

**ATTESTATION REPORT
OF THE
NEBRASKA WORKERS' COMPENSATION COURT
JULY 1, 2018, THROUGH APRIL 30, 2020**

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Issued on August 17, 2020

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

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NEBRASKA WORKERS' COMPENSATION COURT

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NEBRASKA WORKERS' COMPENSATION COURT

BACKGROUND

The Nebraska Workers' Compensation Court (Court) was created in 1935 and has original jurisdiction in the adjudication of cases arising under the Nebraska Workers' Compensation Act. The Court is comprised of seven judges appointed by the Governor, who remain on the bench for successive six-year terms upon approval of the electorate. Every two years, one of the judges is elected as Presiding Judge by the judges of the Court, subject to approval of the Nebraska Supreme Court. Four judges are located in Lincoln, and three judges are located in Omaha. Judges travel to any county in the State where an accident occurred to hear a disputed case. A case is first heard by a single judge, whose decision may be appealed to the Nebraska Court of Appeals and/or the Nebraska Supreme Court. For administrative purposes, the judges and staff of the Court are organized into two operating divisions and seven operating sections. The adjudication division, under the direction of the Presiding Judge, includes the judges and the Office of the Clerk of the Court. The administration division, under the direction of the Court Administrator, includes the remaining operating sections identified below. The presiding judge is charged with overall responsibility for the functioning of the court, and the court administrator serves as its chief administrative officer.

Office of the Clerk of the Court – Receives and processes electronic and paper court filings, docket cases, issues summonses, schedules trials and motion hearings, corresponds with the litigants, issues opinions of the Court, keeps full and true records of judicial proceedings, and provides administrative and secretarial support for the judges. This section also evaluates procedures used by other state courts to ensure consistency and create efficiencies.

Business and Human Resources – Responsible for the business, financial, and personnel functions of the Court, administers the second injury program, pays vocational rehabilitation training costs for injured workers in approved plans developed to return them to suitable work, and conducts a survey and a data collection program for work-related injuries, illnesses, and fatal injuries pursuant to two Federal grants.

Legal – Reviews settlement applications, conducts mediation conferences to facilitate informal resolution of disputes, informs injured workers, employers, and others of their rights and obligations under the law, performs research for the judges, provides legal advice to Court staff, monitors legislation for potential impact on the workers' compensation system, and manages the Court's records retention schedule.

Regulatory Programs – Responsibilities in three main areas: compliance, medical services, and self-insurance. Compliance activities include enforcing insurance coverage requirements, enforcing claims handling and reporting obligations of insurers and self-insured employers, and receiving and processing reports of injury and benefit payments. Medical services activities include revising and maintaining schedules of medical and hospital fees, administering the independent medical examiner program, certifying and monitoring managed care plans, and responding to inquiries related to medical issues. Self-insurance activities include reviewing applications for self-insurance approval, monitoring the financial status and payroll records of self-insured employers, and collecting fees and assessments from self-insured employers.

Vocational Rehabilitation – Certifies and appoints vocational rehabilitation counselors and job placement specialists, reviews and approves vocational rehabilitation plans as well as monitoring progress of injured workers in approved plans, and determines what plan expenses may be reimbursed by the Workers' Compensation Trust Fund.

Public Information – Responds to requests for records and information, supports a toll-free telephone information line (including language interpretation services, when needed), maintains the Court's website, prepares Court publications, and manages the business continuity program for the Court.

Information Technology – Responsible for the security and maintenance of the computer network, programs, and databases of the Court, develops and maintains the Court's desktop and Internet systems, develops computer programs and applications, coordinates information technology activities with the Supreme Court, State agencies, and vendors, and assists other Court sections in performing their statutory responsibilities and creating efficiencies through the use of technology.

Source: Nebraska Workers' Compensation Court Fiscal Year 2019 Annual Report

NEBRASKA WORKERS' COMPENSATION COURT

KEY OFFICIALS AND COURT CONTACT INFORMATION

Nebraska Workers' Compensation Court Judges

Name	Title	Date Appointed
Daniel R. Fridrich	Presiding Judge	September 18, 2012
James R. Coe	Judge	October 7, 1988
J. Michael Fitzgerald	Judge	April 12, 1996
John R. Hoffert	Judge	October 4, 2001
Thomas E. Stine	Judge	September 13, 2011
Julie A. Martin	Judge	December 23, 2014
Dirk V. Block	Judge	December 8, 2016

Nebraska Workers' Compensation Court Administrators and Key Employees

Name	Title
Jill Gradwohl Schroeder	Court Administrator
Elizabeth A. Gianunzio	Clerk of the Court
Deborah Bandiola	Business and Human Resource Manager

Nebraska Workers' Compensation Court
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NEBRASKA WORKERS' COMPENSATION COURT

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Workers' Compensation Court
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Workers' Compensation Court (Court) for the period July 1, 2018, through April 30, 2020. The Court's management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances 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 Balances 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 Balances 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 Balances. 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.

In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balances for the period July 1, 2018, through April 30, 2020, 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; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Revenues, Expenditures, and Changes in Fund Balances; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. 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 Balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balances, 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.

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

August 13, 2020

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA WORKERS' COMPENSATION COURT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Period July 1, 2018, through April 30, 2020

	General Fund 10000	Compensation Court Cash Fund 23730	Federal General Fund 40000	Common School Fund 61270	Workers' Compensation Trust Fund 63730	Totals (Memorandum Only)
REVENUES:						
Taxes	\$ 5,066,727	\$ -	\$ -	\$ -	\$ -	\$ 5,066,727
Intergovernmental	-	-	79,023	-	-	79,023
Sales & Charges	-	10,358,700	-	-	6,032,730	16,391,430
Miscellaneous	-	192,529	-	131,636	73,807	397,972
TOTAL REVENUES	5,066,727	10,551,229	79,023	131,636	6,106,537	21,935,152
EXPENDITURES:						
Personal Services	-	7,437,860	73,529	-	-	7,511,389
Operating	-	2,286,064	4,840	-	226	2,291,130
Travel	-	44,441	654	-	-	45,095
Capital Outlay	-	5,749	-	-	-	5,749
Government Aid	-	-	-	-	1,129,760	1,129,760
TOTAL EXPENDITURES	-	9,774,114	79,023	-	1,129,986	10,983,123
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,066,727	777,115	-	131,636	4,976,551	10,952,029
OTHER FINANCING SOURCES (USES):						
Sales of Assets	-	5,801	-	-	-	5,801
Deposit to General Fund	(5,066,727)	-	-	-	-	(5,066,727)
Deposit to Common Fund	-	-	-	(131,636)	-	(131,636)
TOTAL OTHER FINANCING SOURCES (USES)	(5,066,727)	5,801	-	(131,636)	-	(5,192,562)
Net Change in Fund Balances	-	782,916	-	-	4,976,551	5,759,467
FUND BALANCES, July 1, 2018	2,676	5,865,417	-	-	2,128,831	7,996,924
FUND BALANCES, April 30, 2020	\$ 2,676	\$ 6,648,333	\$ -	\$ -	\$ 7,105,382	\$ 13,756,391
FUND BALANCES CONSIST OF:						
General Cash	\$ -	\$ 6,426,750	\$ -	\$ -	\$ 6,916,553	\$ 13,343,303
Deposits with Vendors	2,676	2,089	-	-	-	4,765
Accounts Receivable Invoiced	-	233,372	-	-	199,807	433,179
Due to Vendors	-	(8,404)	-	-	(10,978)	(19,382)
Deposits	-	(1,574)	-	-	-	(1,574)
Due to Fund	-	(3,900)	-	-	-	(3,900)
TOTAL FUND BALANCES	\$ 2,676	\$ 6,648,333	\$ -	\$ -	\$ 7,105,382	\$ 13,756,391

The accompanying notes are an integral part of the schedule.

NEBRASKA WORKERS' COMPENSATION COURT

NOTES TO THE SCHEDULE

For the Period July 1, 2018, through April 30, 2020

1. Criteria

The accounting policies of the Nebraska Workers' Compensation Court (Court) are on the basis of accounting, as prescribed by the State of Nebraska's Director of Administrative Services.

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of the Department of Administrative Services (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 2014), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Court to record all accounts receivable and related revenues in EnterpriseOne; as such, the Court'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. Thus, the schedule includes those expenditures and related accounts payable posted in the general ledger as of April 30, 2020, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of April 30, 2020, **does not** include amounts for goods and services received before April 30, 2020, which had not been posted to the general ledger as of April 30, 2020.

Other liabilities are recorded in accounts entitled Deposits, Due to Vendors, and Due to Fund for the Court. The assets in these funds are being held by the State as an agent and will be used to pay those liabilities to individuals, private organizations, other governments, and/or other funds. The recording of those liabilities reduces the fund balance/equity.

The Court had no accounts receivable at April 30, 2020, that were not included in the Schedule. 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 Court:

10000 – General Fund – accounts for activities funded by general tax dollars and related expenditures and transfers.

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.

NEBRASKA WORKERS' COMPENSATION COURT

NOTES TO THE SCHEDULE

(Continued)

1. **Criteria** (Continued)

40000 – Federal Funds – account for the financial activities related to the receipt and disbursement of funds generated from the Federal government as a result of grants and contracts. Expenditures must be made in accordance with applicable Federal requirements.

60000 – Trust Funds – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

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

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes recorded as revenue for the Court consist of insurance tax premiums.

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

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income and fines on late payments.

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

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

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.

Capital Outlay – Expenditures that result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Government Aid – Payment of Federal and/or State money to governmental subdivisions, State agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.

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

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

NEBRASKA WORKERS' COMPENSATION COURT

NOTES TO THE SCHEDULE

(Continued)

1. **Criteria** (Concluded)

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures, resulting in a decrease to fund balance. Other liabilities recorded in the general ledger for the Court's funds at April 30, 2020, included amounts recorded in Deposits and Due to Fund. The activity of these accounts are not recorded through revenue and expenditure accounts on the Schedule of Revenues, Expenditures, and Changes in Fund Balances.

Other Financing Sources and Uses – Deposits to the General Fund, deposits to the Common School Fund, and proceeds of fixed asset dispositions.

2. **Reporting Entity**

The Court is a State agency established under and governed by the laws of the State of Nebraska. As such, the Court is exempt from State and Federal income taxes. The schedule includes all funds of the Court included in the general ledger. The Court is part of the primary government for the State of Nebraska.

3. **Totals**

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

4. **General Cash**

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

5. **Capital Assets**

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

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Court takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$5,000 or more at the date of acquisition, and all computers.

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

NEBRASKA WORKERS' COMPENSATION COURT

NOTES TO THE SCHEDULE

(Concluded)

5. Capital Assets (Concluded)

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of 3 to 10 years. Capital asset activity of the Court recorded in the State Accounting System for the period ending April 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets				
Equipment	\$ 333,806	\$ 5,749	\$ (31,688)	\$ 307,867
Less accumulated depreciation for:				
Equipment				284,838
Total capital assets, net of depreciation				\$ 23,029

Note: The accumulated depreciation noted in the table above was calculated in the accounting system through February 26, 2020.

NEBRASKA WORKERS' COMPENSATION COURT

SUPPLEMENTARY INFORMATION

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

NEBRASKA WORKERS' COMPENSATION COURT
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Period July 1, 2018, through June 30, 2019

Exhibit A

	General Fund 10000	Compensation Court Cash Fund 23730	Federal General Fund 40000	Common School Fund 61270	Workers' Compensation Trust Fund 63730	Totals (Memorandum Only)
REVENUES:						
Taxes	\$ 2,692,008	\$ -	\$ -	\$ -	\$ -	\$ 2,692,008
Intergovernmental	-	-	45,118	-	-	45,118
Sales & Charges	-	5,308,117	-	-	-	5,308,117
Miscellaneous	-	106,931	-	51,777	45,677	204,385
TOTAL REVENUES	<u>2,692,008</u>	<u>5,415,048</u>	<u>45,118</u>	<u>51,777</u>	<u>45,677</u>	<u>8,249,628</u>
EXPENDITURES:						
Personal Services	-	3,940,962	41,995	-	-	3,982,957
Operating	-	1,212,869	2,469	-	-	1,215,338
Travel	-	22,122	654	-	-	22,776
Capital Outlay	-	900	-	-	-	900
Government Aid	-	-	-	-	638,644	638,644
TOTAL EXPENDITURES	<u>-</u>	<u>5,176,853</u>	<u>45,118</u>	<u>-</u>	<u>638,644</u>	<u>5,860,615</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,692,008</u>	<u>238,195</u>	<u>-</u>	<u>51,777</u>	<u>(592,967)</u>	<u>2,389,013</u>
OTHER FINANCING SOURCES (USES):						
Sales of Assets	-	599	-	-	-	599
Deposit to General Fund	(2,692,008)	-	-	-	-	(2,692,008)
Deposit to Common Fund	-	-	-	(51,777)	-	(51,777)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,692,008)</u>	<u>599</u>	<u>-</u>	<u>(51,777)</u>	<u>-</u>	<u>(2,743,186)</u>
Net Change in Fund Balances	-	238,794	-	-	(592,967)	(354,173)
FUND BALANCES, July 1, 2018	<u>2,676</u>	<u>5,865,417</u>	<u>-</u>	<u>-</u>	<u>2,128,831</u>	<u>7,996,924</u>
FUND BALANCES, June 30, 2019	<u>\$ 2,676</u>	<u>\$ 6,104,211</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,535,864</u>	<u>\$ 7,642,751</u>
FUND BALANCES CONSIST OF:						
General Cash	\$ -	\$ 5,453,886	\$ -	\$ -	\$ 1,544,495	\$ 6,998,381
Deposits with Vendors	2,676	2,089	-	-	-	4,765
Accounts Receivable Invoiced	-	661,736	-	-	-	661,736
Due to Vendors	-	(11,626)	-	-	(8,631)	(20,257)
Deposits	-	(1,874)	-	-	-	(1,874)
TOTAL FUND BALANCES	<u>\$ 2,676</u>	<u>\$ 6,104,211</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,535,864</u>	<u>\$ 7,642,751</u>

Source: The State accounting system, EnterpriseOne

NEBRASKA WORKERS' COMPENSATION COURT
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Period July 1, 2019, through April 30, 2020

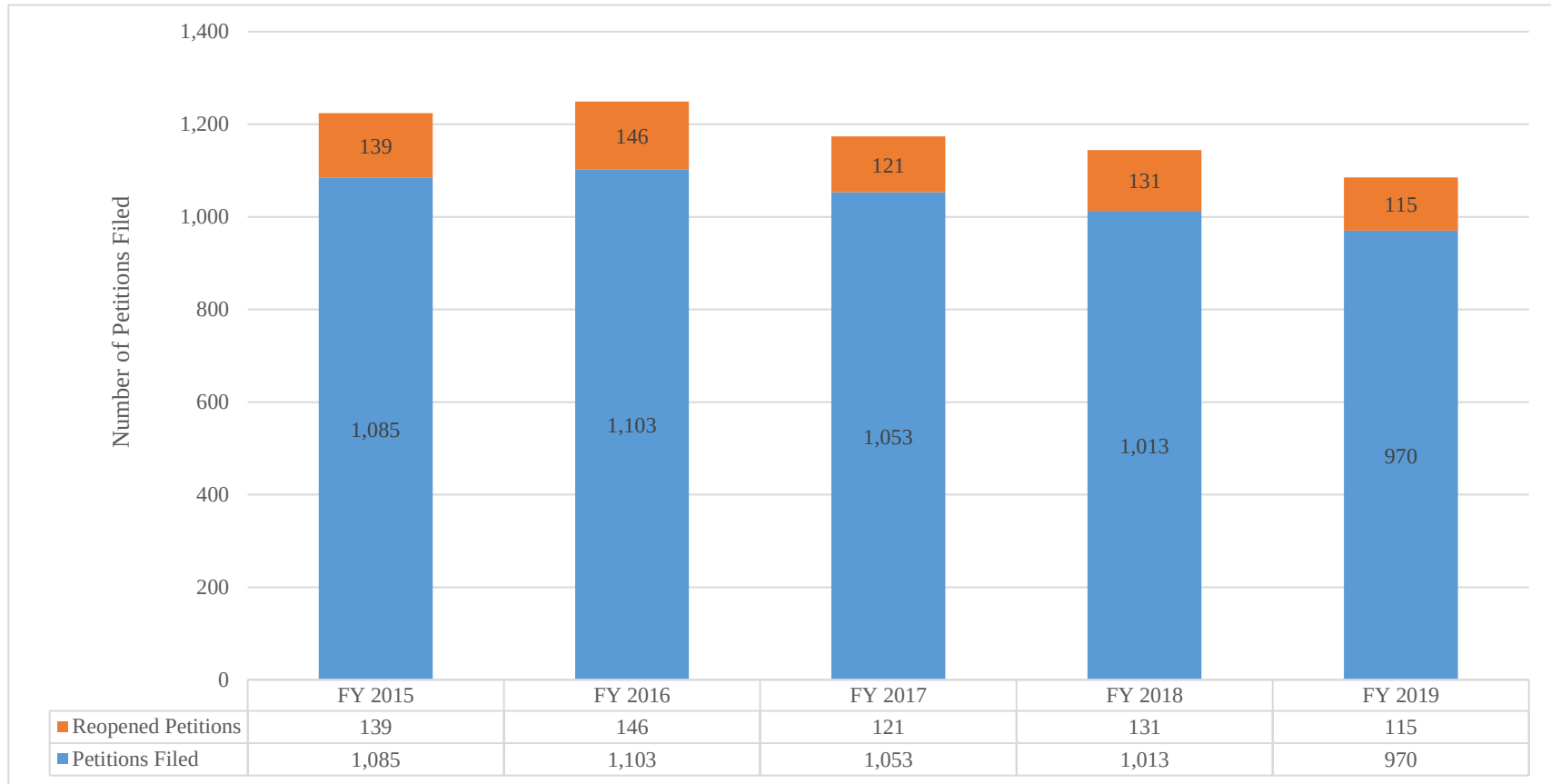
Exhibit B

	General Fund 10000	Compensation Court Cash Fund 23730	Federal General Fund 40000	Common School Fund 61270	Workers' Compensation Trust Fund 63730	Totals (Memorandum Only)
REVENUES:						
Taxes	\$ 2,374,719	\$ -	\$ -	\$ -	\$ -	\$ 2,374,719
Intergovernmental	-	-	33,905	-	-	33,905
Sales & Charges	-	5,050,583	-	-	6,032,730	11,083,313
Miscellaneous	-	85,598	-	79,859	28,130	193,587
TOTAL REVENUES	2,374,719	5,136,181	33,905	79,859	6,060,860	13,685,524
EXPENDITURES:						
Personal Services	-	3,496,898	31,534	-	-	3,528,432
Operating	-	1,073,195	2,371	-	226	1,075,792
Travel	-	22,319	-	-	-	22,319
Capital Outlay	-	4,849	-	-	-	4,849
Government Aid	-	-	-	-	491,116	491,116
TOTAL EXPENDITURES	-	4,597,261	33,905	-	491,342	5,122,508
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,374,719	538,920	-	79,859	5,569,518	8,563,016
OTHER FINANCING SOURCES (USES):						
Sales of Assets	-	5,202	-	-	-	5,202
Deposit to General Fund	(2,374,719)	-	-	-	-	(2,374,719)
Deposit to Common Fund	-	-	-	(79,859)	-	(79,859)
TOTAL OTHER FINANCING SOURCES (USES)	(2,374,719)	5,202	-	(79,859)	-	(2,449,376)
Net Change in Fund Balances	-	544,122	-	-	5,569,518	6,113,640
FUND BALANCES, July 1, 2019	2,676	6,104,211	-	-	1,535,864	7,642,751
FUND BALANCES, April 30, 2020	\$ 2,676	\$ 6,648,333	\$ -	\$ -	\$ 7,105,382	\$ 13,756,391
FUND BALANCES CONSIST OF:						
General Cash	\$ -	\$ 6,426,750	\$ -	\$ -	\$ 6,916,553	\$ 13,343,303
Deposits with Vendors	2,676	2,089	-	-	-	4,765
Accounts Receivable Invoiced	-	233,372	-	-	199,807	433,179
Due to Vendors	-	(8,404)	-	-	(10,978)	(19,382)
Deposits	-	(1,574)	-	-	-	(1,574)
Due to Fund	-	(3,900)	-	-	-	(3,900)
TOTAL FUND BALANCES	\$ 2,676	\$ 6,648,333	\$ -	\$ -	\$ 7,105,382	\$ 13,756,391

Source: The State accounting system, EnterpriseOne

NEBRASKA WORKERS' COMPENSATION COURT
NUMBER OF PETITIONS FILED OR REOPENED BY FISCAL YEAR
 For the Fiscal Years Ended June 30, 2015, through June 30, 2019

Exhibit C

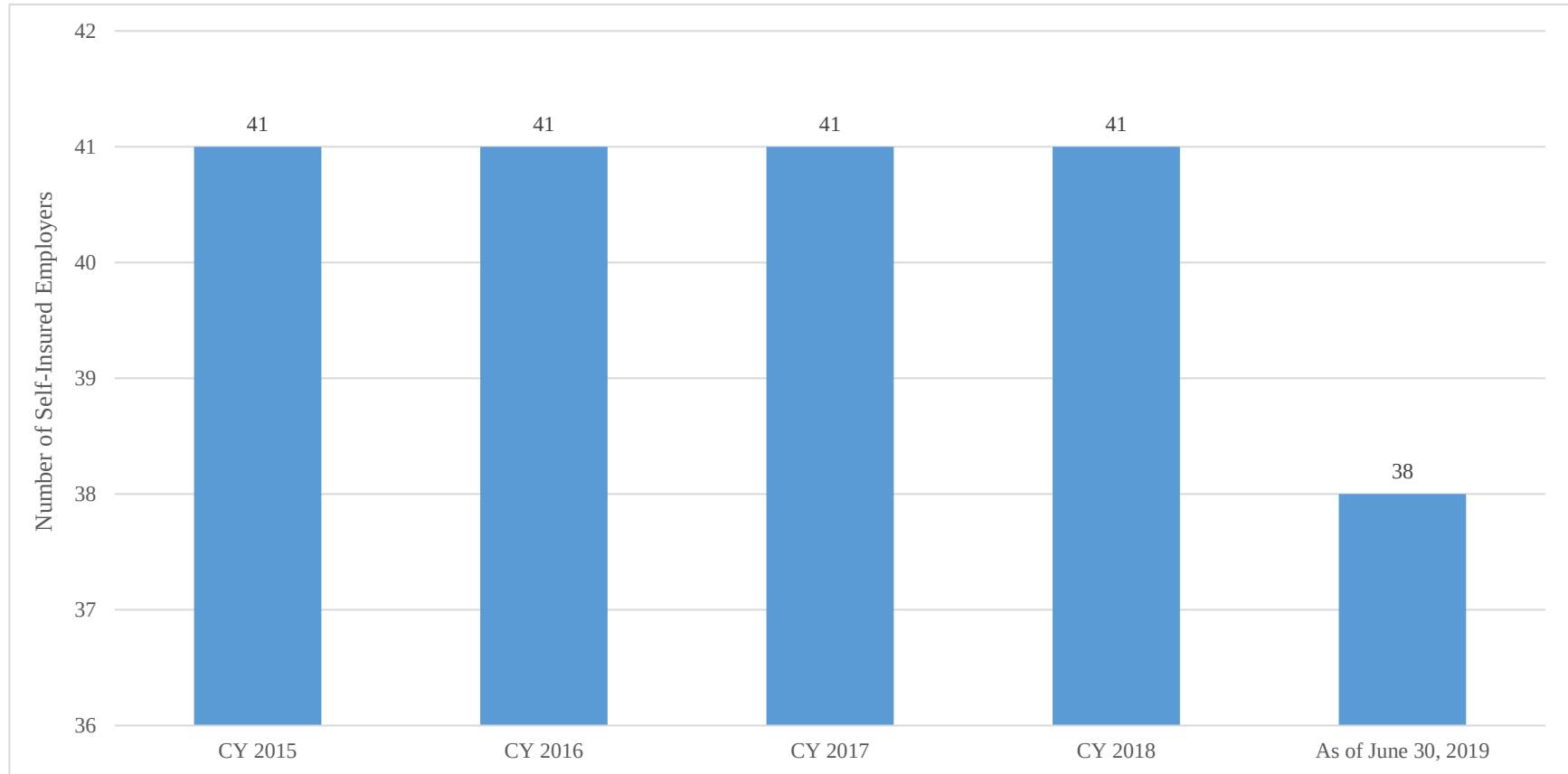


Source: Nebraska Workers' Compensation Court Fiscal Year 2019 Annual Report

NEBRASKA WORKERS' COMPENSATION COURT
NUMBER OF SELF-INSURED EMPLOYERS

Exhibit D

For the Calendar Years Ended December 31, 2015, through 2018, and as of June 30, 2019



Note: Data for self-insured employers for calendar year 2019 was not available at the time of publication of the Court's FY 19 Annual Report. Therefore, the number of self-insured companies in 2019 is shown as of June 30, 2019.

Source: Nebraska Workers' Compensation Court Fiscal Year 2019 Annual Report

NEBRASKA WORKERS' COMPENSATION COURT
LUMP SUM SETTLEMENT APPLICATIONS AND RELEASES OF LIABILITY FILED BY FISCAL YEAR
For the Fiscal Years Ended June 30, 2015, through June 30, 2019

Exhibit E



Note: LB 630 (2009) eliminated mandatory Court approval of some settlement agreements and required the filing of a release for those settlements no longer requiring Court approval.

Source: Nebraska Workers' Compensation Court Fiscal Year 2019 Annual Report

NEBRASKA WORKERS' COMPENSATION COURT
SECOND INJURY AND VOCATIONAL REHABILITATION BENEFIT AND ADMINISTRATIVE COSTS BY FISCAL YEAR
For the Fiscal Years Ended June 30, 2015, through June 30, 2019

Exhibit F



Note: Benefit costs are paid from the Workers' Compensation Trust Fund. Administrative costs are paid from the Compensation Court Cash Fund. The Second Injury program provides benefits to qualified employees who have suffered multiple injuries, as provided for in Neb. Rev. Stat. § 48-128 (Reissue 2010). The Vocational Rehabilitation Program provides benefits for the restoration of injured employees to gainful employment through coordinated vocational rehabilitation plans in accordance with Neb. Rev. Stat. § 48-162.01 (Reissue 2010).

Source: Nebraska Workers' Compensation Court Fiscal Year 2019 Annual Report