

Nebraska Workers' Compensation Court Annual Report

82

Fiscal Year 2024

July 1, 2023 through June 30, 2024

Presiding Judge	Dirk V. Block
Judge	James R. Coe
Judge	John R. Hoffert
Judge	Thomas E. Stine
Judge	Daniel R. Fridrich
Judge	Julie A. Martin
Judge	Brynne H. Puhl
Clerk of the Court	Kimberly Krzycki
Court Administrator	Jill Gradwohl Schroeder



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Report Transmittal

The Nebraska Workers' Compensation Court has the privilege of submitting its 82nd Annual Report, prepared in accordance with [Neb. Rev. Stat. § 48-166](#).

Dirk V. Block, Presiding Judge
Nebraska Workers' Compensation Court

Report Contents

This publication has been prepared by the Nebraska Workers' Compensation Court.

Please [contact us](#) with questions or comments about this report, workers' compensation in Nebraska, or any of our programs and services.

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The pages that follow provide factual information about the court and describe the ongoing efforts of the court's dedicated staff and judges to carry forward and enhance the court's mission.



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General Information

Mission

The mission of the Nebraska Workers' Compensation Court is to administer and enforce all provisions of the Nebraska Workers' Compensation Act, except those committed to the courts of appellate jurisdiction or as otherwise provided by [Neb. Rev. Stat. § 48-152](#).

History

Legislation establishing a system for resolving claims of workplace injuries was first enacted in Nebraska in 1913 with the adoption of the Nebraska Workmen's Compensation Act (the Act). From then until 1917, the Act was administered by the several state district courts. In 1917, the Nebraska Legislature created the Compensation Division within the Department of Labor and the commissioner of labor was designated compensation commissioner.

The 1935 Legislature established the three-judge Workmen's Compensation Court and transferred Compensation Division functions to the court. That change was made to assure stability through longer-tenured judges not subject to political changes and to provide a degree of specialization and expertise in a technical area.

The authority and responsibilities of the court are described in Chapter 48, Article 1, of the Revised Statutes of Nebraska (cited as "Neb. Rev. Stat."). Per [Neb. Rev. Stat. § 48-152](#), the court was created in recognition that:

- industrial relations between employers and employees within the State of Nebraska are affected with a vital public interest;
- an impartial and efficient administration of the Nebraska Workers' Compensation Act is essential to the prosperity and well-being of the state; and
- suitable laws should be enacted for establishing and preserving the administration of the Nebraska Workers' Compensation Act.

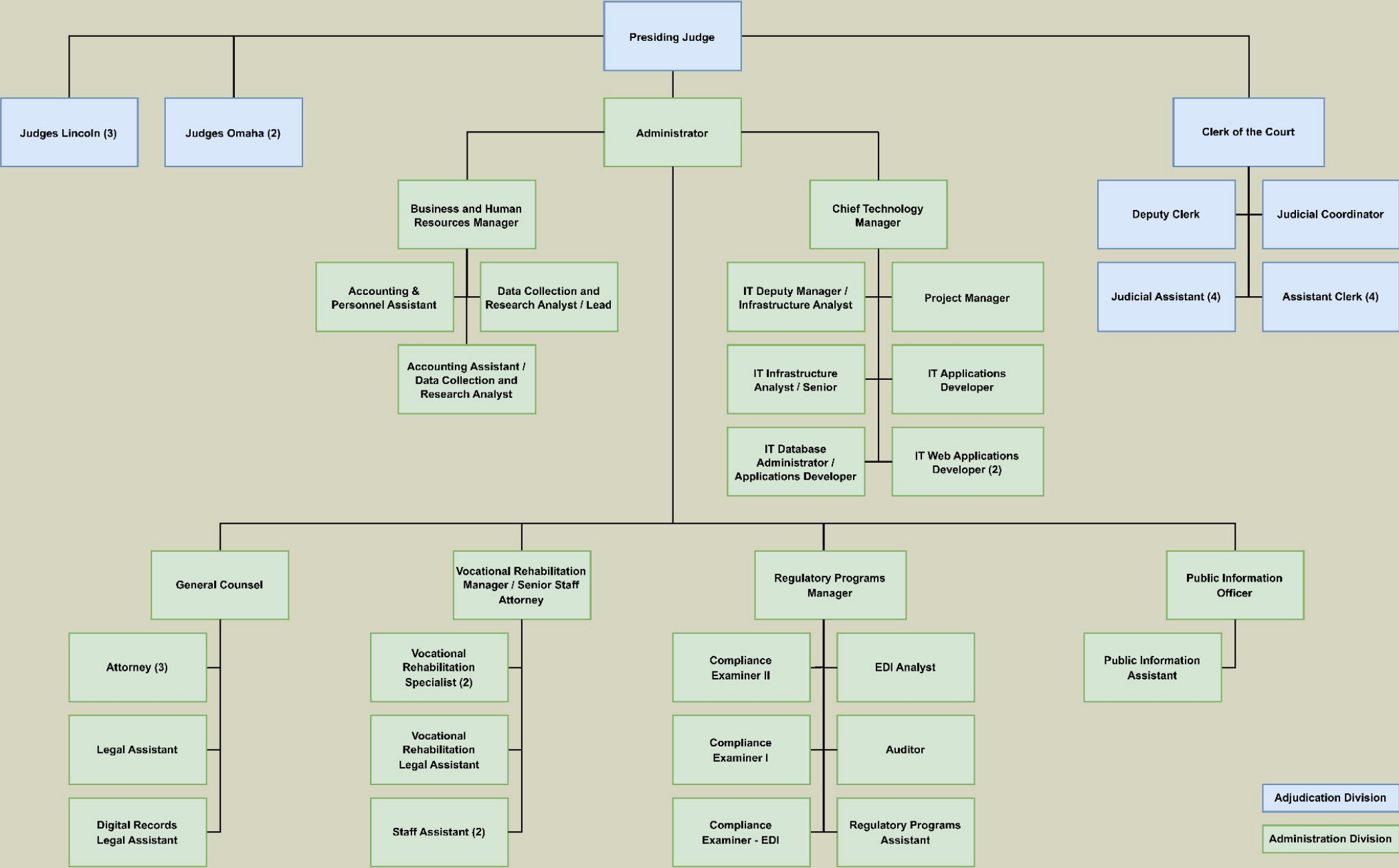
In 1986, the name of the court was changed to the *Workers' Compensation Court*. Currently, the workers' compensation bench is composed of six judges who hear disputed cases throughout the state.

Organization

Court personnel 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 Court Clerk. The Administration division, under the direction of the court administrator, includes the remaining six sections: Business and Human Resources; Legal; Regulatory Programs; Vocational Rehabilitation; Public Information; and Information Technology. The presiding judge is charged with overall responsibility for the functioning of the court, and the court administrator serves as its chief administrative officer.

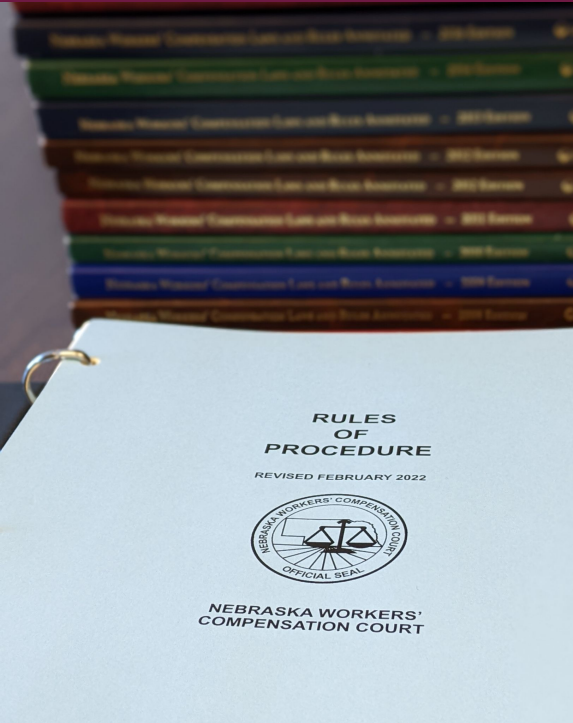


Nebraska Workers' Compensation Court



Revised
June 2024

Fiscal Year Activities



Changes to Court Rules

During its **December 2023** Public Hearing and Meeting, the Nebraska Workers' Compensation Court adopted the following amendments to its Rules of Procedure (Rules):

- **Rule 5, Interpreters**, clarified that an interpreter appointed by the court must submit a Statement for Payment of Interpreters form approved by the Supreme Court. Additionally, Section 5,G was added to provide that interpreters utilized for a voluntary mediation through the court's Informal Dispute Resolution program must submit a Request for Payment of Interpreter form and will be paid for by the compensation court.
- **Rule 13, Fax Filings**, struck language allowing attorneys to submit exhibits to the court by fax.
- **Rule 14, Exhibits**, added that court staff will not print exhibits for the parties. Also, in the event an attorney will not be physically present at a hearing or other evidentiary proceeding, all exhibits to be offered by that attorney must be delivered to the court by mail or hand-delivery 24 hours in advance of such hearing or evidentiary proceeding except by permission of the trial judge.
- **Rule 15, Records Checked Out**, clarified that an original bill of exceptions may be reviewed at the Office of the Court Clerk if it is in traditional paper format. For digital bills of exceptions, a party should submit a public records request to the court to obtain a copy.
- **Rule 26, Schedules of Fees for Medical, Surgical, and Hospital Services**, adopted the new *Schedule of Fees for Medical Services* and established the Diagnostic Related Group (DRG) Codes that became effective on January 1, 2024. The court is empowered by Neb. Rev. Stat. §§ 48-120 and 48-120.04 to publish medical fee schedules and the methodology for creating the schedules. The fee schedules set forth the reimbursement rates for various medical services provided to injured workers.
- **Rule 47, Lump Sum Settlement**, requires lump sum settlement applications that involve a potential subrogation claim to include the status of any attempt to recover from a party other than the employer or its workers' compensation insurer, the amount of any recovery obtained, and the allocation of any recovery between the employee and employer or its workers' compensation insurer. Also, a revised **Addendum 2, U.S. Life Table: 2020**, was adopted. For calculating lump sum settlements involving life expectancies, this table must be used.

The court's current Rules of Procedure may be accessed on its website: (<https://www.newcc.gov/resources/court-forms-and-publications/rules-of-procedure>).

Fiscal Year Activities, continued to next page.

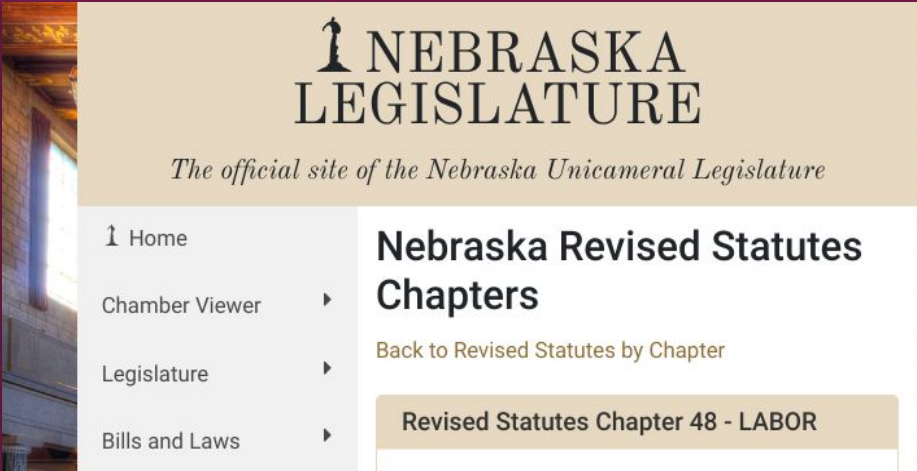


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Statutory Changes

Legislative Bill (LB) 1017 LB 191 amended **Neb. Rev. Stat. § 48-121(3)** to clarify that a loss or loss of use of multiple parts of the same extremity, such as parts of an arm or leg, resulting from the same accident or illness does not allow entitlement to loss of earning capacity benefits. LB 191 became effective July 18, 2024.

The Nebraska Workers' Compensation Act may be accessed on the Nebraska Legislature's website (<https://www.nebraskalegislature.gov/laws/browse-chapters.php?chapter=48>).



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Judges of the Nebraska Workers' Compensation Court

Six judges serve on the Nebraska Workers' Compensation Court. The judges resolve disputes about injuries that are claimed to have been caused by workplace accidents or diseases. Judges of the court determine whether injuries or occupational diseases were caused by accidents or exposures at work, and if so, the types and amounts of benefits injured workers should receive.

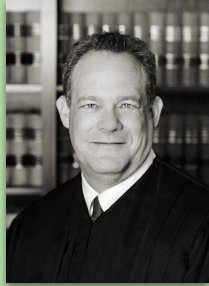
The court maintains offices in Lincoln and Omaha, although all court filings must be made electronically or physically in the Lincoln office. Cases are heard throughout Nebraska in the county where the injury is reported to have occurred. After each hearing, the judge enters a written decision stating their factual and legal conclusions. Decisions may be appealed to the Nebraska Court of Appeals. A limited number of appeals may also be heard by the Nebraska Supreme Court, either directly or upon further review of a decision by the Nebraska Court of Appeals.

The judges are initially appointed by the governor. Judges are then subject to a retention vote by the electorate three years after appointment and every six years thereafter. Every two years, one of the judges is elected by the judges of the court to serve as presiding judge, subject to approval of the Nebraska Supreme Court.



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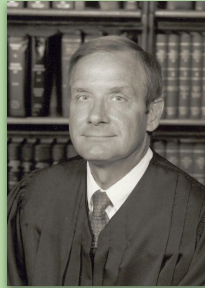
Judges of the Nebraska Workers' Compensation Court



Dirk V. Block
Presiding Judge

Office: Lincoln, Neb.

Appointed: December 8, 2016.



James R. Coe
Judge

Office: Omaha, Neb.

Appointed: October 7, 1988.

Retired: April 15, 2024



John R. Hoffert
Judge

Office: Lincoln, Neb.

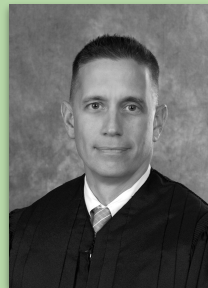
Appointed: October 4, 2001.



Thomas E. Stine
Judge

Office: Lincoln, Neb.

Appointed: September 13, 2011.



Daniel R. Fridrich
Judge

Office: Omaha, Neb.

Appointed: September 18, 2012.



Julie A. Martin
Judge

Office: Omaha, Neb.

Appointed: December 23, 2014.



Brynne H. Puhl
Judge

Office: Lincoln, Neb.

Appointed: April 25, 2024.



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Funding, Benefit Rates, and Injuries

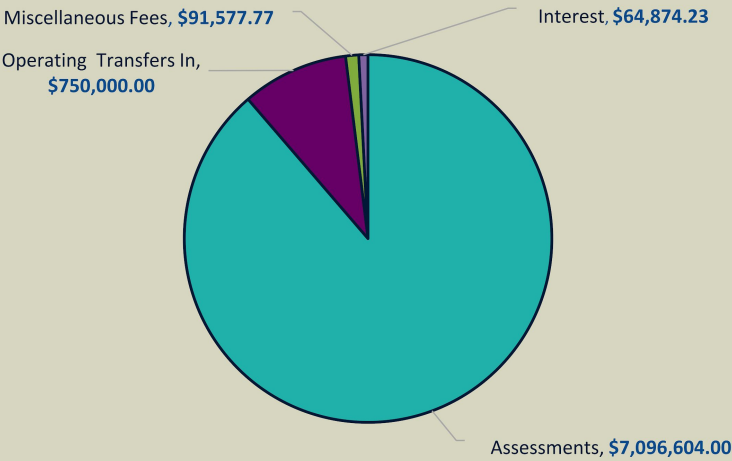
Compensation Court Cash Fund

Fiscal Year 2024 (July 1, 2023 to June 30, 2024)

The Compensation Court Cash Fund (Cash Fund) provides for the expense of administering the Nebraska Workers' Compensation Act and for the payment of the salaries and expenses of the personnel of the Nebraska Workers' Compensation Court (see [Neb. Rev. Stat. § 48-1,116](#)). The fund is financed by assessments against workers' compensation insurers, risk management pools, and self-insured employers (see [Neb. Rev. Stat. § 48-1,117](#)). Miscellaneous fees referenced in the chart **Cash Fund Revenue** include filing fees for lump sum settlements and releases, fees for self-insurance applications, and copies of public records.

Contributions to the Cash Fund abate for one year whenever its balance equals or exceeds three times the amount expended and encumbered in the fiscal year just ending. The Nebraska Legislature appropriates a specific sum each year for operations of the Nebraska Workers' Compensation Court, to be funded from the Cash Fund. The appropriation for FY 2024 was \$6,987,120.

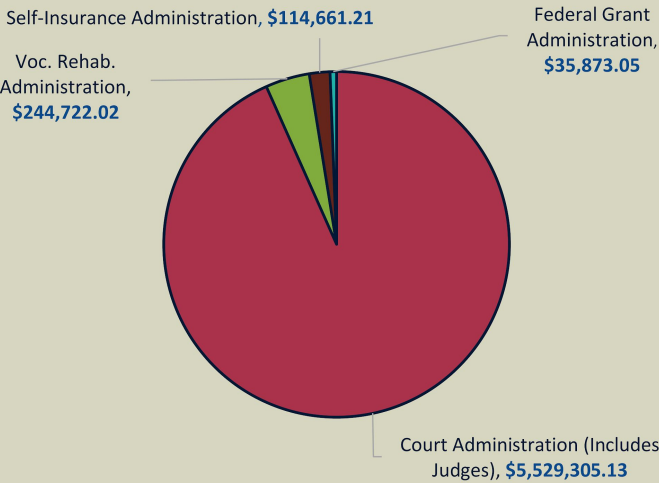
Cash Fund Revenue
(Total: \$8,003,056.00)



Fund Balance
July 1, 2023:
\$3,671,637.69

Fund Balance
June 30, 2024:
\$5,750,132.28

Cash Fund Expenditures
(Total: \$5,924,561.41)



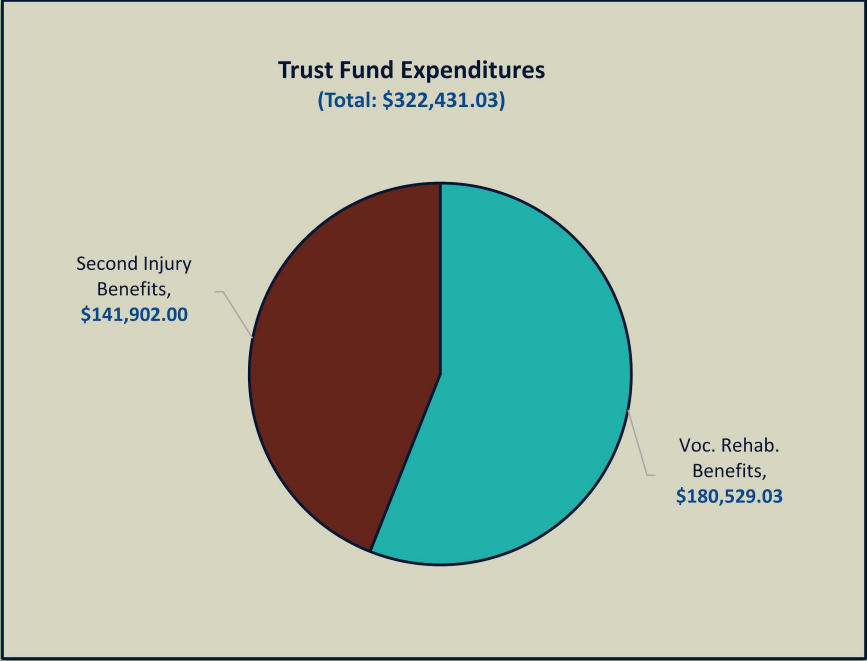
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Workers' Compensation Trust Fund

Fiscal Year 2024 (July 1, 2023 to June 30, 2024)

The purpose of the Workers' Compensation Trust Fund (Trust Fund) is to make second injury benefit payments in accordance with [Neb. Rev. Stat. § 48-128](#) and vocational rehabilitation benefit payments in accordance with [Neb. Rev. Stat. § 48-162.01](#). The Trust Fund is financed by assessments against workers' compensation insurers, risk management pools, and self-insured employers. When the Trust Fund equals or exceeds \$2.3 million, no further contributions from employers, insurers, or risk management pools are required. Contributions resume when the administrator determines payments from the Trust Fund during the next year will reduce its balance below \$1.2 million.

Trust Fund revenue in FY 2024 consisted entirely of interest. The court made no Trust Fund assessments and received no miscellaneous revenue for that fund during the fiscal year.



Trust Fund Revenue:
\$158,478.07

Fund Balance
July 1, 2023:
\$6,189,144.40

Fund Balance
June 30, 2024:
\$6,025,191.44



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Federal Fund

Federal Fiscal Year 2024 (October 1, 2023 to September 30, 2024)

The court is designated as the agency in Nebraska to conduct a survey of work-related injuries / illnesses and collect data as to fatal injuries pursuant to grants from the U.S. Department of Labor, Bureau of Labor Statistics (BLS). Additional information about these grants is available in the Federal Grant Program section of this report.

Expenses for administering these two federal grants are split evenly between the State of Nebraska and BLS. The state share of expenditures is charged against the Compensation Court Cash Fund, and the federal share is charged against the Federal Fund. Federal monies are requested on a monthly basis and

deposited into the Federal Fund. The Nebraska Legislature appropriates a specific sum each year for expenditures from the Federal Fund to the court. This appropriation is based upon an estimated budgeted amount submitted by the court each biennium. The federal grant appropriation is increased or decreased administratively when the federal grant is actually awarded at the beginning of each federal fiscal year. In June of each year, federal funds may be deobligated and the amount to be deobligated is calculated and sent to the BLS as an adjustment to the original grant award. An administrative adjustment to the Nebraska legislative appropriation may also be made at that time.

Fund Balance on October 1, 2023:					\$0
Revenue:					
Intergovernmental Revenue				47,100	
Deobligation June 30, 2024				0	
Total Revenue					47,100
Expenditures:					
	Legislative	Administrative	Not	Actual	
	Appropriation	Adjustments	Expended	Expended	
Federal Grant Admin.	62,462	(15,362)	0	47,100	
Total Expenditures					47,100
Fund Balance on September 30, 2024:					\$0



Weekly Income Benefits and Maximum Rates

Under the Nebraska Workers' Compensation Act, the basic rule regarding weekly income benefits for total disability is that the employee is entitled to two-thirds of his or her average weekly wage, subject to maximum and minimum levels. Changes in the maximum or minimum rates apply to injuries occurring on or after the effective date, but not to injuries occurring before that date.

The maximum benefit level is set at 100 percent of the state average weekly wage, as determined by the administrator of the Nebraska Workers' Compensation Court. The calculation excludes federal employees and is made in accordance with [Neb. Rev. Stat. §§ 48-121.01 and 48-121.02](#). Based on the state average weekly wage determined by the administrator, the maximum weekly income benefit for injuries occurring in calendar year 2024 is \$1,094.00. The minimum rate remains at \$49.00 as provided in [Neb. Rev. Stat. § 48-121.01\(2\)](#).

Calendar Year 2024
Maximum Benefit Rate:
\$1,094.00

A table of maximum and minimum compensation benefits for previous years is available on our website (<https://www.newcc.gov/service-providers/attorneys/benefit-rates>)

Injuries Reported in Fiscal Year

The Nebraska Workers' Compensation Court received reports of 36,175 injuries resulting from accidents and occupational diseases in FY 2024.

The data collected during this fiscal year is not final as there may be late filings and corrections to data during the life of any workers' compensation claim. This means that some of the reports received may have had injury dates from prior fiscal years.

Our Statistical Reports provide more mature and more detailed information regarding injuries and benefit payments by calendar year (<https://www.newcc.gov/resources/court-forms-and-publications/statistical-reports>).

Total Injuries and Illnesses
Reported in FY 2024:
36,175



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Office of the Court Clerk

The **Office of the Court Clerk (the Clerk's office)**, together with the judges, make up the court's adjudicatory operating division. The judges resolve disputes concerning injuries that are claimed to have been caused by workplace injuries or diseases. The Clerk's office supports these judicial proceedings by:

- receiving and processing filings;
- docketing cases;
- communicating with litigants;
- scheduling trials and motion hearings;
- keeping records of judicial proceedings;
- notifying litigants of court rulings; and,
- providing administrative support for the judges.

E-Filing Activities:

E-Notice Implemented

The Nebraska Workers' Compensation Court implemented electronic notice (E-Notice) on November 13, 2023, following Nebraska Supreme Court approval of adopted amendments to its **Rule 2, Filings**; **Rule 3, Pleadings**; and **Rule 11, Decisions**. E-Notice is the electronic transmission of notices, opinions, court entries, and any other dispositional orders from the court to all users who have registered for electronic filing (E-Filing). With E-Notice, these documents will no longer be mailed to attorneys.

With the adoption of mandatory attorney E-Filing established, filing activities during the fiscal year resulted in 14,000 user sessions in the court's E-Filing application, accessed via Nebraska.gov's Attorney Portal.

Courtroom Technology Modernized

The courtroom modernization project that began in FY 2023 with Omaha courtroom enhancements continued in FY 2024. Courtroom 3 in our Lincoln facility was modernized in the spring of 2024. The other two courtrooms in Lincoln are being evaluated for similar upgrades. These enhancements have increased the court's ability to efficiently conduct video trials and hearings.

Judge Coe Retires; Judge Puhl Fills Vacancy

Judge James R. Coe retired on April 15, 2024, after serving more than 35 years on the bench of the Nebraska Workers' Compensation Court. Later that month, the court welcomed Judge Brynne Holsten Puhl to fill the bench vacancy. Prior to her April 25, 2024 appointment, Judge Puhl practiced for nearly 16 years as a trial lawyer in Nebraska and Iowa with a primary focus on workers' compensation.

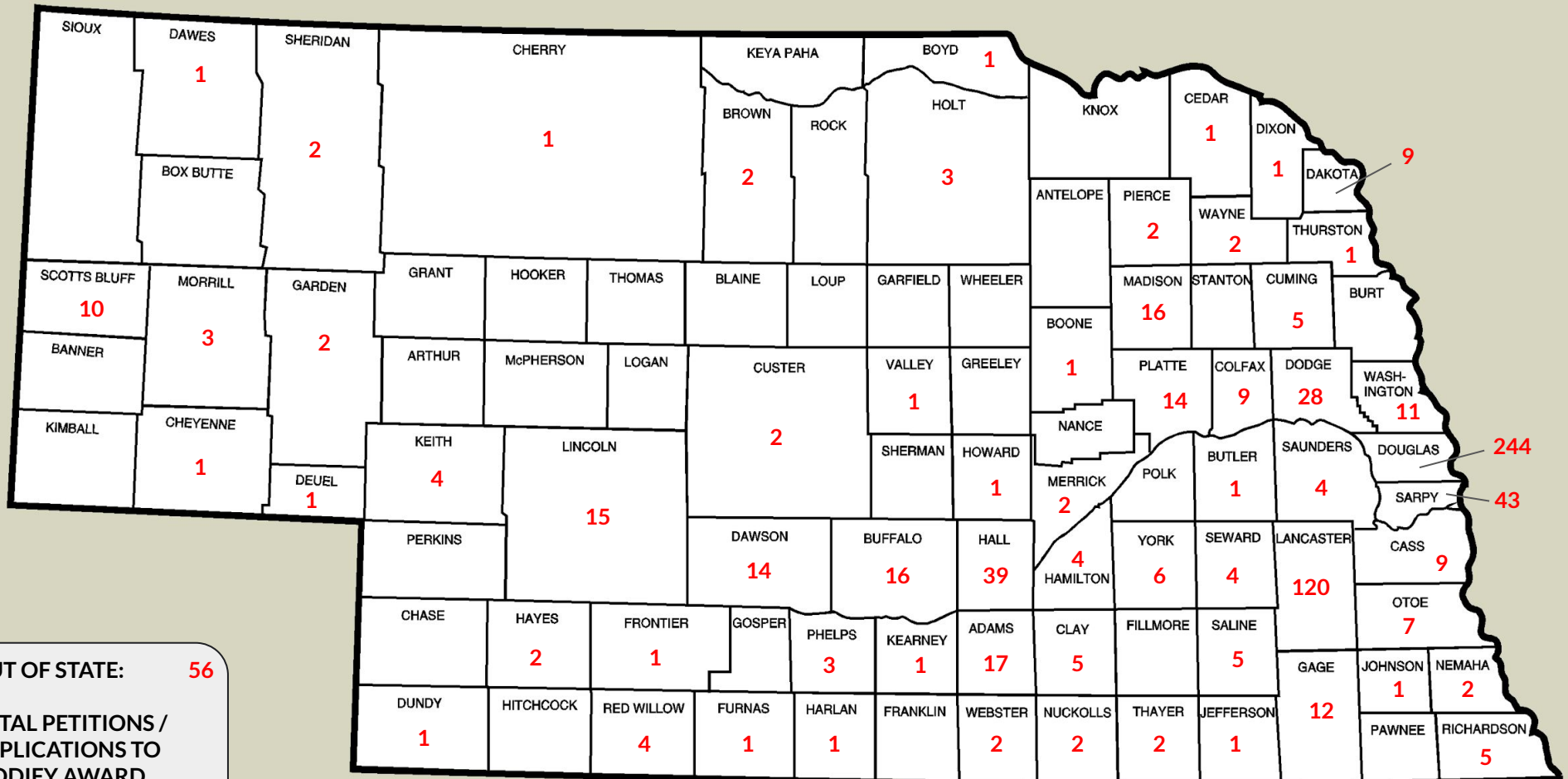


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Petitions and Applications to Modify Award by County

Below is a map showing the total number of Petitions and Applications to Modify Award filed with the court and allocating them to the counties where those Petitions allege the accidents occurred.

In addition to the cases shown below, allegations in an initial Petition can be litigated separately upon entry of an order allowing such. This happened in three cases during FY 2024.



OUT OF STATE: 56

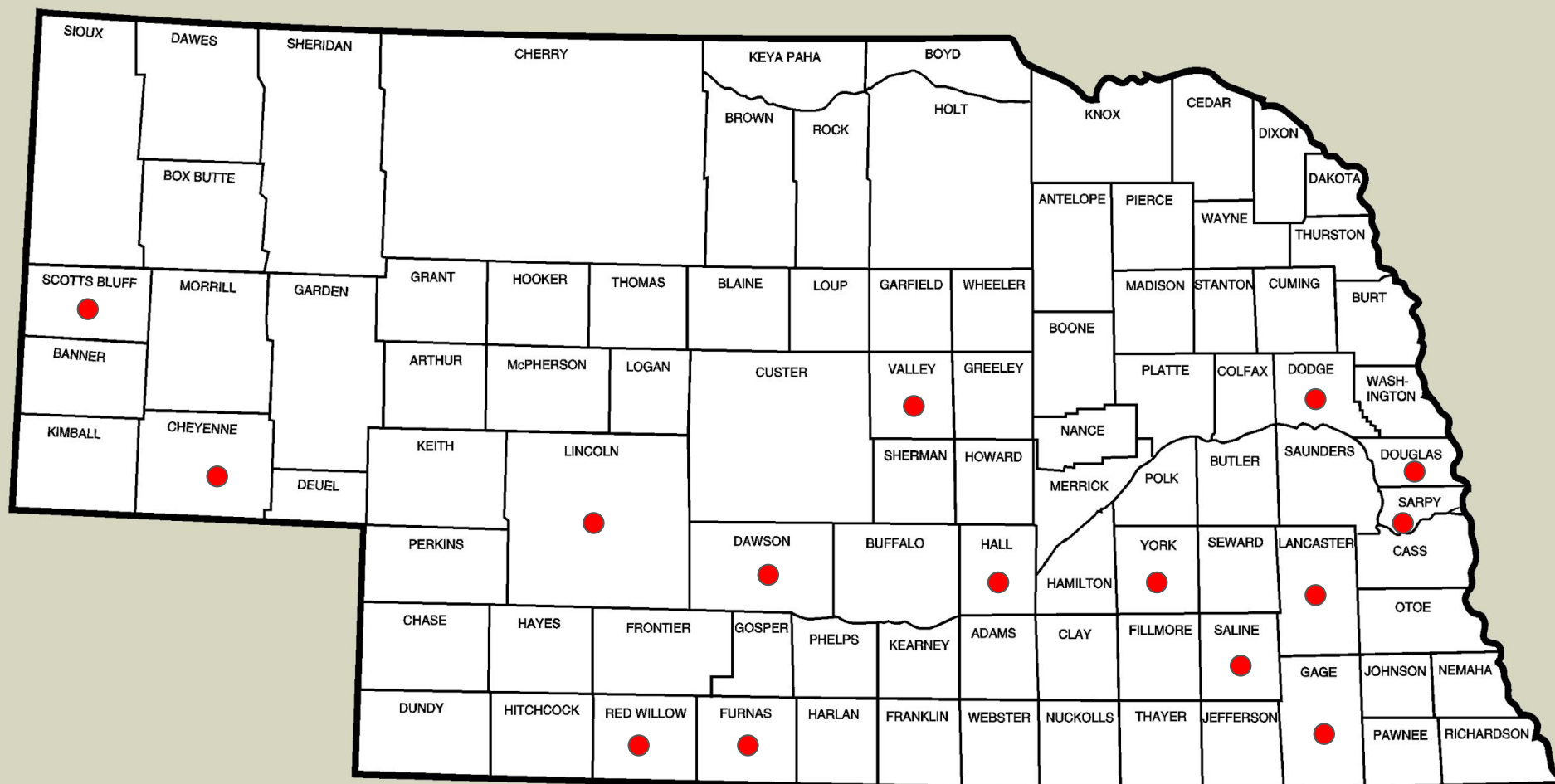
TOTAL PETITIONS /
APPLICATIONS TO
MODIFY AWARD
FILED IN FY 2024: 787



[Click this link to see report contents](#)

Trials and Evidentiary Hearings by County

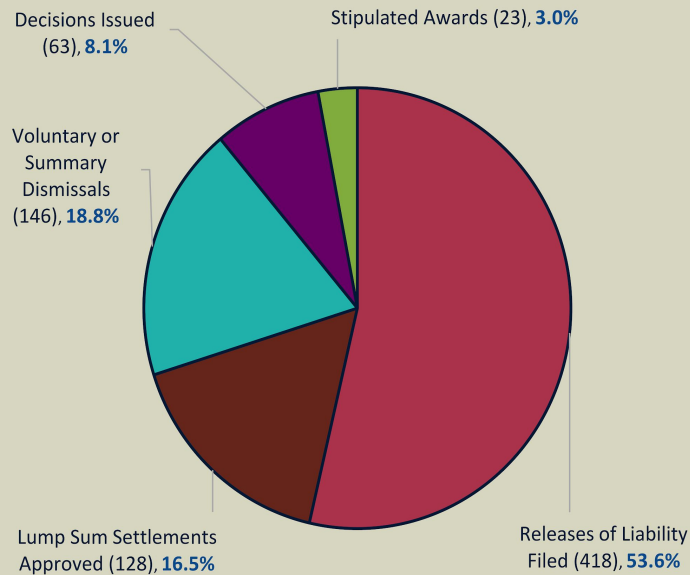
Generally, trials and evidentiary hearings are conducted in the county in which the accident occurred unless the litigants agree to a different location (see [Neb. Rev. Stat. § 48-177](#)). For that reason, the venue for workers' compensation cases could be in any county in Nebraska. In FY 2024, trials were conducted in the 15 Nebraska counties marked below.



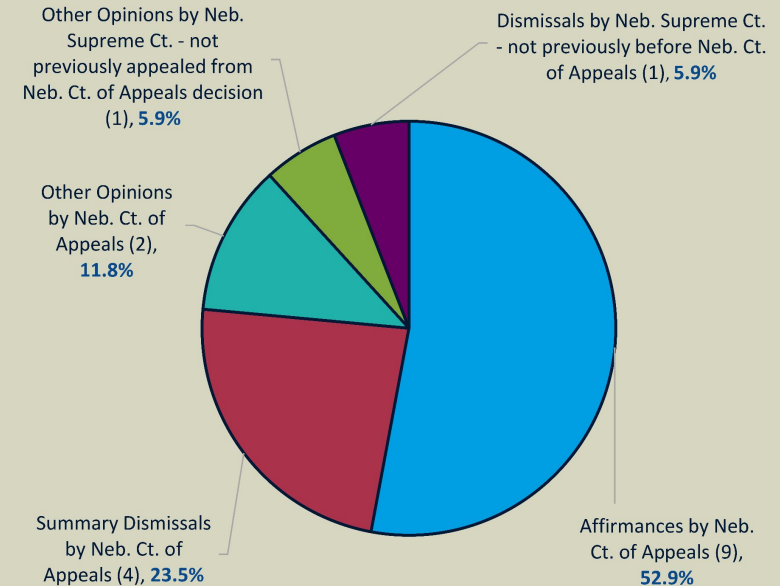
Litigation Summary – Dispositions

The charts on this page summarize Nebraska Workers' Compensation Court and appellate court dispositions of workers' compensation cases during FY 2024. Dispositions were made in 17 of the 19 appeals filed from decisions of the Nebraska Workers' Compensation Court during the fiscal year.

Dispositions of Pending Cases in Fiscal Year³
(Total Dispositions: 778)



Appellate Dispositions in Fiscal Year^{1, 2}
(Total Dispositions: 17)



Motions in FY 2024

2,531
Filed

322
Hearings

1,816
Dispositions

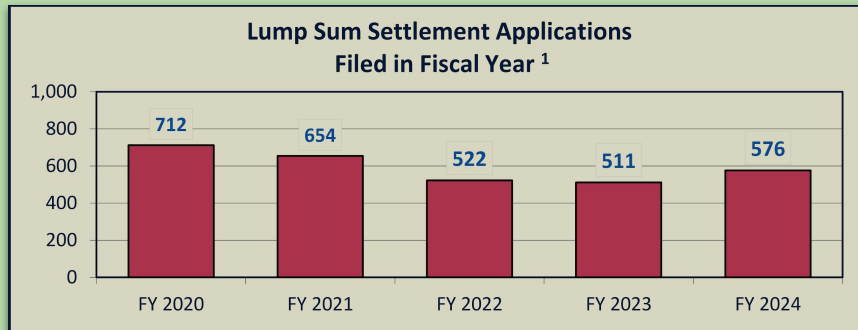
- Regarding appeals, a decision of a judge of the Nebraska Workers' Compensation Court may be appealed to the Nebraska Court of Appeals. A limited number of appeals may also be heard by the Nebraska Supreme Court, either directly or by further review of a decision by the Nebraska Court of Appeals. The procedures for those appeals align with those in actions at law from the district courts, except as otherwise provided in [Neb. Rev. Stat. §§ 48-182](#) and [48-185](#).
- Regarding "other opinions," these are opinions from the Nebraska Supreme Court or Court of Appeals such as: reversed and remanded; reversed; affirmed in part, reversed in part, and in part remanded; affirmed in part, and in part reversed, and any other variations thereof.
- Correction to [FY 2023 Annual Report](#) data: The number of lump sum settlements approved in cases pending in FY 2023 was 130 (not 477 as previously reported); consequently, the total number of dispositions of pending cases was 809 (not 1,156 as previously reported).



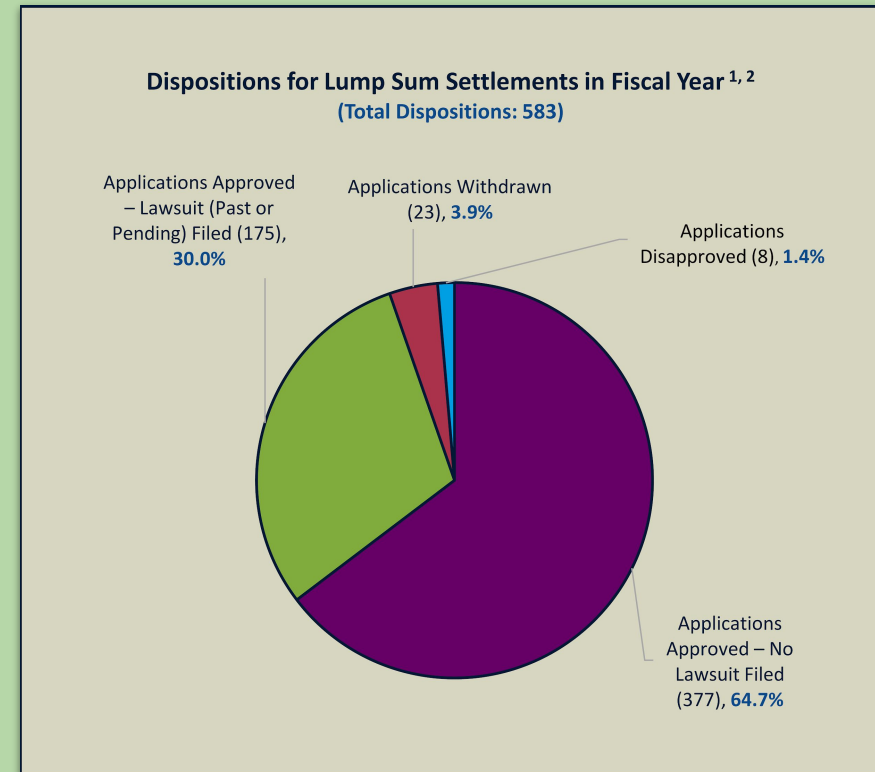
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Settlement Summary – Lump Sum Settlement Applications and Dispositions in Fiscal Year

The charts on this page summarize Lump Sum Settlement applications filed and dispositions made during FY 2024. When comparing the charts on this page, please note that not all settlement applications filed in a fiscal year are disposed of in the same fiscal year.



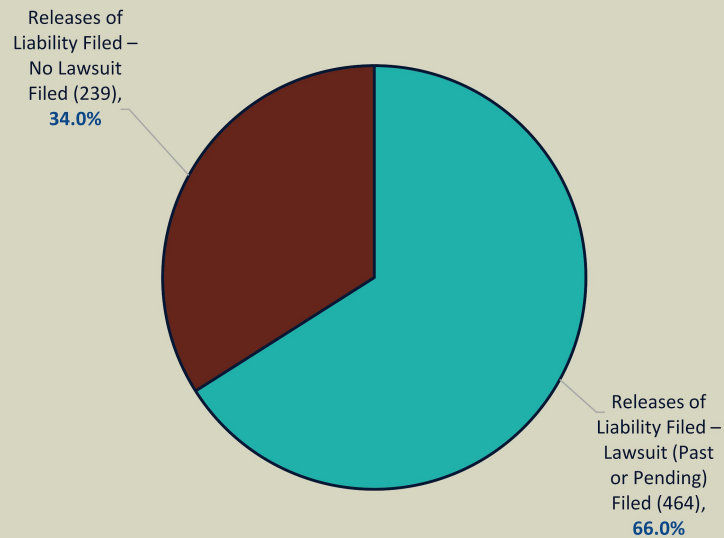
- 1 Pursuant to [Neb. Rev. Stat. § 48-139](#), lump sum settlement agreements require court approval. In 2009, the Nebraska Legislature amended this statute to eliminate mandatory court approval of certain settlement agreements and to require the filing of a release of liability for those settlements no longer requiring court approval.
- 2 “Applications Approved – Lawsuit (Past or Pending) Filed” includes Applications for Lump Sum Settlement accounted for in the “Litigation Summary” as to pending cases in addition to settlements in cases previously litigated.



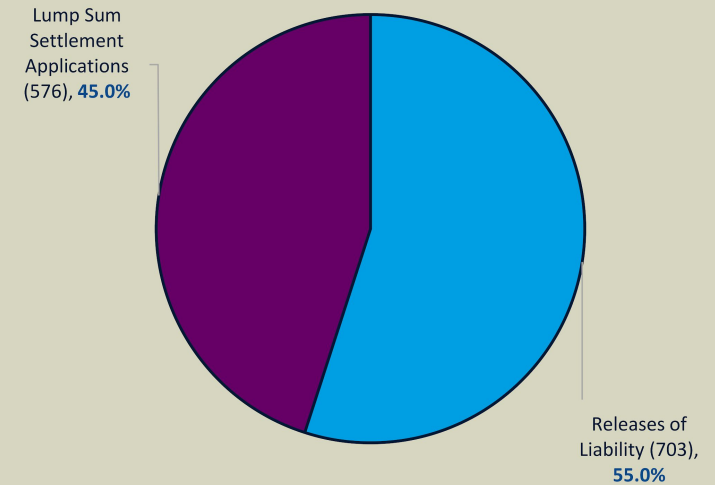
Settlement Summary – Releases of Liability Filed in Fiscal Year

The charts on this page summarize Releases of Liability filed during FY 2024 and compare the number of Lump Sum Settlement applications with the number of Releases of Liability filed during FY 2024.

Releases of Liability Filed in Fiscal Year^{1, 2}
(Total Releases: 703)



Lump Sum Settlements and Releases of Liability Filed in Fiscal Year¹
(Total Applications and Releases: 1,279)



- 1 Pursuant to [Neb. Rev. Stat. § 48-139](#), lump sum settlement agreements require court approval. In 2009, the Nebraska Legislature amended this statute to eliminate mandatory court approval of certain settlement agreements and to require the filing of a release of liability for those settlements no longer requiring court approval.
- 2 “Releases of Liability Filed – Lawsuit (Past or Pending) Filed” includes Releases of Liability accounted for in the “Litigation Summary” as to pending cases in addition to settlements in cases previously litigated.



\$557,617.12 in Lump Sum Settlement Application Underpayments Identified

The **Legal section** is responsible for:

- reviewing settlement applications for adequacy and compliance with the Nebraska Workers' Compensation Act (the Act);
- conducting mediation conferences to facilitate informal resolution of disputes;
- informing injured workers, employers, and others about the Act;
- performing legal research for the judges;
- providing legal advice to court staff;
- monitoring legislation for potential impact on the workers' compensation system;
- managing the court's records and information, including the process for providing access to public records;
- developing court forms, authoring court publications, developing new employee and general training materials; and
- preparing summaries of the Nebraska Supreme Court and Court of Appeals decisions relating to workers' compensation, which may be accessed in the Appellate Court Decisions section of our website (<https://www.newcc.gov/service-providers/attorneys/appellate-court-decisions>).

In FY 2024, the Legal section identified underpayments in 34 lump sum settlement applications totaling \$524,114.81 in indemnity (wage loss) benefits. The section also identified \$33,502.31 in underpayments of medical benefits. In cases of underpayment, the court requires these settlements to be revised to provide additional compensation to or on behalf of the injured employee to ensure compliance with the Nebraska Workers' Compensation Act and that the settlement is in the best interest of the employee or his or her dependents. Statistics for lump sum settlements processed in FY 2024 are provided in the [Office of the Court Clerk](#) section of this report.

Lump Sum Settlements

Information about the requirements for Lump Sum Settlements can be found in [Neb. Rev. Stat. §§ 48-138 through 48-140](#), in the Nebraska Workers' Compensation Court's [Rule 47](#), and on the court's website (<https://www.newcc.gov/service-providers/attorneys/settlements>).

Informal Dispute Resolution

Informal Dispute Resolution (IDR) is available to the following individuals or entities with an interest in a workers' compensation dispute:

- any party to a workers' compensation dispute or controversy;
- a medical provider who provided medical, surgical, or hospital expenses to an employee involved in the dispute or controversy; or
- any certified vocational counselor providing services to such an employee.

The guidelines for the IDR process are found in [Neb. Rev. Stat. § 48-168](#) and the court's [Rule 48](#). Attorneys may participate, but parties to the dispute do not have to be represented. Informal dispute resolution is attempted in all litigated cases in which the worker who claims injury is not represented by an attorney. In addition, a judge may order the parties to participate in IDR. IDR also provides a dispute resolution mechanism for health care providers, vocational rehabilitation counselors, and others who would otherwise have no standing before the court.

Informal Dispute Resolution, continued to next page.



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Informal Dispute Resolution cases opened in FY 2024

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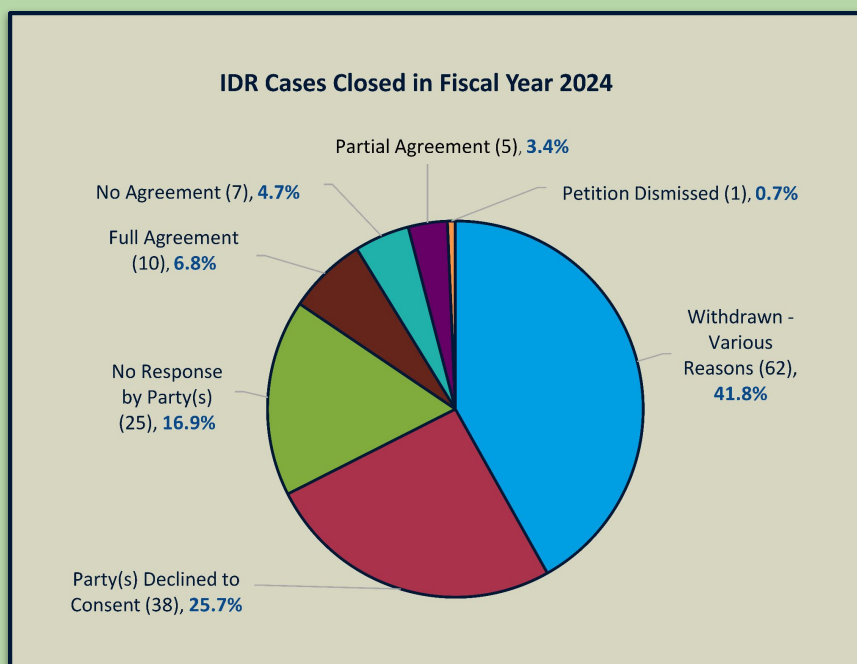
Informal Dispute Resolution cases closed in FY 2024

Informal Dispute Resolution, continued from previous page.

Mediation conferences are conducted by the section's staff attorneys, who address a variety of issues. Trained in the essential skills of mediation, these attorney-mediators do not advocate or make decisions on behalf of either party; rather, they facilitate discussions to assist litigants in identifying ways to resolve their disputes without the need for a trial. In its efforts to modernize access to the court's IDR program, the Legal section developed a request form that can be completed and submitted directly from the website. Upon successful submission, the requester is automatically emailed a copy of the form to keep for their records.

The number of IDR requests in FY 2024 increased from the previous fiscal year, due in part to requests submitted by a single medical provider. The court's attorney-mediator addressed issues involving compensability of a claim, settlement, payment and disputes regarding indemnity benefits, medical treatment, medical provider and vocational rehabilitation counselor fee disputes, permanent disability, choice of doctor, loss of earning, mileage reimbursement, average weekly wage, and medical expenses.

Mediation through the court is voluntary absent an order by a judge. In 63 cases, or 43 percent of all closed cases, at least one party declined to participate or did not respond to the request. Cases may be closed for a variety of other reasons as shown in the chart below.



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Regulatory Programs

EDI Claims Release 3.1

The Nebraska Workers' Compensation Court mandates use of the International Association of Industrial Accident Boards and Commissions' (IAIABC) Electronic Data Interchange (EDI) Claims Release 3.1 for reporting of work injuries and payments related to such injuries. More information can be found on our EDI website (<https://nwccedi.info>).

The *Regulatory Programs* section has responsibilities in four distinct areas.

1. **Electronic Data Interchange (EDI)** is the process through which the court receives and processes reports of injuries and benefit payments.
2. **Compliance** activities include enforcing insurance coverage requirements as well as claims handling and reporting obligations of insurers and self-insured employers.
3. **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.
4. **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.

Electronic Data Interchange (EDI)

Collection of Data

Workers' compensation insurers, risk management pools, and self-insured employers are required to report injuries and payments relating to injuries in accordance with the Nebraska Workers' Compensation Act (the Act) and the court's Rules of Procedure. These reports about injuries and payments made by employers, insurers, and risk management pools are transmitted electronically through the Electronic Data Interchange (EDI) system used by the court.

In FY 2024, the court received reports of 36,175 workplace injuries or occupational diseases. Section staff, in conjunction with the court's EDI contractor, processed 67,903 reports relating to work-related injuries or occupational illnesses for the current and previous years. A work-related injury or occupational disease typically involves multiple reports that must be submitted during the normal course of each claim. These include the original injury and payment reports, transactions rejected due to incomplete data, as well as any applicable follow-up reports involving data changes / corrections, denials, cancellations, or other reports that may be periodically submitted during the course of a claim.

Additionally, together with the EDI contractor, in FY 2024 section staff processed 93,320 reports involving payments of compensation and expenses relating to work-related injuries or occupational illnesses for the current and previous years. Included in these reports were periodic updates to data, corrections, transactions rejected due to incomplete data, and other reports. Section staff process the electronic reports and also code and manually enter the few remaining paper reports the court receives.

Once processed, the data is examined and maintained for statistical purposes. The section maintains a database of court-approved EDI trading partners to assist with data quality assurance duties. Section staff also enforce those reporting requirements, request missing injury reports and monitor for their receipt, clarify discrepancies on existing reports, respond to questions about EDI, and obtain missing information from employers or insurers.



5,144

**Letters Sent to Verify
Coverage Status**

410

**Employers Brought
Into Compliance**

107

**Non-Compliance Cases
Referred for Legal Action**

\$152,708.76

**Collected in Penalties
by the Attorney General**

336

**Case Investigations
Opened**

Compliance Activities

One of the most important enforcement activities of the Regulatory Programs section is to identify employers who don't have insurance coverage as required by the Act. Any employer of one or more people needs to ensure workers' compensation coverage is available to pay benefits in case a workplace injury occurs. If the court is informed that coverage is not in place, it takes steps to educate those employers or hold them accountable and bring them into compliance with the Act.

Section staff monitor the court's electronic proof of coverage information for employers whose coverage has been canceled or not renewed to identify employers who may not have coverage in place. If coverage is canceled or not renewed because a business ceased operation or obtained a replacement workers' compensation policy, no action is needed. If coverage is still required, compliance examiners notify and educate employers to ensure they secure workers' compensation insurance. If the efforts of the Regulatory Programs section staff do not result in compliance, the case is then referred to the Attorney General for further action.

During FY 2024, 5,144 letters were sent to employers whose coverage had been canceled or not renewed. New or alternative coverage had voluntarily been secured by most of them and was confirmed by the court. In response to follow-up efforts by the section, 410 employers were brought into compliance with their statutory obligation to obtain workers' compensation coverage. Additionally, 107 cases were referred to the Attorney General, who collected a total of \$152,708.76 in penalties from employers who failed to obtain required workers' compensation coverage. The Nebraska State Constitution provides that the money collected for these fines is for the use and support of schools in Nebraska.

Compliance examiners additionally respond to a large volume of phone inquiries from a wide range of sources and on a variety of topics. Topics frequently addressed include: medical issues, insurer identification and contact information, benefit calculation, payment explanation, delay in receiving benefits, and general rights and obligations. Often, callers identify situations in which employers are uninsured; injury reports are not being filed; or insurers, employers, or risk management pools are not complying with other obligations under the Act. Section staff investigate those matters, encourage voluntary compliance, and request appropriate legal action when necessary. A total of 336 case investigations were opened last fiscal year as a result of the above activities.



[Click this link to see report contents](#)

Fee Schedules

The Regulatory Programs section develops and maintains the following fee schedules:

- 1. Medical Services
- 2. Hospital and Ambulatory Surgical Centers
- 3. Implantable Medical Devices
- 4. Diagnostic Related Group (DRG) Inpatient Hospital
- 5. Trauma Services Inpatient Hospital

Information about the Fee Schedules can be found in the Fee Schedules section of our website (<https://www.newcc.gov/service-providers/medical-providers/fee-schedules>).

Medical Services Activities

Section staff are available to respond to medical services inquiries from a variety of sources concerning the choice of physician rule, the application and use of the various medical and hospital fee schedules, the Independent Medical Examiner program, managed care plans, or other questions relating to medical, surgical, and hospital services under the Nebraska Workers' Compensation Act.

Fee Schedules

Medical fee schedules establish the maximum fee a provider of medical services for a workers' compensation claim may collect from an employee or employer. Different fee schedules apply depending on the type and location of the medical service provided. The section develops and maintains five fee schedules: Medical Services; Hospital and Ambulatory Surgical Centers; Implantable Medical Devices; Diagnostic Related Group (DRG) Inpatient Hospital; and Trauma Services Inpatient Hospital.

Section staff are charged with collecting data from payors and certain hospitals in order to develop and maintain the DRG Inpatient Hospital Fee Schedule and the Trauma Services Inpatient Hospital Fee Schedule, both of which follow the methodology set forth in **Neb. Rev. Stat. § 48-120.04** and the court's **Rule 26**. The data is collected through the use of a web-based data entry system that allows those reporting to directly enter the information through the court's website.

In accordance with **Neb. Rev. Stat. § 48-120(1)(b)** and **Rule 26**, Regulatory Programs staff also collect data and make recommendations regarding the other fee schedules published by the court: the Medical Services Fee Schedule; the Hospital and Ambulatory Surgical Centers Fee Schedule; and the Implantable Medical Devices Fee Schedule. That work includes updates to the Schedule of Fees for Medical Services that apply to services by physicians and other licensed health care providers performing medical services within the scope of their respective practices. **Rule 26** establishes the methodology for creating and updating this fee schedule.

Medical Services Activities, continued to next page.



[Click this link to see report contents](#)

101

IME Physicians

6

IME Cases Opened

358

Employers Covered by
Managed Care Plans

31,411

Employees Covered by
Managed Care Plans

Medical Services Activities, continued from previous page.

Independent Medical Examiner System

Once a dispute arises regarding the medical condition of the employee or related issues, either the employee or employer may request opinions from an Independent Medical Examiner (IME). The parties may agree on a physician to evaluate the medical disputes or may request assignment of a court-approved IME. The IME system was designed to give the employer and employee an additional means of resolving disputes outside the judicial process. To serve as a qualified IME, physicians must complete an application and be approved by the judges of the court. Currently there are 101 court-approved IME physicians who specialize in varying disciplines.

During FY 2024, six IME cases were opened. Three requests for assignment of a court-approved IME were submitted by an attorney representing an injured employee and one was submitted by the employee. Of the remaining two requests, one was submitted by an attorney representing the employer and its insurer and one was ordered by the court.

Managed Care Plans for Workers' Compensation

On June 30, 2024, there were 358 employers and 31,411 employees covered by certified managed care plans in Nebraska. A table showing current information about managed care plans certified by the court for workers' compensation purposes may be accessed in the Managed Care Plans section of our website (<https://www.newcc.gov/service-providers/medical-providers/managed-care-plans>).



[Click this link to see report contents](#)

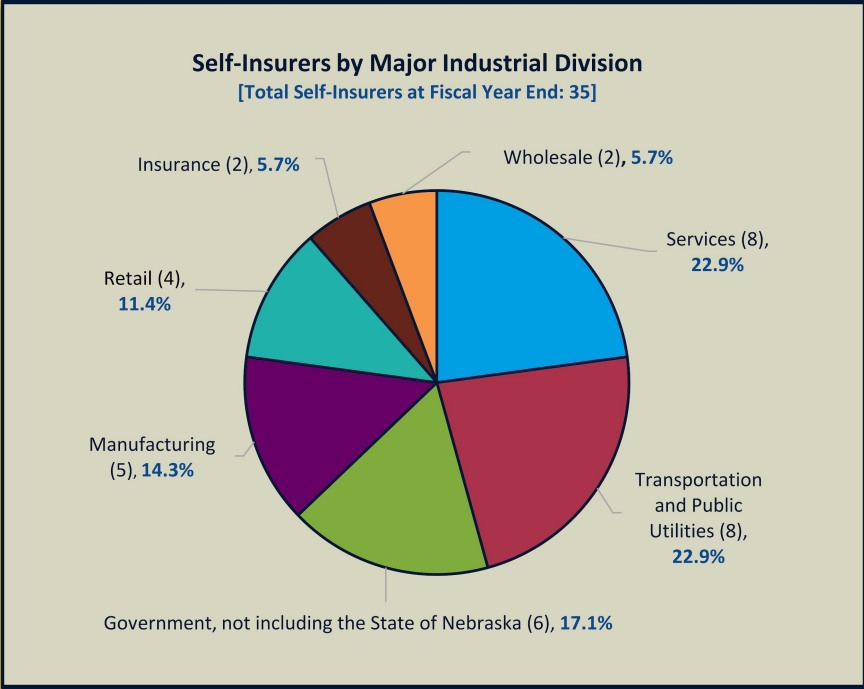
Self-Insurance Activities

The Regulatory Programs section is responsible for reviewing applications from individual employers to self-insure their workers' compensation liability, determining and collecting fees and assessments, and monitoring the employers' continued ability to meet their financial obligations under the Nebraska Workers' Compensation Act. Self-insurance privileges are subject to periodic review and renewal. The Regulatory Programs section conducts periodic on-site audits of payroll records.

As of June 30, 2024, there were 35 employers approved for self-insurance. In addition, the State of Nebraska is self-insured by statute and is not included in any of these statistics.

Assessments for Self-Insurers

At the beginning of each calendar year, the court calculates and collects the necessary assessments for the state's General Fund, the Compensation Court Cash Fund, and the Workers' Compensation Trust Fund from employers self-insured for the prior calendar year. Additional assessments are made in support of the Nebraska Department of Insurance for carrying out the Insurance Fraud Act. The assessments are based on the number and classification of employees, payroll, and benefits paid during the previous calendar year. As reflected in the data at the right, for calendar year 2024 assessment purposes, there were 35 self-insurers (employers who were self-insured for all or part of calendar year 2023).



Self-Insurance			
Calendar Year	Number of Self-Insurers	Number of Employees	Gross Payroll
2023	35	124,068	\$5,706,001,091



[Click this link to see report contents](#)

Vocational Rehabilitation

One of the primary purposes of the Nebraska Workers' Compensation Act is restoration of the injured employee to gainful employment following an injury arising out of and in the course of employment. Toward that end, the duties of the **Vocational Rehabilitation (VR) section** include:

- reviewing, implementing, and monitoring VR plans;
- appointing counselors to cases when the parties cannot agree;
- recruiting, certifying, and maintaining a directory of VR counselors and job placement specialists; and
- monitoring expenditures from the Workers' Compensation Trust Fund.

See [Neb. Rev. Stat. § 48-162.01](#) for a full description of the Nebraska Workers' Compensation VR Program.



[Click this link to see report contents](#)

Getting Back To Work:

VR Plan Development

An employee who claims entitlement to VR services is evaluated by an agreed to or appointed counselor in order to determine whether it is necessary to develop a VR plan to restore the employee to suitable employment following a work-related injury. The level of services to be provided is based on the priorities outlined in [Neb. Rev. Stat. § 48-162.01](#):

- (a) return to the previous job with the same employer;
- (b) modification of the previous job with the same employer;
- (c) a new job with the same employer;
- (c) a job with a new employer; or
- (d) a period of formal training which is designed to lead to employment in another career field.

Starting with (a), each level of service must be eliminated as unlikely to result in suitable employment for the injured employee before considering the next level of service. For example, if (b) is likely to result in suitable employment, then (c), (d), or (e) would not be considered in deciding whether it is necessary to develop a VR plan. Prior to implementation, all VR plans must also be evaluated and approved by a court VR specialist or judge.

A job placement plan must identify a specific employment objective based on the employee's vocational interests, abilities, and prior work history. The VR counselor may provide job leads, develop or improve job seeking skills, answer questions, and provide guidance in order to return the employee to suitable employment. Job placement plans are generally 60 to 90 days in length, but can be extended in some circumstances.

In a formal training plan, vocational goals are selected based on the employee's interests, experience, and restrictions. During a formal training plan, the VR counselor will monitor progress in classes, assist with registration and maintaining the program, and help the employee submit requests for reimbursable expenses. Plans can range from short term (three-to-six-month) training periods to associate's or bachelor's degree programs.

Section staff monitored 57 court-approved VR plans involving 49 injured employees in FY 2024. This total represents 27 plans started during the fiscal year and 30 carryover plans. The court-approved plans included 27 job placement plans and 30 formal training plans.

A VR counselor may also provide a Loss of Earning Power evaluation report. These reports evaluate an employee's ability to "procure employment generally, ability to hold a job obtained, and capacity to perform the tasks of the work, as well as the ability of the [worker] to earn wages in the employment..." see *Sidel v. Travelers Insurance Company*, 205 Neb. 541, 288 N.W.2d 482 (1980).

VR Plan Development, continued to next page.

VR Counselor Appointment

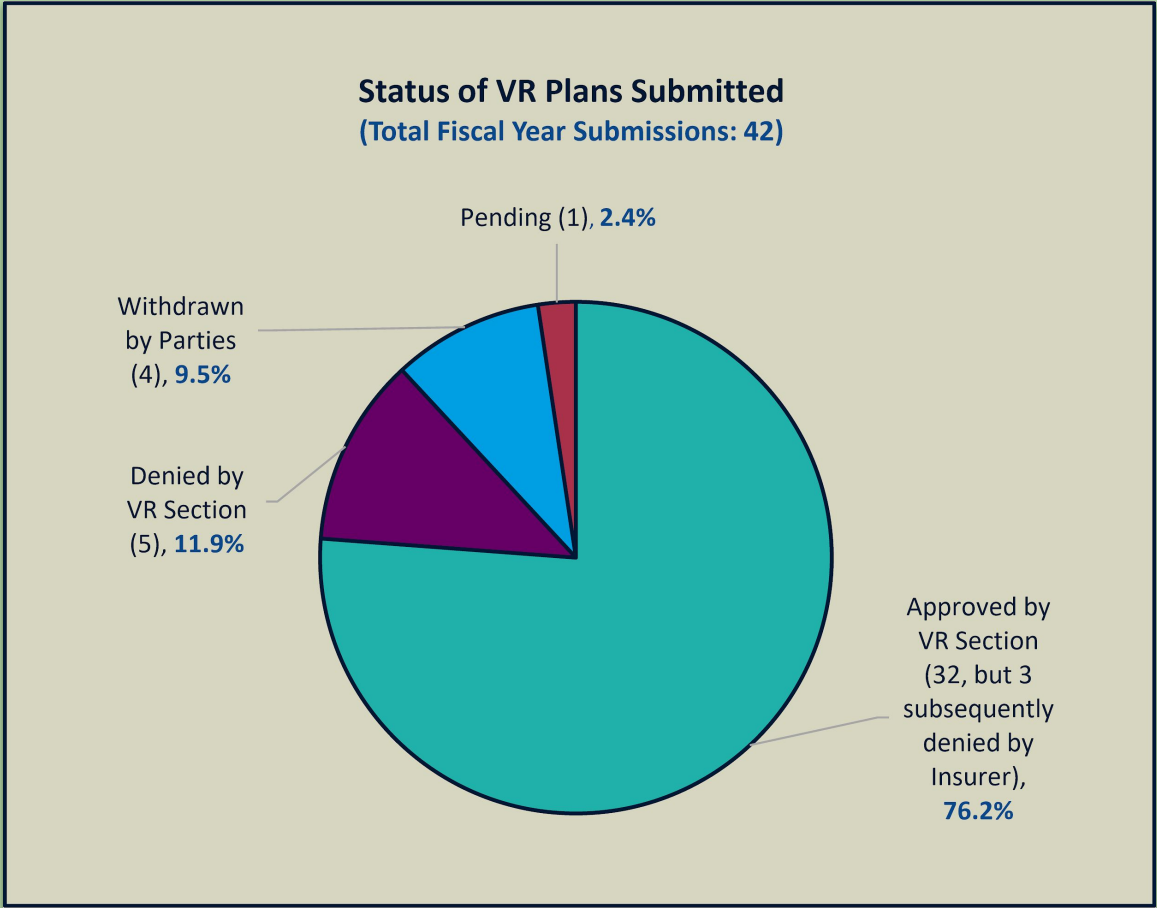
When an injured employee claims entitlement to VR services or seeks a Loss of Earning Power (LOEP) evaluation, the worker and the employer (or the employer’s workers’ compensation insurer) must try to agree upon a VR counselor to evaluate the worker and provide needed services. If the parties cannot agree, the VR section may then appoint a counselor to provide VR services and / or a LOEP evaluation to an injured worker.

In FY 2024, the VR section appointed a VR counselor in 57 cases, the parties withdrew appointment requests in 23 cases, the VR section denied appointment requests in seven cases, and an appointment was quashed by court order in one case.

VR Plan Development, continued from previous page.

When an injured employee is in a court-approved VR plan, the following costs are paid by the Workers’ Compensation Trust Fund administered by the court: tuition, books, tools, other appropriate fees and costs, and board, lodging, and / or travel in some circumstances. Total disbursements from the Compensation Court Cash Fund and Workers’ Compensation Trust Fund for VR purposes are shown in the “Funding, Benefit Rates, and Injuries” section of this report.

VR counselor fees are paid by the employer or workers’ compensation insurer. This includes costs of job placement specialists or interpreters, if necessary. The employer or insurer is also responsible for payment of temporary disability benefits while the employee is participating in a court-approved VR plan.



VR Counselor and Job Placement Specialist Certification

VR services under the Nebraska Workers' Compensation Act can only be provided by counselors who have been certified by the court. The certification process is designed to ensure counselors working in this specialized area of rehabilitation have attained an acceptable level of education, knowledge, and experience necessary to provide VR services to employees and return the employee to suitable employment. The court's [Rules 39 to 41](#) contain the requirements for certification. At the end of FY 2024, there were 32 court-certified VR counselors.

VR Cases Opened

A VR case is opened by the VR section when notice of agreement to a VR counselor or a request for appointment of a VR counselor is filed with the court, or a judge of the court orders appointment of a counselor for VR services. Of the 262 cases opened in FY 2024, the court appointed 57 VR counselors and the parties were able to agree on a VR counselor in 205 cases. During FY 2024, 379 cases required action by the VR section. These actions involved reviewing and monitoring rehabilitation plans, monitoring loss of earning power cases, and reviewing and processing forms or requests for action received from parties or VR counselors.

Summary of Opened VR Cases

	Appointed by the VR Section	Agreed to by the Parties
VR Services and Loss of Earning Power Evaluation	21	6
VR Services Only	7	29
Loss of Earning Power Evaluation Only	29	170
Total	57	205



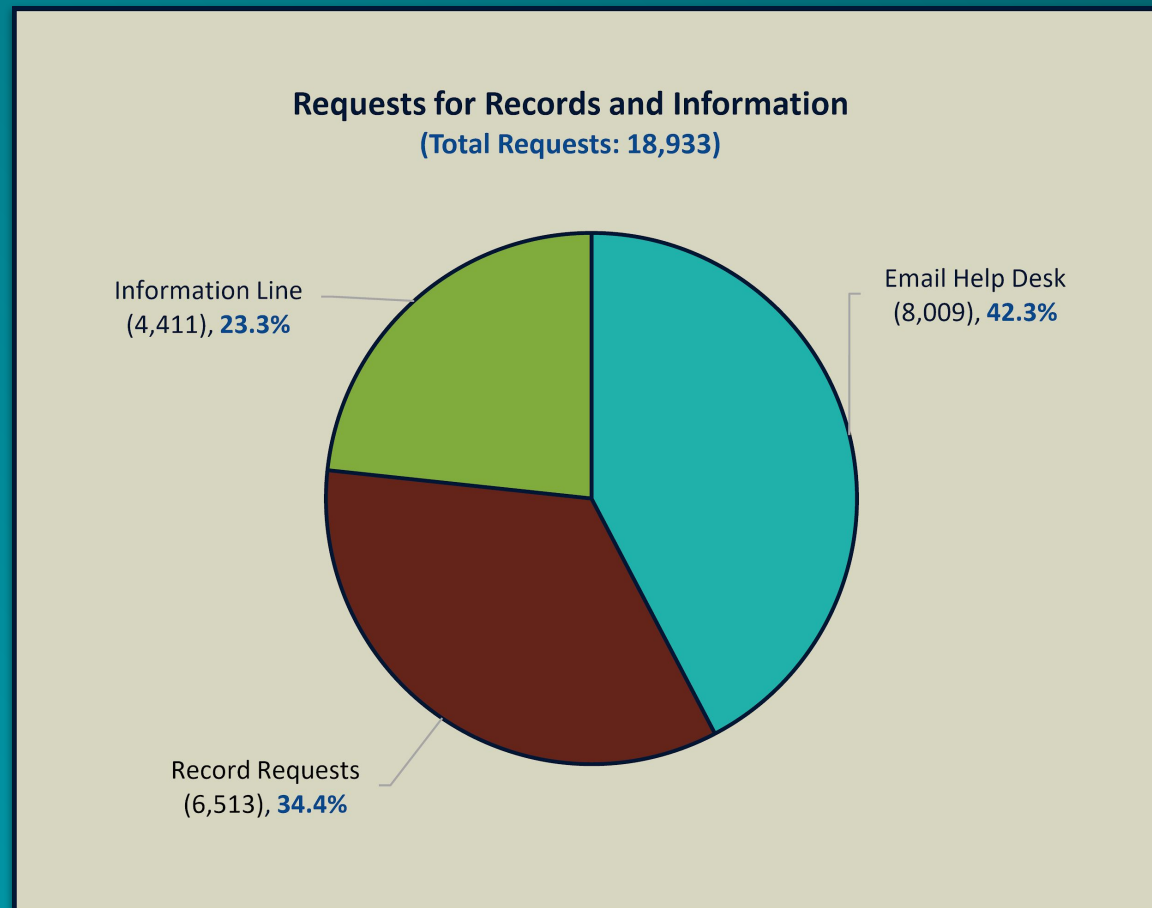
Public Information

The **Public Information section** responds to requests for records and information, supports the court's toll-free telephone information line, maintains its website, prepares its publications and forms, and manages its business continuity program.

Requests for Records and Information

The chart **Requests for Records and Information** shows the number of written requests for copies of court records fulfilled during the fiscal year as well as requests for other types of information received by phone or email. Requests for public records and information come from employees, employers, attorneys, insurers, medical providers, vocational rehabilitation providers, researchers, and others in Nebraska and throughout the nation. Most requests for records are fulfilled within four business days and most requests for information are fulfilled within 24 hours. Court staff do not provide opinions or legal advice.

Implementation of a new Voice over Internet Protocol (VoIP) telephone system has provided for more responsive service on the court's toll-free information line (800-599-5155 / 402-471-6468).



Most Common Request Topics

1. Employer workers' compensation coverage status
2. Eligibility for benefits / status of benefits
3. How to file with the court / status of court filings
4. Status / outcomes of trials and hearings
5. Status of settlements



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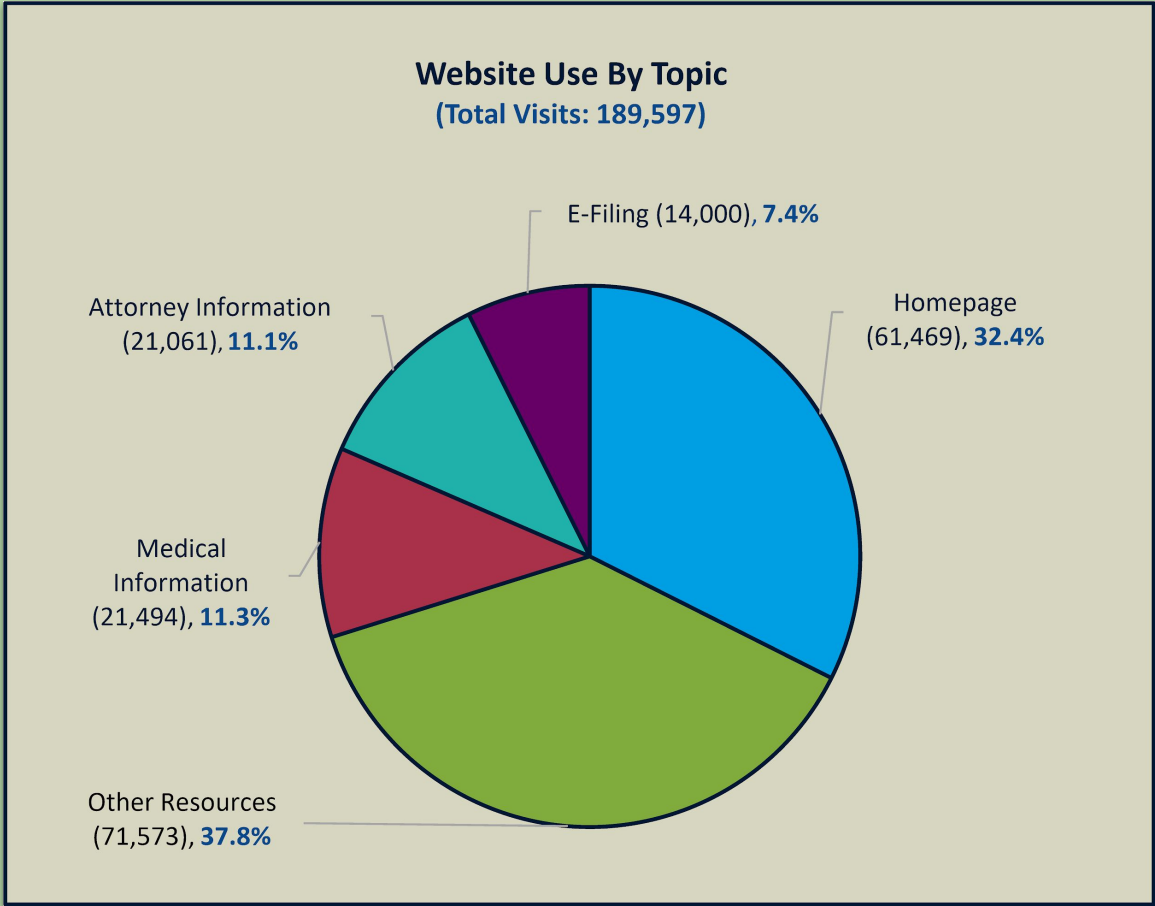
Publications and Forms

The section produces and maintains an inventory of court publications. Public Information staff work with other sections of the court to assist with design, content development, and editorial style.

The section also produces and maintains a number of forms used for self-represented litigants; insurance coverage, medical and vocational rehabilitation purposes; reporting workers' compensation injuries and payments; and requesting records.

As part of publication development, the section coordinates public hearings and public meetings for the purpose of amending the court's Rules of Procedure. Public hearings and public meetings were conducted for this purpose in October and December of 2023.

When development of new or revised publications and forms is completed, the section publishes the final products on the court's website.



Websites and Web Applications

The chart *Website Use By Topic* breaks out the top five areas of information accessed from our overall web presence during the fiscal year, including the primary website (<http://www.newcc.gov>) as well as other websites and web applications that maintain the court's information, products, and services. Because the most frequently used areas of the primary website are available from its **homepage** for quick access, this web page received nearly a third of all page views. The **other resources** category combines totals for areas of our overall web presence not otherwise addressed in the chart, including information for employers, insurers, vocational rehabilitation providers, and a general resources directory.



Business Continuity Program

The purpose and objective of the Business Continuity Program (BCP) is to develop, exercise, and maintain plans that enable the court to effectively respond to disruptive events. Fiscal year BCP activities included the following.

- Successful completion of an exercise scenario to test the court’s COOP and emergency procedures viability. This event measured the court’s response to a variety of disruptions by means of expanding and coordinating the use of the court’s BCP tools.
- Additional facility safety features were put into place in the administrative offices of the court. The installation of an electronic door attendant web app increased reception-area safety while providing more responsive service to the public.

BCP Components and Tools

- **Components** of the BCP program include facility-specific Emergency Procedures, a court-wide Continuity of Operations Plan (COOP), and an Information Technology Disaster Recovery Plan.
- **Tools** implemented to put the BCP components into action include E-Filing and the court’s overall web presence, videoconferencing, pre-approved remote work, secure Chromebook laptop computers, access to the court’s secure cloud drives, use of secure cloud-based data storage vendors with data redundancy to ensure continuous public service during disruptive events, a VoIP telephone system, email / chat messaging, and a variety of security features at each facility. Another tool for business continuity is the ongoing effort to digitize the court’s records as described below.

Micrographics Digitization Project

In May 2024, a cross-departmental team headed by the Public Information section completed the first phase of a project to digitize the court’s micrographics library. The project’s goal is to scan all historic injury and payment reports, docketed court cases, and records of workers’ compensation coverage currently residing in microfilm and microfiche formats into a less-siloed **electronic** format, easily accessible to all personnel via the court’s cloud drives. As a contribution to the court’s overall modernization effort, these records have been scanned into portable document format (PDF) to increase the Public Information section’s efficiency and responsiveness to requests for copies of records made in accordance with the Nebraska Public Records Act ([Neb. Rev. Stat. § 84-712.01](#)). More than 4,000 rolls of microfilm containing upwards of 5,000 images per roll have been scanned and digitized since the project’s first phase began in September 2019.

The second phase of this project, which has run concurrently with the first phase and will continue for the next few years, involves merging the individual PDF image files for each workers’ compensation case into combined PDF files with a standardized file-naming format to further increase efficiency and responsiveness when searching for records. As always, before sharing copies of such records with the public, all personally identifiable information (PII) is redacted from the PDF request fulfillment files.

Due to the court’s ongoing prioritization of business continuity best practices, this project continued throughout the COVID-19 pandemic since merging tasks could be performed on files digitized **prior to** the pandemic — via remote access to the court’s cloud drives.



Information Technology

The **Information Technology (IT) section** empowers the court to operate efficiently and securely by ensuring the smooth operation of the court's computer network, programs, and databases. The IT team achieves this by implementing robust security measures, streamlining workflows through custom applications, and fostering secure collaboration with the Supreme Court and state agencies. This allows other court sections to perform their statutory responsibilities more effectively and creates efficiencies through the use of technology.

Fiscal Year Activities

The past year has been filled with high-profile cybersecurity attacks, breaches, and ransomware among some of the world's largest tech companies and government agencies. Highly publicized breaches and hacks serve as reminders to our IT team and court personnel about the importance of cybersecurity. The IT team uses a two-pronged approach in the fight against cyberattacks:

1. Migrating as many of our systems as possible to secure platforms that have been proven to be more resilient against cyberattacks.
2. Ongoing cybersecurity education and testing for court personnel. In addition to monthly cybersecurity awareness training, the IT team regularly tests personnel on best practices for handling potential threats to different aspects of our computer system, including its email accounts.

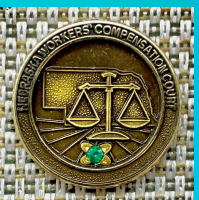
The IT team works hand-in-hand with the other sections of the court to improve processes, find cost-saving opportunities, and create efficiencies in day-to-day operations. Among projects documented in other areas of this report, the IT team facilitated a complete transition to a Voice over Internet Protocol (VoIP) phone solution during the fiscal year. This allows judges to be accessible when traveling the state for trials and hearings. It also improves efficiency for remote workers and provides cost savings for the court. Within this transition, the court eliminated three fax lines as an additional cost-saving measure.

The IT team also completed a project to upgrade and consolidate the court's printers and move to a secure print-release platform. This was spurred by an effort to reduce the reliance on paper, create efficiencies in the management of court records (regardless of format), and ensure the security of confidential information.

Modernization Project

Outside the management of day-to-day technological operations, the IT team is dedicated to the development and completion of a large-scale court modernization project that began in FY 2023. This project is part of a nationwide trend for governmental and other non-private sector workers' compensation organizations to better serve the public using web-based technology. Using its IT team to keep project planning and development in-house, the court expects to save a significant amount of money in contracting costs, while also preserving the court's vision and control over the project.

Modernization Project, continued to next page.



Modernization Project, continued from previous page.

Planning and system development was the top priority to begin the modernization project. Significant time was spent discussing areas of improvement needed to our internal case management system before development efforts began. The guiding principles leading this project's design are:

- security of court data;
- ease of use for the public and court personnel;
- reducing reliance on paper;
- improved processes for the public and court personnel; and
- continuity of operations.

To date, significant development of the new internal case management system has been completed along with the creation of new web applications and the conversion of existing ones to support the work of the accounting department.



As part of the modernization project, the IT team continues development of a web-based portal for public access to the court's data — the Nebraska Legal Link Access Kiosk (NELLAK). A similar web-based portal is also under development for internal use by court personnel.



Federal Grant Program

The federal Occupational Safety and Health Act of 1970 (OSHA) became an official part of the nation's labor laws in 1971. With its passage, Congress declared its intent "... to assure as far as possible every working man and woman in the Nation safe and healthful working conditions and to preserve our human resources."

Under this Act, employers are required to keep records of all work-related deaths; any diagnosed occupational illnesses; and any occupational injuries that involve loss of consciousness, restriction of work or motion, transfer to another job, or require medical treatment beyond first aid. Employers with more than 10 workers are required to maintain a log (OSHA No. 300), a summary of occupational injuries and illnesses (OSHA No. 300A), and a supplementary

record (OSHA No. 301) of each occurrence within the calendar year. The data reported to the Nebraska Workers' Compensation Court pursuant to [Neb. Rev. Stat. § 48-144.01](#) may be used in place of the OSHA No. 301 form to report Nebraska work-related injuries and illnesses.

These records are retained at the work site for five years and must be available for inspection by representatives of the U.S. Department of Labor and the U.S. Department of Health and Human Services. Employers with 10 or fewer employees and those employers who conduct business in one of the low hazard industries specified by OSHA are generally exempt from these recordkeeping requirements unless they are notified of the necessity to maintain these records for a given year for statistical purposes.

Survey of Occupational Injuries and Illnesses

In order to measure and evaluate the efforts in reducing work-related injuries and illnesses, a standardized system to collect, compile and analyze the health and safety statistics was established and implemented. The Nebraska Workers' Compensation Court has cooperated with the U.S. Department of Labor, Bureau of Labor Statistics (BLS) since 1971 in conducting an annual survey of Nebraska employers, through which these essential work injury and illness statistics are gathered.

This standardized system enables data users to identify those industries that need improvement, furthers monitoring and education programs,

and allows employers to compare their incidence rates with other employers in the same industry. Beginning with the 2008 survey, local and state government units in addition to the private sector have been surveyed.

Calendar Year Survey Results

Results of the most recent Survey of Occupational Injuries and Illnesses for Nebraska are available on the BLS website ([https:// www.bls.gov/iif/oshstate.htm#NE](https://www.bls.gov/iif/oshstate.htm#NE)).



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Census of Fatal Occupational Injuries (CFOI)

The Census of Fatal Occupational Injuries (CFOI) Program was developed by the U.S. Department of Labor, Bureau of Labor Statistics (BLS) to provide a timely and accessible census of work-related fatalities. The CFOI program is a federal / state cooperative program. In Nebraska, CFOI is conducted by the Nebraska Workers' Compensation Court. The CFOI Program has been conducted in all 50 states and the District of Columbia since 1992.

CFOI uses multiple data sources including death certificates, workers' compensation reports, medical examiner reports, and other available federal and state administrative records, to compile a complete, verifiable count of Nebraska fatal workplace injuries.

The census covers all traumatic occupational fatalities, including those resulting from injuries to the self-employed, laborers on small farms, government workers, and others too difficult to identify from a single data source. Please note that the types of workers included in these statistics may vary from those covered by the Nebraska Workers' Compensation Act.

Calendar Year Census Results

Results of the most recent Census of Fatal Occupational Injuries for Nebraska are available on the BLS website (<https://www.bls.gov/iif/oshstate.htm#NE>).

Additional Information

Information regarding federal grant program survey and census results by calendar year may be accessed in the *Bureau of Labor Statistics Reports* section of our website:

<https://www.newcc.gov/resources/court-forms-and-publications/bureau-of-labor-statistics-reports>



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Contact Us

Please [contact us](#) with questions or comments about this report, workers' compensation in Nebraska, or any of our programs and services.

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<https://www.newcc.gov/>

Historic fiscal year data is available in our previously published Annual Reports, which may be viewed or downloaded from our website: <https://www.newcc.gov/resources/court-forms-and-publications/annual-reports>



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