

**ATTESTATION REPORT
OF THE
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS
JULY 1, 2024, THROUGH JUNE 30, 2025**

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Issued on September 22, 2025

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Audit Staff Working On This Examination

Craig Kubicek, CPA, CFE – Deputy Auditor

Brad Ashley, CPA – Audit Manager

Mason Culver – Auditor-In-Charge

Jay Kannapareddy, CPA – Auditor II

Landon Tjaden – Auditor

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Nebraska Auditor of Public Accounts

State Capitol, Suite 2303

P.O. Box 98917

Lincoln, Nebraska 68509

Phone: 402-471-2111

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

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NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

BACKGROUND

The Nebraska Abstracters Board of Examiners (Board), created in 1965, consists of five members appointed by the Governor to carry out the purposes of and enforce the Abstracters Act, which is set out at Neb. Rev. Stat. §§ 76-535 to 76-558 (Reissue 2018). The five-member Board includes three members who must at all times be active registered abstracters who have engaged in the business of abstracting for at least five years, one member who must be a lawyer experienced in the area of real estate law, and one member who must be a representative of the public. Board members serve five-year terms. Registered abstracters compile or certify abstracts of title to real property and prepare written reports of titles to real property. The Board reviews licensees' practices under the Abstracters Act. The Board regulates the registration and certification of individual abstracters and abstracting companies in the State. The Board also supervises continuing education programs, investigates complaints, and conducts hearings. Recertification of registered abstracters occurs every two years in even-numbered years. The Board's mission is to ensure Nebraska real estate buyers, or those making payments to be secured by property in the State of Nebraska, are fully informed of that property's legal status. The Board's activities are funded by certification and examination fees. The Board employs one part-time person.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

KEY OFFICIALS AND BOARD CONTACT INFORMATION

Nebraska Abstracters Board of Examiners Board Members

Name	Title	Term Ending
Heidi Proskocil	Chairperson – Abstracter	November 18, 2025
Janice German	Vice-Chair – Abstracter	November 18, 2026
Marcy Wagner	Abstracter	November 18, 2027
Wendy Walker	Public Member	November 18, 2028
Ryan Galer	Attorney	November 18, 2029

Nebraska Abstracters Board of Examiners Executive Management

Name	Title
Trent Behr	Director

Nebraska Abstracters Board of Examiners
301 Centennial Mall South
P.O. Box 94944
Lincoln, NE 68508
abstracters.nebraska.gov

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

SUMMARY OF COMMENTS

During our examination of the Nebraska Abstracters Board of Examiners (Board), we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comment #3 (“Lack of Segregation of Duties Over Revenue”), which is considered to be a significant deficiency, and Comments #1 (“Alleged Fraud”) and #2 (“Lack of Segregation of Duties Over Payroll”), which are considered to be material noncompliance and a material weakness.

By using qualifying words such as “alleged” or “apparent,” as well as their derivations or equivalents, to describe certain incidents or activities, the Auditor of Public Accounts seeks to avoid the possibility of a report comment being mistaken as containing an imputation of criminality. However, utilization of such modifying terms is not meant to indicate either a lack of supporting documentation for the report comment or any factual insufficiency or shortcoming relating thereto.

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

1. ***Alleged Fraud:*** The auditor identified \$20,700 in apparently fraudulent payroll disbursements to the Director of the Board (Director). Additionally, the Director received two payments, totaling \$1,128, for an unemployment insurance claim that he appears to have filed fraudulently. The Director appears also to have used a credit card issued by Albireo Energy (his other employer) to make purchases, totaling \$26,742, for personal gain.
2. ***Lack of Segregation of Duties Over Payroll:*** The Board had only one employee, the Director, who was responsible for performing all payroll processing procedures.
3. ***Lack of Segregation of Duties Over Revenue:*** The Board had only one employee, the Director, who was responsible for receiving monies, creating receipts, preparing deposits, reconciling activity, and issuing certificates.
4. ***Payments and Deposits Not Completed Timely:*** During testing, it was noted that receipts were not deposited in a timely manner, and one check does not appear to have been deposited at all. Additionally, a payment for services was not processed timely.
5. ***Budget Status Not Updated Appropriately:*** The Board is responsible for reporting budget information to the Director of the Department of Administrative Services and establishing the Board’s Budget Status Report. Neither of these duties was completed properly for fiscal year 2025.
6. ***Board Fees Not Reviewed and Cash Fund Balance:*** The Board is responsible for setting various service fees based on its administrative costs; however, no documentation could be provided to show that any analysis had been performed to determine the fees were still reasonable. Additionally, the Board’s cash fund balance appears to be excessive.

More detailed information on the above items is provided hereinafter. 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. Where no response has been included, the Board declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

1. Alleged Fraud

Trenton “Trent” Behr was hired as the Director of the Nebraska Abstracters Board of Examiners (Board) at a full-time equivalent (FTE) of 0.25 on May 20, 2024. As of July 1, 2025, the Board has suspended Mr. Behr without pay. In addition to his employment with the State, Mr. Behr was hired to a full-time Project Manager role at Albireo Energy LLC (Albireo Energy), which he held from July 22, 2024, until his termination on June 2, 2025. Albireo Energy is an energy service provider with multiple locations both domestically and internationally, including one in Omaha, Nebraska.

The Auditor of Public Accounts (APA) received concerns regarding a lack of deposits made for the Board, as well as the near exhaustion of the Board’s budget allocation for payroll expenses, during Mr. Behr’s tenure as its Director. During the APA’s investigation thereof, we found that Mr. Behr was working concurrently for both the Board and Albireo Energy, giving rise to additional concerns regarding the possibility that he might have been receiving payment for fictitious hours recorded on his State timesheets – including hours when he was actually working at Albireo Energy. In response to these concerns, the APA obtained Mr. Behr’s payroll and other relevant documentation from both the State and Albireo Energy. Upon receiving the payroll documentation from Albireo Energy, the APA was notified also that the company had questioned several alleged personal purchases made by Mr. Behr with a business credit card issued under his name. Moreover, Albireo Energy was completely unaware that Mr. Behr was employed concurrently as the Director of the Board.

None of the alleged purchases made with the Albireo Energy credit card involved the expenditure of public funds. Nevertheless, having begun investigating already the timekeeping abuse allegations mentioned previously, the APA was asked to assist law enforcement agencies, including the Nebraska State Patrol and the Police Department for Plattsmouth, Nebraska, in determining the total number and amount of the questionable credit card purchases at issue. Furthermore, the APA was made aware that Mr. Behr had filed for unemployment benefits through the Nebraska Department of Labor on June 2, 2025 – the same day that he was terminated from his employment with Albireo Energy – even though he was still actively employed by the State.

The table below summarizes Mr. Behr’s suspected improprieties during the period May 20, 2024, through June 1, 2025, while employed as the Board’s Director:

Description	Total Amount of Possible Fraud
Excessive Payroll Disbursements (pgs. 4 - 28)	\$20,700.00
Suspected Fraudulent Unemployment Insurance Claim (pgs. 28 - 31)	\$1,128.00
Public Funds Total	\$21,828.00
Questionable Albireo Energy Credit Card Charges (pgs. 31 - 34)	\$26,742.51

Excessive Payroll Disbursements

As stated previously, Mr. Behr was hired by the Board as its Director at 0.25 FTE. In a normal work week, therefore, Mr. Behr would have been expected to work 2 hours per day for a total of 10 hours per week, or 20 total hours per biweekly pay period. However, as shown in the following table, Mr. Behr consistently recorded on his timesheet – and was paid for – hours that far exceeded his approved 20 hours per pay period:

Pay Period Start Date	Pay Period End Date	Check Date	Hourly Rate	Approved 0.25 FTE		Per Timesheets	Per Paystubs		Total Amount of Possible Fraud
				Total Hours	Gross Pay	Total Hours Note 1	Total Hours	Gross Pay	
5/20/2024	6/2/2024	6/12/2024	\$25.00	20.00	\$500.00	20.00	22.00	\$550.00	\$50.00
6/3/2024	6/16/2024	6/26/2024	\$25.00	20.00	\$500.00	25.00	25.00	\$625.00	\$125.00
6/17/2024	6/30/2024	7/10/2024	\$25.00	20.00	\$500.00	28.00	27.00	\$675.00	\$175.00

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

Pay Period Start Date	Pay Period End Date	Check Date	Hourly Rate	Approved 0.25 FTE		Per Timesheets	Per Paystubs		Total Amount of Possible Fraud
				Total Hours	Gross Pay	Total Hours Note 1	Total Hours	Gross Pay	
7/1/2024	7/14/2024	7/24/2024	\$25.00	20.00	\$500.00	27.00	27.00	\$675.00	\$175.00
7/15/2024	7/28/2024	8/7/2024	\$25.00	20.00	\$500.00	25.00	25.00	\$625.00	\$125.00
7/29/2024	8/11/2024	8/21/2024	\$25.00	20.00	\$500.00	30.00	30.00	\$750.00	\$250.00
8/12/2024	8/25/2024	9/4/2024	\$25.00	20.00	\$500.00	30.00	30.00	\$750.00	\$250.00
8/26/2024	9/8/2024	9/18/2024	\$25.00	20.00	\$500.00	32.00	32.00	\$800.00	\$300.00
9/9/2024	9/22/2024	10/2/2024	\$25.00	20.00	\$500.00	30.00	30.00	\$750.00	\$250.00
9/23/2024	10/6/2024	10/16/2024	\$25.00	20.00	\$500.00	34.00	34.00	\$850.00	\$350.00
10/7/2024	10/20/2024	10/30/2024	\$25.00	20.00	\$500.00	36.00	36.00	\$900.00	\$400.00
10/21/2024	11/3/2024	11/13/2024	\$25.00	20.00	\$500.00	34.00	34.00	\$850.00	\$350.00
11/4/2024	11/17/2024	11/27/2024	\$25.00	20.00	\$500.00	38.00	38.00	\$950.00	\$450.00
11/18/2024	12/1/2024	12/11/2024	\$25.00	20.00	\$500.00	46.00	46.00	\$1,150.00	\$650.00
12/2/2024	12/15/2024	12/24/2024	\$25.00	20.00	\$500.00	44.00	44.00	\$1,100.00	\$600.00
12/16/2024	12/29/2024	1/8/2025	\$25.00	20.00	\$500.00	74.00	74.00	\$1,850.00	\$1,350.00
12/30/2024	1/12/2025	1/22/2025	\$25.00	20.00	\$500.00	74.00	74.00	\$1,850.00	\$1,350.00
1/13/2025	1/26/2025	2/5/2025	\$25.00	20.00	\$500.00	142.00	80.00	\$2,000.00	\$1,500.00
1/27/2025	2/9/2025	2/19/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
2/10/2025	2/23/2025	3/5/2025	\$25.00	20.00	\$500.00	114.00	80.00	\$2,000.00	\$1,500.00
2/24/2025	3/9/2025	3/19/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
3/10/2025	3/23/2025	4/2/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
3/24/2025	4/6/2025	4/16/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
4/7/2025	4/20/2025	4/30/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
4/21/2025	5/4/2025	5/14/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
5/5/2025	5/18/2025	5/28/2025	\$25.00	20.00	\$500.00	112.00	80.00	\$2,000.00	\$1,500.00
5/19/2025	6/1/2025	Note 2	\$25.00	20.00	\$500.00	114.00	Note 2		
Totals				540.00	\$13,500.00	1,781.00	1,348.00	\$33,700.00	\$20,700.00

Note 1: Mr. Behr recorded a total of 1,781 hours on his timesheets, which is 433 hours more than the number for which he received payment. This is because of his employee classification; he was capped at a maximum of 80 hours per pay period, so any hours recorded in excess of that were not compensated.

Note 2: Mr. Behr did not receive payment for the pay period May 19, 2025, through June 1, 2025, because the Board's personal service limitation had been nearly exhausted, meaning there were almost no more allocated funds with which to pay him.

Not only did Mr. Behr record and receive payment for hours in excess of his approved 0.25 FTE, but also he began recording that he worked over 100 hours per pay period – greater even than a regular full-time employee – starting with the pay period ending January 26, 2025. This practice continued through the pay period ending June 1, 2025. Despite recording on his Board timesheets that he worked more than 80 hours per pay period, Mr. Behr's actual payroll was capped at 80 hours due to his employee classification. Because of this and the issues discussed below, the APA questions all wages paid to Mr. Behr for the hours in excess of the approved 20 hours per pay period.

Unreasonable Hours Worked Between Board and Albireo Energy

In addition to recording hours in excess of his approved 0.25 FTE, the APA found that, when comparing Mr. Behr's Board timesheets to the payroll documentation obtained from Albireo Energy, he appears to have recorded unreasonable or possibly overlapping hours between the two employers. Out of 340 working days examined by the APA between May 20, 2024, through June 1, 2025, there were 222 days, or 65% of the time, in which Mr. Behr recorded over 12 hours worked between his timesheets for the Board and Albireo Energy. As an example, on

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Alleged Fraud (Continued)

January 5 and 6, 2025, Mr. Behr recorded working nearly 24 hours straight for Albireo Energy – from 9:00 a.m. on the 5th until 8:28 a.m. on the 6th – while also recording that he managed to work 10 hours for the Board. The APA questions whether it would have been reasonable for Mr. Behr to have worked 34 hours between the two employers during those two days alone. It should be noted also that Mr. Behr did not record using any sick or vacation leave during his employment as the Board’s Director.

Aside from the apparent overlapping hours between the Board and Albireo Energy, the APA noted 93 days for which Mr. Behr appears to have recorded working overlapping hours at Albireo Energy – doing so by listing the same hours of the day under multiple job codes.

A monthly breakdown of the hours recorded by Mr. Behr for the Board and Albireo Energy is provided in the table below:

Date	NE Abstractors Board of Examiners Timesheet Hours					Albireo Energy LLC Time Record Hours					APA Comparison		
	Regular	Holiday	Vacation/ PTO	Sick	Total	Regular	Holiday	Vacation/ PTO	Sick	Total	Total Hours Worked	Total Leave Hours	Total Hours
May 20, 2024 to May 31, 2024	20.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	20.00
June 2024	50.00	3.00	0.00	0.00	53.00	0.00	0.00	0.00	0.00	0.00	50.00	3.00	53.00
July 2024	59.00	2.00	0.00	0.00	61.00	64.00	0.00	0.00	0.00	64.00	123.00	2.00	125.00
August 2024	66.00	0.00	0.00	0.00	66.00	270.50	0.00	0.00	0.00	270.50	336.50	0.00	336.50
September 2024	65.00	2.00	0.00	0.00	67.00	304.00	8.00	8.00	0.00	320.00	369.00	18.00	387.00
October 2024	77.00	2.00	0.00	0.00	79.00	354.00	0.00	0.00	8.00	362.00	431.00	10.00	441.00
November 2024	80.00	6.00	0.00	0.00	86.00	306.00	16.00	0.00	0.00	322.00	386.00	22.00	408.00
December 2024	127.00	6.00	0.00	0.00	133.00	282.00	24.00	16.00	0.00	322.00	409.00	46.00	455.00
January 2025	240.00	4.00	0.00	0.00	244.00	258.00	8.00	8.00	0.00	274.00	498.00	20.00	518.00
February 2025	224.00	2.00	0.00	0.00	226.00	256.00	0.00	0.00	5.50	261.50	480.00	7.50	487.50
March 2025	248.00	0.00	0.00	0.00	248.00	226.00	0.00	0.00	6.50	232.50	474.00	6.50	480.50
April 2025	240.00	0.00	0.00	0.00	240.00	175.00	0.00	0.00	3.00	178.00	415.00	3.00	418.00
May 2025	248.00	2.00	0.00	0.00	250.00	157.00	8.00	21.00	0.00	186.00	405.00	31.00	436.00
June 1, 2025	8.00	0.00	0.00	0.00	8.00	0.00	0.00	0.00	0.00	0.00	8.00	0.00	8.00
Totals	1,752.00	29.00	0.00	0.00	1,781.00	2,652.50	64.00	53.00	23.00	2,792.50	4,404.50	169.00	4,573.50
Estimated Regular Working Hours During the Period May 20, 2024, to June 1, 2025 (assuming an 8-hour work day and 40-hour work week)													2,160.00
Difference Between Actual Total Hours Recorded and Estimated Regular Working Hours													2,413.50

In particular, the APA identified several issues with Mr. Behr’s timesheets during May 2025. The following images are excerpts from the Board timesheets submitted by Mr. Behr for the period April 21, 2025, through June 1, 2025:

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Alleged Fraud (Continued)

BI-WEEKLY TIME SHEET						
ABE 66						
Pay Period	B36				Pay Period Start Date:	4/21/2025
					Pay Period End Date:	5/4/2025
Employee:	Trent Behr				Employee Phone:	402-471-2383
					Employee Email:	trent.behr@nebraska.gov

Day	Date	Regular Hours	Overtime Hours	Holiday	Vacation	Total
Monday	4/21/2025	8.00	0.00	0.00	0.00	8.00
Tuesday	4/22/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	4/23/2025	8.00	0.00	0.00	0.00	8.00
Thursday	4/24/2025	8.00	0.00	0.00	0.00	8.00
Friday	4/25/2025	8.00	0.00	0.00	0.00	8.00
Saturday	4/26/2025	8.00	0.00	0.00	0.00	8.00
Sunday	4/27/2025	8.00	0.00	0.00	0.00	8.00
Monday	4/28/2025	8.00	0.00	0.00	0.00	8.00
Tuesday	4/29/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	4/30/2025	8.00	0.00	0.00	0.00	8.00
Thursday	5/1/2025	8.00	0.00	0.00	0.00	8.00
Friday	5/2/2025	8.00	0.00	0.00	0.00	8.00
Saturday	5/3/2025	8.00	0.00	0.00	0.00	8.00
Sunday	5/4/2025	8.00	0.00	0.00	0.00	8.00
Total Hours		112.00	0.00	0.00	0.00	112.00
Rate Per Hour						
Total Pay						

Trenton Behr

Employee Signature

Trenton Behr

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Fraud (Continued)

BI-WEEKLY TIME SHEET						
ABE 66						
Pay Period	B37			Pay Period Start Date:	5/5/2025	
				Pay Period End Date:	5/18/2025	
Employee:	Trent Behr			Employee Phone:	402-471-2383	
				Employee Email:	trent.behr@nebraska.gov	

Day	Date	Regular Hours	Overtime Hours	Holiday	Vacation	Total
Monday	5/5/2025	8.00	0.00	0.00	0.00	8.00
Tuesday	5/6/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	5/7/2025	8.00	0.00	0.00	0.00	8.00
Thursday	5/8/2025	8.00	0.00	0.00	0.00	8.00
Friday	5/9/2025	8.00	0.00	0.00	0.00	8.00
Saturday	5/10/2025	8.00	0.00	0.00	0.00	8.00
Sunday	5/11/2025	8.00	0.00	0.00	0.00	8.00
Monday	5/12/2025	8.00	0.00	0.00	0.00	8.00
Tuesday	5/13/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	5/14/2025	8.00	0.00	0.00	0.00	8.00
Thursday	5/15/2025	8.00	0.00	0.00	0.00	8.00
Friday	5/16/2025	8.00	0.00	0.00	0.00	8.00
Saturday	5/17/2025	8.00	0.00	0.00	0.00	8.00
Sunday	5/18/2025	8.00	0.00	0.00	0.00	8.00
	Total Hours	112.00	0.00	0.00	0.00	112.00
	Rate Per Hour					
	Total Pay					

Trenton Behr

Employee Signature

Trenton Behr

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Alleged Fraud (Continued)

BI-WEEKLY TIME SHEET						
ABE 66						
Pay Period	B38			Pay Period Start Date:	5/19/2025	
				Pay Period End Date:	6/1/2025	
Employee:	Trent Behr			Employee Phone:	402-471-2383	
				Employee Email:	trent.behr@nebraska.gov	

Day	Date	Regular Hours	Overtime Hours	Holiday	Vacation	Total
Monday	5/19/2025	8.00	0.00	0.00	0.00	8.00
Tuesday	5/20/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	5/21/2025	8.00	0.00	0.00	0.00	8.00
Thursday	5/22/2025	8.00	0.00	0.00	0.00	8.00
Friday	5/23/2025	8.00	0.00	0.00	0.00	8.00
Saturday	5/24/2025	8.00	0.00	0.00	0.00	8.00
Sunday	5/25/2025	8.00	0.00	0.00	0.00	8.00
Monday	5/26/2025	8.00	0.00	2.00	0.00	10.00
Tuesday	5/27/2025	8.00	0.00	0.00	0.00	8.00
Wednesday	5/28/2025	8.00	0.00	0.00	0.00	8.00
Thursday	5/29/2025	8.00	0.00	0.00	0.00	8.00
Friday	5/30/2025	8.00	0.00	0.00	0.00	8.00
Saturday	5/31/2025	8.00	0.00	0.00	0.00	8.00
Sunday	6/1/2025	8.00	0.00	0.00	0.00	8.00
	Total Hours	112.00	0.00	2.00	0.00	114.00
	Rate Per Hour					
	Total Pay					

Trenton Behr

Employee Signature

Trenton Behr

During the entire three biweekly pay periods, as the Board timesheets above show clearly, Mr. Behr recorded working 42 consecutive 8-hour days, including weekends, for a total of 336 hours. In fact, between January 13, 2025, and June 1, 2025, Mr. Behr recorded on his Board timesheets that he worked at least 8 hours every day for 140 consecutive days, again including weekends – truly a dedicated public servant. Again, it should be noted that, despite recording these hours, Mr. Behr was paid only for up to 80 hours per pay period because of his employee classification.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS (Continued)

1. Alleged Fraud (Continued)

The APA also obtained from the Nebraska Office of the Chief Information Officer a report showing the user logon activity for Mr. Behr's State user account. This report provided a record of every logon attempt made on the State's network for Mr. Behr's account. Between April 19, 2025, and June 3, 2025, there were no successful logons for Mr. Behr's account. Further, there were only 47 days in which Mr. Behr's account had a successful logon during the period May 20, 2024, through June 1, 2025. While it is possible that Mr. Behr could have been working from home and not using his State computer on the State's network, the apparent lack of use of his account, as indicated by the minimal number of successful logons, further brings into question the hours Mr. Behr supposedly worked for the Board.

In addition to these hours recorded for the Board, Mr. Behr recorded 250 hours for Albireo Energy during this time period, for a total of 586 hours between the two employers. To put this into perspective, a regular full-time employee would have worked only 240 hours during this same amount of time. The APA also obtained Mr. Behr's calendar from Albireo Energy, which contained personal and professional appointments and meetings from April 28, 2025, through May 30, 2025, as shown below:

Monday	Tuesday	Wednesday	Thursday	Friday
28 10:15am SDC CHI 2 - Albireo - PME Server Support ; Microsoft Teams Meeting; Trent Behr	29 11:30am Busy	30 11:00am State of the Business - April 2025; Microsoft Teams Meeting; Jessica Seward 12:30pm Busy 1:00pm Hair; Microsoft Teams Meeting; Trent Behr 3:00pm Busy 4:05pm RETURN PATIENT with Lindsey M Mannel; 110 No. 175th St., Entrance E Oma... 4:40pm Busy	May 1 12:00pm Darian & Trent Sync; Microsoft Teams Meeting; Trent Behr 2:00pm Weekly Clune/Albireo/Stream Sync for SDC CHI II; Microsoft Teams; Trent Behr 2:30pm Stream CHI II Weekly MOP Meeting; Microsoft Teams Meeting; Karina Bjorklund	2 10:30am DCS PM Meeting; Microsoft Teams Meeting; Des Specht 1:00pm SDCC CHI 2 - DH4 PQM Meter Review; Microsoft Teams Meeting; Trent Behr
5 8:00am State Timecard 11:00am SDC CHI 2: Catch UP ; Microsoft Teams Meeting; Trent Behr 2:00pm MQTT Discussion ; Microsoft Teams Meeting; Trent Behr	6 7:45am CT; Microsoft Teams Meeting; Trent Behr 8:00am CH2 DDD; Microsoft Teams Meeting; Michael Stith 12:00pm SDC CHI 2 - PME Credentials; Microsoft Teams Meeting; Trent Behr 2:30pm Canceled: Operations Meeting (John, Darian, Mike); Microsoft Teams Meeting; Ja... 3:00pm Darian & Trent; Microsoft Teams Meeting; Trent Behr	7 11:00am Darian & Trent - Sync (Weekly Meeting); Microsoft Teams Meeting; Trent Behr 12:00pm SDC CHI 2 - Albireo - MOP 358 - MBR Report; Microsoft Teams Meeting; Trent Behr 4:00pm Hair; Microsoft Teams Meeting; Trent Behr 5:00pm MOP 384 Discussion ; Microsoft Teams Meeting; Trent Behr	8 10:00am Project Manager Training (Change Order Management) Option 1; Microsoft T... 1:00pm Busy 1:00pm Canceled: EP AR Review; Microsoft Teams Meeting; Mike Bialas 2:00pm Capstone Presentations 2:00pm Weekly Clune/Albireo/Stream Sync f... 2:30pm Busy 2:30pm Stream CHI II Weekly MOP Meeting;...	9 10:30am DCS PM Meeting; Microsoft Teams Meeting; Des Specht 11:30am Review Forecast error; Microsoft Teams Meeting; Michael Lazarz 12:00pm DCS Smart Sheet Training; Microsoft Teams Meeting; Michael Hughey 12:30pm Darian & Trent - Week Follow Up; Microsoft Teams Meeting; Trent Behr
12 7:00am Flight 11:30am ENT Follow Up ; Microsoft Teams Meeting; Trent Behr	13 2:00pm Canceled: Operations Meeting (John, Darian, Mike); Microsoft Teams Meeting; Janet Valdivia 3:00pm Project Manager Training (Change Order Management) Option 2; Microsoft Teams Meeting; SEA_Olympic Conference Room; Anthony Trifiletti	14	15 12:00pm Flight 2:00pm Weekly Clune/Albireo/Stream Sync for SDC CHI II; Microsoft Teams; Trent Behr 2:30pm Stream CHI II Weekly MOP Meeting; Microsoft Teams Meeting; Karina Bjorklund	16 Graduation 9:00am ULA - Project Overview ; Microsoft Teams Meeting; Trent Behr 9:30am Darian & Trent; Microsoft Teams Meeting; Trent Behr 10:30am DCS PM Meeting; Microsoft Teams Meeting; Des Specht 11:00am Hair; Microsoft Teams Meeting; Trent Behr
19 8:00am State Timecard 12:00pm Busy	20 10:00am Darian & Trent; Microsoft Teams Meeting; Trent Behr 2:00pm Canceled: Operations Meeting (John, Darian, Mike); Microsoft Teams Meeting; Janet Valdivia	21 2:00pm Stream CHI Moxa Change Order; Microsoft Teams Meeting; Des Specht 2:30pm SDC CHI 2 - Finances Review ; Microsoft Teams Meeting; Trent Behr 3:00pm Busy	22 9:00am Darian & Trent ; Microsoft Teams ... 10:00am Busy 11:00am Appointment at GROOM FOR ME... 12:45pm Hair; HairClub 1:00pm Canceled: EP AR Review; Microsoft ... 2:00pm Weekly Clune/Albireo/Stream Sync f... 2:30pm Stream CHI II Weekly MOP Meeting;... 5:30pm Busy	23 10:30am DCS PM Meeting; Microsoft Teams Meeting; Des Specht 12:00pm DCS Smart Sheet Training; Microsoft Teams Meeting; Michael Hughey 1:00pm SDC CHI 2 MBR Review ; Microsoft Teams Meeting; Trent Behr 2:00pm Busy
26	27 PTO	28 PTO	29 10:00am Review Commissioning Script For MISO CDC 2nd Generator ; Microsoft Teams Meeting; Darian Dillion 2:00pm Weekly Clune/Albireo/Stream Sync for SDC CHI II; Microsoft Teams; Trent Behr 2:30pm Stream CHI II Weekly MOP Meeting; Microsoft Teams Meeting; Karina Bjorklund	30 10:30am DCS PM Meeting; Microsoft Teams Meeting; Des Specht 11:30am Busy

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Alleged Fraud (Continued)

As the above calendar illustrates, there were several days on which Mr. Behr had Albireo Energy work-related meetings or other personal appointments scheduled during the same time he claimed to have been working for the Board. On May 6, 2025, for example, the calendar lists several Albireo Energy meetings scheduled from 7:45 a.m. through 3:00 p.m., but Mr. Behr recorded working 8 hours for the Board – in addition to the 8 hours he recorded to Albireo Energy – on that day. Furthermore, some of the Albireo Energy work-related meetings were scheduled to occur during times in which Mr. Behr did not even record that he was clocked in and working for the company. For example, on April 28, 2025, Mr. Behr had a meeting scheduled for 10:15 a.m. However, he did not clock in for Albireo Energy on that day until 1:05 p.m.

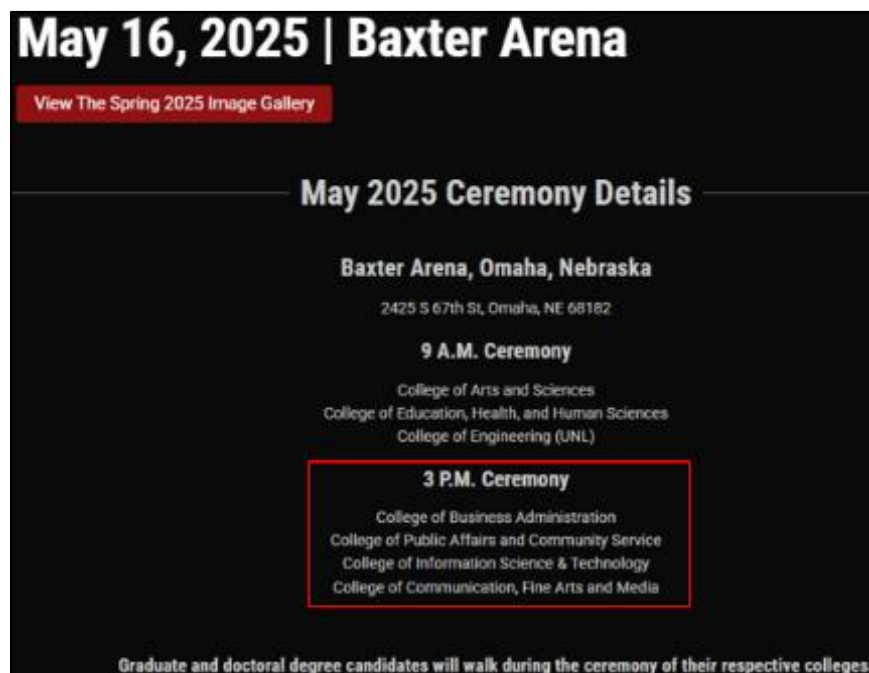
The APA noted the following additional examples of days for which Mr. Behr appears to have recorded fictitious hours worked during the month of May 2025.

College Graduation on May 16, 2025

During the time that Mr. Behr was working for the Board and Albireo Energy, he was also attending college at the University of Nebraska Omaha in pursuit of a master's degree in Public Administration. As shown previously in the image of Mr. Behr's Albireo Energy calendar (pg. 10), he had "Graduation" listed as an event on May 16, 2025. On this day, Mr. Behr also recorded the following on his timesheets for both entities:

Date	Weekday	NE Abstractors Board of Examiners Timesheet Hours					Albireo Energy LLC Time Record Hours				
		Regular	Holiday	Vacation/ PTO	Sick	Total	Regular	Holiday	Vacation/ PTO	Sick	Total
5/16/2025	Friday	8.00	0.00	0.00	0.00	8.00	3.00	0.00	5.00	0.00	8.00

Mr. Behr's timesheets reflect that he worked 11 hours on this day across both entities, while also taking 5 hours of leave from Albireo Energy only. Specifically for Albireo Energy, Mr. Behr recorded that he worked from 8:51 a.m. to 11:51 a.m. On this same day, Mr. Behr's college graduation was set to take place in Omaha, Nebraska, at 3:00 p.m., as shown below:



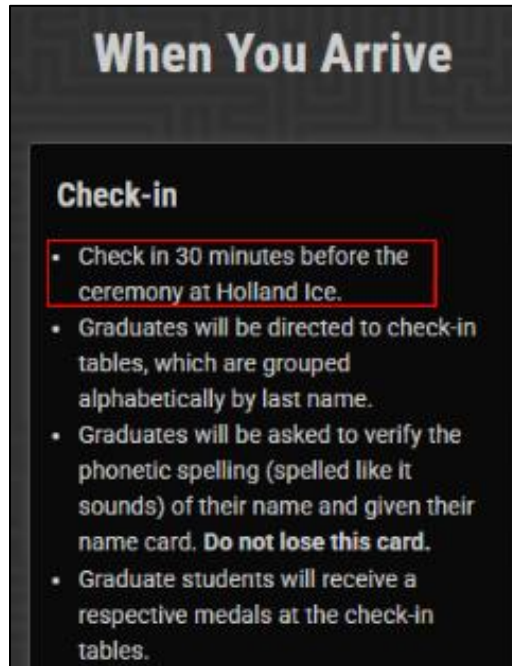
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

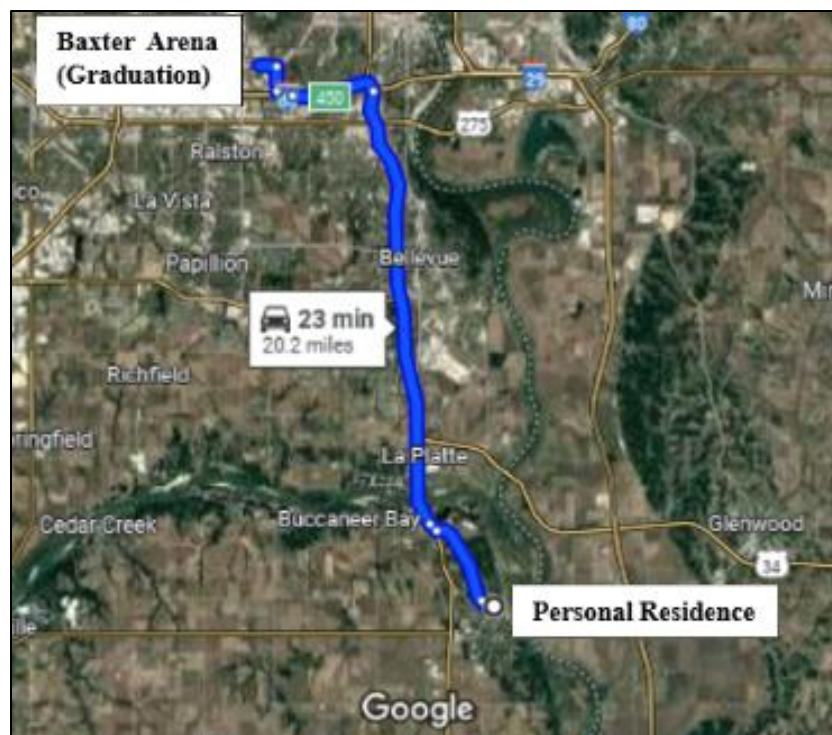
(Continued)

1. **Alleged Fraud** (Continued)

While the graduation ceremony itself was set to begin at 3:00 p.m., moreover, graduates were required to check in at least half an hour before their respective ceremony began, as the following image shows:



Assuming that he was working from home this day and departed from his personal residence in Plattsmouth, Nebraska, directly to his college graduation, Mr. Behr would have spent nearly a half hour commuting to Omaha. The commute required to make this trip is shown on the map below:



NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

In addition to the time it would have taken to commute and check in at the graduation ceremony, a live stream video of the event showed that the full ceremony lasted nearly three hours from start to finish, not including the downtime that would have happened before the event started and after its conclusion. The following image taken from this live stream video shows Mr. Behr in attendance, walking across the stage during the ceremony:



Furthermore, Mr. Behr made a Facebook post commemorating the event, including several photos taken around the campus in his graduation attire. This post is shown below:



NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)


As stated previously, Mr. Behr recorded that he was working for Albireo Energy in the morning from 8:51 a.m. until 11:51 a.m., leaving very little time between clocking out and when he would have needed to leave his residence in order to arrive punctually for his graduation ceremony. Taking the above information into consideration, the APA questions whether Mr. Behr could have reasonably been able to work for Albireo Energy in the morning, commute and participate in the graduation ceremony, take photographs around the campus, commute back to his personal residence, and still work 8 hours for the Board on this day.

Personal Grooming Appointment on May 22, 2025

Mr. Behr's Albireo Energy calendar also displayed an appointment scheduled on May 22, 2025, from 10:00 a.m. to 12:00 p.m., at Groom for Men, a men's grooming studio in Omaha, Nebraska, featuring waxing, haircut, and massage services. Displayed below are the appointment details from Mr. Behr's calendar:

Appointment at GROOM FOR MEN

Organizer


 Trent Behr <behrtrent@gmail.com>


Time

Thursday, May 22, 2025 11:00 AM-1:00 PM

Location


Response

 Accepted [Change Response](#)

 invite.ics
1 KB

Triple Threat(Back, Gluteal, and pubic area) with Stu Dewitt- Omaha
Triple Threat(Back, Gluteal, and pubic area) with Stu Dewitt- Omaha

When
Thursday May 22, 2025 · 10am – 12pm (Central Time - Chicago)

Guests
Trent Behr - organizer

tbehr@albireoenergy.com
[View all guest info](#)

Additional guest

Reply for tbehr@albireoenergy.com

Yes

No

Maybe

More options

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

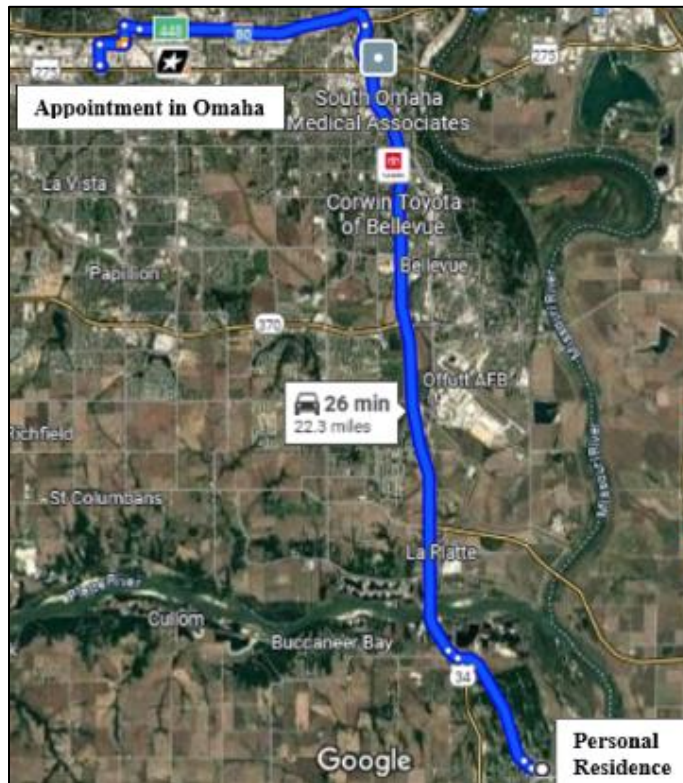
1. Alleged Fraud (Continued)

Mr. Behr recorded the following hours on his timesheets submitted to the Board and Albireo Energy for this day:

Date	Weekday	NE Abstractors Board of Examiners Timesheet Hours					Albireo Energy LLC Time Record Hours				
		Regular	Holiday	Vacation/ PTO	Sick	Total	Regular	Holiday	Vacation/ PTO	Sick	Total
5/22/2025	Thursday	8.00	0.00	0.00	0.00	8.00	8.00	0.00	0.00	0.00	8.00

Mr. Behr recorded on his timesheets that he worked 16 hours on this day across both entities, but he did not record any leave for the two-hour grooming appointment. For Albireo Energy in particular, Mr. Behr recorded that he worked from 9:08 a.m. to 5:08 p.m. with no breaks.

In order for Mr. Behr to attend this appointment – assuming again that he was working from home on this day – he would have had to commute to Omaha and back. Each part of this commute would have taken Mr. Behr slightly under half an hour to reach his destination, as shown in the image below:



As mentioned previously, Mr. Behr claimed to have been working for Albireo Energy from 9:08 a.m. until 5:08 p.m. However, he did not record any breaks or take any leave for the entirety of the scheduled appointment and the additional time it would have taken for the commute to and from Omaha. Furthermore, Mr. Behr claims also to have worked 8 hours for the Board on this day, for a total of 16 hours worked. The APA questions not only whether it was reasonable for Mr. Behr to have worked 16 hours in one day between the two employers, but also whether he would have been able to complete any work for either employer while receiving a “triple threat” body wax.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

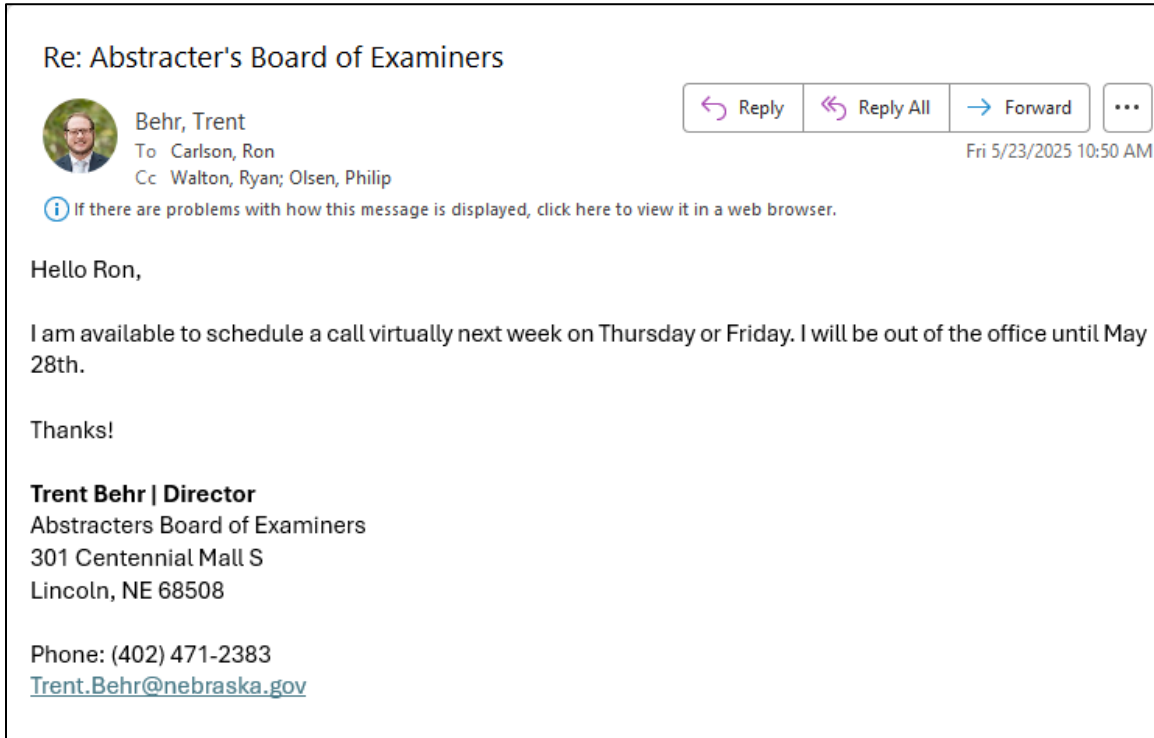
(Continued)

1. **Alleged Fraud** (Continued)

Trip to Disneyland from May 24, 2025, through May 28, 2025

On May 23, 2025, Mr. Behr sent an email response to a request for a meeting with the Nebraska Department of Administrative Services that he would be out of the office until May 28, 2025, and would next be available on May 29, or May 30, 2025.

Shown below is an excerpt from Mr. Behr's May 23, 2025, email:



In addition, Mr. Behr's Albireo Energy calendar shows that he was scheduled to take paid time off (PTO) on May 27 and 28, 2025. Upon examination of the payroll, credit card, and other documentation obtained, the APA determined that Mr. Behr was out of the office during this period because he took a trip to California with a companion between May 24, 2025, and May 28, 2025. During this period, Mr. Behr recorded the following hours on his timesheets submitted to the Board and Albireo Energy:

Date	Weekday	NE Abstractors Board of Examiners Timesheet Hours					Albireo Energy LLC Time Record Hours				
		Regular	Holiday	Vacation/ PTO	Sick	Total	Regular	Holiday	Vacation/ PTO	Sick	Total
5/24/2025	Saturday	8.00	0.00	0.00	0.00	8.00	5.00	0.00	0.00	0.00	5.00
5/25/2025	Sunday	8.00	0.00	0.00	0.00	8.00	5.00	0.00	0.00	0.00	5.00
5/26/2025	Monday	8.00	2.00	0.00	0.00	10.00	0.00	8.00	0.00	0.00	8.00
5/27/2025	Tuesday	8.00	0.00	0.00	0.00	8.00	0.00	0.00	8.00	0.00	8.00
5/28/2025	Wednesday	8.00	0.00	0.00	0.00	8.00	3.00	0.00	5.00	0.00	8.00
Totals		40.00	2.00	0.00	0.00	42.00	13.00	8.00	13.00	0.00	34.00

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

As shown in the table above – despite supposedly being out of the office – Mr. Behr recorded 42 total hours for the Board, with only 2 hours being recorded as leave, and an additional 34 hours recorded for Albireo Energy, 21 of which were coded to holiday or vacation leave. In total, Mr. Behr claimed to have worked a total of 53 hours between the two employers during the period of May 24, 2025, through May 28, 2025.

In addition, the APA noted several purchases made during this trip using Albireo Energy’s credit card in and around Anaheim, California, including such places as Disneyland and Universal Hollywood Studios, among others. The first of such purchases was made on March 8, 2025, for a flight on United Airlines for Mr. Behr’s companion. This credit card transaction is shown below:

Date	Transaction Description	Amount
3/8/2025	UNITED 01624669604891 UNITED.COM TX M*****/BRYAN DEPARTURE: 05-24-25 P.O.S.: SALES TAX: \$0.00 OMA UA S DEN UA S SNA UA L DEN UA L OMA	\$396.26

The above purchase’s description shows clearly that a roundtrip flight on May 24, 2025, was booked for one Bryan M. (full name withheld by APA) – Mr. Behr’s “guest” during his May 22, 2025, “triple threat” body wax appointment at Groom for Men – who appears to have been Mr. Behr’s trip companion. The flight departed from Omaha, Nebraska, with a layover in Denver, Colorado, before ultimately landing in Santa Ana, California. Mr. Behr’s other purchases with the Albireo Energy credit card, totaling \$1,644.02, made during his trip to California, are summarized in the following table:

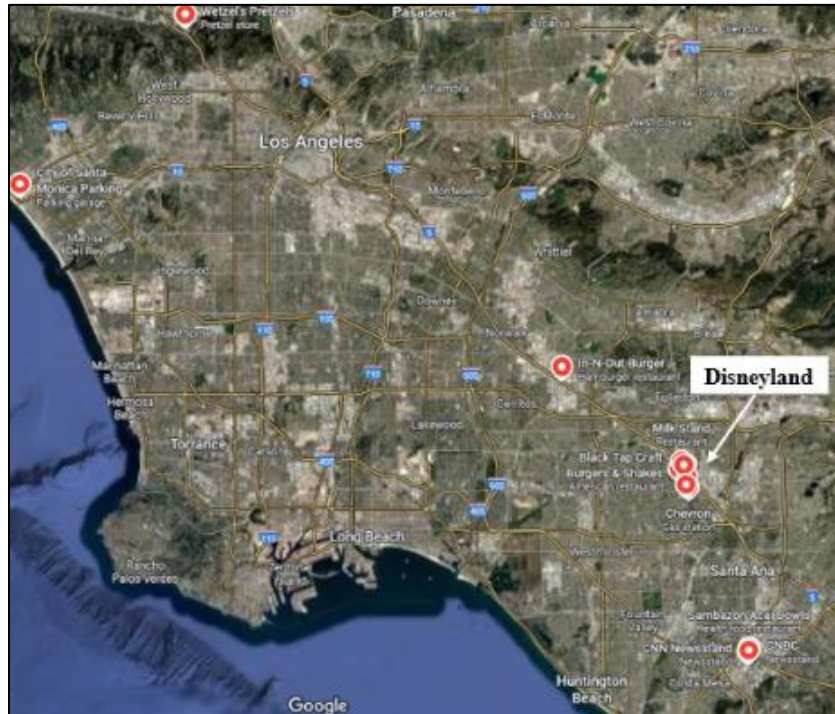
Tran Date	Post Date	Vendor	Location	Amount
5/24/2025	5/26/2025	Hudson News	Omaha, NE	\$25.46
5/24/2025	5/26/2025	Half Moon Empanada	Denver, CO	\$5.88
5/24/2025	5/26/2025	Starbucks	Online	\$25.00
5/24/2025	5/26/2025	United Airlines	Online	\$8.00
5/24/2025	5/26/2025	CVS	Anaheim, CA	\$60.91
5/25/2025	5/26/2025	City of Santa Monica	Santa Monica, CA	\$12.00
5/25/2025	5/27/2025	In-N-Out	La Mirada, CA	\$6.69
5/25/2025	5/27/2025	In-N-Out	La Mirada, CA	\$23.60
5/25/2025	5/27/2025	Starbucks	Online	\$25.00
5/26/2025	5/27/2025	Wetzel’s Pretzels	Universal City, CA	\$46.59
5/26/2025	5/28/2025	Black Tap	Anaheim, CA	\$57.65
5/26/2025	5/28/2025	Cozy Cone Motel	Anaheim, CA	\$12.48
5/27/2025	5/27/2025	Uber	Online	\$9.99
5/27/2025	5/29/2025	Milk Stand	Anaheim, CA	\$9.69
5/27/2025	5/29/2025	Little Red Wagon	Anaheim, CA	\$11.41
5/27/2025	5/29/2025	Tomorrowland Pretzel	Anaheim, CA	\$8.00
5/27/2025	5/29/2025	United Airlines	Online	\$50.00
5/28/2025	5/29/2025	Door Dash	Online	\$39.48
5/28/2025	5/29/2025	Chevron	Anaheim, CA	\$25.00
5/28/2025	5/29/2025	CNN News	Santa Ana, CA	\$64.62
5/28/2025	5/29/2025	National Car Rental	Santa Ana, CA	\$281.29
5/28/2025	5/29/2025	CNBC Shop	Santa Ana, CA	\$3.21
5/28/2025	5/30/2025	Courtyard by Marriott	Anaheim, CA	\$769.01
5/28/2025	5/30/2025	Sambazon	Santa Ana, CA	\$17.72
5/28/2025	5/30/2025	Sambazon	Santa Ana, CA	\$17.72
5/28/2025	5/30/2025	High Dunes	Denver, CO	\$27.62
Total				\$1,644.02

The locations of the purchases made in California are displayed on the map below:

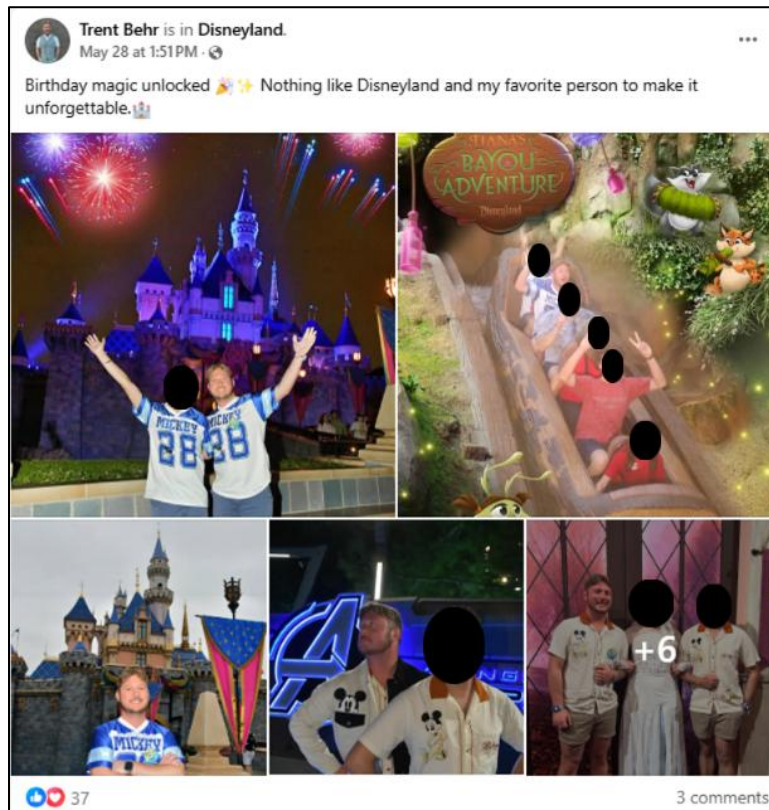
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS
(Continued)

1. **Alleged Fraud** (Continued)



Furthermore, the APA observed the following Facebook post made on May 28, 2025, by Mr. Behr commemorating this trip:



NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

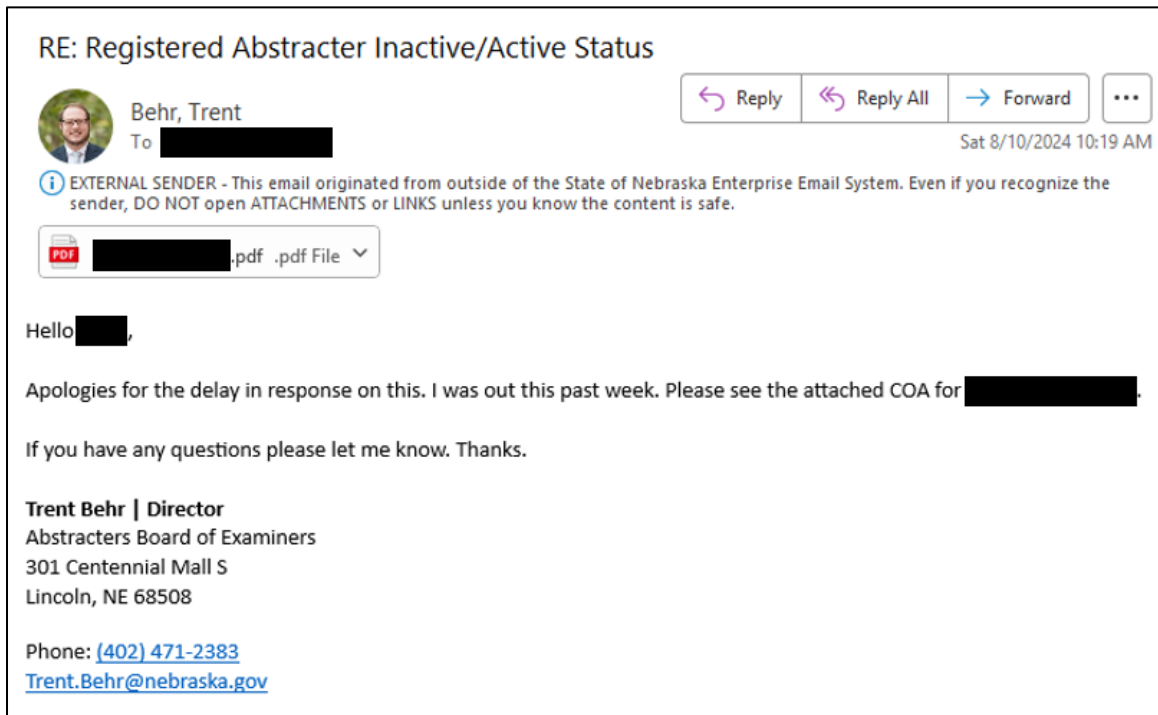
1. **Alleged Fraud** (Continued)

From the above information, it is apparent that Mr. Behr, along with his companion, made a trip to Disneyland in Anaheim, California, and the surrounding area between May 24, 2025, and May 28, 2025. As mentioned previously, Mr. Behr recorded working 53 hours between the Board and Albireo Energy despite being on this out-of-state trip. It is important to note also that, as mentioned previously, Mr. Behr did not log in to his computer through the State's network at any time between April 19, 2025, and June 3, 2025. Furthermore, Mr. Behr did not send any emails between May 24, 2025, and May 29, 2025. As a result, the APA questions the reasonableness of his having claimed these work hours, doubting that Mr. Behr would have been able to perform any work for either employer while on this trip.

Unrecorded Sick Days and Other Examples

The APA also compared information in email messages sent by Mr. Behr to the timesheets that he submitted for both the Board and Albireo Energy. In doing so, the APA noted the following instances of those timesheets not reflecting accurately when, according to the email messages examined, he was out of both offices:

- **August 5, 2024, through August 9, 2024:** Mr. Behr recorded 15 hours for the Board and 49.5 hours for Albireo Energy, with no leave being used during this period. The following email message, which Mr. Behr sent on August 10, 2024, stated that he had been out of the office for the entire preceding week:



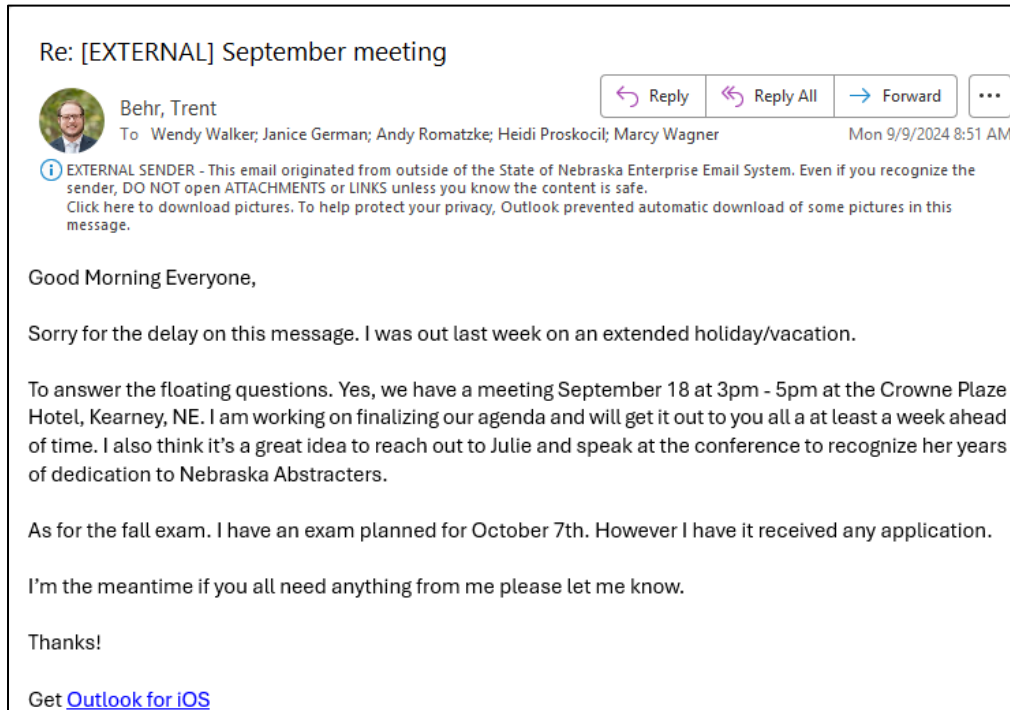
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **September 2, 2024, through September 6, 2024:** The APA observed the email message shown below, which Mr. Behr sent on September 9, 2024, stating that he had taken an “extended holiday/vacation” during the week. Nevertheless, Mr. Behr recorded 17 hours for the Board with only 2 of these hours being coded to leave. An additional 60 hours were recorded for Albireo Energy, with only 16 total hours of leave recorded on his submitted timesheet.



- **September 16, 2024, and September 17, 2024:** Mr. Behr sent an email message on Tuesday, September 17, 2024, informing colleagues that he had gone to the emergency room sometime during the prior night and had a follow-up doctor’s appointment that morning. Additionally, he claimed to have been advised not to travel outside the Omaha area. As a result, he could not be physically present at a meeting scheduled for September 18, 2024, but would attempt to attend virtually. Despite a trip to the emergency room and a doctor’s appointment the following day, Mr. Behr recorded 6 hours for the Board and 28 total hours for Albireo Energy between both days. Furthermore, Mr. Behr did not record any type of leave on either day between the two entities.

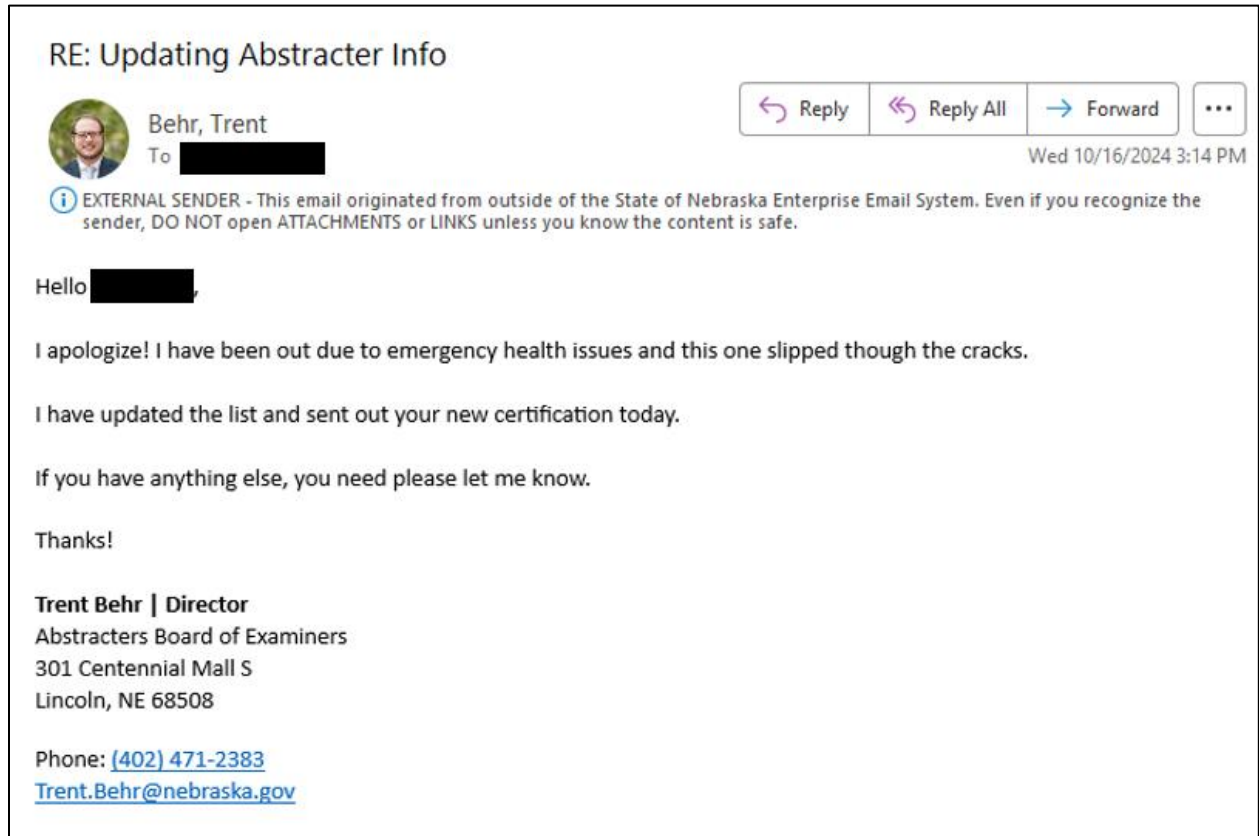
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **October 15, 2024:** The day after receiving an October 15, 2024, email message, Mr. Behr responded that he had been out of the office due to “emergency health issues.” Despite failing to respond to the message on the day that it was received, he did record working 3 hours for the Board and 15 hours for Albireo Energy, with no leave of any kind being used. The following image is an excerpt of Mr. Behr’s October 16, 2024, email response:



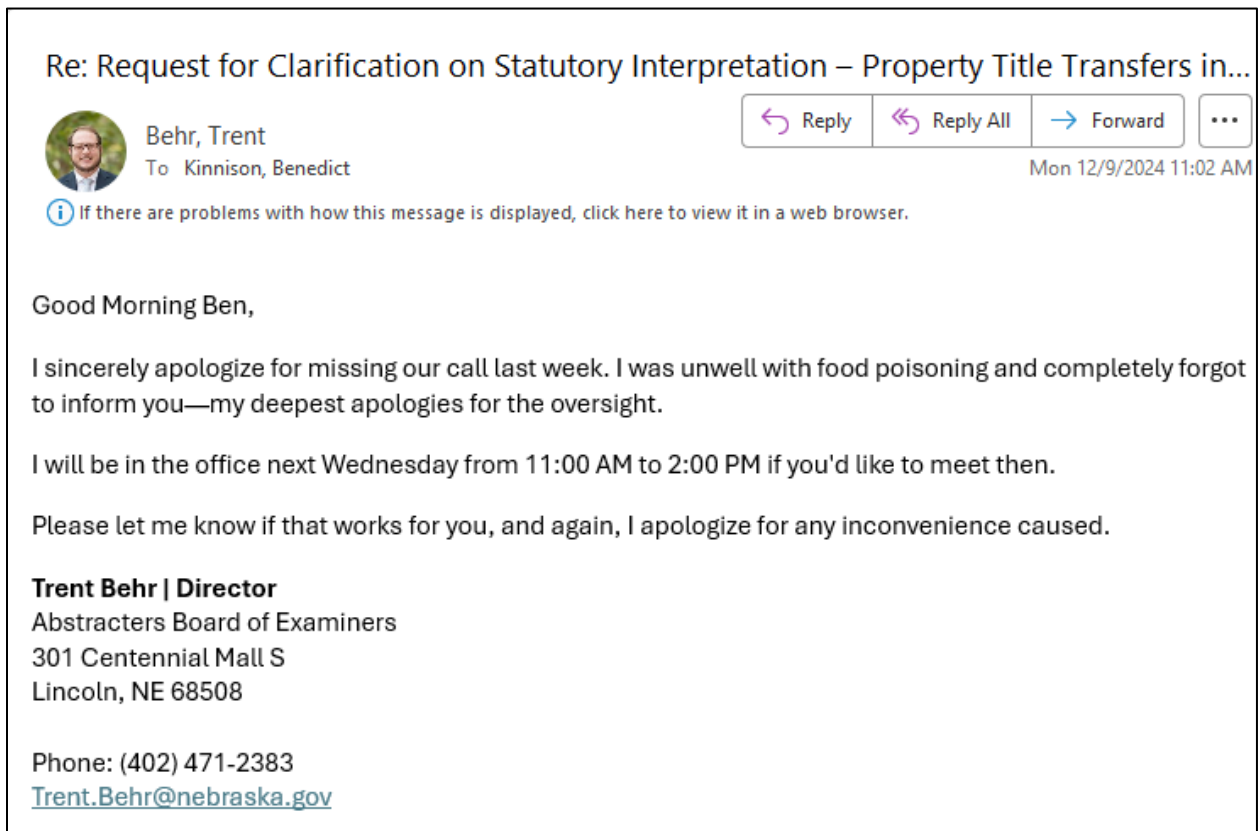
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **December 5, 2024, through December 10, 2024:** Mr. Behr was scheduled to attend a meeting with an Assistant Attorney General on December 5, 2024. However, he failed to attend the meeting. Four days later, on December 9, 2024, Mr. Behr sent an email message, shown below, to the individual with whom he was supposed to have met, explaining that he had food poisoning and would be back in the office on December 11, 2024. Despite missing the scheduled meeting – due to illness, according to him – Mr. Behr recorded working 3 hours for the Board and 13 hours for Albireo Energy that day. Furthermore, though stating that he would be out of the office from December 6, 2024, through December 10, 2024, Mr. Behr still recorded working a total of 16 hours for the Board and 66 hours for Albireo Energy during this period. No leave of any kind was used for any of these hours recorded between the two entities.



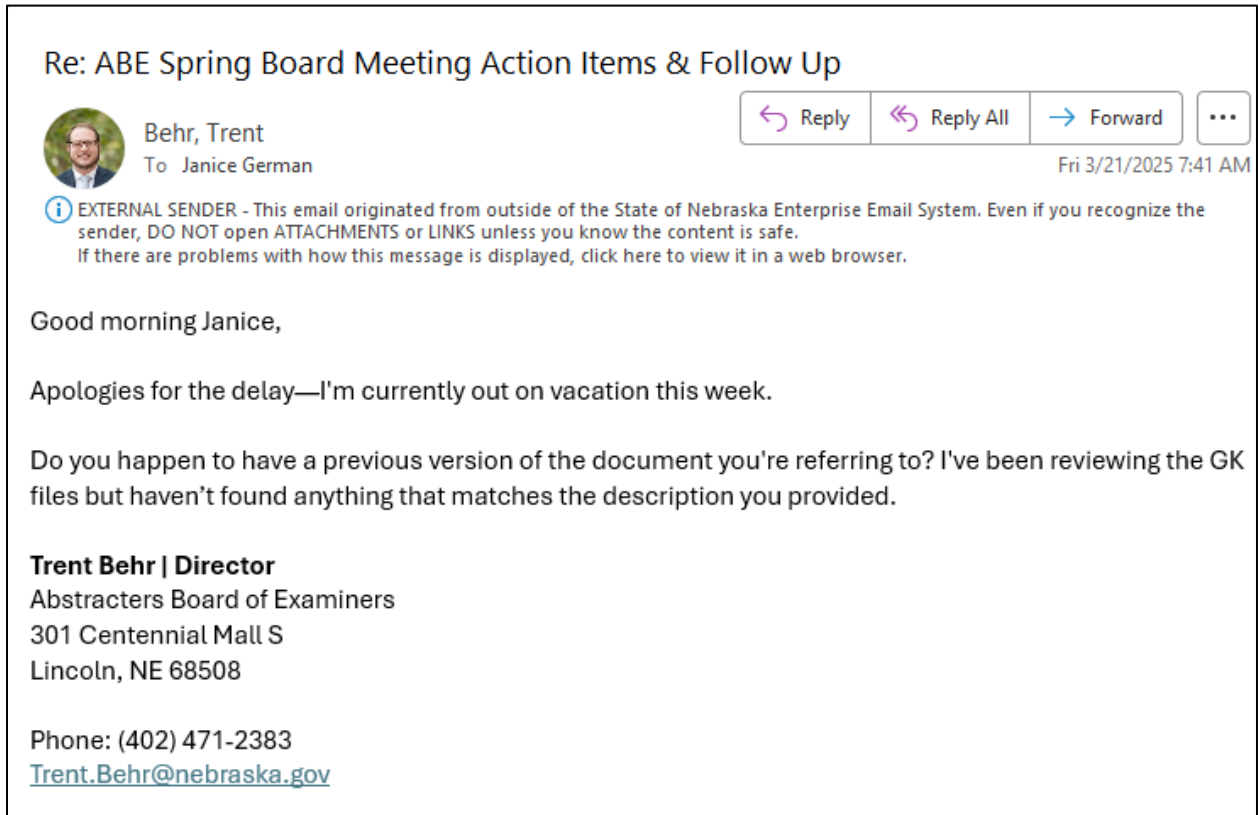
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **March 20, 2025, and March 21, 2025:** Mr. Behr received an email message on March 20, 2025. He responded the following day that he had been out of the office, as he still was on vacation. Despite vacationing on March 20 and 21, Mr. Behr recorded 8 hours each day for both the Board and Albireo Energy, totaling 32 hours for the period, without using any leave for either day. The following image is an excerpt of Mr. Behr's March 21, 2025, email message:



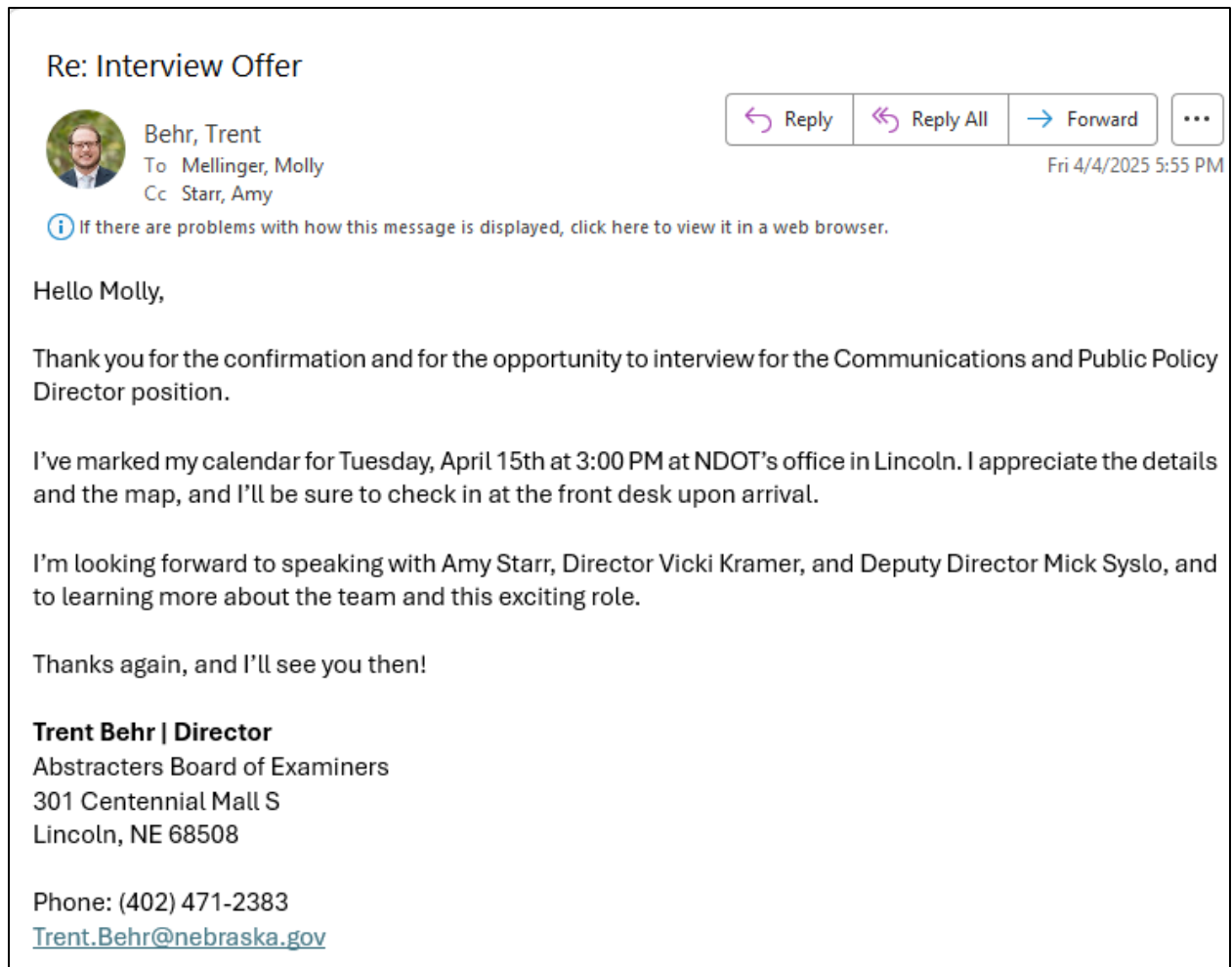
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **April 15, 2025:** In an email message sent to Mr. Behr on April 4, 2025, a scheduled interview with the Nebraska Department of Transportation was confirmed for April 15, 2025, at 3:00 p.m. Responding by email on the same day, Mr. Behr wrote that he had marked the date on his calendar and would be able to attend the interview. While Mr. Behr may have attended this interview, his timesheets for April 15, 2025, claim that he worked 8 hours for both the Board and Albireo Energy, totaling 16 hours for the day. No leave of any kind was recorded. Shown below is an excerpt of the reply email message that Mr. Behr sent on April 4, 2025:



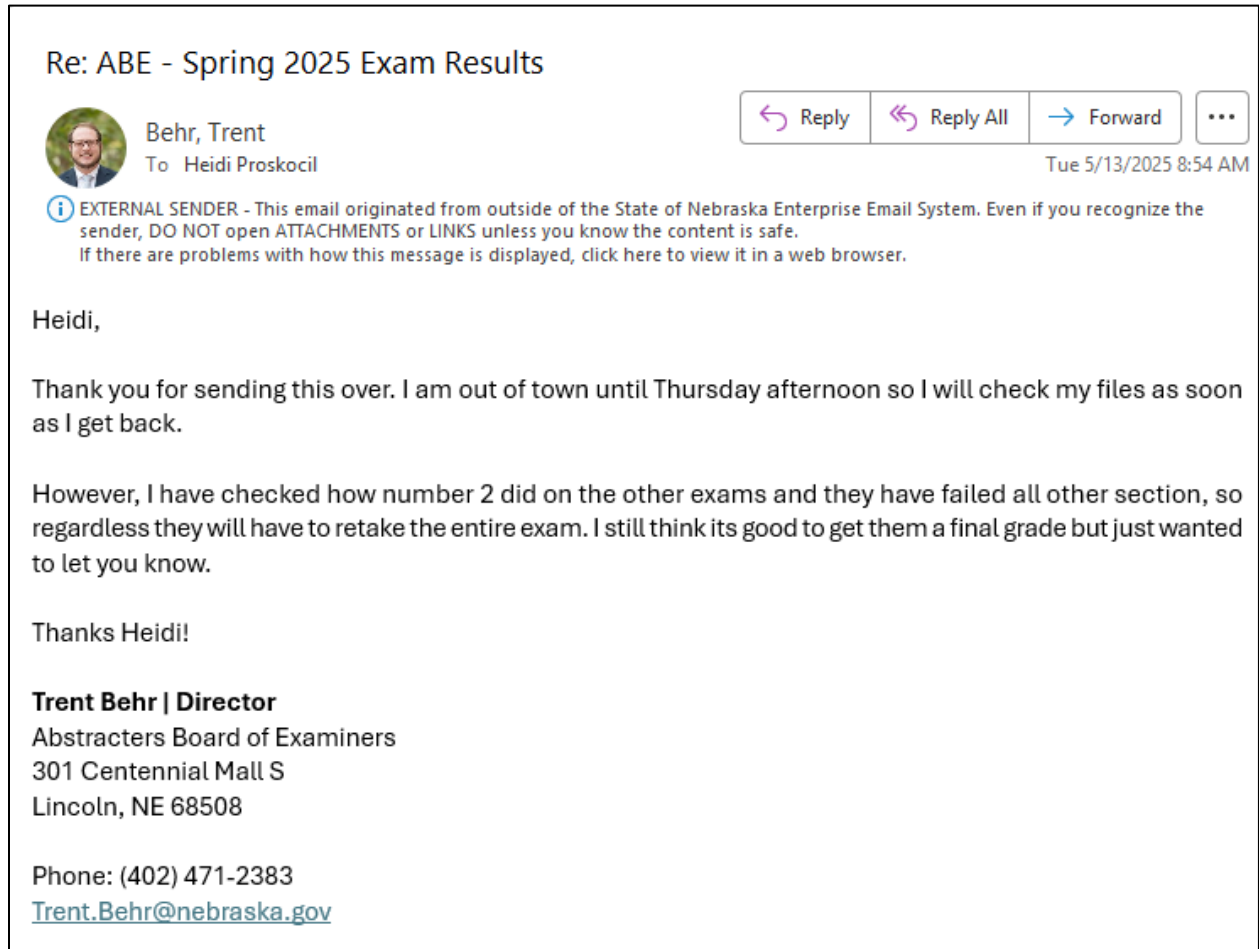
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **May 12, 2025, through May 15, 2025:** Mr. Behr received an email message on May 12, 2025. He responded the following day that he would be out of town until Thursday afternoon, May 15, 2025. Despite being apparently absent, Mr. Behr recorded 8 hours for both the Board and Albireo Energy on each of the four days during this period, totaling 64 total hours, while not using any leave. An excerpt of Mr. Behr's May 13, 2025, email response is shown below:



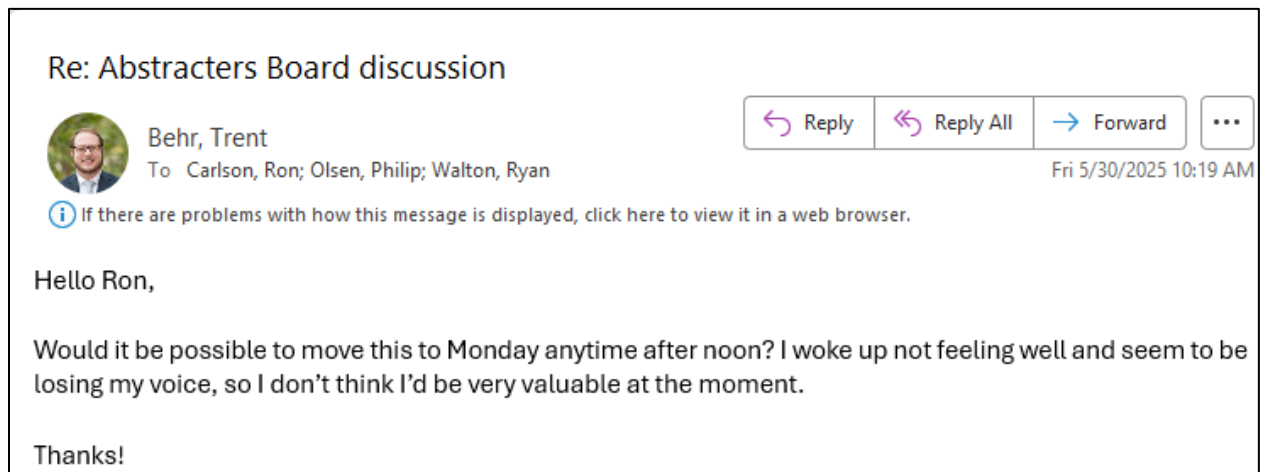
NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

- **May 30, 2025:** In a May 30, 2025, email message, pictured below, Mr. Behr asked to reschedule a virtual meeting due to “not feeling well” that day. Despite claiming to be too ill to attend the meeting, Mr. Behr recorded working a total of 16 hours between the Board and Albireo Energy that same day, with no leave being used.



As of July 30, 2025, Mr. Behr has accumulated balances of 24.18 hours each for both sick and vacation leave. If these accumulated leave balances were to be paid out at his hourly rate of \$25, Mr. Behr would receive a total of \$1,209. However, because of his apparent failure to record leave usage properly, as detailed above – and in the continued absence of any evidence to the contrary – the APA advises against any payout of Mr. Behr’s accumulated leave balances for his position as the Board’s Director.

The information presented above indicates that Mr. Behr may have claimed, as well as received payment for, excessive and unreasonable, if not outright fictitious, work hours. This gives rise to potentially serious statutory concerns.

To start, Neb. Rev. Stat. § 28-511 (Reissue 2016) provides, in relevant part, the following:

- (1) A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.*
- (2) A person is guilty of theft if he or she transfers immovable property of another or any interest therein with the intent to benefit himself or herself or another not entitled thereto.*

Neb. Rev. Stat. § 28-512 (Reissue 2016) states the following, as is relevant:

A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:

- (1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person’s intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or*
- (2) Prevents another from acquiring information which would affect his judgment of a transaction; or*
- (3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or*

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.

Neb. Rev. Stat. § 28-603 (Reissue 2016) provides the following:

(1) Whoever, with intent to deceive or harm, falsely makes, completes, endorses, alters, or utters any written instrument which is or purports to be, or which is calculated to become or to represent if completed, a written instrument which does or may evidence, create, transfer, terminate, or otherwise affect a legal right, interest, obligation, or status, commits forgery in the second degree.

(2) Forgery in the second degree is a Class IIA felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five thousand dollars or more.

(3) Forgery in the second degree is a Class IV felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is one thousand five hundred dollars or more but is less than five thousand dollars.

(4) Forgery in the second degree is a Class I misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five hundred dollars or more but is less than one thousand five hundred dollars.

(5) Forgery in the second degree is a Class II misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is less than five hundred dollars.

(6) For the purpose of determining the class of penalty for forgery in the second degree, the face values, or purported face values, or the amounts of any proceeds wrongfully procured or intended to be procured by the use of more than one such instrument, may be aggregated in the indictment or information if such instruments were part of the same scheme or course of conduct which took place within a sixty-day period and within one county. Such values or amounts shall not be aggregated into more than one offense.

Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits “abuse of public records,” as follows:

(1) A person commits abuse of public records, if:

(a) He knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or

(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct” by a public servant, as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

Further, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021) of the Nebraska Political Accountability and Disclosure Act restricts the use of resources under the “official care and control” of a public official or public employee, as follows:

A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a Class III misdemeanor”

Suspected Fraudulent Unemployment Insurance Claim

Mr. Behr applied for unemployment benefits through the Nebraska Department of Labor (NDOL) on June 2, 2025, the same day that he was terminated as a project manager with Albireo Energy. Following his application for unemployment benefits, two benefit payments of \$564 each, for a total of \$1,128, were processed and made to Mr. Behr for the benefit weeks ending June 21, 2025, and June 28, 2025. Additional benefit payments of \$564 would have continued to be paid out for the benefit weeks ending subsequent to June 28, 2025. However, the APA worked with NDOL to ensure that, and as of June 30, 2025, all future payments have been stopped, and the claim has been suspended. The table below summarizes the unemployment benefits Mr. Behr received for the benefit weeks ending June 21, 2025, through July 19, 2025:

Benefit Week Ending	Weekly Benefit Amount	Payment Issue Date	Payment Amount
6/21/2025	\$564.00	6/26/2025	\$564.00
6/28/2025	\$564.00	6/30/2025	\$564.00
7/5/2025	\$564.00	N/A	\$0.00
7/12/2025	\$564.00	N/A	\$0.00
7/19/2025	\$564.00	N/A	\$0.00
Total			\$1,128.00

In his application, Mr. Behr claimed that his current employment status was “Not Working,” as shown below:

Employment Information

Current Employment Status: **Not Working**

Type of business worked in Opens in new window: **Private Business**

What is your security clearance? **No Clearance**

Unemployment Eligibility Status This link opens a new window? **Claimant**

Are you currently looking for work? **Yes**

Do you have any related licenses or certifications? **No**

Within the last 12 months, have you received a notice of termination or layoff from your job or received documentation that you are separating from military service? **Yes, I have recently received a notice of termination, layoff or military separation.**

Date of Layoff, Termination or Military Separation: **06/02/2025**

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

Despite claiming not to have been working at the time, Mr. Behr was, in fact, still employed as the Board's Director when he submitted his application for unemployment benefits. In addition to being a State employee at the time, Mr. Behr recorded on his Board timesheets that he had worked at least 8 hours each day for the prior 140 consecutive days – including weekends – from January 13, 2025, through June 1, 2025.

Mr. Behr not only failed to disclose his employment with the Board but also certified that all employer and wage information reported in his application was accurate, as shown in the following excerpt:

Monetary Information

TRENTON, please select the appropriate option below to indicate whether the employers and wages above are shown correctly: **I agree that these are all of the employers and wages I had between 1/1/2024 and 12/31/2024. Select this option if you were Self-Employed during this period.**

Every applicant who files an unemployment claim with the NDOL is required to certify that the information provided therein is “true to the best of my [the applicant’s] knowledge” and acknowledge that providing false information “can be penalized as perjury.” Mr. Behr did both when filing his claim, as shown below:

Important Agreement

I want to claim Unemployment Insurance benefits against the State of Nebraska . I certify that the information I give in this claim is true to the best of my knowledge. I understand that giving false information can be penalized as perjury. As listed in portions of the Privacy Act of 1974 (P.L. 93-579), I allow my former employer(s) to release all information requested for this claim. I am providing my Social Security Number as required by the Deficit Reduction Act (P.L. 98-369) as a condition of eligibility. I understand that information regarding my claim may be given to requesting agencies as defined in the Deficit Reduction Act to verify my income and eligibility. **Yes, I want to file this claim.**

Per the above information, Mr. Behr appears to have filed a fraudulent unemployment insurance claim and received two illicit unemployment benefit payments of \$564 each, for a total of \$1,128. Such alleged impropriety gives rise to potentially serious statutory concerns.

To start, Neb. Rev. Stat. § 48-629 (Reissue 2021) provides, in relevant part, the following:

Claims for benefits shall be made in accordance with such rules and regulations as the commissioner may adopt and promulgate.

Title 219 Nebraska Administrative Code (NAC) 2-002.A (September 30, 2020) of the administrative rules and regulations promulgated by NDOL states the following, as is relevant:

The individual shall provide such information as required on the application. Each application shall be signed or attested to.

Neb. Rev. Stat. § 48-663 (Reissue 2021) provides the following:

Whoever obtains or increases any benefit or other payment under sections 48-623 to 48-629 or under an employment security law of any other state, the federal government, or a foreign government, either for himself or herself or for any other person, (1) by making a false statement or representation knowing it to be false by oral, written, or electronic communication that can be attributed to such person by use of a personal identification number or other identification process or (2) by knowingly failing to disclose a material fact shall be guilty of a Class III misdemeanor. Each such false statement or representation or failure to disclose a material fact shall constitute a separate offense. Prosecution under this section may be instituted within three years after the time the offense was committed in any county where any part of the crime was committed, including the county in which the person received the benefits.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

Neb. Rev. Stat. § 48-663.01 (Reissue 2021) states the following:

(1)(a) Notwithstanding any other provision of this section, or of section 48-627 or 48-663, an individual who willfully fails to disclose amounts earned during any week with respect to which benefits are claimed by him or her or who willfully fails to disclose or has falsified as to any fact which would have disqualified him or her or rendered him or her ineligible for benefits during such week, shall forfeit all or part of his or her benefit rights, as determined by an adjudicator, with respect to uncharged wage credits accrued prior to the date of such failure or to the date of such falsifications.

(b) In addition to any benefits which he or she may be required to repay pursuant to subdivision (1)(a) of this section, if an overpayment is established pursuant to this section, an individual shall be required to pay to the department a penalty equal to fifteen percent of the amount of benefits received as a result of such willful failure to disclose or falsification. All amounts collected pursuant to this subdivision shall be remitted for credit to the Unemployment Compensation Fund.

(c) An appeal may be taken from any determination made pursuant to subdivision (1)(a) of this section in the manner provided in section 48-634.

(2)(a) If any person liable to repay an overpayment of unemployment benefits resulting from a determination under subdivision (1)(a) of this section and pay the penalty required under subdivision (1)(b) of this section fails or refuses to repay such overpayment and pay any penalty assessed within twelve months after the date the overpayment determination becomes final, the commissioner may issue a levy on salary, wages, or other regular payments due to or received by such person and such levy shall be continuous from the date the levy is served until the amount of the levy is satisfied. Notice of the levy shall be mailed to the person whose salary, wages, or other regular payment is levied upon at his or her last-known address not later than the date that the levy is served. Exemptions or limitations on the amount of salary, wages, or other regular payment that can be garnished or levied upon by a judgment creditor shall apply to levies made pursuant to this section. Appeal of a levy may be made in the manner provided in section 48-634, but such appeal shall not act as a stay of the levy.

(b) Any person upon whom a levy is served who fails or refuses to honor the levy without cause may be held liable for the amount of the levy up to the value of the assets of the person liable to repay the overpayment that are under the control of the person upon whom the levy is served at the time of service and thereafter.

Neb. Rev. Stat. § 28-915 (Cum. Supp. 2024) provides the following:

(1) A person is guilty of perjury if, in any (a) official proceeding he or she makes a false statement under oath or equivalent affirmation, or swears or affirms the truth of a statement previously made, when the statement is material and he or she does not believe it to be true or (b) official proceeding in the State of Nebraska he or she makes a false statement in any unsworn declaration meeting the requirements of the Uniform Unsworn Foreign Declarations Act under penalty of perjury when the statement is material and he or she does not believe it to be true. Perjury is a Class III felony.

(2) A person is guilty of subornation of perjury if he or she persuades, procures, or suborns any other person to commit perjury. Subornation of perjury is a Class III felony.

(3) A falsification shall be material, regardless of the admissibility of the statement under rules of evidence, if it could have affected the course or outcome of the proceeding. It shall not be a defense that the declarant mistakenly believed the falsification to be immaterial. Whether a falsification is material in a given factual situation shall be a question of law.

(4) It shall not be a defense to prosecution under this section that the oath or affirmation was administered or taken in an irregular manner or that the declarant was not competent to make the statement. A document purporting to be made upon oath or affirmation at any time when the actor presents it as being so verified shall be deemed to have been duly sworn or affirmed. A document purporting to meet the requirements of the Uniform Unsworn Foreign Declarations Act shall be deemed to have been made under penalty of perjury.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

(5) No person shall be guilty of an offense under this section if he or she retracted the falsification in the course of the proceeding in which it was made before it became manifest that the falsification was or would be exposed and before the falsification substantially affected the proceeding.

(6) When the defendant made inconsistent statements under oath or equivalent affirmation, both having been made within the period of the statute of limitations, the prosecution may proceed by setting forth the inconsistent statements in a single count alleging in the alternative that one or the other was false and not believed by the defendant. In such case it shall not be necessary for the prosecution to prove which statement was false but only that one or the other was false and not believed by the defendant to be true.

(7) No person shall be convicted of an offense under this section when proof of falsity rests solely upon contradiction by testimony of a single person other than the defendant.

Questionable Albireo Energy Credit Card Charges

As mentioned previously herein, the APA was provided with Mr. Behr's Albireo Energy credit card statements and informed that several charges made by him with the company's credit card appear to have been personal in nature. After examining the credit card statements and other relevant documentation provided by Albireo Energy, the APA determined that \$26,742.51 of the \$89,915.99 in charges that Mr. Behr made with the company credit card during the period of August 1, 2024, through May 31, 2025, appear to have been for his own personal benefit. Again, it is important to note that these purchases involved the expenditure of Albireo Energy's funds, which are not public monies. The APA was asked to assist in determining the total number and amount of questionable credit card purchases because we were already investigating the timekeeping abuse allegations concerning Mr. Behr.

A summary of the apparent personal charges made by Mr. Behr with the Albireo Energy credit card is shown in the table below:

Vendor	# of Transactions	Amount
Amazon	94	\$9,720.17
Home Depot	14	\$3,898.95
Walmart	25	\$1,358.38
United Airlines	10	\$1,335.80
Target	22	\$1,090.50
Project Management Insurance	1	\$799.93
Courtyard by Marriott	1	\$769.01
BCSP Board of Certification	1	\$744.00
Ubiquiti	2	\$596.58
Other Vendors Note	245	\$6,429.19
Totals	415	\$26,742.51

Note: The APA combined all vendors with transactions totaling less than \$500 within the "Other Vendors" line item above.

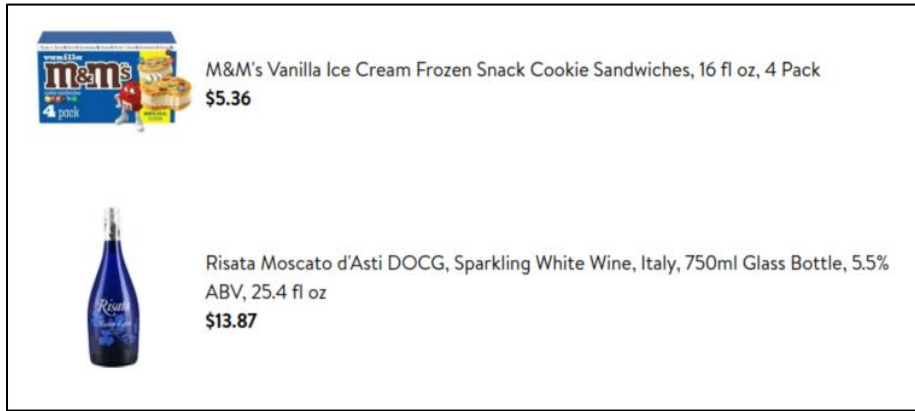
For the Walmart charges, the APA utilized that store's "Receipt Lookup" website (<https://www.walmart.com/receipt-lookup>) to identify the specific items purchased. In doing so, the APA found that these purchases were comprised of such items as groceries, alcohol, soft drinks, a pair of boots, electronics, etc.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS
(Continued)

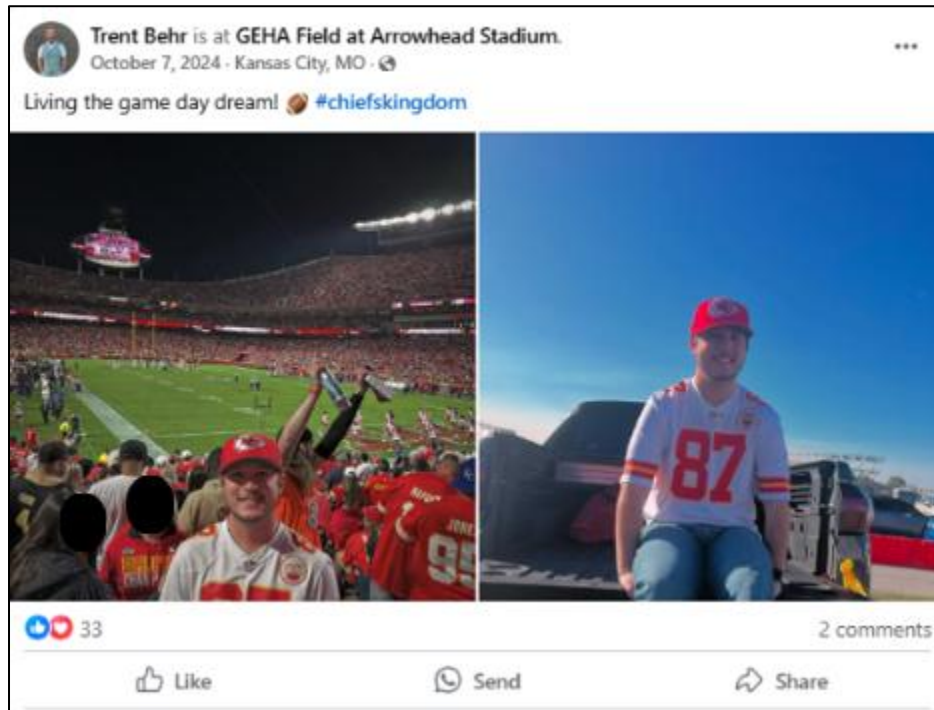
1. **Alleged Fraud** (Continued)

An excerpt from one such Walmart receipt is shown below:



Sporting and Concert Events

Through Mr. Behr's Facebook page, the APA observed the following post showing his attendance at a Kansas City Chiefs football game on October 7, 2024:



The game featured in the above post started at 7:15 p.m. on October 7, 2024, in Kansas City, Missouri. Mr. Behr's timesheet recorded 14 hours of work for Albireo Energy on this day; however, his clock-in and clock-out times show him working from 7:32 a.m. until 1:34 p.m., a total of only 6 hours. Mr. Behr does not, therefore, appear to have been working at the time of the game. However, Mr. Behr made a purchase on this day at the football stadium with his Albireo Energy credit card, as detailed in the table below:

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

Date	Transaction Description	Amount
10/7/2024	ARAMARK ARROWHEAD STAD KANSAS CITY MO P.O.S.: 17282911678 SALES TAX: 0.00	\$20.96

In addition to the above Kansas City Chiefs football game expenditure, the APA noted several other charges that Mr. Behr appears to have made with his Albireo Energy credit card at various sporting events and concerts. Those charges are detailed in the following table:

Date	Transaction Description	Amount
8/20/2024	2LEVY@WRIGLEY FIELD-CO CHICAGO IL P.O.S.: WE8KNB96R06750012 SALES TAX: 3.33	\$41.15
8/20/2024	2LEVY@WRIGLEY FIELD-CO CHICAGO IL P.O.S.: WE8L0TR0Q04509018 SALES TAX: 1.50	\$18.58
8/20/2024	CHICAGO CUBS BASEBALL CHICAGO IL P.O.S.: 182412 SALES TAX: 0.00	\$65.00
8/28/2024	CHICAGO WHITE SOX PARK CHICAGO IL	\$30.00
8/28/2024	GUARANTEED RATE FIELD CHICAGO IL P.O.S.: 948676344181 SALES TAX: 0.00	\$29.18
11/2/2024	NEBRASKA ATHLETICS CON LINCOLN NE	\$10.73
11/2/2024	NEBRASKA ATHLETICS CON LINCOLN NE	\$20.79
2/12/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$7.74
2/12/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$43.81
2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$9.41
2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$12.46
2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$24.60
2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	\$26.35
5/10/2025	2TMOBILE CENTER KANSAS CITY MO	\$4.70
5/10/2025	2TMOBILE CENTER KANSAS CITY MO	\$4.93
5/10/2025	2TMOBILE CENTER KANSAS CITY MO	\$22.15
Total		\$371.58

Other Flight Purchases

Along with the aforementioned flight purchase for Mr. Behr's companion (pg. 17 herein) for their trip to Disneyland in May 2025, the APA noted the following airline flight and associated fee charges on his Albireo Energy credit card for both that same companion and his presumed sister:

Date	Transaction Description	Amount
12/15/2024	UNITED 01624439067414 UNITED.COM TX M*****/BRYAN DEPARTURE: 01-11-25 P.O.S.: SALES TAX: \$0.00 ORD UA S OMA	\$189.48
12/15/2024	UNITED 01644569693432 UNITED.COM TX M*****/ECONOMY P DEPARTURE: 01-11-25 P.O.S.: SALES TAX: \$0.00 ORD UA S OMA	\$45.99
1/30/2025	UNITED 01624559028120 UNITED.COM TX M*****/BRYAN DEPARTURE: 02-14-25 P.O.S.: SALES TAX: \$0.00 OMA UA W ORD UA U OMA	\$546.97
2/4/2025	UNITED 01624572441240 UNITED.COM TX M*****/BRYAN DEPARTURE: 02-14-25 P.O.S.: SALES TAX: \$0.00 OMA UA H ORD UA W OMA	\$49.10
3/18/2025	AMERICAN 0014456404604 FORT WORTH TX JESSI ***** DEPARTURE: 03-19-25 P.O.S.: SALES TAX: \$0.00 MCI AA C CLT AA C MCI	\$35.00
3/18/2025	AMERICAN 0014456404605 FORT WORTH TX JESSI ***** DEPARTURE: 03-19-25 P.O.S.: SALES TAX: \$0.00 MCI AA C CLT AA C MCI	\$35.00
3/21/2025	AMERICAN 0014456647389 FORT WORTH TX JESSI ***** DEPARTURE: 03-22-25 P.O.S.: SALES TAX: \$0.00 CLT AA C MCI	\$35.00
3/21/2025	AMERICAN 0014456647390 FORT WORTH TX JESSI ***** DEPARTURE: 03-22-25 P.O.S.: SALES TAX: \$0.00 CLT AA C MCI	\$35.00
Total		\$971.54

Note: The APA has redacted the names of both the companion and his purported sister.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Continued)

A listing of all the personal charges believed to have been made by Mr. Behr with his Albireo Energy credit card has been included as **Exhibit A** herein.

The above information points to the apparent unauthorized expenditure of Albireo Energy's funds by Mr. Behr for his own personal benefit, giving rise to potentially serious statutory concerns.

To start, Neb. Rev. Stat. § 28-511 (Reissue 2016) provides, in relevant part, the following:

(1) A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.

(2) A person is guilty of theft if he or she transfers immovable property of another or any interest therein with the intent to benefit himself or herself or another not entitled thereto.

Neb. Rev. Stat. § 28-512 (Reissue 2016) states the following, as is relevant:

A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:

(1) Creates or reinforces a false impression, including false impressions as to law, value, intention, or other state of mind; but deception as to a person's intention to perform a promise shall not be inferred from the fact alone that he did not subsequently perform the promise; or

(2) Prevents another from acquiring information which would affect his judgment of a transaction; or

(3) Fails to correct a false impression which the deceiver previously created or reinforced, or which the deceiver knows to be influencing another to whom he stands in a fiduciary or confidential relationship; or

(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.

These potential statutory concerns aside, it should be noted that good internal control and sound accounting practices require procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including possible fraud.

Without such procedures, there is an increased risk for fraud or the misappropriation of funds.

We recommend the Board implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors or irregularities, including possible fraud. Among other things, the Board could require a Board member not involved with the payment process to perform a documented review of all payroll disbursements. Finally, because this comment gives rise to concerns regarding possible violations of State statute, we are forwarding the information herein to the Nebraska State Patrol, the Nebraska Attorney General, the Nebraska Accountability and Disclosure Commission, and the Lancaster County Attorney for further review. The APA will also forward the details of this matter to the Nebraska Department of Revenue and the U.S. Internal Revenue Service.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Alleged Fraud** (Concluded)

Board Response:

The Board of Directors and the Interim Director wish to revisit that when this item was brought forward during the 2021 audit as a finding, the ABE contacted DAS and implemented DAS payroll services to manage payment and oversight of the payroll for the Director. A copy of the minutes of the Board Meeting where approval was had as to the implementation can be provided upon request. The Board of Directors believes that the DAS office should have been responsible for management of timekeeping, and reporting of fraudulent hours submitted. The ABE Board of Examiners respectfully requests that this finding either be removed from the audit or have modified language added to stipulate that the ABE took appropriate steps following the 2021 audit.

New actions to be taken: The interim Director will fill out a timesheet, including an itemization of duties performed. The timesheet will be submitted to DAS for processing and payment, but following submission to DAS, the Interim Director will follow-up by emailing the timecard to the Chair and Vice-Chair for review; and comparison against the paystub of hours billed and written approval. Copies of approved emails will be kept in the office of the ABE.

APA Response:

While contracting with DAS Shared Services for processing of the Board's payroll may mitigate some of the risk from the lack of segregation of duties, it does not relieve the Board of its oversight responsibility. A proper system of internal controls includes procedures to mitigate the risk for errors or abuse when a segregation of duties cannot be achieved. This includes procedures for the Board to review the Director's timesheets and the Board's payroll register to ensure amounts paid are appropriate.

2. **Lack of Segregation of Duties Over Payroll**

The Board has only one employee, the Director, able to handle all aspects of the payroll process. Additionally, the State's accounting system lacks an established segregation of duties over the processing of payroll.

The Board's Director handled all aspects of payroll processing, including the following: recording time worked, leave usage, and accruals; making changes to payroll deductions; preparing, approving, and certifying payroll; reviewing the payroll register; and entering one-time overrides. The Board did not review the payroll register or the Director's timesheets. Additionally, it was noted that documentation of the Board's approval for the Director's pay rate was not provided to the Department of Administrative Services (DAS) Shared Services.

During the fiscal year ending June 30, 2025, the Board had \$35,167 in payroll expenditures.

A proper system of internal controls requires procedures to ensure that an adequate segregation of duties or compensating measures exists, so no one individual is in a position both to perpetrate and to conceal errors or irregularities when processing transactions.

Neb. Rev. Stat. § 76-549 (Reissue 2018) states, "The director shall be paid a salary to be determined by the board."

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

A similar finding was noted in our prior attestation report.

We recommend the Board implement procedures to ensure an adequate segregation of duties or compensating controls to mitigate the risk for errors or abuse during the processing of payroll. Among those procedures might be the Board's mandatory approval of the Director's timesheets and review of the payroll register.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

3. **Lack of Segregation of Duties Over Revenue**

The Board charges fees for the certification of individuals and firms engaged in the business of abstracting and administers semi-annual abstracter certification examinations. The Director was charged with receiving monies, creating receipts, preparing deposits in the accounting system, reconciling activity, and issuing certificates. Additionally, during the fiscal year ending June 30, 2025, Board members did not review and approve the general ledger and budget status reports at their Board meetings; doing so would have provided some oversight of the amounts deposited into the accounting system.

During the fiscal year ending June 30, 2025, the Board had \$1,250 in Sales and Charges revenues. The majority of the Board's income is from relicensing, which is done every two years. In the fiscal year ending June 30, 2024, the most recent year when Abstracters were required to relicense, the Board had \$92,250 in Sales and Charges revenue.

A proper system of internal controls requires procedures to ensure that an adequate segregation of duties or compensating measures exists, so no one individual is in a position both to perpetrate and to conceal errors or irregularities when processing transactions.

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

A similar finding was noted in our prior attestation report.

We recommend the Board implement procedures to ensure an adequate segregation of duties or compensating controls to mitigate the risk of errors or abuse during the handling of receipts.

4. **Payments and Deposits Not Completed Timely**

During testing of receipts, a \$300 deposit on June 5, 2025, included checks with the following dates: February 11, 2025; February 20, 2025; and February 27, 2025. While there may be some time between the check dates and when they were received, these checks were not deposited until between 98 and 114 calendar days after the check dates and, therefore, do not appear to have been deposited timely and as required by State statute.

Additionally, while reviewing documentation for potential receipts, a July 24, 2024, email noted that a \$500 check was mailed on that day for a Certificate of Authority application fee and license fee. However, per review of the general ledger, this receipt does not appear to have been deposited.

Neb. Rev. Stat. § 84-710 (Reissue 2024) states, in relevant part, the following:

It shall be unlawful for any executive department, state institution, board, or officer acting under or by virtue of any statute or authority of the state, including the State Racing and Gaming Commission, to receive any fees, proceeds from the sale of any public property, or any money belonging to the state or due for any service rendered by virtue of state authority without paying the same into the state treasury within three business days of the receipt thereof when the aggregate amount is five hundred dollars or more and within seven days of the receipt thereof when the aggregate amount is less than five hundred dollars.

(Emphasis added.) During testing of expenditures, an Interagency Billing Transaction (IBT) invoice and Billing Detail from the DAS Office of the Chief Information Officer for services provided in September 2024 was examined. Despite being received on October 10, 2024, the document was not processed until February 1, 2025, a delay of 114 calendar days.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Continued)

4. **Payments and Deposits Not Completed Timely** (Concluded)

Neb. Rev. Stat. § 81-2403(1) (Reissue 2024) provides the following:

Except as provided in subsection (2) of this section, each agency shall make payment in full for all goods delivered or services rendered on or before the forty-fifth calendar day after (a) the date of receipt by the agency of the goods or services or (b) the date of receipt by the agency of the bill for the goods or services, whichever is later, unless other provisions for payment are agreed to in writing by the creditor and the agency.

When receipts are not deposited and payments are not made in a timely manner, there is an increased risk for the loss or misuse of State funds and noncompliance with State statute.

We recommend the Board establish procedures to ensure receipts are deposited and payments are made in a timely manner.

5. **Budget Status Not Updated Appropriately**

State agencies are directed to establish their detailed Budget Status Report in EnterpriseOne (E1), the State's accounting system, by entering the required budget information. Per review of the Board's Budget Status Report for the fiscal year ending June 30, 2025, the required budget information was not provided.

Neb. Rev. Stat. § 81-138 (Reissue 2024) states the following:

No appropriation shall become available for expenditure to any expending agency until such department has submitted to the Director of Administrative Services quarterly estimates of the amount required in each fiscal year's quarter for each activity to be carried on and such estimates have been approved by the Governor. Accounts shall be kept and reports rendered showing the expenditures for each such purpose.

Additionally, Section 8 of LB 814 (2023), an appropriations bill introduced at the request of the Governor, states the following:

All state agencies, boards, and commissions shall promptly establish their detailed Budget Status Reports at the budget subprogram level in the Nebraska Accounting System and adjust them as necessary during each fiscal year to reflect the most current appropriations shown on the Allotment Status Report.

When neglecting to record budget information properly, the Board not only fails to comply with State statute but also increases the risk of inappropriate financial decisions being made.

We recommend the Board implement procedures to ensure mandatory budget information is entered into the State's accounting system, as required by law. Additionally, the Board should establish a procedure for the periodic review of the Budget Status Report.

6. **Board Fees Not Reviewed and Cash Fund Balance**

The Board is responsible for setting various service fees based on its administrative costs. Included are fees for issuing the Certificate of Registration and the Certificate of Authority, processing applications, and offering examination fees. During review of the Board's fee schedule, it was noted that these fees had not been updated since 2018, and many were the same since, at least, 2013. The Board lacked documentation to support that the fees had been reviewed to determine if they were still reasonable and in accordance with State statute.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

COMMENTS AND RECOMMENDATIONS

(Concluded)

6. **Board Fees Not Reviewed and Cash Fund Balance** (Concluded)

The majority of the Board’s revenues come from certificate renewals, which occur every two years (even-numbered years). We prepared an analysis, as detailed in the table below, comparing the fund balance at fiscal year end to the expenditures during the fiscal year for the last five years:

Fiscal Year Ended	Fund Balance	Expenditures	# of Years of Expenditures on Hand	# of Months of Expenditures on Hand
6/30/2021	\$125,747	\$25,170	5.00	59.95
6/30/2022	\$188,840	\$27,447	6.88	82.56
6/30/2023	\$171,814	\$27,729	6.20	74.35
6/30/2024	\$223,997	\$44,610	5.02	60.25
6/30/2025	\$189,392	\$42,802	4.42	53.10

Due to the biannual nature of the Board’s certificate renewals, we would expect the fund balance to increase in even years and then decrease in odd years; however, the Board’s fund balance has increased steadily. While expenditures were higher in the fiscal years ending June 30, 2024, and June 30, 2025, the fund balance is still sufficient to cover nearly four-and-a-half years of the Board’s expenditures. Additionally, the expenditures were higher in fiscal years 2024 and 2025 due to leave payouts to the previous Director in 2024 and the questionable 2025 payroll expenditures addressed in **Comment Number 1** (“Alleged Fraud”) herein.

Neb. Rev. Stat. § 76-547 (Reissue 2018) states, as is relevant, the following:

(1) All certificates of authority issued pursuant to section 76-545 shall expire on April 1 of each even-numbered year irrespective of when issued. Such certificates shall be renewed, as provided in this section, for a two-year period upon payment of a renewal fee of not less than fifty dollars or more than four hundred dollars. The board shall establish such fee based on the administrative costs of the board.

(2) All certificates of registration, including duplicate certificates of registration, issued pursuant to section 76-543 shall expire on April 1 of each even-numbered year irrespective of when issued. Such certificates shall be renewed, as provided in this section, for a two-year period upon payment of a renewal fee of not less than twenty dollars or more than two hundred dollars. The board shall establish such fee based on the administrative costs of the board. . . .

(Emphasis added.) In light of the above information, the Board should implement procedures for carrying out a periodic review of service fees charged to ensure that they are both reasonable and, as required by State statute, administratively necessary.

Without such procedures, there is an increased risk of Board fees being excessive and statutorily improper.

A similar finding was noted in the previous report.

We recommend the Board perform a periodic review of service fees charged to ensure that they are both reasonable and, as required by State statute, administratively necessary.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Abstracters Board of Examiners
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Abstracters Board of Examiners (Board) for the period July 1, 2024, through June 30, 2025. 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 Balances, 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 July 1, 2024, through June 30, 2025, 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 Change in Fund Balance or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.

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.

September 19, 2025



Mike Foley
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended June 30, 2025

	Abstractors Cash Fund 26610
REVENUES:	
Sales & Charges	\$ 1,250
Miscellaneous	6,948
TOTAL REVENUES	<u>8,198</u>
EXPENDITURES:	
Personal Services	35,167
Operating	6,608
Travel	1,027
TOTAL EXPENDITURES	<u>42,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(34,604)</u>
Net Change in Fund Balance	(34,604)
FUND BALANCE, July 1, 2024	<u>223,996</u>
FUND BALANCE, June 30, 2025	<u><u>\$ 189,392</u></u>
FUND BALANCE CONSISTS OF:	
General Cash	<u>\$ 189,392</u>
TOTAL FUND BALANCE	<u><u>\$ 189,392</u></u>

The accompanying notes are an integral part of the schedule.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

NOTES TO THE SCHEDULE

For the Period July 1, 2024, through June 30, 2025

1. Criteria

The accounting policies of the Nebraska Abstracters Board of Examiners (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 June 30, 2025, and not yet paid as of that date. The amount recorded as expenditures on the Schedule, as of June 30, 2025, **does not** include amounts for goods and services received before June 30, 2025, which had not been posted to the general ledger as of June 30, 2025.

The Board had no accounts receivable at June 30, 2025. 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:

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees. Certificate of Registration fees are collected for the licensing of individuals who passed the Abstracter's examination. Certificate of Authority fees are collected in order for persons or firms to engage in the business of abstracting.

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

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

NOTES TO THE SCHEDULE

(Concluded)

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. Cash accounts 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. Subsequent Events

During a meeting on July 1, 2025, the Board voted to suspend without pay the Board's Director, effective immediately, related to investigative proceedings stemming from allegations of possible criminal misconduct.

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS

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 ABSTRACTERS BOARD OF EXAMINERS
Questionable Albireo Energy Credit Card Transactions
August 5, 2024, through May 31, 2025

Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
8/5/2024	8/6/2024	RIGEL AIRPORT SERVICE OMAHA NE	Rigel Airport Service	Omaha, NE	\$14.23
8/13/2024	8/14/2024	WAL-MART #5276 PALATINE IL	Walmart	Palatine, IL	\$7.13
8/14/2024	8/14/2024	AMAZON MARK* RM8QF6YC0 SEATTLE WA	Amazon	Online	\$109.99
8/20/2024	8/22/2024	2LEVY@WRIGLEY FIELD-CO CHICAGO IL P.O.S.: WE8L0TR0Q04509018 SALES TAX: 1.50	Wrigley Field	Chicago, IL	\$18.58
8/20/2024	8/22/2024	2LEVY@WRIGLEY FIELD-CO CHICAGO IL P.O.S.: WE8KNB96R06750012 SALES TAX: 3.33	Wrigley Field	Chicago, IL	\$41.15
8/20/2024	8/23/2024	CHICAGO CUBS BASEBALL CHICAGO IL P.O.S.: 182412 SALES TAX: 0.00	Chicago Cubs	Chicago, IL	\$65.00
8/28/2024	8/28/2024	AMAZON MKTPL*RK7I81CP0 AMZN.COM/BILL WA P.O.S.: 847 SALES TAX: 2.50	Amazon	Online	\$27.49
8/28/2024	8/28/2024	AMAZON MKTPL*RK3XI6MZ2 AMZN.COM/BILL WA P.O.S.: 847 SALES TAX: 6.00	Amazon	Online	\$65.99
8/28/2024	8/30/2024	GUARANTEED RATE FIELD CHICAGO IL P.O.S.: 948676344181 SALES TAX: 0.00	Guaranteed Rate Field	Chicago, IL	\$29.18
8/28/2024	9/2/2024	CHICAGO WHITE SOX PARK CHICAGO IL	Chicago White Sox	Chicago, IL	\$30.00
9/5/2024	9/9/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$27.77
9/12/2024	9/12/2024	PANERA BREAD #601214 O 402-537-8065 NE	Panera Bread	Papillion, NE	\$20.38
9/12/2024	9/13/2024	CHEESECAKE OMAHA OMAHA NE	Cheesecake Factory	Omaha, NE	\$73.97
9/12/2024	9/16/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$12.23
9/12/2024	9/16/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$14.97
9/18/2024	9/20/2024	CHICK-FIL-A #02974 PAPILLION NE	Chick-fil-A	Papillion, NE	\$14.67
9/19/2024	9/20/2024	TIDAL WAVE BELLEVUE BELLEVUE NE P.O.S.: PO 763573046690 SALES TAX: 1.47	Tidal Wave	Bellevue, NE	\$22.47
9/19/2024	9/20/2024	CERTUS AIRVAC SERVICE PAPILLION NE	Certus Airvac Service	Papillion, NE	\$1.75
9/19/2024	9/23/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$7.69
9/22/2024	9/23/2024	PANDA EXPRESS #1868 PAPILLION NE	Panda Express	Papillion, NE	\$24.40
9/25/2024	9/27/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$12.51
9/26/2024	9/27/2024	TEXAS ROADHOUSE #2323 PAPILLION NE	Texas Roadhouse	Papillion, NE	\$72.78
9/27/2024	9/30/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$23.73
9/28/2024	9/30/2024	APPLEBEES 9633 OLO BELLEVUE NE	Applebee's	Bellevue, NE	\$48.37
9/30/2024	10/2/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$24.82
10/1/2024	10/2/2024	PANDA EXPRESS #2235 P OMAHA NE	Panda Express	Omaha, NE	\$11.84
10/3/2024	10/7/2024	CHICK-FIL-A #03027 BELLEVUE NE	Chick-fil-A	Bellevue, NE	\$14.97
10/4/2024	10/7/2024	FIRST WATCH - 6001 OMAHA NE	First Watch	Omaha, NE	\$54.44
10/7/2024	10/9/2024	ARAMARK ARROWHEAD STAD KANSAS CITY MO P.O.S.: 17282911678 SALES TAX: 0.00	Arrowhead Stadium	Kansas City, MO	\$20.96
10/9/2024	10/10/2024	PANERA BREAD #601214 K PAPILLION NE P.O.S.: 6051715797519887 SALES TAX: 2.78	Panera Bread	Papillion, NE	\$39.86
10/9/2024	10/11/2024	APPLEBEES 9633 BELLEVUE NE	Applebee's	Bellevue, NE	\$38.11
10/10/2024	10/10/2024	AMAZON MARK* WV9SV1SD3 SEATTLE WA	Amazon	Online	\$51.31
10/11/2024	10/14/2024	AMAZON MARK* E05UF9KW3 SEATTLE WA	Amazon	Online	\$50.26
10/11/2024	10/14/2024	AMAZON MARK* OM0IT3473 SEATTLE WA	Amazon	Online	\$89.87
10/11/2024	10/14/2024	AMAZON MARK* YE6CQ95K3 SEATTLE WA	Amazon	Online	\$363.78
10/11/2024	10/14/2024	TEXAS ROADHOUSE #2323 PAPILLION NE	Texas Roadhouse	Papillion, NE	\$56.43
10/12/2024	10/14/2024	BUFFALO WILD WNGS 0067 BELLEVUE NE	Buffalo Wild Wings	Bellevue, NE	\$71.80
10/12/2024	10/14/2024	WM SUPERCENTER #2847 BELLEVUE NE P.O.S.: 000000312923 SALES TAX: 0.00	Walmart	Bellevue, NE	\$10.66
10/12/2024	10/14/2024	WAL-MART #1671 LA VISTA NE	Walmart	La Vista, NE	\$16.11
10/14/2024	10/14/2024	AMAZON MKTPL*D701W41R3 AMZN.COM/BILL WA P.O.S.: 112-9114493-32994 SALES TAX: 28.92	Amazon	Online	\$442.10
10/15/2024	10/16/2024	AMAZON MARK* X39FZ0Z33 SEATTLE WA	Amazon	Online	\$18.73
10/15/2024	10/16/2024	AMAZON MKTPL*3Z7VB5E53 AMZN.COM/BILL WA P.O.S.: 112-4283588-57386 SALES TAX: 1.68	Amazon	Online	\$25.67
10/15/2024	10/16/2024	BURGER KING #10516 Q07 PLATTSMOUTH NE	Burger King	Plattsmouth, NE	\$14.65
10/15/2024	10/17/2024	TST*VIA FARINA OMAHA NE	Via Farina Regency	Omaha, NE	\$34.72

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS
Questionable Albireo Energy Credit Card Transactions
August 5, 2024, through May 31, 2025

Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
10/21/2024	10/22/2024	RIGEL AIRPORT SERVICE OMAHA NE	Rigel Airport Service	Omaha, NE	\$16.78
10/21/2024	10/22/2024	TARGET 00008805 SCHAUMBURG IL	Target	Schaumburg, IL	\$46.33
10/22/2024	10/23/2024	AMZN DIGITAL*2T38E36M3 888-802-3080 WA P.O.S.: D01-3274833-70882 SALES TAX: 0.00	Amazon	Online	\$26.00
10/22/2024	10/23/2024	AMAZON RETA* 298AN8ME3 SEATTLE WA	Amazon	Online	\$214.42
10/22/2024	10/23/2024	TARGET 00008805 SCHAUMBURG IL	Target	Schaumburg, IL	\$25.76
10/25/2024	10/28/2024	OLIVE GARDEN 0026460 PAPILLION NE	Olive Garden	Papillion, NE	\$38.24
10/30/2024	10/31/2024	MCDONALD'S F16841 BELLEVUE NE	McDonald's	Bellevue, NE	\$6.18
10/31/2024	10/31/2024	AMAZON.COM*O31FU8E93 AMZN.COM/BILL WA P.O.S.: 112-4553480-57866 SALES TAX: 1.54	Amazon	Online	\$23.62
10/31/2024	11/1/2024	AMAZON.COM*TG4BP8OB3 AMZN.COM/BILL WA P.O.S.: 112-0192929-73906 SALES TAX: 30.02	Amazon	Online	\$458.92
11/2/2024	11/4/2024	AMAZON MKTPL*Z81LS7RW3 AMZN.COM/BILL WA P.O.S.: 112-9182849-31226 SALES TAX: 5.74	Amazon	Online	\$87.62
11/2/2024	11/7/2024	NEBRASKA ATHLETICS CON LINCOLN NE	Nebraska Athletics	Online	\$10.73
11/2/2024	11/7/2024	NEBRASKA ATHLETICS CON LINCOLN NE	Nebraska Athletics	Online	\$20.79
11/3/2024	11/4/2024	BURGER KING #9883 Q07 BELLEVUE NE	Burger King	Bellevue, NE	\$12.71
11/3/2024	11/4/2024	MCDONALD'S F33571 OMAHA NE	McDonald's	Omaha, NE	\$11.26
11/3/2024	11/4/2024	TARGET 00017772 OMAHA NE	Target	Omaha, NE	\$12.83
11/3/2024	11/4/2024	TARGET 00023267 OMAHA NE	Target	Omaha, NE	\$85.01
11/3/2024	11/4/2024	AMZN MKTP US*YS2GO4QA3 AMZN.COM/BILL WA P.O.S.: 112-6170037-79762 SALES TAX: 3.71	Amazon	Online	\$56.70
11/3/2024	11/4/2024	AMAZON.COM*KM7V019J3 AMZN.COM/BILL WA P.O.S.: 111-3072145-62834 SALES TAX: 11.14	Amazon	Online	\$170.21
11/4/2024	11/4/2024	AMAZON MKTPL*813CB0SA3 AMZN.COM/BILL WA P.O.S.: 112-1458494-25106 SALES TAX: 21.70	Amazon	Online	\$331.69
11/6/2024	11/6/2024	AMAZON.COM*4D3Z3S83 AMZN.COM/BILL WA P.O.S.: 112-4388406-68522 SALES TAX: 32.13	Amazon	Online	\$491.07
11/7/2024	11/8/2024	AMAZON.COM*ZS1WD5983 AMZN.COM/BILL WA P.O.S.: 112-7187719-23850 SALES TAX: 1.33	Amazon	Online	\$20.27
11/10/2024	11/12/2024	OSAKA STEAKHOUSE & SUS LA VISTA NE	Osaka Steakhouse	La Vista, NE	\$87.04
11/11/2024	11/12/2024	TARGET 00008805 SCHAUMBURG IL	Target	Schaumburg, IL	\$163.61
11/13/2024	11/13/2024	AMAZON MKTPL*9U5OI7YV3 AMZN.COM/BILL WA P.O.S.: 112-3332926-14682 SALES TAX: 2.70	Amazon	Online	\$29.66
11/14/2024	11/15/2024	AMAZON.COM*7X9610RX3 AMZN.COM/BILL WA P.O.S.: 112-7904785-78842 SALES TAX: 1.19	Amazon	Online	\$18.18
11/16/2024	11/18/2024	APPLEBEES 9633 BELLEVUE NE	Applebee's	Bellevue, NE	\$39.02
11/16/2024	11/18/2024	AMAZON MKTPL*ZC1R15YP3 AMZN.COM/BILL WA P.O.S.: 112-5301476-91978 SALES TAX: 0.98	Amazon	Online	\$14.97
11/16/2024	11/18/2024	JUICE STOP PAPILLION NE	Juice Stop	Papillion, NE	\$6.18
11/17/2024	11/18/2024	WAL-MART #2847 BELLEVUE NE	Walmart	Bellevue, NE	\$19.09
11/17/2024	11/18/2024	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$25.00
11/17/2024	11/19/2024	PITCH PIZZERIA WEST OM OMAHA NE	Pitch Pizzeria	Omaha, NE	\$52.62
11/18/2024	11/20/2024	QDOBA 2399 PAPILLION CA P.O.S.: 10001 SALES TAX: 2.58	Qdoba	Papillion, NE	\$40.37
11/26/2024	11/27/2024	AMAZON MKTPL*2U56Y6VN3 AMZN.COM/BILL WA P.O.S.: 111-9958884-02602 SALES TAX: 6.30	Amazon	Online	\$96.29
11/26/2024	11/27/2024	AMAZON MKTPL*Z33MY7A60 AMZN.COM/BILL WA P.O.S.: 111-6257612-97250 SALES TAX: 12.60	Amazon	Online	\$192.58
11/26/2024	11/27/2024	AMAZON MKTPL*Z32JS2A80 AMZN.COM/BILL WA P.O.S.: 111-8516024-00314 SALES TAX: 17.50	Amazon	Online	\$267.45
11/26/2024	11/27/2024	AMAZON MKTPL*Z30JA7A20 AMZN.COM/BILL WA P.O.S.: 111-0111175-33394 SALES TAX: 22.40	Amazon	Online	\$342.36
11/26/2024	11/27/2024	AMAZON MKTPL*Z357W5AJ0 AMZN.COM/BILL WA P.O.S.: 111-3143987-78034 SALES TAX: 24.50	Amazon	Online	\$374.45
11/26/2024	11/27/2024	WALMART.COM 8009256278 BENTONVILLE AR	Walmart	Online	\$111.37
11/27/2024	11/27/2024	AMAZON MKTPL*Z36H173U2 AMZN.COM/BILL WA P.O.S.: 111-8853595-02226 SALES TAX: 36.40	Amazon	Online	\$556.36
11/28/2024	11/29/2024	AMAZON MKTPL*Z364Z0GG2 AMZN.COM/BILL WA P.O.S.: 114-1698243-83650 SALES TAX: 6.30	Amazon	Online	\$96.29
11/30/2024	12/2/2024	AMAZON MKTPL*ZL5TW4CX0 AMZN.COM/BILL WA P.O.S.: 111-0627273-47874 SALES TAX: 17.50	Amazon	Online	\$267.49
12/1/2024	12/2/2024	AMAZON MKTPL*ZL07R0O92 AMZN.COM/BILL WA P.O.S.: 112-1971831-13130 SALES TAX: 12.48	Amazon	Online	\$190.95
12/4/2024	12/4/2024	AMAZON MKTPL*ZL4VW69Y2 AMZN.COM/BILL WA P.O.S.: 112-7204743-60778 SALES TAX: 0.70	Amazon	Online	\$10.69
12/5/2024	12/6/2024	AMAZON MKTPL*ZR33G7OL0 AMZN.COM/BILL WA P.O.S.: 112-0529642-43298 SALES TAX: 1.61	Amazon	Online	\$24.60

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS
Questionable Albireo Energy Credit Card Transactions
August 5, 2024, through May 31, 2025

Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
12/6/2024	12/9/2024	MCDONALD'S F16841 BELLEVUE NE	McDonald's	Bellevue, NE	\$9.29
12/6/2024	12/9/2024	WAL-MART #2847 BELLEVUE NE	Walmart	Bellevue, NE	\$10.67
12/8/2024	12/9/2024	TST* VIA FARINA - REGE OMAHA NE	Via Farina Regency	Omaha, NE	\$81.69
12/9/2024	12/9/2024	AMZN MKTP US*ZX1OK1Z12 AMZN.COM/BILL WA P.O.S.: 114-8789005-42682 SALES TAX: 13.30	Amazon	Online	\$203.29
12/12/2024	12/13/2024	AMAZON MKTPL*Z14GK6FP2 AMZN.COM/BILL WA P.O.S.: 112-1174979-34274 SALES TAX: 1.19	Amazon	Online	\$18.18
12/12/2024	12/13/2024	AMAZON.COM*ZX7AK8LO1 AMZN.COM/BILL WA P.O.S.: 112-1370449-67842 SALES TAX: 2.03	Amazon	Online	\$30.94
12/13/2024	12/13/2024	AMAZON MKTPL*ZX17N2NJI AMZN.COM/BILL WA P.O.S.: 112-2543914-13210 SALES TAX: 5.11	Amazon	Online	\$78.10
12/14/2024	12/16/2024	AMAZON MKTPL*ZX33Q2790 AMZN.COM/BILL WA P.O.S.: 112-2543914-13210 SALES TAX: 9.80	Amazon	Online	\$149.78
12/14/2024	12/16/2024	JUICE STOP PAPILLION NE	Juice Stop	Papillion, NE	\$12.36
12/15/2024	12/16/2024	SCOOTER'S COFFEE #7 BELLEVUE NE	Scooter's Coffee	Bellevue, NE	\$12.79
12/15/2024	12/17/2024	OSAKA STEAKHOUSE & SUS LA VISTA NE	Osaka Steakhouse	La Vista, NE	\$48.55
12/15/2024	12/17/2024	UNITED 01644569693432 UNITED.COM TX M***** /ECONOMY P DEPARTURE: 01-11-25 P.O.S.: SALES TAX: \$0.00 ORD UA S OMA	United Airlines	Online	\$45.99
12/15/2024	12/17/2024	UNITED 01624439067414 UNITED.COM TX M*****/BRYAN DEPARTURE: 01-11-25 P.O.S.: SALES TAX: \$0.00 ORD UA S OMA	United Airlines	Online	\$189.48
12/16/2024	12/16/2024	AMAZON MKTPL*Z16004KW2 AMZN.COM/BILL WA P.O.S.: 112-6456979-82010 SALES TAX: 14.00	Amazon	Online	\$213.99
12/17/2024	12/17/2024	AMAZON MKTPL*Z95P48C22 AMZN.COM/BILL WA P.O.S.: 112-2543914-13210 SALES TAX: 5.74	Amazon	Online	\$87.73
12/17/2024	12/18/2024	SUBWAY 10927 PLATTSMOUTH NE P.O.S.: NA SALES TAX: 0.83	Subway	Plattsmouth, NE	\$12.62
12/18/2024	12/18/2024	AMAZON MKTPL*Z16BU81Z1 AMZN.COM/BILL WA P.O.S.: 111-4355685-58146 SALES TAX: 0.84	Amazon	Online	\$12.82
12/18/2024	12/19/2024	WALMART.COM WALMART.COM AR	Walmart	Online	\$203.05
12/27/2024	12/30/2024	PANERA BREAD #601210 K BELLEVUE NE P.O.S.: 6051715839293954 SALES TAX: 2.43	Panera Bread	Bellevue, NE	\$37.23
12/27/2024	12/30/2024	AMAZON MKTPL*ZE1WF0Y22 AMZN.COM/BILL WA P.O.S.: 112-4501839-59122 SALES TAX: 1.54	Amazon	Online	\$23.53
12/27/2024	12/30/2024	AMAZON MKTPL*ZP8CQ1OP2 AMZN.COM/BILL WA P.O.S.: 112-2473581-23954 SALES TAX: 5.65	Amazon	Online	\$86.25
12/27/2024	12/30/2024	AMAZON MKTPL*ZE9JC8VJ0 AMZN.COM/BILL WA P.O.S.: 112-5664923-81594 SALES TAX: 0.00	Amazon	Online	\$119.99
12/27/2024	12/30/2024	AMZN MKTP US*Z99700Y61 AMZN.COM/BILL WA P.O.S.: 112-1767083-71666 SALES TAX: 34.61	Amazon	Online	\$529.09
12/28/2024	12/30/2024	AMAZON MKTPL*ZP9EK4ZM2 AMZN.COM/BILL WA P.O.S.: 112-3130603-65626 SALES TAX: 2.53	Amazon	Online	\$38.64
12/28/2024	12/30/2024	AMAZON MKTPL*ZE00Y5ZM1 AMZN.COM/BILL WA P.O.S.: 112-0069838-44114 SALES TAX: 13.65	Amazon	Online	\$208.64
12/29/2024	12/30/2024	AMAZON MKTPL*ZE05Z52T0 AMZN.COM/BILL WA P.O.S.: 112-0749751-91194 SALES TAX: 2.19	Amazon	Online	\$33.46
12/30/2024	12/31/2024	WALGREENS #3694 BELLEVUE NE P.O.S.: NONE SALES TAX: 2.24	Walgreens	Bellevue, NE	\$34.23
12/30/2024	12/31/2024	TARGET 00005322 PAPILLION NE	Target	Papillion, NE	\$125.21
12/30/2024	12/31/2024	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$7.25
12/31/2024	12/31/2024	AMAZON MKTPL*ZP62J4O20 AMZN.COM/BILL WA P.O.S.: 112-3501644-76882 SALES TAX: 8.96	Amazon	Online	\$136.94
12/31/2024	12/31/2024	PANERA BREAD #601214 O 402-537-8065 NE	Panera Bread	Papillion, NE	\$41.59
12/31/2024	1/2/2025	WAL-MART #2847 BELLEVUE NE	Walmart	Bellevue, NE	\$103.33
12/31/2024	1/2/2025	BOMGAARS # 36 PLATTSMO PLATTSMOUTH NE	Bomgaars	Plattsmouth, NE	\$0.98
1/1/2025	1/2/2025	PANERA SIP CLUB 601214 402-537-8065 NE	Panera Bread	Papillion, NE	\$5.37
1/1/2025	1/2/2025	PANERA BREAD #601214 O 402-537-8065 NE	Panera Bread	Papillion, NE	\$23.11
1/2/2025	1/2/2025	PANERA BREAD #601210 O 402-408-2900 NE	Panera Bread	Bellevue, NE	\$18.90
1/2/2025	1/2/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.37
1/2/2025	1/2/2025	AMAZON MKTPL*ZE0KI2KE1 AMZN.COM/BILL WA P.O.S.: 112-3130603-65626 SALES TAX: 4.48	Amazon	Online	\$64.30
1/2/2025	1/3/2025	FOOD AT* UMAMI ASIAN 4029918822 KS	Umami Asian Cuisine	Bellevue, NE	\$33.28
1/2/2025	1/3/2025	FOOD AT* UMAMI ASIAN 4029918822 KS	Umami Asian Cuisine	Bellevue, NE	\$37.40
1/2/2025	1/6/2025	HOMEDEPOT.COM 800-430-3376 GA P.O.S.: WM93911051 SALES TAX: 6.90	Home Depot	Online	\$105.42
1/3/2025	1/6/2025	OLIVE GARDEN ZK 002646 PAPILLION NE	Olive Garden	Papillion, NE	\$84.87
1/3/2025	1/6/2025	SCOOTERS COFFEE PAPILLION NE	Scooter's Coffee	Papillion, NE	\$6.37

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Questionable Albireo Energy Credit Card Transactions
August 5, 2024, through May 31, 2025

Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
1/7/2025	1/8/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 91200225321639338 SALES TAX: 5.90	Target	Online	\$64.90
1/7/2025	1/8/2025	WAL-MART #2815 ROLLING MEADO IL	Walmart	Rolling Meadow, IL	\$66.15
1/9/2025	1/10/2025	TARGET 00008805 SCHAUMBURG IL	Target	Schaumburg, IL	\$88.00
1/11/2025	1/13/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$10.36
1/12/2025	1/14/2025	WALMART.COM 8009256278 BENTONVILLE AR	Walmart	Online	\$131.02
1/13/2025	1/15/2025	MENARDS BELLEVUE NE BELLEVUE NE	Menards	Bellevue, NE	\$137.69
1/14/2025	1/15/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE	Life Time Café	Omaha, NE	\$4.08
1/14/2025	1/15/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE P.O.S.: 5263842 SALES TAX: 0.35	Life Time Café	Omaha, NE	\$9.56
1/15/2025	1/16/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE	Life Time Café	Omaha, NE	\$4.08
1/15/2025	1/16/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE P.O.S.: 5264022 SALES TAX: 0.35	Life Time Café	Omaha, NE	\$9.56
1/15/2025	1/17/2025	OLIVE GARDEN 0026460 PAPILLION NE	Olive Garden	Papillion, NE	\$72.78
1/16/2025	1/17/2025	TST* LA FIESTA MEXICAN PLATTSMOUTH NE P.O.S.: MVwqZwe5sPwn2oYGx SALES TAX: 1.54	La Fiesta Mexican	Plattsmouth, NE	\$28.23
1/17/2025	1/17/2025	TST* BAR 14 OMAHA NE P.O.S.: Jrx6FU1LKQdQi4D/M SALES TAX: 1.23	Bar 14	Omaha, NE	\$21.23
1/17/2025	1/17/2025	AMAZON MKTPL*Z50FL2LS1 AMZN.COM/BILL WA P.O.S.: 111-6583909-13482 SALES TAX: 0.51	Amazon	Online	\$12.49
1/20/2025	1/22/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 7.86	Home Depot	Papillion, NE	\$112.69
1/21/2025	1/22/2025	PANERA BREAD #601210 O 402-408-2900 NE	Panera Bread	Bellevue, NE	\$30.64
1/22/2025	1/23/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 90200235217531258 SALES TAX: 0.77	Target	Online	\$11.76
1/22/2025	1/27/2025	WALMART.COM 8009256278 BENTONVILLE AR	Walmart	Online	\$82.96
1/23/2025	1/27/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 10.03	Home Depot	Papillion, NE	\$143.82
1/24/2025	1/27/2025	PANERA BREAD #601210 O 402-408-2900 NE	Panera Bread	Bellevue, NE	\$8.01
1/28/2025	1/29/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE P.O.S.: 5265799 SALES TAX: 0.35	Life Time Café	Omaha, NE	\$9.56
1/28/2025	1/29/2025	WWW.U1.COM NEW YORK NY	Ubiquiti	Online	\$586.59
1/28/2025	1/29/2025	BURGER KING #10516 Q07 PLATTSMOUTH NE	Burger King	Plattsmouth, NE	\$15.89
1/28/2025	1/30/2025	WALMART.COM 8009256278 BENTONVILLE AR	Walmart	Online	\$118.43
1/29/2025	1/30/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE	Life Time Café	Omaha, NE	\$4.08
1/29/2025	1/30/2025	WALMART.COM WALMART.COM AR	Walmart	Online	\$13.58
1/29/2025	1/31/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: WM96369131 SALES TAX: 25.54	Home Depot	Papillion, NE	\$366.15
1/30/2025	1/30/2025	AMAZON MKTPL*Z791T7HV2 AMZN.COM/BILL WA P.O.S.: 112-5297785-91090 SALES TAX: 6.31	Amazon	Online	\$96.50
1/30/2025	2/3/2025	UNITED 01624559028120 UNITED.COM TX M*****/BRYAN DEPARTURE: 02-14-25 P.O.S.: SALES TAX: \$0.00 OMA UA W ORD UA U OMA	United Airlines	Online	\$546.97
1/31/2025	1/31/2025	AMAZON MKTPL*Z73WM9SE2 AMZN.COM/BILL WA P.O.S.: 112-8493083-72634 SALES TAX: 15.33	Amazon	Online	\$234.30
1/31/2025	2/3/2025	PANERA SIP CLUB 601210 402-408-2900 NE	Panera Bread	Bellevue, NE	\$5.35
1/31/2025	2/3/2025	TIDAL WAVE BELLEVUE BELLEVUE NE P.O.S.: PO 031409744824 SALES TAX: 2.10	Tidal Wave	Bellevue, NE	\$32.10
1/31/2025	2/3/2025	FOOD AT* UMAMI ASIAN 4029918822 KS	Umami Asian Cuisine	Bellevue, NE	\$31.20
1/31/2025	2/3/2025	SQ *ZEN COFFEE COMPANY OMAHA NE P.O.S.: 00023058430213712 SALES TAX: 0.76	Zen Coffee Company	Omaha, NE	\$11.76
1/31/2025	2/3/2025	AMAZON MKTPL*Z70LR67S2 AMZN.COM/BILL WA P.O.S.: 112-9467317-50850 SALES TAX: 0.87	Amazon	Online	\$13.26
1/31/2025	2/3/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$6.94
2/1/2025	2/3/2025	TARGET 00015370 BELLEVUE NE	Target	Bellevue, NE	\$86.09
2/1/2025	2/3/2025	TST*MONARCH 402-612-1714 NE P.O.S.: PF7GcuuK3arHU6roO SALES TAX: 10.40	Monarch	Omaha, NE	\$147.28
2/1/2025	2/3/2025	TRINIS MEXICAN RESTAUR OMAHA NE	Trini's Mexican Restaurant	Omaha, NE	\$51.45
2/1/2025	2/3/2025	AMAZON MKTPL*ZC42Z7YU0 AMZN.COM/BILL WA P.O.S.: 112-3088485-99506 SALES TAX: 1.54	Amazon	Online	\$23.50
2/1/2025	2/3/2025	AMAZON MKTPL*ZC15O45O1 AMZN.COM/BILL WA P.O.S.: 112-1271225-41162 SALES TAX: 3.92	Amazon	Online	\$59.88
2/2/2025	2/3/2025	AIRSIDE N SAT ST1557 OMAHA NE	Airside n Sat	Omaha, NE	\$17.57
2/2/2025	2/3/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$13.59

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Questionable Albireo Energy Credit Card Transactions
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Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
2/2/2025	2/3/2025	AMAZON MKTPL*Z70553JN0 AMZN.COM/BILL WA P.O.S.: 112-2005107-98266 SALES TAX: 14.30	Amazon	Online	\$218.64
2/4/2025	2/4/2025	AMAZON MKTPL*Z71CH8P10 AMZN.COM/BILL WA P.O.S.: 112-7942679-96650 SALES TAX: 2.74	Amazon	Online	\$41.82
2/4/2025	2/4/2025	AMAZON MKTPL*4D5FE4483 AMZN.COM/BILL WA P.O.S.: 112-1094303-34258 SALES TAX: 3.21	Amazon	Online	\$49.04
2/4/2025	2/4/2025	AMZN MKTP US*Z70Q58G50 AMZN.COM/BILL WA P.O.S.: 112-2295327-94746 SALES TAX: 7.00	Amazon	Online	\$106.88
2/4/2025	2/6/2025	UNITED 01624572441240 UNITED.COM TX M*****/BRYAN DEPARTURE: 02-14-25 P.O.S.: SALES TAX: \$0.00 OMA UA H ORD UA W OMA	United Airlines	Online	\$49.10
2/5/2025	2/6/2025	AMAZON MKTPL*Z76Z81B00 AMZN.COM/BILL WA P.O.S.: 112-7962055-56410 SALES TAX: 9.56	Amazon	Online	\$146.01
2/5/2025	2/6/2025	WAL-MART #5276 PALATINE IL P.O.S.: 000000122058 SALES TAX: 0.00	Walmart	Palatine, IL	\$20.88
2/6/2025	2/10/2025	TACO BELL 735289 BELLEVUE NE	Taco Bell	Bellevue, NE	\$12.28
2/6/2025	2/10/2025	HOMEDEPOT.COM 800-430-3376 GA P.O.S.: WM96891951 SALES TAX: 9.02	Home Depot	Online	\$129.29
2/7/2025	2/7/2025	AMAZON MKTPL*Z73ZE5HF1 AMZN.COM/BILL WA P.O.S.: 112-8445856-91378 SALES TAX: 20.99	Amazon	Online	\$320.86
2/7/2025	2/10/2025	AMAZON MKTPL*0M3L34003 AMZN.COM/BILL WA P.O.S.: 112-9469337-85050 SALES TAX: 5.56	Amazon	Online	\$84.96
2/7/2025	2/10/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$13.56
2/8/2025	2/10/2025	TARGET 00005306 OMAHA NE	Target	Omaha, NE	\$73.87
2/8/2025	2/10/2025	WALMART.COM WALMART.COM AR	Walmart	Online	\$108.94
2/9/2025	2/10/2025	COCA COLA OMAHA OMAHA NE P.O.S.: 175021001160186 SALES TAX: 0.00	Coca Cola	Omaha, NE	\$1.75
2/9/2025	2/10/2025	USCONNECT HSTCF VEND S OMAHA NE	US Connect	Omaha, NE	\$1.60
2/9/2025	2/10/2025	AMAZON MKTPL*7L7TH72C3 AMZN.COM/BILL WA P.O.S.: 111-5856235-07458 SALES TAX: 2.62	Amazon	Online	\$40.00
2/9/2025	2/10/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$42.15
2/9/2025	2/10/2025	SCOOTERS COFFEE PLATTSMOUTH NE	Scooter's Coffee	Plattsmouth, NE	\$7.12
2/9/2025	2/11/2025	WALMART.COM 8009256278 BENTONVILLE AR	Walmart	Online	\$52.59
2/10/2025	2/11/2025	OUTBACK 2813 BELLEVUE NE	Outback	Bellevue, NE	\$50.43
2/10/2025	2/11/2025	WAL-MART #2847 BELLEVUE NE	Walmart	Bellevue, NE	\$86.45
2/11/2025	2/13/2025	HOMEDEPOT.COM 800-430-3376 GA P.O.S.: WM97302935 SALES TAX: 21.51	Home Depot	Online	\$328.82
2/12/2025	2/13/2025	WAL-MART #2815 ROLLING MEADO IL	Walmart	Rolling Meadow, IL	\$15.38
2/12/2025	2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$7.74
2/12/2025	2/14/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$43.81
2/13/2025	2/14/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 91200235959328846 SALES TAX: 7.96	Target	Online	\$104.43
2/14/2025	2/17/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$9.41
2/14/2025	2/17/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$12.46
2/14/2025	2/17/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$24.60
2/14/2025	2/17/2025	1C UNITED CNTR CONCESS CHICAGO IL	United Center	Chicago, IL	\$26.35
2/18/2025	2/20/2025	UNITED 01644737110203 UNITED.COM TX M***** /FIRST CHE DEPARTURE: 02-18-25 P.O.S.: SALES TAX: \$0.00 ORD UA W OMA	United Airlines	Online	\$40.00
2/20/2025	2/24/2025	UNITED 01644737110203 UNITED.COM TX M***** /OTHER DEPARTURE: 02-20-25 P.O.S.: SALES TAX: \$0.00 ORD UA E IAH	United Airlines	Online	(\$40.00)
2/26/2025	2/27/2025	AMAZON MKTPL*W092K54K3 AMZN.COM/BILL WA P.O.S.: 113-2223717-58098 SALES TAX: 0.00	Amazon	Online	\$85.59
2/26/2025	2/28/2025	JEWEL OSCO 4308 SCHAUMBURG IL	Jewel Osco	Schaumburg, IL	\$12.12
2/27/2025	2/28/2025	UBIQUITI INC. NEW YORK NY	Ubiquiti	Online	\$9.99
2/27/2025	3/3/2025	HOMEDEPOT.COM 800-430-3376 GA P.O.S.: WM98662198 SALES TAX: 105.22	Home Depot	Online	\$1,608.34
2/28/2025	3/3/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 4.82	Home Depot	Papillion, NE	\$19.07
3/1/2025	3/3/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.37
3/1/2025	3/3/2025	HY-VEE PAPILLION 1514 PAPILLION NE	Hy-Vee	Papillion, NE	\$19.99
3/2/2025	3/3/2025	PANERA SIP CLUB 601210 402-408-2900 NE	Panera Bread	Bellevue, NE	\$5.35
3/2/2025	3/4/2025	TST*BAR 14 OMAHA NE P.O.S.: AErtL6yIfudtvSlitB SALES TAX: 0.43	Bar 14	Omaha, NE	\$4.92

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Questionable Albireo Energy Credit Card Transactions
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Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
3/5/2025	3/6/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	\$53.28
3/6/2025	3/7/2025	PROJECT MANAGEMENT INS NEWTOWN SQ PA	Project Management Insurance	Online	\$799.93
3/6/2025	3/7/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$14.74
3/7/2025	3/10/2025	SONIC DRIVE IN #4417 BELLEVUE NE	Sonic	Bellevue, NE	\$6.94
3/7/2025	3/10/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 14.43	Home Depot	Papillion, NE	\$206.84
3/7/2025	3/10/2025	TST*LA FIESTA MEXICAN PLATTSMOUTH NE P.O.S.: pnD+akg3idk4Pc7XU SALES TAX: 2.88	La Fiesta Mexican	Plattsmouth, NE	\$53.85
3/8/2025	3/10/2025	UNITED 01624669604891 UNITED.COM TX M*****/BRYAN DEPARTURE: 05-24-25 P.O.S.: SALES TAX: \$0.00 OMA UA S DEN UA S SNA UA L DEN UA L OMA	United Airlines	Online	\$396.26
3/8/2025	3/10/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 0.60	Home Depot	Papillion, NE	\$8.65
3/9/2025	3/10/2025	TST*VIA FARINA - REGEN 402-403-6670 NE	Via Farina Regency	Omaha, NE	\$80.39
3/9/2025	3/10/2025	WAL-MART #1671 PAPILLION NE	Walmart	Papillion, NE	\$20.40
3/9/2025	3/10/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$9.98
3/9/2025	3/10/2025	KFC C029050 PLATTSMOUTH NE	KFC	Plattsmouth, NE	\$13.34
3/9/2025	3/10/2025	SCOOTERS COFFEE PLATTSMOUTH NE	Scooter's Coffee	Plattsmouth, NE	\$6.90
3/10/2025	3/10/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.42
3/10/2025	3/10/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	\$53.28
3/10/2025	3/11/2025	SQ *GRALEY'S CREAMERY PAPILLION NE P.O.S.: 00023058430216015 SALES TAX: 0.75	Graley's Creamery	Papillion, NE	\$12.75
3/10/2025	3/11/2025	TARGET 00005322 PAPILLION NE	Target	Papillion, NE	\$25.01
3/10/2025	3/12/2025	HOMEDPOT.COM 800-430-3376 GA P.O.S.: WM99503575 SALES TAX: 28.85	Home Depot	Online	\$441.05
3/11/2025	3/12/2025	TEXAS ROADHOUSE #2323 PAPILLION NE	Texas Roadhouse	Papillion, NE	\$35.44
3/11/2025	3/13/2025	HOMEDPOT.COM 800-430-3376 GA P.O.S.: WM99788724 SALES TAX: 12.96	Home Depot	Online	\$198.16
3/12/2025	3/12/2025	AMAZON MKTPL*4X08P8HU3 AMZN.COM/BILL WA P.O.S.: 111-8244470-85258 SALES TAX: 0.42	Amazon	Online	\$6.37
3/12/2025	3/13/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$12.31
3/13/2025	3/14/2025	WALMART.COM WALMART.COM AR	Walmart	Online	\$19.43
3/13/2025	3/17/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: 0 SALES TAX: 12.08	Home Depot	Papillion, NE	\$173.14
3/14/2025	3/17/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$9.04
3/14/2025	3/17/2025	THE HOME DEPOT #3206 PAPILLION NE P.O.S.: NONE SALES TAX: 4.01	Home Depot	Papillion, NE	\$57.51
3/14/2025	3/17/2025	MCDONALDS 7064 SOUTH SIOUX C NV	McDonald's	South Sioux City, NE	\$6.83
3/15/2025	3/17/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$12.77
3/16/2025	3/17/2025	SCOOTERS COFFEE BELLEVUE NE	Scooter's Coffee	Bellevue, NE	\$4.28
3/16/2025	3/17/2025	TARGET 00015370 BELLEVUE NE	Target	Bellevue, NE	\$49.68
3/16/2025	3/18/2025	SONIC DRIVE IN #4417 BELLEVUE NE	Sonic	Bellevue, NE	\$3.73
3/16/2025	3/18/2025	SONIC DRIVE IN #4417 BELLEVUE NE	Sonic	Bellevue, NE	\$14.41
3/17/2025	3/17/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	\$53.28
3/17/2025	3/18/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	\$17.76
3/17/2025	3/18/2025	SCOOTERS COFFEE PLATTSMOUTH NE	Scooter's Coffee	Plattsmouth, NE	\$4.28
3/18/2025	3/19/2025	AMERICAN 0014456404605 FORT WORTH TX JESSI ***** DEPARTURE: 03-19-25 P.O.S.: SALES TAX: \$0.00 MCI AA C CLT AA C MCI	American Airlines	Online	\$35.00
3/18/2025	3/19/2025	AMERICAN 0014456404604 FORT WORTH TX JESSI ***** DEPARTURE: 03-19-25 P.O.S.: SALES TAX: \$0.00 MCI AA C CLT AA C MCI	American Airlines	Online	\$35.00
3/19/2025	3/20/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 91200239503448316 SALES TAX: 1.40	Target	Online	\$21.40
3/21/2025	3/24/2025	AMERICAN 0014456647390 FORT WORTH TX JESSI ***** DEPARTURE: 03-22-25 P.O.S.: SALES TAX: \$0.00 CLT AA C MCI	American Airlines	Online	\$35.00
3/21/2025	3/24/2025	AMERICAN 0014456647389 FORT WORTH TX JESSI ***** DEPARTURE: 03-22-25 P.O.S.: SALES TAX: \$0.00 CLT AA C MCI	American Airlines	Online	\$35.00

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Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
3/22/2025	3/24/2025	TARGET.COM * 800-591-3869 MN P.O.S.: 90200245836443332 SALES TAX: 0.77	Target	Online	\$11.76
3/23/2025	3/24/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$5.48
3/24/2025	3/24/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	\$53.28
3/24/2025	3/25/2025	CKE*402 EAT DRINK OMAH OMAHA NE	Eat Drink Omaha	Omaha, NE	\$34.59
3/25/2025	3/26/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$3.21
3/26/2025	3/26/2025	TST*VIA FARINA-REGEN 402-403-6670 NE	Via Farina Regency	Omaha, NE	\$58.34
3/26/2025	3/27/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$7.48
3/27/2025	3/28/2025	KOLACHE FACTORY #85 OMAHA NE P.O.S.: 30002 SALES TAX: 1.38	Kolache Factory	Omaha, NE	\$15.73
3/28/2025	3/31/2025	AUNTIE ANNES NE 105 GRETNA NE	Auntie Anne's	Gretna, NE	\$19.81
3/28/2025	3/31/2025	TST*ROJA MEXICAN GRILL OMAHA NE	Roja Mexican Grill	Omaha, NE	\$64.40
3/29/2025	3/31/2025	TST*DOLCE OMAHA OMAHA NE P.O.S.: 6nJCucwvD3RaXZYyP SALES TAX: 12.73	Dolce	Omaha, NE	\$176.73
3/31/2025	4/2/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	(\$17.76)
3/31/2025	4/2/2025	ROVER.COM* PET SVCS. SEATTLE WA	Rover.com	Online	(\$17.76)
4/1/2025	4/2/2025	PANERA SIP CLUB 601210 402-408-2900 NE	Panera Bread	Bellevue, NE	\$5.35
4/3/2025	4/4/2025	FSP*BCSP BOARD OF CERT INDIANAPOLIS IN	BCSP Board of Certification	Indianapolis, IN	\$744.00
4/3/2025	4/7/2025	OLIVE GARDEN ZK 002646 PAPILLION NE	Olive Garden	Papillion, NE	\$54.23
4/4/2025	4/7/2025	WAL-MART #3154 BELLEVUE NE	Walmart	Bellevue, NE	\$87.54
4/5/2025	4/7/2025	CONEFLOWER CREAMERY - OMAHA NE	Coneflower Creamery	Omaha, NE	\$16.58
4/5/2025	4/7/2025	HIRO 88-OLD MARKET OMAHA NE	Hiro 88	Omaha, NE	\$67.13
4/5/2025	4/7/2025	JUICE STOP PAPILLION NE	Juice Stop	Papillion, NE	\$14.42
4/6/2025	4/7/2025	WM SUPERCENTER #3154 BELLEVUE NE P.O.S.: 000000448845 SALES TAX: 0.00	Walmart	Bellevue, NE	\$6.97
4/6/2025	4/7/2025	RAISING CANES 0479 MOB 972-769-3100 NE P.O.S.: 34344702020616193 SALES TAX: 1.13	Raising Cane's	Online	\$12.89
4/6/2025	4/7/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.15
4/7/2025	4/9/2025	GOLDEN DRAGON PLATTSMOUTH NE	Golden Dragon	Plattsmouth, NE	\$2.89
4/8/2025	4/9/2025	AMAZON MKTPL*3K6IW9W83 AMZN.COM/BILL WA P.O.S.: 112-0829009-61482 SALES TAX: 1.05	Amazon	Online	\$15.99
4/8/2025	4/10/2025	CONEFLOWER CREAMERY - OMAHA NE	Coneflower Creamery	Omaha, NE	\$17.11
4/9/2025	4/10/2025	LIFE TIME CAFE 161 Q54 868-284-0048 NE P.O.S.: 5265957 SALES TAX: 3.50	Life Time Café	Omaha, NE	\$58.91
4/9/2025	4/10/2025	HCFM LLC 289 OMAHA NE P.O.S.: 000000000000000000 SALES TAX: 0.00	HCFM LLC	Omaha, NE	\$15.24
4/10/2025	4/11/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$16.53
4/11/2025	4/14/2025	TST* INNER RAIL FOOD H OMAHA NE P.O.S.: b6u8jCSZIZMpyiFuT SALES TAX: 3.46	Inner Rail Food	Omaha, NE	\$39.42
4/11/2025	4/14/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$4.39
4/11/2025	4/14/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$13.38
4/11/2025	4/14/2025	PY *PIZZA RANCH WEST WEST POINT NE	Pizza Ranch	West Point, NE	\$40.40
4/12/2025	4/14/2025	TST* INNER RAIL FOOD H OMAHA NE P.O.S.: rTchzUPJREkzB9YME SALES TAX: 1.25	Inner Rail Food	Omaha, NE	\$14.25
4/12/2025	4/14/2025	B & S TRADING POST PONCA NE P.O.S.: 00009229 SALES TAX: 0.00	B&S Trading Post	Ponca, NE	\$19.52
4/13/2025	4/14/2025	TARGET 00023838 OMAHA NE	Target	Omaha, NE	\$14.97
4/13/2025	4/14/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$12.50
4/15/2025	4/16/2025	TARGET 00015370 BELLEVUE NE	Target	Bellevue, NE	\$21.40
4/15/2025	4/16/2025	KFC C029050 PLATTSMOUTH NE	KFC	Plattsmouth, NE	\$10.37
4/16/2025	4/16/2025	TST* CHEESEBURGER'S BL OMAHA NE P.O.S.: CyRDDyqEc6JD9KMEM SALES TAX: 0.80	Cheeseburger's	Omaha, NE	\$10.15
4/16/2025	4/17/2025	SCOOTERS COFFEE LINCOLN NE	Scooter's Coffee	Lincoln, NE	\$6.29
4/16/2025	4/17/2025	JUICE STOP PAPILLION NE	Juice Stop	Papillion, NE	\$7.21
4/16/2025	4/18/2025	RAISING CANES 0657 LINCOLN NE P.O.S.: 20069 SALES TAX: 1.08	Raising Cane's	Lincoln, NE	\$12.57
4/17/2025	4/18/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$13.49

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Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
4/18/2025	4/18/2025	INSOMNIA COOKIES-OMAHA 877-866-6654 NE P.O.S.: I2076407376C9BBAC SALES TAX: 1.91	Insomnia Cookies	Omaha, NE	\$21.99
4/18/2025	4/21/2025	TACO BELL 735289 BELLEVUE NE	Taco Bell	Bellevue, NE	\$14.31
4/18/2025	4/21/2025	CRISP & GREEN - OMAHA OMAHA NE P.O.S.: 000000107366800538 SALES TAX: 0.82	Crisp & Green	Omaha, NE	\$13.76
4/19/2025	4/21/2025	WM SUPERCENTER #4590 LEES SUMMIT MO P.O.S.: 000000275249 SALES TAX: 0.00	Walmart	Lees Summit, MO	\$18.29
4/19/2025	4/21/2025	CARHARTT RETAIL LLC PAPILLION NE	Carhartt	Papillion, NE	\$14.77
4/21/2025	4/22/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$7.36
4/22/2025	4/22/2025	AMAZON MKTPL*QU01K50E3 AMZN.COM/BILL WA P.O.S.: 112-9589003-14570 SALES TAX: 1.60	Amazon	Online	\$24.38
4/22/2025	4/23/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 90200251667122111 SALES TAX: 0.77	Target	Online	\$11.76
4/22/2025	4/25/2025	CONEFLOWER CREAMERY - OMAHA NE	Coneflower Creamery	Omaha, NE	\$15.89
4/23/2025	4/24/2025	TST*VIA FARINA - REGEN 402-403-6670 NE	Via Farina Regency	Omaha, NE	\$89.47
4/24/2025	4/24/2025	AMAZON MKTPL*6E7Z41AL3 AMZN.COM/BILL WA P.O.S.: 111-1742912-93506 SALES TAX: 0.63	Amazon	Online	\$9.62
4/24/2025	4/25/2025	AMAZON MKTPL*N29083KM2 AMZN.COM/BILL WA P.O.S.: 112-4926337-38714 SALES TAX: 0.64	Amazon	Online	\$9.80
4/25/2025	4/28/2025	PY *PIZZA RANCH OMAHA OMAHA NE	Pizza Ranch	Omaha, NE	\$37.26
4/25/2025	4/28/2025	TST* VITALITY BOWLS - OMAHA NE	Vitality Bowls	Omaha, NE	\$12.74
4/25/2025	4/28/2025	TST* VITALITY BOWLS - OMAHA NE	Vitality Bowls	Omaha, NE	\$31.53
4/26/2025	4/28/2025	AMAZON MKTPL*U37RE1AA3 AMZN.COM/BILL WA P.O.S.: 112-9335009-12554 SALES TAX: 1.47	Amazon	Online	\$22.45
4/26/2025	4/28/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$19.41
4/27/2025	4/28/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$22.90
4/27/2025	4/28/2025	AMAZON MKTPL*N29083KM2 AMZN.COM/BILL WA P.O.S.: 112-6073882-36586 SALES TAX: 1.39	Amazon	Online	\$21.19
4/28/2025	4/29/2025	CULVERS 156 BELLEVUE NE	Culver's	Bellevue, NE	\$23.94
4/28/2025	4/29/2025	MCDONALDS 16841 BELLEVUE NE	McDonald's	Bellevue, NE	\$8.85
4/28/2025	4/29/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$19.47
4/29/2025	4/30/2025	MCDONALDS 16841 BELLEVUE NE	McDonald's	Bellevue, NE	\$17.52
4/30/2025	5/1/2025	MCDONALDS 11689 BELLEVUE NE	McDonald's	Bellevue, NE	\$8.85
4/30/2025	5/1/2025	WAL-MART #2847 BELLEVUE NE	Walmart	Bellevue, NE	\$13.98
5/1/2025	5/1/2025	AMAZON MKTPL*N25T76921 AMZN.COM/BILL WA P.O.S.: 112-0126069-92418 SALES TAX: 0.66	Amazon	Online	\$10.15
5/1/2025	5/2/2025	CULVERS 156 BELLEVUE NE	Culver's	Bellevue, NE	\$19.88
5/1/2025	5/2/2025	PANERA SIP CLUB 601210 402-408-2900 NE	Panera Bread	Bellevue, NE	\$5.35
5/1/2025	5/2/2025	KFC C029050 PLATTSMOUTH NE	KFC	Plattsmouth, NE	\$12.50
5/2/2025	5/5/2025	SONIC DRIVE IN #4500 LA VISTA NE	Sonic	La Vista, NE	\$17.91
5/2/2025	5/5/2025	MCDONALD'S F4786 PAPILLION NE	McDonald's	Papillion, NE	\$4.39
5/3/2025	5/5/2025	TRINI MEXICAN RESTAUR OMAHA NE	Trini's Mexican Restaurant	Omaha, NE	\$52.06
5/4/2025	5/5/2025	PY *PIZZA RANCH OMAHA OMAHA NE	Pizza Ranch	Omaha, NE	\$37.26
5/4/2025	5/5/2025	MCDONALDS 4786 PAPILLION NE	McDonald's	Papillion, NE	\$12.31
5/5/2025	5/6/2025	TST* CLIO OMAHA OMAHA NE	Clio	Omaha, NE	\$153.40
5/5/2025	5/6/2025	AMAZON MKTPL*N29083KM2 AMZN.COM/BILL WA P.O.S.: 111-0701244-24434 SALES TAX: 1.05	Amazon	Online	\$16.04
5/5/2025	5/6/2025	AMAZON.COM*N29083KM2 AMZN.COM/BILL WA P.O.S.: 111-3319490-68010 SALES TAX: 1.40	Amazon	Online	\$21.37
5/5/2025	5/6/2025	DAIRY QUEEN #18098 PLATTSMOUTH NE	Dairy Queen	Plattsmouth, NE	\$3.84
5/6/2025	5/6/2025	SCOOTERS COFFEE BELLEVUE NE	Scooter's Coffee	Bellevue, NE	\$14.66
5/6/2025	5/7/2025	TARGET 00015370 BELLEVUE NE	Target	Bellevue, NE	\$13.90
5/6/2025	5/7/2025	TARGET 00015370 BELLEVUE NE	Target	Bellevue, NE	\$21.06
5/7/2025	5/7/2025	AMAZON MKTPL*NI9G69K22 AMZN.COM/BILL WA P.O.S.: 112-5424326-30522 SALES TAX: 1.19	Amazon	Online	\$18.18
5/7/2025	5/7/2025	AMAZON MKTPL*NI89M02U2 AMZN.COM/BILL WA P.O.S.: 112-5613897-14450 SALES TAX: 1.26	Amazon	Online	\$19.25
5/7/2025	5/8/2025	AMAZON.COM*NI1VR5UV2 AMZN.COM/BILL WA P.O.S.: 112-0493595-04754 SALES TAX: 1.39	Amazon	Online	\$21.28

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Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
5/8/2025	5/8/2025	AMAZON MKTPL*N11SR3102 AMZN.COM/BILL WA P.O.S.: 112-5390359-40826 SALES TAX: 0.98	Amazon	Online	\$14.96
5/8/2025	5/8/2025	AMAZON MKTPL*NB8Q89141 AMZN.COM/BILL WA P.O.S.: 112-8035519-32074 SALES TAX: 1.05	Amazon	Online	\$16.00
5/8/2025	5/8/2025	AMAZON MKTPL*NB23B8YQ0 AMZN.COM/BILL WA P.O.S.: 112-2941469-15082 SALES TAX: 1.61	Amazon	Online	\$24.60
5/8/2025	5/9/2025	PY *PIZZA RANCH OMAHA OMAHA NE	Pizza Ranch	Omaha, NE	\$37.26
5/8/2025	5/9/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.53
5/8/2025	5/9/2025	AMAZON MKTPL*NW1U24FJ2 AMZN.COM/BILL WA P.O.S.: 112-4303071-43578 SALES TAX: 1.26	Amazon	Online	\$19.25
5/8/2025	5/9/2025	KFC C029050 PLATTSMOUTH NE	KFC	Plattsmouth, NE	\$12.50
5/9/2025	5/9/2025	AMAZON MKTPL*NW7KC5FA2 AMZN.COM/BILL WA P.O.S.: 112-5265615-40906 SALES TAX: 1.61	Amazon	Online	\$24.59
5/9/2025	5/12/2025	AMAZON MKTPL*N14IO0TP0 AMZN.COM/BILL WA P.O.S.: 111-2682465-50786 SALES TAX: 1.52	Amazon	Online	\$23.30
5/9/2025	5/12/2025	OLIVE GARDEN ZK 002646 PAPILLION NE	Olive Garden	Papillion, NE	\$56.74
5/9/2025	5/12/2025	BURGER KING #10516 Q07 PLATTSMOUTH NE	Burger King	Plattsmouth, NE	\$12.72
5/10/2025	5/12/2025	2TMOBILE CENTER KANSAS CITY MO	T-Mobile Center	Kansas City, MO	\$4.70
5/10/2025	5/12/2025	2TMOBILE CENTER KANSAS CITY MO	T-Mobile Center	Kansas City, MO	\$4.93
5/10/2025	5/12/2025	2TMOBILE CENTER KANSAS CITY MO	T-Mobile Center	Kansas City, MO	\$22.15
5/10/2025	5/12/2025	AMAZON.COM*N18W281S1 AMZN.COM/BILL WA P.O.S.: 111-2824374-58754 SALES TAX: 0.91	Amazon	Online	\$13.85
5/10/2025	5/12/2025	AMAZON MKTPL*NW0FL0P42 AMZN.COM/BILL WA P.O.S.: 111-0066951-29946 SALES TAX: 0.98	Amazon	Online	\$14.97
5/10/2025	5/12/2025	AMAZON MKTPL*NW26Z8PZ2 AMZN.COM/BILL WA P.O.S.: 111-3414204-65034 SALES TAX: 1.40	Amazon	Online	\$21.34
5/11/2025	5/13/2025	RAISING CANES 0385 BELLEVUE NE P.O.S.: 40259 SALES TAX: 0.82	Raising Cane's	Bellevue, NE	\$12.58
5/12/2025	5/13/2025	TST*BAR 14 OMAHA NE P.O.S.: 4MPoTT9Xrjx/zjKj SALES TAX: 0.42	Bar 14	Omaha, NE	\$4.71
5/12/2025	5/13/2025	TST*BAR 14 OMAHA NE P.O.S.: TbpentdRCn41M5AHp SALES TAX: 0.96	Bar 14	Omaha, NE	\$10.96
5/15/2025	5/16/2025	SONIC DRIVE IN #4417 BELLEVUE NE	Sonic	Bellevue, NE	\$2.20
5/15/2025	5/16/2025	PY *PIZZA RANCH OMAHA OMAHA NE	Pizza Ranch	Omaha, NE	\$37.26
5/16/2025	5/16/2025	AMAZON MKTPL*NW8BF7T41 AMZN.COM/BILL WA P.O.S.: 112-2578145-23042 SALES TAX: 1.25	Amazon	Online	\$19.09
5/16/2025	5/16/2025	AMAZON MKTPL*NZ2R79T12 AMZN.COM/BILL WA P.O.S.: 114-0251112-02778 SALES TAX: 2.38	Amazon	Online	\$36.37
5/16/2025	5/16/2025	AMAZON MKTPL*NZ3003A72 AMZN.COM/BILL WA P.O.S.: 114-9487093-32674 SALES TAX: 3.15	Amazon	Online	\$48.10
5/16/2025	5/19/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.96
5/17/2025	5/19/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.96
5/17/2025	5/19/2025	AMAZON MKTPL*NW4AX0X40 AMZN.COM/BILL WA P.O.S.: 111-6034484-17834 SALES TAX: 0.70	Amazon	Online	\$10.69
5/18/2025	5/19/2025	TIDAL WAVE BELLEVUE BELLEVUE NE P.O.S.: PO 138666746431 SALES TAX: 1.47	Tidal Wave	Bellevue, NE	\$22.47
5/18/2025	5/19/2025	CHILI'S #227 LAVISTA NE	Chili's	La Vista, NE	\$51.12
5/18/2025	5/19/2025	AMAZON MKTPL*NZ0ST98K2 AMZN.COM/BILL WA P.O.S.: 112-9450529-80418 SALES TAX: 1.47	Amazon	Online	\$22.45
5/18/2025	5/19/2025	JUICE STOP PAPILLION NE	Juice Stop	Papillion, NE	\$7.21
5/18/2025	5/19/2025	WAL-MART #1671 PAPILLION NE	Walmart	Papillion, NE	\$13.98
5/19/2025	5/19/2025	PANERA BREAD #601210 O 402-408-2900 NE	Panera Bread	Bellevue, NE	\$11.01
5/19/2025	5/20/2025	AMAZON.COM*NW5H287R1 AMZN.COM/BILL WA P.O.S.: 111-1090740-87490 SALES TAX: 1.12	Amazon	Online	\$17.11
5/21/2025	5/22/2025	PY *PIZZA RANCH OMAHA OMAHA NE	Pizza Ranch	Omaha, NE	\$37.26
5/22/2025	5/23/2025	CULVERS BELLEVUE BELLEVUE NE	Culver's	Bellevue, NE	\$12.83
5/22/2025	5/23/2025	SCOOTERS COFFEE OMAHA NE	Scooter's Coffee	Omaha, NE	\$6.75
5/22/2025	5/23/2025	TARGET.COM BROOKLYN PARK MN P.O.S.: 90200257512953364 SALES TAX: 0.77	Target	Online	\$11.76
5/23/2025	5/26/2025	SCOOTERS COFFEE BENNINGTON NE	Scooter's Coffee	Bennington, NE	\$7.62
5/23/2025	5/26/2025	UNITED 01644990081210 UNITED.COM TX BEHR /SECOND CH DEPARTURE: 05-24-25 P.O.S.: SALES TAX: \$0.00 OMA UA S DEN UA S SNA	United Airlines	Online	\$50.00
5/23/2025	5/26/2025	KFC C029050 PLATTSMOUTH NE	KFC	Plattsmouth, NE	\$12.50
5/24/2025	5/26/2025	CVS/PHARMACY #10225 ANAHEIM CA	CVS	Anaheim, CA	\$60.91

NEBRASKA ABSTRACTERS BOARD OF EXAMINERS
Questionable Albireo Energy Credit Card Transactions
August 5, 2024, through May 31, 2025

Exhibit A

Tran Date	Post Date	Transaction Description	Vendor	Location	Amount
5/24/2025	5/26/2025	SQ *HALF MOON EMPANADA DENVER CO P.O.S.: 00011529215154859 SALES TAX: 0.28	Half Moon Empanada	Denver, CO	\$5.88
5/24/2025	5/26/2025	HUDSON ST1557 OMAHA NE	Hudson News	Omaha, NE	\$25.46
5/24/2025	5/26/2025	STARBUCKS 800-782-7282 800-782-7282 WA	Starbucks	Online	\$25.00
5/24/2025	5/26/2025	UA INFLT 01644993295573 HOUSTON TX BEHR /INFLIGHT DEPARTURE: 05-24-25 P.O.S.: SALES TAX: \$0.00 DEN UA E SNA	United Airlines	Online	\$8.00
5/25/2025	5/26/2025	CITY OF SANTA MONICA SANTA MONICA CA	City of Santa Monica	Santa Monica, CA	\$12.00
5/25/2025	5/27/2025	IN-N-OUT LA MIRADA LA MIRADA CA	In-N-Out	La Mirada, CA	\$6.69
5/25/2025	5/27/2025	IN-N-OUT LA MIRADA LA MIRADA CA	In-N-Out	La Mirada, CA	\$23.60
5/25/2025	5/27/2025	STARBUCKS 800-782-7282 SEATTLE WA	Starbucks	Online	\$25.00
5/26/2025	5/27/2025	TST* WETZEL'S PRETZELS UNIVERSAL CIT CA	Wetzel's Pretzels	Universal City, CA	\$46.59
5/26/2025	5/28/2025	BLACK TAP ANAHEIM ANAHEIM CA - P.O.S.: 0526010001352 SALES TAX: 4.15	Black Tap	Anaheim, CA	\$57.65
5/26/2025	5/28/2025	DLR COZY CONE MOTEL ANAHEIM CA	Cozy Cone Motel	Anaheim, CA	\$12.48
5/27/2025	5/27/2025	UBER *ONE 8005928996 CA	Uber	Online	\$9.99
5/27/2025	5/29/2025	DLR MILK STAND ANAHEIM CA	Milk Stand	Anaheim, CA	\$9.69
5/27/2025	5/29/2025	DLR RED WAGON ANAHEIM CA	Little Red Wagon	Anaheim, CA	\$11.41
5/27/2025	5/29/2025	DLR TMLAND PRETZEL ANAHEIM CA	Tomorrowland Pretzel	Anaheim, CA	\$8.00
5/27/2025	5/29/2025	UNITED 01643001290630 UNITED.COM TX BEHR /SECOND CH DEPARTURE: 05-28-25 P.O.S.: SALES TAX: \$0.00 SNA UA L DEN UA L OMA	United Airlines	Online	\$50.00
5/28/2025	5/29/2025	CHEVRON 0386071 ANAHEIM CA P.O.S.: M000001000001 SALES TAX: 3.58	Chevron	Anaheim, CA	\$25.00
5/28/2025	5/29/2025	DD *DOORDASHMCDONALDS 8559731040 CA	Door Dash	Online	\$39.48
5/28/2025	5/29/2025	SNA CNBC SHOP SANTA ANA CA	CNBC Shop	Santa Ana, CA	\$3.21
5/28/2025	5/29/2025	CNN NEWS ST939 SANTA ANA CA	CNN News	Santa Ana, CA	\$64.62
5/28/2025	5/29/2025	NATIONAL CAR RENTAL SANTA ANA CA 665257072 SANTA AN	National Car Rental	Santa Ana, CA	\$281.29
5/28/2025	5/30/2025	COURTYARD BY MARRIOTT ANAHEIM CA 1U 677 ARRIVAL: 05-24-25	Courtyard by Marriott	Anaheim, CA	\$769.01
5/28/2025	5/30/2025	SAMBAZON SANTA ANA CA	Sambazon	Santa Ana, CA	\$17.72
5/28/2025	5/30/2025	SAMBAZON SANTA ANA CA	Sambazon	Santa Ana, CA	\$17.72
5/28/2025	5/30/2025	HIGH DUNES #91 DENVER CO P.O.S.: PO 648935074032 SALES TAX: 2.32	High Dunes	Denver, CO	\$27.62
5/29/2025	5/30/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$125.14
5/30/2025	6/2/2025	HY-VEE PLATTSMOUTH 152 PLATTSMOUTH NE	Hy-Vee	Plattsmouth, NE	\$3.99
5/31/2025	6/2/2025	PANERA SIP CLUB 601210 402-408-2900 NE	Panera Bread	Bellevue, NE	\$16.04
Totals				415	\$26,742.51

***Note:** The APA has redacted the names of both Mr. Behr's companion and his purported sister.*