofit | |
| 8 | Nemaha Natural Resources District | \$237,700.00 | political subdivision | |
| 9 | South Platte Natural Resources District | \$220,600.00 | political subdivision | |
| 10 | The Conservation Fund | \$218,000.00 | nonprofit | |
| 2004 | 1 | Nebraska Game & Parks Commission | \$1,487,559.00 | state entity |
| | 2 | City of Lincoln | \$677,000.00 | political subdivision |
| | 3 | Great Plains Girl Scouts Council | \$570,000.00 | nonprofit |

| | | | |
|----|---|--------------|-----------------------|
| 4 | Dr. Lou Kreager | \$500,000.00 | private citizen |
| 4 | Rainwater Basin Joint Venture | \$500,000.00 | nonprofit |
| 4 | University of Nebraska Cooperative Extension | \$500,000.00 | state entity |
| 5 | The Nature Conservancy | \$450,000.00 | nonprofit |
| 6 | Nebraska Department of Natural Resources | \$400,000.00 | state agency |
| 7 | Platte River Basin Environments, Inc. | \$370,000.00 | nonprofit |
| 8 | Upper Niobrara-White Natural Resources District | \$311,000.00 | political subdivision |
| 9 | Nebraska Statewide Arboretum | \$250,000.00 | nonprofit |
| 10 | Prairie Plains Resource Institute | \$220,000.00 | nonprofit |

2005

| | | | |
|----|---|----------------|-----------------------|
| 1 | Nebraska Game & Parks Commission | \$2,047,730.00 | state entity |
| 2 | City of Lincoln | \$823,000.00 | political subdivision |
| 3 | Papio-Missouri River Natural Resources District | \$500,000.00 | political subdivision |
| 4 | Nebraska Department of Environmental Quality | \$458,333.00 | state entity |
| 5 | CLEAR Team | \$450,000.00 | state entity |
| 6 | Dr. Lou Kreager | \$400,000.00 | private citizen |
| 7 | Audubon Nebraska | \$375,000.00 | nonprofit |
| 8 | Ducks Unlimited, Inc. | \$350,000.00 | nonprofit |
| 9 | Sandhills Task Force | \$343,000.00 | nonprofit |
| 10 | Platte River Basin Environments, Inc. | \$300,000.00 | nonprofit |

2006

| | | | |
|----|---|----------------|-----------------------|
| 1 | Nebraska Game & Parks Commission | \$1,000,199.00 | state entity |
| 2 | Platte River Basin Environments, Inc. | \$600,000.00 | nonprofit |
| 3 | The Conservation Fund | \$550,000.00 | nonprofit |
| 4 | Rainwater Basin Joint Venture | \$502,500.00 | nonprofit |
| 5 | Papio-Missouri River Natural Resources District | \$440,000.00 | political subdivision |
| 6 | Niobrara Council | \$400,000.00 | political subdivision |
| 7 | City of Lincoln Parks & Recreation Department | \$398,000.00 | political subdivision |
| 8 | Nebraska Department of Environmental Quality | \$355,834.00 | state entity |
| 9 | Upper Big Blue Natural Resources District | \$350,000.00 | political subdivision |
| 10 | Nebraska Statewide Arboretum | \$332,717.00 | nonprofit |

2007

| | | | |
|---|---------------------------------------|----------------|--------------|
| 1 | Nebraska Game & Parks Commission | \$1,868,664.00 | state entity |
| 2 | Platte River Basin Environments, Inc. | \$1,800,000.00 | nonprofit |

| | | | |
|----|---|----------------|-----------------------|
| 3 | Rainwater Basin Joint Venture | \$1,050,000.00 | nonprofit |
| 4 | University of Nebraska - Omaha | \$1,000,000.00 | state entity |
| 5 | Ducks Unlimited, Inc. | \$529,740.00 | nonprofit |
| 6 | Papio-Missouri River Natural Resources District | \$500,000.00 | political subdivision |
| 7 | Nebraska Department of Environmental Quality | \$429,875.00 | state entity |
| 8 | CLEAR Team | \$300,000.00 | state entity |
| 8 | Pheasants Forever, Inc. | \$300,000.00 | nonprofit |
| 9 | PrairieLand RC&D Council | \$260,000.00 | nonprofit |
| 10 | Central Platte Natural Resources District | \$255,350.00 | political subdivision |

2008

| | | | |
|----|--|----------------|-----------------------|
| 1 | High Plains Weed Management Association | \$1,622,600.00 | nonprofit |
| 2 | Nebraska Game & Parks Commission | \$1,398,333.00 | state entity |
| 3 | Rainwater Basin Joint Venture Total | \$1,178,674.00 | nonprofit |
| 4 | The Nebraska Land Trust, Inc. | \$1,100,000.00 | nonprofit |
| 5 | Platte River Basin Environments, Inc. | \$1,000,000.00 | nonprofit |
| 6 | City of Lincoln | \$845,000.00 | political subdivision |
| 7 | Nebraska Department of Natural Resources | \$753,476.00 | state entity |
| 8 | Ducks Unlimited, Inc. | \$660,464.00 | nonprofit |
| 9 | North Platte Natural Resources District | \$450,000.00 | political subdivision |
| 10 | University of Nebraska - Lincoln | \$350,770.00 | state entity |

2009

| | | | |
|----|---|----------------|-----------------------|
| 1 | Nebraska Game & Parks Commission | \$2,410,003.00 | state entity |
| 2 | Central Platte Natural Resources District | \$1,566,350.00 | political subdivision |
| 3 | Papio-Missouri River Natural Resources District | \$1,277,000.00 | political subdivision |
| 4 | Ducks Unlimited, Inc. | \$956,294.00 | nonprofit |
| 5 | Rainwater Basin Joint Venture | \$641,789.00 | nonprofit |
| 6 | High Plains Weed Management Association | \$609,900.00 | nonprofit |
| 7 | City of Lincoln | \$544,110.00 | political subdivision |
| 8 | CLEAR Team | \$450,000.00 | state entity |
| 9 | West Central Weed Management Area | \$400,000.00 | nonprofit |
| 10 | Nebraska Department of Natural Resources | \$379,376.00 | state entity |

2010

| | | | |
|---|---|----------------|-----------------------|
| 1 | Nebraska Game & Parks Commission | \$2,121,000.00 | state entity |
| 2 | Central Platte Natural Resources District | \$1,338,680.00 | political subdivision |

| | | | |
|----|---|--------------|-----------------------|
| 3 | Papio-Missouri River Natural Resources District | \$823,650.00 | political subdivision |
| 4 | Twin Valley Weed Management Area | \$545,500.00 | nonprofit |
| 5 | Nebraska Statewide Arboretum | \$540,739.00 | nonprofit |
| 6 | Rainwater Basin Joint Venture | \$505,000.00 | nonprofit |
| 7 | The Nebraska Land Trust Inc. | \$487,200.00 | nonprofit |
| 8 | Southwest Nebraska Weed Management Area | \$484,988.00 | nonprofit |
| 9 | South Platte Natural Resources District | \$468,000.00 | political subdivision |
| 10 | Metropolitan Utilities District | \$447,500.00 | political subdivision |

*Department of Environmental Quality, Game
& Parks Commission and the University of
Nebraska - Lincoln

Appendix B

Summary of 2001 Audit and Remedial 2002 Legislation

The 2001 performance audit examined the following issues: (1) how the trust fund was administered; (2) the types of grant recipients and (3) the types of projects funded. The Section found NET to be largely compliant with the requirements of the Environmental Trust Act (Act). However, three concerns were identified:

1. *Involvement of the Game and Parks Commission in both administrative and operational responsibilities of the program.* At this time, the NET Board (Board) both hired the executive director and was responsible for other operational functions of the program. Audit staff was particularly concerned about this issue because the Commission had received the largest amount of grant money from 1996 through 2001. The Section concluded that this arrangement deprived the Board of autonomy over the executive director and budget, in addition to creating the appearance of, and potential for, undue influence by the Commission Director in the grant award process.⁹ Legislation passed in 2002 corrected this by giving the Board the responsibility for hiring the executive director. It also prohibited agency directors on the Board from voting on grant applications that would primarily fund their agencies.¹⁰
2. *Responsibility of awarding grants delegated to Grants Subcommittee.* While the Act assigned responsibility for awarding grants to the Board, the Board had assigned this task to a subcommittee, which made funding recommendations to the Board. Although the Board could change the subcommittee's recommendations by a supermajority of eleven members, it had never done so. Additionally, because a subcommittee, rather than the Board, was making these decisions, it was not subject to certain statutory requirements such as the Open Meetings Act.¹¹ 2002 legislation codified the Board's authority to establish a subcommittee for the purpose of rating grant applications with the power to approve or disapprove their recommendations by an affirmative vote of at least eight members of the Board.¹² Although not a statutory change, the name of the subcommittee was also changed to the "grants committee," which made it subject to the provisions of the Open Meetings Act.¹³
3. *Noncompliance with Political Accountability and Disclosure Act.* Audit staff found the Board to be noncompliant with the Political Accountability and Disclosure Act by failing to file a notice of potential conflict of interest when an action is taken which would cause a financial benefit or detriment to family members or a business with which they were associated. Legislation passed in 2002 made Board members subject to the requirements of this law.¹⁴

⁹ Nebraska Legislature, Program Evaluation Unit, *Nebraska Environmental Trust Board*, October 2001, 22.

¹⁰ Neb. Rev. Stat. §§ 81-15,170 and 81-15,170.01.

¹¹ Nebraska Legislature, Program Evaluation Unit, *Nebraska Environmental Trust Board*, October 2001, 22-24.

¹² Neb. Rev. Stat. § 81-15,175(3)

¹³ Phone conversation with Mark Brohman, NET Executive Director, March 7, 2011.

¹⁴ Neb. Rev. Stat. § 1-15,170.01.