

**ATTESTATION REPORT
OF THE
NEBRASKA WHEAT DEVELOPMENT,
UTILIZATION, AND MARKETING BOARD**

JANUARY 1, 2024, THROUGH DECEMBER 31, 2024

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Issued on May 16, 2025

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We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.

Audit Staff Working On This Examination

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NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

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NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

BACKGROUND

The Nebraska Wheat Development, Utilization, and Marketing Board (Board) was created to protect and foster the economic health of the State's wheat-producing areas and wheat economy, as stated in Neb. Rev. Stat. § 2-2309 (Reissue 2022) of the Nebraska Wheat Resources Act, which is set out at Neb. Rev. Stat. §§ 2-2301 to 2-2321 (Reissue 2022). This guides the Board in establishing its overall policy, marketing plan, goals and objectives, and program priorities. The Board also evaluates wheat market developments worldwide, and contracts with public and private institutions to meet these goals. The Board takes actions to strengthen the position of Nebraska wheat growers and the Nebraska wheat industry by working in research, international marketing, domestic marketing, education, promotion, and Federal policy.

On average, Nebraska exports 50 percent of its wheat crop. Foreign wheat markets are developed and export sales promoted through U.S. Wheat Associates (USW), a partnership of the Board and 16 other State wheat commissions, which has 15 U.S. wheat promotion offices throughout the world. USW encourages the growth of world wheat consumption and utilization of wheat products by providing technical assistance, service, and education. USW develops, maintains, and expands markets for U.S. wheat producers. This program covers over 300 projects in 160 countries.

In addition, the Board is a member of the Wheat Marketing Center (WMC), which develops relationships with individual companies both domestic and internationally. The WMC has pilot scale milling and baking equipment to conduct a wide variety of on-site product testing and conducts several milling and baking short courses. These activities promote the use of U.S. wheat by providing current data and allowing the customer to see results firsthand.

The Board contracts with Plains Grains, Inc., (PGI) an organization of hard red winter wheat-growing states to collect wheat samples, grade, and conduct milling and baking tests. The results of these tests are utilized to educate and inform customers on the quality of Nebraska wheat, which is critical to marketing Nebraska wheat. PGI has recently launched an online searchable platform with over 14 million data points, so first purchasers can find the quality of wheat they desire and know the exact quality of the wheat produced in the United States.

The Board works with organizations, such as the Wheat Foods Council (WFC), to educate consumers about the nutritional value of wheat to a healthy, balanced diet. The WFC works with representatives from the flour milling and baking industries to develop and implement programs and educational materials for consumers.

The Board contracts with the University of Nebraska's Institute of Agriculture and Natural Resources wheat-breeding team for research and development of wheat variety improvement in the hard red winter, hard white winter, and hard red spring wheat. Additional research to combat diseases that affect wheat crop yields and to examine the benefits of genetically enhanced wheat and hybrid wheat are also funded. Improving the quality of Nebraska's wheat crop enhances the crop's appeal in foreign markets and increases export opportunities. Furthermore, research in cropping practices, management, and marketing is conducted by the University and the U.S. Department of Agriculture's Agricultural Research Service.

Informational and educational activities are conducted through various contracts with outside entities to inform and update wheat producers on issues that affect and impact their livelihood. Such contracts may include working with the National Association of Wheat Growers (NAWG), the Nebraska Wheat Growers Association (NWGA), or various media organizations to inform wheat producers of the benefits of growing preferred varieties, marketing clean wheat, and maintaining quality of wheat in storage.

Additional promotional and educational activities include working with Nebraska Agriculture in the Classroom, 4-H, FFA, and like organizations to keep youth connected to the farm and create an understanding of how food is produced. Programs like this provide a foundation and appreciation of agriculture.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

BACKGROUND

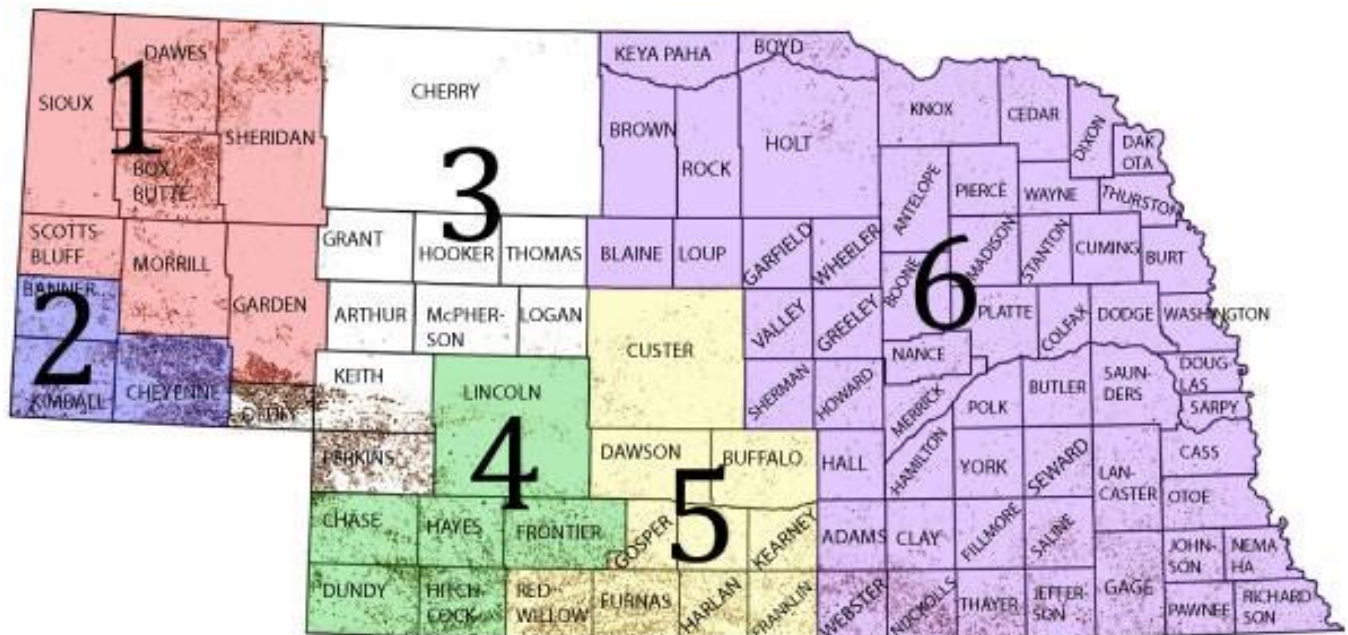
(Concluded)

By working with the NAWG, the Board advocates for policies that support wheat growers, working with lawmakers, industry leaders, and other stakeholders to address key issues such as farm policy, trade, research funding, and sustainability. NAWG also provides education and resources to help farmers improve productivity and profitability while ensuring a strong future for the United States wheat industry. Through collaboration with state wheat associations and industry partners, NAWG plays a crucial role in shaping agricultural policies and promoting the global competitiveness of American wheat.

The Board's programs are financed by the State's check-off of 0.5 percent of the net market value of the wheat, assessed on all wheat marketed in the State at the point of first sale in addition to any license fees or royalties generated from Board-funded research.

The Board consists of seven wheat growers, including an at-large member and representatives of Nebraska's six districts, who are appointed by the governor to five-year terms. The members of the Board must be Nebraska residents, be at least 21 years old, have been growing wheat in the state for at least five years, and derive a substantial portion of their income from growing wheat. The Board's non-voting members are the Director of the Nebraska Department of Agriculture and the Vice Chancellor of the Institute of Agriculture and Natural Resources. The Board meets at least once every three months. Members are entitled to expenses while attending Board meetings or while performing official responsibilities, as determined by the Board.

DISTRICT MAP



District 7: At-Large District

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Nebraska Wheat Development, Utilization, and Marketing Board Members

Name	Title	Term Ending
Doug Hashman	District #1	June 30, 2029
Tyson Narjes	District #2, Vice Chairman	June 30, 2028
Mary Kimberly Eisenzimmer	District #3	June 30, 2027
Kent Lorens	District #4, Chairman	June 30, 2026
Jared Sayer	District #5	June 30, 2025
Monte Murkle	District #6	June 30, 2029
Mark Spurgin	District #7 – At-Large	June 30, 2025
Sherry Vinton	Department of Agriculture – Director	Non-Voting
Mike Boehm	University of Nebraska Institute of Agriculture and Natural Resources – Vice Chancellor	Non-Voting

**Nebraska Wheat Development, Utilization, and Marketing Board
Executive Management**

Name	Title
Royce Schaneman	Executive Director

Nebraska Wheat Development, Utilization, and Marketing Board
245 Fallbrook Blvd., Suite 202
Lincoln, NE 68521
nebraskawheat.gov

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

During our examination of the Nebraska Wheat Development, Utilization, and Marketing Board (Board), we noted a certain deficiency and other operational matters that are presented here. This comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

Travel and Purchasing Card Expenditure Issues

The Board's purchasing card was used to pay for meals costing \$9,173.15 in 2023, \$5,630.50 in 2024, and \$2,157.81 during the first two months of 2025. **Exhibit A** herein provides a table of purchasing card expenditures at merchants in the Eating and Drinking merchant category code.

The Auditor of Public Accounts (APA) selected a sample of these transactions as well as a sample of travel expenses not paid on the purchasing card. During testing of travel and purchasing card expenditures, the APA noted several purchases that appear unreasonable for the Board and several purchases on which sales taxes were paid incorrectly.

While traveling for conferences, the Board's Executive Director used the purchasing card to pay for group meals costing well above the per diem rates established by the Nebraska Department of Administrative Services (DAS) for State employees. This was done rather than having staff and Board members request the per diem through the State's expense reimbursement process.

- While traveling for the U.S. Wheat Associates (USW) 2024 Fall Meeting in Phoenix, Arizona, the Board's purchasing card was used to pay for a meal at Fleming's Prime Steakhouse (Fleming's) for two Board members and two staff who were attending the conference. As the meal cost \$408.64, the amount expended was unreasonable. The cost per person for this meal was \$102.16, which would be 405.40% of the DAS per diem rate of \$25.20 for dinner in Phoenix. Using the Board's purchasing card rather than the expense reimbursement process caused the Board to pay \$307.84 more than the amount that should have been reimbursed.

FLEMING'S
PRIME STEAKHOUSE & WINE BAR
Chandler, AZ 85226
480-940-1900

0048-1 TABLE 14 #Party 4
KERRY H SvrCk: 5 6:56p 11/13/24

2 Main HFilet	124.00
1 Bone-In NY Strip 28oz	70.00
1 Petite HFilet	57.00
1 Grilled Asparagus	18.00
1 Sweet Potato	16.00
1 Fleming's Potatoes	18.00
1 Creme Brulee	16.00
Sub Total:	319.00
TAX:	25.11
11/13/24 8:11p TOTAL:	344.11

Tip Not Included
Tip Guide:
18% 57.42
20% 63.80
22% 70.16

www.FlemingsSteakhouse.com

0048-1
Server: KERRY H Rec: 37
11/13/24 20:14, Swiped 1: 14 Term: 2

Fleming's
905 N 54th St
Chandler, AZ 85226
(480)940-1900

CARD TYPE ACCOUNT NUMBER
VISA XXXXXXXXXXXX3220

TRANSACTION APPROVED
AUTHORIZATION #: 099876
Reference: 1113010100048
TRANS TYPE: Credit Card SALE

CHECK: 344.11
TIP: 63.80
TOTAL: 408.64

X_____

Duplicate Copy

CARDHOLDER WILL PAY CARD ISSUER ABOVE
AMOUNT PURSUANT TO CARDHOLDER AGREEMENT


NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION (Continued)


When the Nebraska Department of Agriculture brought concerns about this purchase to the attention of the Board, Royce Schaneman, Executive Director, responded as follows:

Many of the restaurants in this area had prices over the GSA rate. We tried to find a restaurant that was less expensive than the hotel restaurant without going too far away which would have caused higher priced uber rides. We picked a restaurant that met the dietary needs of everyone in attendance.

However, per review of the website for the hotel where Board staff stayed for the conference, the hotel had a restaurant that, while also above the per diem rate, was less expensive than Fleming's and would not have required additional transportation:



Sheraton Grand at Wild Horse Pass
5594 W Wild Horse Pass Blvd, Phoenix, Arizona, 85226, USA
[Visit hotel website >](#)



Ko'sin

Experience warmth and hospitality at our relaxed yet elegant in-house dining space Ko'sin, translating to "kitchen" in the Pima language. Chef Allen Rubio infuses delectable bistro cuisine with the natural ingredients and flavors of the Gila River basin. Desert-inspired finishes and Native American art immerse guests in the local culture, bathing the space in natural light from windows offering breathtaking views of the Sierra Estrella Mountain Range. Dine on our outdoor patio amidst the kaleidoscope of colors provided by the setting Arizona sun and let the warm evening breezes soothe your soul.

Hours of Operation
Breakfast | 6:30 a.m. to 11:00 a.m.
Dinner | 5:00 p.m. to 10:00 p.m.

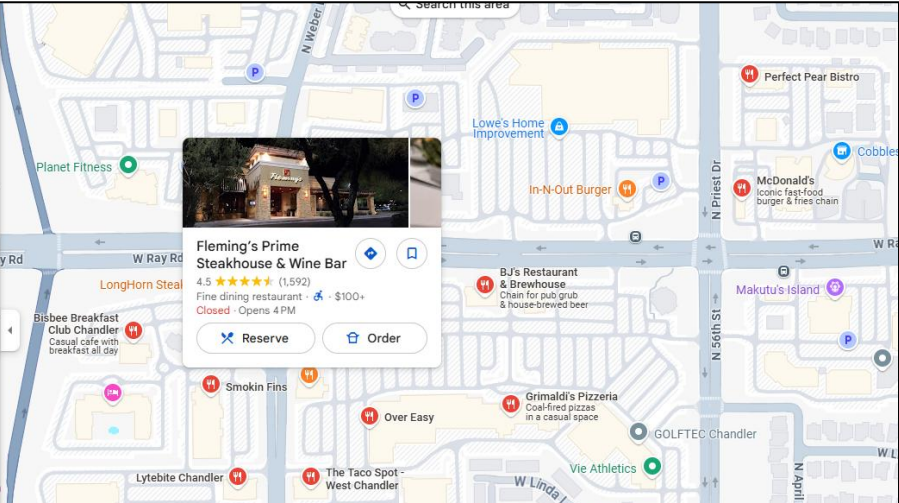
[Click here to make a reservation.](#)

Additionally, per review of Google Maps, several restaurants in the same area as Fleming's, as well as several others even closer to the hotel, were listed as being much less expensive:

Grimaldi's Pizzeria
4.5 ★★★★★ (1,431) · \$10–20
Pizza · 🚗 · 7131 W Ray Rd Ste 23
Coal-fired pizzas in a casual space
Closed · Opens 11AM
Dine-in · Curbside pickup · No-contact delivery
[ORDER ONLINE](#) [JOIN WAITLIST](#)

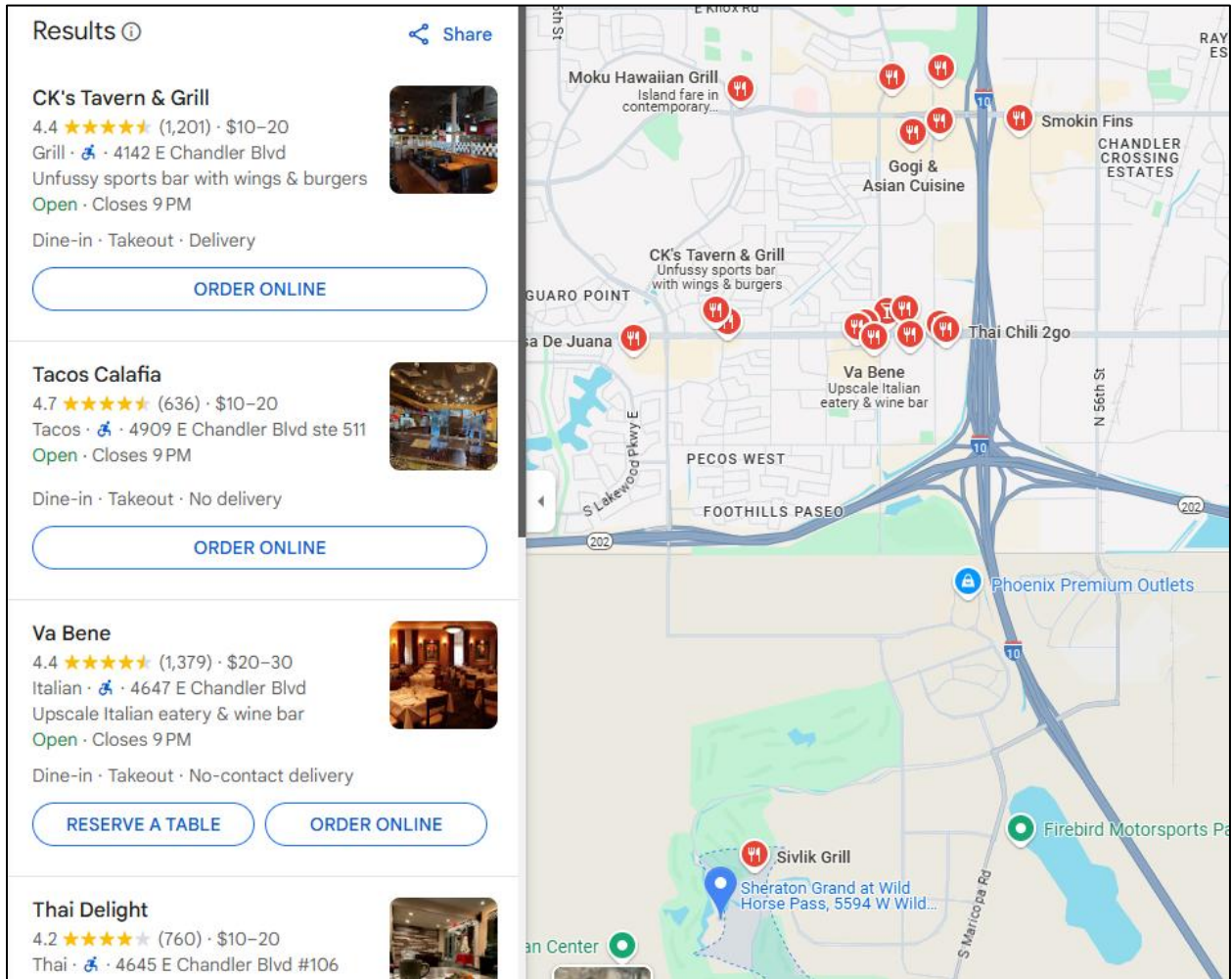
Perfect Pear Bistro
4.6 ★★★★★ (1,934) · \$10–20
American · 🚗 · 9845 S Priest Dr
Closed · Opens 10:30AM
Dine-in · Takeout · No delivery

Native Grill & Wings
4.2 ★★★★★ (1,175) · \$10–20
Chicken Wings · 🚗 · 5030 E Ray Rd
Bar & grill for wings & burgers
Closed · Opens 11AM
Dine-in · Takeout · No-contact delivery
[ORDER ONLINE](#)



COMMENT AND RECOMMENDATION

(Continued)



- While traveling for the National Association of Wheat Growers (NAWG) 2023 Fall Conference in Cincinnati, Ohio, the Board paid for a group meal at Morton's The Steakhouse for three Board members and one staff who were attending the conference. The cost of the meal was \$366.45, a cost of \$91.61 per person. This does not appear reasonable as it is 384.93% of the DAS per diem rate for Cincinnati of \$23.80. Using the Board's purchasing card rather than the expense reimbursement process caused the Board to pay \$271.75 more than should have been reimbursed. Additionally, it was noted that this purchase was made by a Board employee other than the individual to whom the card was assigned, as he did not attend this meal.
- While traveling for the NAWG 2025 Winter Conference in Washington, DC, the Board paid for a group meal at Capital Grille for the Board's three staff and four Board members attending the conference. The cost of the meal was \$847.47, a cost per person of \$121.07, which is 455% of the DAS per diem rate of \$26.60 for dinner in Washington, DC. Using the Board's purchasing card rather than the expense reimbursement process caused the Board to pay \$661.27 more than should have been reimbursed.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

THE CAPITAL GRILLE

601 Pennsylvania Ave NW
Washington, DC 20004
202-737-6200

Managing Partner: Adam Shapiro
Privately Served by: WAYNE A

Guest No. 1

1 Bone-In Ribeye Steak	85.00
1 Coconut Cream Pie	15.00
2 Creme Brulee	28.00
1 Ice Cream Hand Crafted	14.00
1 Iced Tea	4.50
3 10oz Filet Mignon	201.00
1 SA Lobster Tail 5/6oz	30.00
1 Scallop and Lobster Risotto	68.00
1 Sliced Filet	70.00
1 Halibut Dinner Spec	55.00
1 Brussels Sprouts	15.00
1 Asparagus	14.00
1 Side Creamed Corn	16.00
1 Potatoes Au Gratin	16.00

Subtotal 631.50
Sales Tax 63.15

Total 694.65

Gratuity Not Included. Suggested amounts are provided for your convenience.

Suggested gratuity is	18% - \$125.04
calculated after tax	20% - \$138.93
and before discounts	22% - \$152.82

American Express Warmly Welcomed

Host your next event in one of our private rooms. Ask your server for details.

TCG#8003
7 Guests
Table 23

Check# 58906
9:49:40PM 01/15/2025

THE CAPITAL GRILLE

601 Pennsylvania Ave NW
Washington, DC 20004
202-737-6200

Check #: 58986-8003

Table 23
WAYNE A
10:00-PM 01/15/2025
Transaction #: 1900949667

AID: A0000000031010
App Name/Label: VISA CREDIT
Card Verification: Signature
Trans DataSource: EMV Contactless

Card Number: xxxxxxxxxxxx3220
Auth Code: 031237
Visa

Check Amount: 694.65

Gratuity Not Included. Suggested amounts are provided for your convenience.

Suggested gratuity is	18% - \$125.04
calculated after tax	20% - \$138.93
and before discounts	22% - \$152.82

Gratuity: 152.82

Total: 847.47

X
Cardmember agrees to pay total in accordance with agreement governing use of such card.

Additionally, while reviewing the support for this purchase, the APA noted that the Board paid for six group meals during the NAWG Winter Conference at a total cost of \$967.22 more than if the staff and Board members had requested per diem rates for the trip. See below for a table of the amount and number for each meal, as well as the per diem rates for these meals.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

Location	Amount	Per Person Cost	# of People	Per Diem	Total Per Diem
City Tap	\$ 112.30	\$ 28.08	4	\$ 18.20	\$ 72.80
Farmer's & Distillers	\$ 290.37	\$ 41.48	7	\$ 26.60	\$ 186.20
Yard House	\$ 220.67	\$ 31.52	7	\$ 18.20	\$ 127.40
Bullfeathers	\$ 199.53	\$ 28.50	7	\$ 18.20	\$ 127.40
Capital Grille	\$ 847.47	\$ 121.07	7	\$ 26.60	\$ 186.20
Capitol City Brewery	\$ 124.28	\$ 17.75	7	\$ 18.20	\$ 127.40
Total	\$ 1,794.62	\$ 268.40		\$ 126.00	\$ 827.40

In addition to using the purchasing card to buy meals for staff while traveling to attend conferences, the Board used the card to pay for group meals at Board meetings and when hosting trade teams to promote the Nebraska wheat industry. While this is a reasonable use of the purchasing card, it was noted that the cost of several meals was unreasonable when considering the per diem rates established by DAS and the United States General Service Administration (GSA). These meals include the following:

- A private room was reserved at Mahogany Prime Steakhouse in Omaha, Nebraska, for a dinner to host four members of an international trade team and one staff member for USW in August 2024. This room had space for 16 people and included a \$100 rental fee and a \$1,200 minimum for food and beverages, which would be a minimum cost of \$81.25 per person. However, the flights for the trade team were delayed, and Mahogany has a policy that cancellations within 24 hours prior to the event will be charged the food and beverage minimum and cancellations after 4:30 p.m. on the day of the event will be charged the food and beverage minimum plus a 20% gratuity. Per discussion with Royce Schaneman, Executive Director, the Board “could not cancel the meal without a financial penalty. To ensure funds were used productively, board members attended, using the opportunity for team building and recognizing two outgoing board members with awards.” In total, 10 people attended the group dinner at Mahogany – three staff, five Board members, and two spouses of Board members – with a total cost of \$1,374.43, for a cost of \$137.44 per person. The Board was not reimbursed for the spouses’ meals. The GSA per diem rate for dinner in Omaha was \$29.00 and the DAS per diem rate was \$20.30. Using the minimum cost per person, this meal would have been 280.2% of the GSA per diem rate and 400.2% of the DAS per diem rate; however, the actual cost of the meal was 473.9% of the GSA per diem rate and 677.0% of the DAS per diem rate. In total, this meal cost \$1,171.43 more than the DAS per diem rate for eight State employees attending the group dinner.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

MAHOGANY OMAHA
(402) 445-4380

SERVER: LG PARTY 5 DATE 8/20/24
CHECK: # 193345 TIME 8:49PM
TABLE # 82 DEPT DINING
GUESTS # 6

ITEMS ORDERED	AMOUNT
1 PORK BELLY	16.00
1 SEAFOOD CENTER	59.00
2 BISQUE	26.00
1 FO SOUP	11.00
2 CAESAR	26.00
2 CHOP SAL	24.00
1 HOUSE	13.00
2 WEDGE	30.00
1 COWBOY	75.00
6 FILET B	330.00
2 RTBEYE	118.00
1 SALMON	38.00
1 ASPARAGUS	13.00
1 CORN	11.00
1 GRATIN	13.00
1 MAC AND CHZ	12.00
1 MASH	11.00
1 BERRIES	12.00
3 BRULEE	39.00
1 CHZ CAKE	12.00
4 KEY LIME	48.00
1 COFFEE	3.50
1 COKE	3.50
1 DIET C	3.50
3 TEA	10.50
1 BRANDY ICE	13.00

SUBTOTAL 971.00
Sales Tax 53.43

TOTAL DUE 1024.43

Prime Steak, Fine Wine, Premium Service
MAHOGANY PRIME STEAKHOUSE
225 N. 145th St
Omaha, NE 68154
(402) 445-4380
Mahogany Gift Certificates Available!
Ask your server for details.

MAHOGANY PRIME STEAKHOUSE OMAHA
225 N. 145TH ST
OMAHA, NE
68154
402-445-4380
PLEASE LEAVE A SIGNED COPY
DINING 08/20/24 08:56:29 PM
AUTHORIZATION LG PARTY 5
MERCHANT ID : WIKDUI6F
CHECK NUMBER : 193345
TABLE NUMBER : 82
CVV AND AVS WAS APPROVED
- AMOUNT: \$1024.43
TIP : \$ 250.00

TOTAL : \$ 1,274.43

TERMINAL ID : 1
APPROVAL CODE : 091301
ENTRY MODE : MANUAL

- A group meal for an international trade team and members of Nebraska's congressional staff was purchased at The Drover Restaurant and Lounge in Omaha, Nebraska, in August 2024 for a total cost of \$1,150.27. In total, 13 people attended this group dinner – four members of the trade team, four members of Nebraska's congressional staff, one member of USW, two Board staff, and the Board Chair and his spouse – for a cost of \$88.48 per person. The Board was not reimbursed for the spouse's meal. This would be 305.1% of the GSA per diem rate and 435.9% of the DAS per diem rate for dinner in Omaha. In total, this meal cost \$886.37 more than the DAS per diem rate.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

- A group meal for an international trade team and other representatives from USW, the University of Nebraska – Lincoln (UNL), and Nebraska’s congressional staff was purchased at Misty’s Steakhouse in Lincoln, Nebraska, in June 2023 for \$941.19. In total, 15 people attended the dinner – eight members of the trade team, two Board staff, the Board Chair and his spouse, and one representative each from USW, UNL, and the Nebraska congressional staff – for a cost of \$62.75 per person. This is 344.76% of the DAS per diem rate and 241.33% of the GSA per diem rate for Lincoln. In total, the meal cost \$668.19 more than the DAS per diem rate.
- While traveling for the NAWG 2023 Winter Conference in Washington, DC, the Board paid for a group meal at Capital Grille for two staff, five Board members, a Board member’s spouse, and representatives from Plains Grains, Inc., and USW. The cost of the meal was \$1,086.40, and the Board member’s spouse reimbursed the Board \$91.00 for her meal for a total cost to the Board of \$995.40. At a cost per person of \$110.60, this was 438.89% of the DAS per diem rate of \$25.20 and 307.22% of the GSA per diem rate of \$36.00 for dinner in Washington, DC. In total, the meal cost \$768.60 more than the DAS per diem rate.
- The Board purchasing card was used to pay for a group lunch at Zipline Tap and Grill in Lincoln, Nebraska, for five Board members, three Board staff, and one Department of Agriculture staff during the Board’s quarterly meeting. While purchasing a meal for the Board’s meeting appears reasonable, the cost of the meal was \$212.04, a cost of \$23.56 per person. As the DAS per diem rate for lunch in Lincoln was \$10.50, the cost of this meal was 224.4% and a total of \$117.54 over the DAS per diem for the meal.

During testing of purchasing card expenditures, the APA noted also that several payments at Nebraska merchants incorrectly included sales tax. Being exempt from paying Nebraska sales tax, the Board should ensure that no sales tax is charged on purchases made in Nebraska. The APA noted that 8 of 10 purchases made by the Board in Nebraska included charges for sales tax. See the following table for detail of the purchases and total sales tax paid:

Merchant	Location	Sales Tax
Mahogany Prime Steakhouse	Omaha	\$ 53.43
Zipline Tap & Grill	Lincoln	\$ 15.24
The Drover Restaurant & Lounge	Omaha	\$ 84.56
Upstream Brewing Company	Omaha	\$ 15.27
Dunham’s Sports	Kearney	\$ 14.70
Runza	Lincoln	\$ 29.03
Misty’s Steakhouse	Lincoln	\$ 67.36
Down The Hatch	Lincoln	\$ 12.76
Total		\$ 292.35

During testing of travel expenditures not paid with the Board’s purchasing card, we also noted the following issues:

- An expense reimbursement submitted by the Board’s Executive Director for the NAWG 2024 Winter Conference in Washington, D.C., included group meals, totaling \$2,060.53, for seven meals. The seven meals covered included two Board staff and between three and five Board members. Additionally, one meal included a representative of USW. The following table provides more detail on the amount and number of people for each meal that was reimbursed by the Board:

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

Location	Amount	Per Person Cost	# of People	Per Diem	Total Per Diem
Hill Country Barbecue	\$ 243.84	\$ 40.64	6	\$ 25.20	\$ 151.20
Bullfeathers	\$ 186.87	\$ 26.70	7	\$ 14.00	\$ 98.00
Yard House	\$ 170.52	\$ 28.42	6	\$ 14.00	\$ 84.00
Filomena Ristorante	\$ 400.46	\$ 66.74	6	\$ 25.20	\$ 151.20
Yardbird	\$ 216.32	\$ 30.90	7	\$ 14.00	\$ 98.00
Bobby Van's Steakhouse	\$ 706.20	\$ 88.28	8*	\$ 25.20	\$ 201.60
Capitol City Brewery	\$ 136.32	\$ 27.26	5	\$ 14.00	\$ 70.00
Total	\$ 2,060.53	\$ 308.94		\$ 131.60	\$ 854.00

*One person attending this meal was from U.S. Wheat.

In total, the Board reimbursed \$1,206.53 more than what would have been reimbursed if Board members and staff requested the DAS per diem rate for meals on this trip.

- During testing of an expense reimbursement document for a Board member traveling to San Antonio, Texas, for the 2023 Wheat Foods Council annual board meeting, we noted the Board member drove to the conference. Per review of the supporting documentation, the Department of Agriculture noted that, while processing the expense reimbursement, it was determined driving was not the most economical method of travel, and flying was more cost efficient for this trip. The APA recalculated the Board member's costs reimbursed for driving – personal vehicle mileage, hotel stays and meals during the drive to and from the conference, and parking at the conference hotel – and compared to estimated costs associated with flying to the conference – airfare, personal vehicle mileage from the Board member's home to the Denver International Airport in Denver, Colorado, parking at the airport, meals during travel, and Uber rides from the San Antonio airport to the conference hotel. While the APA was unable to identify exact costs for flying to the conference, because the estimated cost was \$818.11 less than the actual amount reimbursed, it does not appear reasonable that the Board member was reimbursed for the full cost of driving to the conference.

Expense Reimbursement for Driving		Estimated Costs for Flying	
Personal Vehicle Mileage	\$ 1,109.52	Airfare	\$ 237.00
Lodging	\$ 252.60	Personal Vehicle Mileage	\$ 293.46
Meals During Travel	\$ 90.13	Meals During Travel	\$ 64.58
Parking	\$ 168.88	Parking	\$ 134.00
		Baggage Fee	\$ 40.00
		Uber	\$ 33.98
Total	\$ 1,621.13	Total	\$ 803.02

Additionally, while reviewing documentation for this reimbursement, it was noted that it had been brought to the attention of the Board on two previous occasions that reimbursement should be for the most economical method of travel, which typically for longer trips would not be driving.

- An expense reimbursement for travel to attend United Export Strategy multi-region meetings in Naples, Italy, included a \$176 reimbursement for parking in a garage at Eppley Airfield in Omaha, Nebraska, from February 9, 2024, through February 17, 2024. Per review of an archived version of the Omaha Airport Authority's parking information website (<https://web.archive.org/web/20231206162722/https://www.flyoma.com/passenger-services/airport-maps-parkoma/>) from December 6, 2023, parking at the Eppley Airfield was available at the following rates:

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

Location	Rate
Premier Parking	\$28.00/day
Garage	\$22.00/day
Garage Rooftop	\$13.00/day
South Canopy	\$10.00/day
North Economy	\$7.00/day
South Economy	\$6.00/day

Per discussion with Royce Schaneman, Executive Director, the parking garage was selected for this trip for, “security, time efficiency, weather protection, and convenience.” As parking was available for \$48.00 in the economy lot and covered parking or garage rooftop parking was available for \$80 and \$104, respectively, the cost of \$176 does not appear reasonable.

- When calculating the expense reimbursement for a Board member’s meals during one-day travel for a Board meeting in North Platte, Nebraska, the original reimbursement request included the DAS per diem for breakfast, dinner, and incidental expenses. While processing the expense reimbursement, this was revised to remove the per diem for dinner as the employee was not eligible for reimbursement based on his travel end time. However, when revising the reimbursement request, the lunch per diem rate replaced the breakfast per diem rate, which caused the reimbursement of \$13.65 more than the employee was eligible to receive.

Neb. Rev. Stat. § 81-1110.01 (Reissue 2024) states, in relevant part, that the DAS Accounting Division will “establish and enforce accounting policies and procedures for all state agencies, boards, and commissions” For overnight travel, the DAS Accounting Division’s Accounting Manual, Policies – AM-005, Travel Policies, Meals (11/2023), states the following:

Meal expenses incurred during travel shall be reimbursed (Breakfast, Lunch, Dinner) on a per diem basis pursuant to Neb. Rev. Stat. § 81-1174, based on the destination of travel. The State per diem rates shall be 70% of the relevant federal rates (General Services Administration for travel within the contiguous United States).

For one-day travel, the DAS Accounting Division’s Accounting Manual, Policies – AM-005, Travel Policies, Meals (11/2023), also states the following:

Actual expenses for group meals incurred by an agency on a purchasing card are allowable for official functions, conferences, or hearings; not to include normal day-to-day operations of the agency, commission, committee, or board.

Additionally, Neb. Rev. Stat. § 81-118.02(1) (Reissue 2024) provides the following:

The state purchasing card program shall be administered by the Department of Administrative Services. The department may adopt and promulgate rules and regulations as needed for the implementation of the state purchasing card program.

Subsection (6) of that same statute says this:

No officer or employee of the state shall use a purchasing card for any unauthorized use as determined by the department by rule and regulation.

The DAS Accounting Division’s Purchasing Card Manual offers examples of acceptable and unacceptable uses for purchasing cards. Under unacceptable uses, the manual states, “Meals while traveling on State business. Meals are reimbursed through an Expense Reimbursement Document.”

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Continued)

During the attestation, the Board provided a Commodity Board Meal Per Diem & P-Card FAQ document and Nebraska Wheat Board Travel Policies, which establish the Board's policies for purchasing card use and travel. The Commodity Board Meal Per Diem & P-Card FAQ says that the Board may use purchasing cards "for only group meals . . . Need to use meal per diem as a guide on the amount!" That same document says this as well:

Group meals may be part of official functions, in which guests that would be covered include staff and board member(s) of organizations, associations and/or commodities that the Nebraska Wheat Board has a contractual, MOU or MOA association with, has a high level of collaboration with or are guests as part of a trade team.

For purchasing cards, the Commodity Board Meal Per Diem & P-Card FAQ also says, "Do NOT (zero tolerance) . . . utilize for spouses and others not covered in our policies." Meanwhile, the Nebraska Wheat Board Travel Policy notes, "The Nebraska Wheat Board will cover the cost of group meals for all immediate family members in conjunction with hosting a trade team," which appears to conflict with the policies established in the Commodity Board Meal Per Diem & P-Card FAQ.

The DAS Accounting Division's Purchasing Card Manual states the following:

Since the state of Nebraska is exempt from paying Nebraska sales tax, no sales tax should be charged on purchases made in Nebraska, provided a Nebraska Resale or Exempt Sale Certificate, Form 13, is on file with the vendor. . . . Therefore, tell the vendor, before the purchase is processed, that the purchase is exempt from Nebraska sales tax.

A proper system of internal control and sound accounting practices require procedures to ensure that expenditures for group meals and travel reimbursements are reasonable and adhere to State requirements.

Without such procedures, there is an increased risk for loss or misuse of funds.

We recommend the Board implement procedures to ensure that: 1) its purchasing card is used in accordance with State statute and policies; 2) meals incurred by employees and Board members during overnight travel are reimbursed at the per diem rate through the expense reimbursement document; and 3) group meals when hosting trade teams for the promotion of the Nebraska wheat industry are for a reasonable amount when considering the GSA per diem rate.

Board Response:

Use of a purchasing card (P-card) for group meals that exceeded the per diem rates:

We acknowledge the findings regarding group meal costs exceeding per diem guidelines. While the group meals in question are deemed reasonable use of the P-card, were justified official functions of the board – hosting trade teams, engaging stakeholders, and supporting strategic discussions – we understand the importance of adhering to established per diem guidelines. Moving forward, we will make every effort to stay within those rates whenever possible and will work to ensure our internal policies remain aligned with state requirements.

The use of the P-card followed the training and direction provided, with a focus on improving efficiency, enhancing record-keeping, and reducing the administrative burden. This method is especially effective for group meals, where restaurants often do not allow separate checks. The P-card ensures accuracy in documentation and timely reconciliation of expenses.

As wheat is a food crop, food-based gatherings play a meaningful role in our outreach, education, and marketing efforts. Our volunteer board members generously donate their time and expertise – often at personal cost – and it is our responsibility to ensure they are not financially burdened by their service. We are committed to strong stewardship of public funds and will continue to evaluate and improve our procedures accordingly.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENT AND RECOMMENDATION

(Concluded)

Sales Tax on Meal Purchases:

We acknowledge the concern regarding the inclusion of sales tax on meal expenses. When appropriate and feasible, efforts should be made to have sales tax removed from qualifying meal purchases. Moving forward, we will make a more concerted effort to request tax exemption at restaurants and venues where it is applicable and accepted. We understand the importance of adhering to state guidelines and will continue to reinforce this practice with staff and board members.

Travel Mode Selection:

In certain cases, staff or board members elected to drive rather than fly based on scheduling, convenience, health issues, or the specific needs of the trip. While these decisions were made in good faith and the intentions of fulfilling our responsibilities efficiently, we understand the importance of consistently evaluating the most economical travel options. Going forward, we will make a more deliberate effort in evaluating travel modes, prioritizing cost-efficiency while also considering time, logistics, and mission-related factors that influence these decisions.

Airport Parking:

We recognize the concern and in certain instances, decisions were made based on logistical, operational, safety, and security considerations. In evaluating parking options, we consider not only cost but also the potential implications of weather, efficiency, or lost productivity. In some cases, the slightly higher cost of garage parking is offset by greater efficiency and reduced risk. Nonetheless, we are committed to fiscal responsibility and will continue to explore more economical parking alternatives whenever schedules and conditions permit. However, when operational needs warrant it, garage parking may still be the most appropriate and cost-effective choice.

One-Day Travel:

We acknowledge the importance of closely monitoring costs associated with single-day trips. While these trips are often necessary to fulfill time-sensitive or critical responsibilities, we recognize the need to ensure that related expenses remain reasonable and well-documented. Moving forward, we will be more intentional in planning one-day travel, with increased attention to cost-effectiveness, justification of purpose, and alignment with policy guidelines.

In closing, we remain committed to transparency, compliance, and the prudent use of public funds. We are taking these recommendations seriously and will continue to improve our internal processes to align with best practices and state requirements.

It should be noted that this report is critical in nature, containing only our comment and recommendation on the area noted for improvement and does not include our observations on any accounting strengths of the Board.

Draft copies of this report were furnished to the Board to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The formal response received has been incorporated into this report. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next examination.



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NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Wheat Development, Utilization, and Marketing Board
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Wheat Development, Utilization, and Marketing Board (Board) for the period January 1, 2024, through December 31, 2024. The Board's management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balance based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Revenues, Expenditures, and Changes in Fund Balance is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Revenues, Expenditures, and Changes in Fund Balance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Revenues, Expenditures, and Changes in Fund Balance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

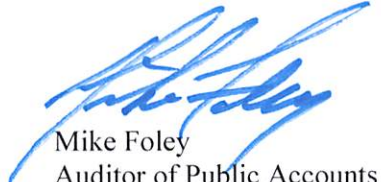
In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balance for the period January 1, 2024, through December 31, 2024, is based on the accounting system and procedures prescribed by the State of Nebraska's Director of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedule of Revenues, Expenditures, and Changes in Fund Balance; fraud that is material, either quantitatively or qualitatively, to the Schedule of Revenues, Expenditures, and Changes in Fund Balance; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our

examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balance 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 no findings that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

April 28, 2025



Mike Foley
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Period January 1, 2024, through December 31, 2024

	Wheat Development Fund 29500
	<u> </u>
REVENUES:	
Taxes	\$ 1,247,303
Miscellaneous	<u>173,150</u>
TOTAL REVENUES	<u>1,420,453</u>
 EXPENDITURES:	
Personal Services	254,698
Operating	951,881
Travel	<u>60,102</u>
TOTAL EXPENDITURES	<u>1,266,681</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 153,772
 FUND BALANCES, January 1, 2024	 <u>1,417,470</u>
 FUND BALANCES, December 31, 2024	 <u><u>\$ 1,571,242</u></u>
 FUND BALANCES CONSIST OF:	
General Cash	\$ 1,575,204
Deposits with Vendors	1,325
Due From Other Government	287
Due to Vendors	<u>(5,574)</u>
TOTAL FUND BALANCES	<u><u>\$ 1,571,242</u></u>

The accompanying notes are an integral part of the schedule.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

NOTES TO THE SCHEDULE

For the Period January 1, 2024, through December 31, 2024

1. Criteria

The accounting policies of the Nebraska Wheat Development, Utilization, and Marketing Board (Board) 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 2024), the duties of the State of Nebraska's Director 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 2024), 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 the 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 Balance 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 Board to record all accounts receivable and related revenues in EnterpriseOne; as such, the Board'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 payable posted in the general ledger as of December 31, 2024, and not yet paid as of that date. The amount recorded as expenditures on the Schedule, as of December 31, 2024, **does not** include amounts for goods and services received before December 31, 2024, which had not been posted to the general ledger as of December 31, 2024.

Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The following fund types are established by the State and used by the Board:

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.

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

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes recorded as revenue for the Board consist of an excise tax of 0.5 percent of the net market value of wheat.

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

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

NOTES TO THE SCHEDULE

(Continued)

1. **Criteria** (Concluded)

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

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

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.

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

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, and receivable accounts. Accounts receivable are recorded as an increase to revenues, resulting in an increase to fund balance on the Schedule. 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.

2. **Reporting Entity**

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

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

3. **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.

4. **Royalties**

The Board provides funding to the University of Nebraska – Lincoln (UNL) for wheat research, including development of new wheat varieties. This research results in the development of intellectual property, including but not limited to copyrights, patents, plant variety protection, and licensing agreements. Licensing agreements related to the intellectual property generates royalties, which is fee income collected by UNL. Neb. Rev. Stat. § 2-2317 (Reissue 2022) allows the Board to accept license fees and royalties into the Nebraska Wheat Development, Utilization, and Marketing Fund. The Board requires UNL to submit a complete and accurate accounting of all proceeds, from all projects, financially supported by the Board within 45 days prior to the end of the fiscal year. During the audit period, the Board received royalties in the amount of \$104,328.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

NOTES TO THE SCHEDULE

(Concluded)

5. Related Party

The Executive Director of the Board is also the Director of Plains Grains, Inc. (PGI), an organization of hard red winter wheat growing states to collect wheat samples, grade, and conduct milling and baking tests. During the period January 1, 2024, through December 31, 2024, the Board paid PGI \$13,346 in accordance with a contract for PGI to complete the 2024 wheat quality survey to ensure U.S. Wheat Associates (USW) has information necessary to successfully market hard red winter wheat on a global basis.

The chairman for the Board, Kent Lorens, and one additional Board member, Mark Knobel, serve as Nebraska's representatives on the USW Board of Directors. During the period January 1, 2024, through December 31, 2024, the Board paid USW \$166,137 to participate in USW's market development programs to increase U.S. wheat market share around the world.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance. 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 Balance, and, accordingly, we express no opinion on it.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD
PURCHASING CARD MEAL EXPENDITURES
For the Period January 1, 2023, through February 28, 2025

Date	Restaurant	City	State/Country	Amount
2023/01/20	Runza	Lincoln	NE	294.27
2023/01/30	Cuba Libre	Washington	DC	291.27
2023/01/31	Lincoln House Restaurant	Washington	DC	129.08
2023/02/01	Bullfeathers	Washington	DC	120.90
2023/02/01	Capitol City Brewery	Washington	DC	237.39
2023/02/02	Capital Grille	Washington	DC	1,086.40
2023/02/02	Yardbird	Washington	DC	381.32
2023/02/03	Capitol City Brewery	Washington	DC	201.15
2023/02/03	Boar's Head	Arlington	VA	55.00
2023/02/03	Old Ebbit Grill	Washington	DC	441.20
2023/02/04	Food Hall	Arlington	VA	23.21
2023/02/27	Dude's Steakhouse	Sidney	NE	149.44
2023/02/28	Margaritas Family Mexican	Sidney	NE	122.89
2023/06/06	Capones	North Platte	NE	79.02
2023/06/06	Dunkin Donuts	North Platte	NE	28.52
2023/06/12	Ole's Big Game Steakhouse	Paxton	NE	409.25
2023/06/16	The Green Gateau	Lincoln	NE	487.02
2023/06/17	Misty's Steakhouse and Brewery	Lincoln	NE	941.19
2023/06/17	Valentinos	Lincoln	NE	254.82
2023/06/17	Scooter's Coffee	Lincoln	NE	30.47
2023/06/17	Scooter's Coffee	Lincoln	NE	28.11
2023/06/23	The Green Gateau	Lincoln	NE	575.89
2023/06/24	Misty's Steakhouse and Brewery	Lincoln	NE	838.49
2023/06/24	Runza	Lincoln	NE	95.84
2023/06/25	The Mill	Lincoln	NE	45.36
2023/09/01	Driftwood	Ogalala	NE	273.13
2023/09/11	Sin City Grill	Grand Island	NE	53.24
2023/09/12	Buffalo Wild Wings	Grand Island	NE	39.18
2023/09/12	Olive Garden	Grand Island	NE	95.03
2023/09/13	Texas Roadhouse	Grand Island	NE	96.75
2023/11/08	M&S Cincinatti	Cincinnati	OH	146.90
2023/11/08	Butcher and Barrel	Cincinnati	OH	221.97
2023/11/09	Skyline Chili	Cincinnati	OH	46.24
2023/11/10	The Blind Pig	Cincinnati	OH	94.59
2023/11/10	Morton's Cincinatti	Cincinnati	OH	366.45
2023/11/28	Down the Hatch	Lincoln	NE	173.40
2023/12/11	Cunningham's Journal	Kearney	NE	177.96
2023/12/12	Capones	North Platte	NE	40.81

2023 Total:

9,173.15

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD
PURCHASING CARD MEAL EXPENDITURES
For the Period January 1, 2023, through February 28, 2025

Date	Restaurant	City	State/Country	Amount
2024/06/04	Rowdy's Steakhouse	Fairbury	NE	173.80
2024/06/10	Front Street Steakhouse	Ogallala	NE	71.10
2024/06/11	Golden Village	Ogallala	NE	47.10
2024/06/11	Little Bluestem	Grant	NE	146.15
2024/06/12	Dude's Steakhouse	Sidney	NE	126.89
2024/07/30	Mahogany	Omaha	NE	100.00
2024/08/20	Mahogany	Omaha	NE	1,274.43
2024/08/20	Zipline Tap & Grill	Lincoln	NE	212.04
2024/08/20	Lazlo's Brewery and Grill	Lincoln	NE	168.77
2024/08/21	The Drover	Omaha	NE	1,150.27
2024/08/21	Upstream Brewing Company	Omaha	NE	205.47
2024/08/22	Runza	Fairbury	NE	43.50
2024/08/22	Runza	Fairbury	NE	42.62
2024/08/26	Texas T-Bone Steakhouse	Grand Island	NE	46.74
2024/09/10	Buffalo Wild Wings	Grand Island	NE	63.42
2024/09/11	Cunningham's Journal	Kearney	NE	135.40
2024/09/11	Scooter's Coffee	Kearney	NE	33.59
2024/09/12	Scooter's Coffee	Kearney	NE	31.43
2024/10/31	Bertha's Restaurant	Simonstown	South Africa	97.84
2024/11/11	Va Bene	Phoenix	AZ	95.40
2024/11/14	Fleming's	Chandler	AZ	408.64
2024/11/15	Chic-Fil-A	Phoenix	AZ	27.70
2024/11/18	Cedar Room	North Platte	NE	250.80
2024/11/19	Dunkin Donuts	North Platte	NE	24.01
2024/11/20	Capones	North Platte	NE	263.15
2024/12/10	Brigham's Tap Room	North Platte	NE	52.21
2024/12/20	Runza	Lincoln	NE	338.03

2024 Total:

5,630.50

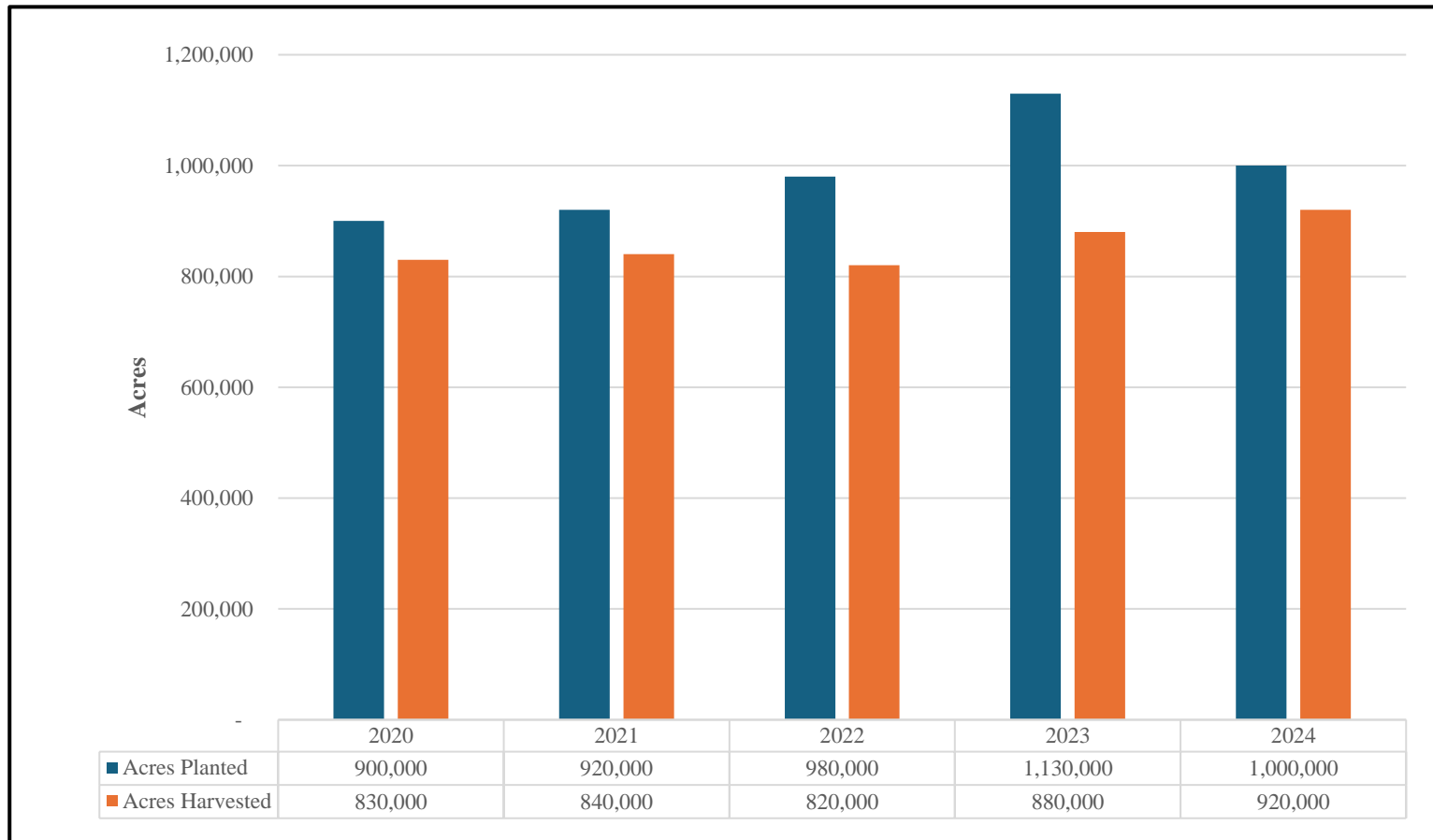
2025/01/13	Farmer's and Distillers	Washington	DC	290.37
2025/01/14	City Tap	Washington	DC	112.30
2025/01/15	Yard House	Washington	DC	220.67
2025/01/15	Bullfeathers	Washington	DC	199.53
2025/01/16	Capital Grille	Washington	DC	847.47
2025/01/16	Capitol City Brewery	Washington	DC	124.28
2025/02/24	Front Street Steakhouse	Ogallala	NE	145.70
2025/02/25	Little Bluestem	Grant	NE	64.41
2025/02/25	Little Bluestem	Grant	NE	153.08

2025 - January & February Total:

2,157.81

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD
NEBRASKA WHEAT PRODUCTION
 Harvest Years 2020 through 2024

Exhibit B



Source: USDA Quick Stats

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD
WHEAT TAXES RECEIVED
Calendar Years 2020 through 2024

Exhibit C

