The Nebraska Auditor of Public Accounts Office was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Mike Foley was elected November 2006 and re-elected November 2010 as the Nebraska Auditor of Public Accounts. He was sworn into office on January 4, 2007, as Nebraska’s 24th State Auditor.

The mission of the Nebraska Auditor of Public Accounts’ office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments. We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.

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

Audit Staff Working On This Examination
Mark Avery, CPA – Audit Manager
Tim Channer, CPA – Auditor in Charge
Tom Goeschel – Auditor in Charge
Peggy Graham, CFE – Auditor II
Alan Deist – Auditor
Dan Baldwin – Auditor
Stephanie Abbott – Auditor

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State Capitol, Suite 2303
P.O. Box 98917
Lincoln, Nebraska 68509
Phone: 402-471-2111
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</tbody>
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BACKGROUND

The Corn Development, Utilization and Marketing Board (Board) was created by the Corn Resources Act of 1978. The Board is funded by a fee assessed on all corn sold through commercial channels in Nebraska or delivered in Nebraska. This check-off fee is paid by the corn producer and collected by the first purchaser. Currently, the assessment rate is one-half of one cent per bushel. The Board uses this money for market development, research, promotion, and education.

To provide an international and domestic market development program for corn producers, the Board works with the U.S. Grains Council, the U.S. Meat Export Federation, and the National Corn Growers Association. The Board publishes a quarterly report and educational materials to tell producers how program money is being spent.

The University of Nebraska’s Institute of Agriculture and Natural Resources conducts research projects on production, environment, and development of new industrial uses for corn with the support of check-off funds.

A nine-member board was created to administer, supervise, and operate the program. Eight board members are appointed by the governor, with one each coming from the State’s eight corn districts. The governor selects each appointee from candidates who have filed petitions with the Board. Petitions must be signed by 50 growers from their district. Board members must be at least 21 years old and Nebraska citizens who have grown corn in the State for at least five years before their appointment. Members must derive considerable income from growing corn to be qualified. The Board chooses an at-large ninth member. Members serve three-year terms. Ex officio Board members include the director of the Nebraska Department of Agriculture, the vice chancellor of the Institute of Agriculture and Natural Resources, and the Nebraska Corn Growers Association president. The Board meets at least four times a year. Members receive $25 a day when working on Board business and are reimbursed for expenses.
EXIT CONFERENCE

An exit conference was held June 19, 2014, with the Nebraska Corn Development, Utilization, and Marketing Board (Board) to discuss the results of our examination. Those in attendance for the Board were:

<table>
<thead>
<tr>
<th>NAME</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kelly Brunkhorst</td>
<td>Executive Director</td>
</tr>
<tr>
<td>Alan Tiemann</td>
<td>Board Member</td>
</tr>
<tr>
<td>Janet Miller</td>
<td>Business Manager</td>
</tr>
<tr>
<td>Robert Storant</td>
<td>Nebraska Department of Agriculture</td>
</tr>
<tr>
<td></td>
<td>Administrator of Finance and Personnel</td>
</tr>
</tbody>
</table>
SUMMARY OF COMMENTS

During our examination of the Nebraska Corn Development, Utilization, and Marketing Board (Board), we noted certain deficiencies and other operational matters that are presented here.

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

1. **Revenue Issues:** Deficiencies in internal controls over revenues were noted. Two individuals did not open the mail, and an initial listing of monies received was not prepared. Also, all checks received were not immediately deposited with the State Treasurer.

2. **Compliance Review Policies and Procedures:** The Board did not have written policies or procedures covering compliance reviews of first purchasers. Also, the process for selecting the entities to review was not adequate.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the 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 comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.
COMMENTS AND RECOMMENDATIONS

1. Revenue Issues

A good internal control plan requires all mail be opened by two individuals and a log of monies received be completed to ensure all receipts are deposited. A good internal control plan also requires all monies be deposited with the State Treasurer upon receipt.

The Nebraska Department of Agriculture (Department) processes revenues for the Board.

Various individuals opened the mail; however, there was no initial log of monies received. The mail was opened in a central receiving area by one individual and endorsed for deposit only. The person opening the mail determined what type of receipt it was (i.e., corn, wheat, sorghum, dry bean, etc.) and then put it into the appropriate mailbox. Another employee entered all receipts received into the AS400 computer system, which generated a deposit listing for the day. Without an initial log of all receipts, there was no way to verify all receipts were deposited and accounted for.

It was also noted all checks were not deposited with the State Treasurer upon receipt. Checks received with no check-off fee form attached were put in the safe and not deposited. The entity submitting the check was contacted to obtain a check-off fee form. If no form was obtained within three days, the check was returned to the sender. Without the check being deposited with the State Treasurer and then a determination of the correct disposition of the check being completed, there was no way to verify all checks were appropriately accounted for.

When an initial listing of monies received is not prepared, there is an increased risk misplaced or lost receipts would go undetected. When checks are not deposited with the State Treasurer, there is an increased risk a check could be lost or misplaced, and there is also an increased risk that a check could be returned to an entity that owed the State.

We recommend the Board work with the Department to implement policies and procedures to ensure all mail is opened by two individuals, and receipts are logged daily. Both individuals opening the mail should sign off on the log. The log should be reconciled to the amounts entered into the AS400 computer system by a separate individual to ensure all monies received are entered into the system and subsequently deposited. We further recommend all checks received be deposited with the State Treasurer.

Board’s Response: The Department of Agriculture is committed to having good internal controls over receipting of funds due the Corn Board and other commodities that services are provided for. Discussions will be had with the board over the current process and review alternative controls. Currently, using a joint fee form, payments can represent multiple funds for multiple agencies and it is difficult to identify how the funds are to be deposited without supporting
1. **Revenue Issues** (Concluded)

   Information. The department currently requires all firms to go online to receive their fee form and encourage them to complete the form online and make payment electronically. This will result in less funds being handled by department staff. Also, the department is in the process of developing accounts receivable software to create a uniform process for receipting payments that will result in the funds being deposited timely and then allocated once the backup is received.

2. **Compliance Review Policies and Procedures**

   Sound accounting practice requires a documented process be in place for the selection of the entities subject to a compliance review, that gives all entities an equal chance of selection. A good internal control plan requires the Board to have written policies and procedures for conducting compliance reviews.

   The Nebraska Department of Agriculture (Department) conducted compliance reviews under contract with the Board. The Board did not have written policies and procedures to be adhered to by the Department for the selection of entities subject to compliance reviews and for conducting such reviews. Additionally, the current selection process did not give all entities an equal chance of selection.

   The Department conducted periodic compliance reviews of first purchasers of commodities to verify the quarterly information submitted by the first purchaser (entity) agreed to records on file at the entity (e.g., Quickbooks, checkstubs, etc.). However, the specific procedures for conducting the review are not documented in a written policy or procedure.

   The Department indicated it selects a sample each year from a listing of entities. The current listing included 501 entities, which included first purchasers of corn, wheat, and grain sorghum. The Department’s goal was 45 reviews for the fiscal year ended June 30, 2013, and 42 reviews for fiscal year ended June 30, 2014. However, their sampling process was not documented in a written policy or procedure and, additionally, some entities were not included in the sampling population.

   When policies and procedures are not in place regarding compliance reviews, there is an increased risk compliance reviews will not be conducted timely and consistently. There is also an increased risk that, if the current compliance auditor leaves the position, knowledge related to the completion of compliance reviews will be lost. When the selection process does not give all entities an equal chance of selection, there is an increased risk some entities will never be selected for review.
2. **Compliance Review Policies and Procedures** (Concluded)

   We recommend the Board develop, in conjunction with the Department, written policies and procedures for the selection of entities subject to compliance reviews and for conducting such reviews. Additionally, we recommend the Board utilize a selection process that gives all entities an equal chance of selection.

   *Board’s Response: The current enforcement procedure with the Corn Board will be reviewed and changes incorporated to document the compliance review process used by the department. The department has identified a new software product that will change how entities are selected.*
NEBRASKA CORN DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

INDEPENDENT ACCOUNTANT’S REPORT

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

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Corn Development, Utilization, and Marketing Board (Board) for the period January 1, 2013, through December 31, 2013. The Board’s management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the schedule referred to above presents, in all material respects, the Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Corn Development, Utilization, and Marketing Board for the period January 1, 2013, through December 31, 2013, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services, as described in Note 1.

In accordance with Government Auditing Standards, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Revenues, Expenditures, and Changes in Fund Balances and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on
those matters. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balances 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.

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

June 24, 2014

[Signature]
Mike Foley
Auditor of Public Accounts
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Period January 1, 2013, through December 31, 2013

<table>
<thead>
<tr>
<th></th>
<th>Corn Development Fund 21890</th>
<th>Corn Board Cash Grant Fund 28800</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>$ 5,560,630</td>
<td>-</td>
<td>$ 5,560,630</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>42,817</td>
<td>-</td>
<td>42,817</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>51,105</td>
<td>-</td>
<td>51,105</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>5,654,552</td>
<td>-</td>
<td>5,654,552</td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>516,187</td>
<td>-</td>
<td>516,187</td>
</tr>
<tr>
<td>Operating</td>
<td>4,550,887</td>
<td>5,000</td>
<td>4,555,887</td>
</tr>
<tr>
<td>Travel</td>
<td>142,688</td>
<td>-</td>
<td>142,688</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>5,209,762</td>
<td>5,000</td>
<td>5,214,762</td>
</tr>
<tr>
<td>Excess (Deficiency) of Revenues Over (Under) Expenditures</td>
<td>444,790</td>
<td>(5,000)</td>
<td>439,790</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating Transfers In</td>
<td>70</td>
<td>-</td>
<td>70</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES</strong></td>
<td>70</td>
<td>-</td>
<td>70</td>
</tr>
<tr>
<td>Net Change in Fund Balances</td>
<td>444,860</td>
<td>(5,000)</td>
<td>439,860</td>
</tr>
<tr>
<td><strong>FUND BALANCES, January 1, 2013</strong></td>
<td>906,112</td>
<td>5,000</td>
<td>911,112</td>
</tr>
<tr>
<td><strong>FUND BALANCES, December 31, 2013</strong></td>
<td>$ 1,350,972</td>
<td>$</td>
<td>$ 1,350,972</td>
</tr>
<tr>
<td><strong>FUND BALANCES CONSIST OF:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Cash</td>
<td>$ 1,311,254</td>
<td>$</td>
<td>$ 1,311,254</td>
</tr>
<tr>
<td>Deposits with Vendors</td>
<td>6,137</td>
<td>-</td>
<td>6,137</td>
</tr>
<tr>
<td>Accounts Receivable Invoiced</td>
<td>41,847</td>
<td>-</td>
<td>41,847</td>
</tr>
<tr>
<td>Due From Other Government</td>
<td>484</td>
<td>-</td>
<td>484</td>
</tr>
<tr>
<td>Received Not Vouchered</td>
<td>(8,500)</td>
<td>-</td>
<td>(8,500)</td>
</tr>
<tr>
<td>Due to Vendors</td>
<td>(250)</td>
<td>-</td>
<td>(250)</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td>$ 1,350,972</td>
<td>$</td>
<td>$ 1,350,972</td>
</tr>
</tbody>
</table>

The accompanying notes are an integral part of the schedule.
NOTES TO THE SCHEDULE

For the period January 1, 2013, through December 31, 2013

1. Criteria

The accounting policies of the Nebraska Corn Development, Utilization, and Marketing Board (Board) are on the basis of accounting as prescribed by the State of Nebraska Director of Administrative Services (DAS). Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2008), 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 2008), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned regardless of the timing of related cash flows.

State Accounting does not require the 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 payables posted in the general ledger as of December 31, 2013, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2013, does not include amounts for goods and services received before December 31, 2013, which had not been posted to the general ledger as of December 31, 2013.

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

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

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

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

**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 a fee of one-half cent per bushel upon all corn sold through commercial channels in the State of Nebraska.

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

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

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

**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:

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, receivable accounts, and due from other government. Accounts receivable are recorded as an increase to revenues, resulting in an increase to the fund balance on the schedule. Cash accounts and deposits with vendors are also included in the fund balance and are reported as recorded in the general ledger.

**Liabilities** – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures, resulting in a decrease to fund balance.

**Other Financing Sources** – Operating transfer in.
2. **Reporting Entity**

The Nebraska Corn Development, Utilization, and Marketing Board (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. **Totals**

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

4. **General Cash**

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

5. **Capital Assets**

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

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

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

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

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

<table>
<thead>
<tr>
<th>Capital Assets</th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>$39,866</td>
<td>$-</td>
<td>$17,181</td>
<td>$22,685</td>
</tr>
</tbody>
</table>

Less accumulated depreciation for:

| Equipment      | 18,286            |

Total capital assets, net of depreciation

| $4,399          |

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

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

NEBRASKA CORN PRODUCTION
Harvest Years 2009 through 2013

[Graph showing acres planted and harvest with corresponding bushels for each year, with data points for 2009: Planting 9,150,000 acres, Harvest 8,850,000 acres, Bushels 1,575,300,000. For 2010: Planting 9,150,000 acres, Harvest 8,850,000 acres, Bushels 1,469,100,000. For 2011: Planting 9,850,000 acres, Harvest 9,600,000 acres, Bushels 1,536,000,000. For 2012: Planting 10,000,000 acres, Harvest 9,100,000 acres, Bushels 1,292,200,000. For 2013: Planting 9,950,000 acres, Harvest 9,550,000 acres, Bushels 1,623,500,000.]

Source: U.S. Department of Agriculture, National Agriculture Statistics Service Website.
Note: The corn check-off rate increased from a quarter-cent to a half-cent per bushel beginning October 1, 2012.
NEBRASKA CORN DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

DISBURSEMENTS BY CATEGORY
Calendar Year 2013

- Adminstration: $1,193,496
- Board Expenses: $563,201
- International Marketing: $1,242,228
- Domestic Marketing: $1,234,248
- Nebraska Corn Growers Assn: $597,355
- Market Development Committee: $657,875
- Promotion and Education: $456,498
- Research Committee: $86,565
- Communications Committee: $283,296