

**ATTESTATION REPORT  
OF THE  
NEBRASKA EQUAL OPPORTUNITY COMMISSION  
JULY 1, 2013 THROUGH DECEMBER 31, 2014**

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**Issued on April 2, 2015**

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

### Audit Staff Working On This Examination

Krista Davis, Manager  
Diane Holtorf, Auditor II  
Jeff Schreier, Auditor I

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NEBRASKA EQUAL OPPORTUNITY COMMISSION

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# NEBRASKA EQUAL OPPORTUNITY COMMISSION

## **BACKGROUND**

The Nebraska Equal Opportunity Commission (Commission) was created in 1965 and consists of seven members appointed by the Governor to three-year terms. The Commission enforces compliance with the Nebraska Fair Employment Practice Act, Equal Pay Act of Nebraska, Nebraska Age Discrimination in Employment Act, Nebraska Fair Housing Act, and the Civil Rights Act of 1969 relating to housing and public accommodations.

Pursuant to investigation by the staff of the Commission, the Commission rules on complaints of discrimination in employment, housing, and public accommodations. The Commission has offices in Lincoln, Omaha, and Scottsbluff.

NEBRASKA EQUAL OPPORTUNITY COMMISSION

**EXIT CONFERENCE**

An exit conference was held March 24, 2015, with the Nebraska Equal Opportunity Commission (Commission) to discuss the results of our examination. Those in attendance for the Commission were:

<b>NAME</b>	<b>TITLE</b>
Barbara Albers	Executive Director
Kristin Yates	Chairperson
Kathleen Bogenreif	Business Manager
Sheryl Hunt	Staff Assistant II

NEBRASKA EQUAL OPPORTUNITY COMMISSION

COMMENT AND RECOMMENDATION

During our examination of the Nebraska Equal Opportunity Commission (Commission), we noted a deficiency and other operational matter that is presented here.

The comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies.

**Equal Employment Opportunity Grant Fund Balance**

A good internal control plan requires policies and procedures to ensure fund balances are reasonable and proper. Furthermore, good business practices and good internal controls require expenditures to be reasonably allocated to appropriate funding sources.

The Commission enters into a contractual agreement with the Federal Equal Employment Opportunity Commission (EEOC) annually to provide services to assist the EEOC in meeting its statutory mandate to enforce the following: Title VII of the Civil Rights Act of 1964; the Age Discrimination in Employment Act of 1967; the Americans with Disabilities Act of 1990; and the Genetic Information Nondiscrimination Act of 2008. The Commission processes and resolves EEOC cases and provides intake services for charges, with affidavits, filed during the period. The contract is a fixed price contract primarily based upon the cases processed. The Commission used the EEOC funding primarily for personal services and training of employees processing the EEOC cases.

The Commission recorded the revenues and expenditures of the EEOC program in the Equal Employment Opportunity Grant Fund (46730). We noted the balance in the fund had been steadily increasing over the years. For the 18-month period tested, July 1, 2013, through December 31, 2014, the balance increased by \$250,927, which was a 33% increase.

We reviewed the fund balances for each month during the period tested, and the lowest fund balance was \$671,496 in September 2013. A fund balance such as this would be sufficient to support the entire 18-month period of expenditures totaling \$659,846.

During the past five calendar years, starting January 1, 2010, the balance had increased 82%, as follows:

	CY 2010	CY 2011	CY 2012	CY 2013	CY 2014
Beginning Balance	\$ 563,423	\$ 640,973	\$ 715,040	\$ 773,954	\$ 933,112
Plus: Revenues	514,303	478,523	512,291	591,371	525,732
Less: Expenditures	436,753	404,456	453,377	432,213	436,007
Ending Balance	\$ 640,973	\$ 715,040	\$ 773,954	\$ 933,112	\$ 1,022,837

During testing we noted the Commission did not properly record 4 of 23 transactions tested, consisting of \$1,137 of direct costs, to the EEOC fund. Furthermore, we noted indirect costs, such as communication expenses, rent, administrative salaries, etc., were not allocated between the different funding sources of the Commission when reasonable. The Commission mainly utilized its General funds for operating and personal services. During the 18-month period tested, the Commission expended \$1,611,000 from the General fund.

NEBRASKA EQUAL OPPORTUNITY COMMISSION

**COMMENT AND RECOMMENDATION**

(Continued)

It is reasonable for the Commission to establish allocations to properly distribute its indirect costs incurred, such as the salaries of the Business Manager and Staff Assistant IIs, which were paid only by General funds. Those salaries assisted in the support of the Federal program through processing of expenditures and submitting the required documentation to draw down Federal receipts, etc. Additionally, the Executive Director was also paid with General funds; however, the Executive Director was the liaison official for the day-to-day implementation of the agreement with the EEOC.

The Commission's 2014 contract with the EEOC stated:

*This is a fixed price contract. No additional funds will be added for direct or indirect costs incurred by the Contractor in the performance of services that exceed the unit price(s) indicted in the pricing schedule.*

This indicates the Commission could utilize the Federal funds not only for direct costs of the program but also for indirect costs, such as administrative expenses, supplies, communication expenditures, rent, etc.

Failure to charge allowable Federal expenditures to the Federal program can lead to excessive unused Federal balances and increased taxpayer burden because General funds are used instead of available Federal funds.

We recommend the Commission establish policies and procedures to ensure fund balance reserves are reviewed for reasonableness, and expenditures are properly allocated to the appropriate funding streams when reasonable and allowable. Furthermore, we recommend the Commission retain documentation to support the basis for their allocations.

*Commission Response: The mission of the NEOC is to resolve complaints of discrimination filed under Nebraska statutes we are charged with enforcing. The agency participates in contracts with two federal agencies, EEOC and HUD, where these agencies accept our efforts at resolving these complaints. These agencies pay the NEOC for their investigative efforts, because they will not have to conduct a separate investigation when they accept our decision. Thus the NEOC while performing enforcement of the applicable Nebraska statutes has the advantage of bringing in revenue from the federal government for the same effort. The only drawback to this arrangement with EEOC is that they do not issue their contract, each year, until at least six months of the federal contract year has elapsed which could possibly cause cash flow problems.*

*The NEOC currently supports 9 FTE of Investigators (salary and benefits) using EEOC funds. The HUD fund supports the equivalent of 3 FTE of Investigators. Only 6 FTE of Investigators are currently paid out of general funds, along with the management and support staff. Several years ago, our EEOC fund was close to being insolvent. The cost to support these 9 investigators was more than the total contract dollars the Commission was receiving from our*

## NEBRASKA EQUAL OPPORTUNITY COMMISSION

### COMMENT AND RECOMMENDATION

(Concluded)

*EEOC contract. It was at that time the current Director made a decision to charge only personal services, and no operating expenses, to this fund which the agency has continued. EEOC has since increased the amount they pay per dual-filed case and the NEOC has completed more cases giving us the opportunity to earn more than the budget needed to support these investigator positions. However, we have been verbally informed the contract for this year will be smaller than the previous contract.*

*With the situation regarding federal agencies each year, there is no guarantee that EEOC will have the budget to distribute federal funds to state agencies for these purposes. In fact there is always the possibility that these funds will dry up completely. As such, the NEOC practices fiscal responsibility by maintaining this contingency fund. This contingency fund would give our staff the opportunity to leave the agency, as they found employment, rather than experiencing one huge layoff if this funding decrease should happen. The NEOC would also have time to plan how they would continue to investigate the same number of cases with significantly fewer staff. We have agreed with the Appropriations Committee recommendation to move one general-funded, Staff Assistant position to federal funding for the next biennium. There is also a recommendation by the Appropriation Committee to process the leave payout for two long-term, management staff who will be retiring in 2016 from current federal funds. The Commissioners will review our budget and make a decision as to whether they want to use part of this contingency fund for the purpose of supporting operating expenses.*

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

Draft copies of this report were furnished to the Commission to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The formal response received has been incorporated into this report. Where no response has been included, the Commission declined to respond. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next examination.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Equal Opportunity Commission  
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Equal Opportunity Commission (Commission) for the period July 1, 2013, through December 31, 2014. The Commission's management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances. Our responsibility is to express an opinion based on our examination.

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

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Commission for the period July 1, 2013, through December 31, 2014, based on the accounting system and procedures prescribed by the State of Nebraska's Director of the Department of Administrative Services, as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Schedule of Revenues, Expenditures, and Changes in Fund Balances and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

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

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

Charlie Janssen  
Auditor of Public Accounts

March 30, 2015

**NEBRASKA EQUAL OPPORTUNITY COMMISSION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Period July 1, 2013, through December 31, 2014

	State General Fund 10000	Equal Employment Opportunity Grant Fund 46730	Housing and Urban Development Grant Fund 46740	Totals (Memorandum Only)
<b>REVENUES:</b>				
Appropriations	\$ 1,611,000	\$ -	\$ -	\$ 1,611,000
Intergovernmental	-	886,550	392,742	1,279,292
Miscellaneous	94	24,223	9,521	33,838
<b>TOTAL REVENUES</b>	<b>1,611,094</b>	<b>910,773</b>	<b>402,263</b>	<b>2,924,130</b>
<b>EXPENDITURES:</b>				
Personal Services	1,301,921	655,226	313,209	2,270,356
Operating	292,364	332	71,210	363,906
Travel	15,723	4,288	16,051	36,062
Capital Outlay	992	-	-	992
<b>TOTAL EXPENDITURES</b>	<b>1,611,000</b>	<b>659,846</b>	<b>400,470</b>	<b>2,671,316</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	94	250,927	1,793	252,814
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of Assets	540	-	-	540
Deposit to General Fund	(634)	-	-	(634)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(94)</b>	<b>-</b>	<b>-</b>	<b>(94)</b>
Net Change in Fund Balances	-	250,927	1,793	252,720
<b>FUND BALANCES, JULY 1, 2013</b>	<b>2,291</b>	<b>771,910</b>	<b>301,594</b>	<b>1,075,795</b>
<b>FUND BALANCES, DECEMBER 31, 2014</b>	<b>\$ 2,291</b>	<b>\$ 1,022,837</b>	<b>\$ 303,387</b>	<b>\$ 1,328,515</b>
<b>FUND BALANCES CONSIST OF:</b>				
General Cash	\$ -	\$ 1,022,837	\$ 303,387	\$ 1,326,224
Deposits with Vendors	2,307	-	-	2,307
Due to Fund	(16)	-	-	(16)
<b>TOTAL FUND BALANCES</b>	<b>\$ 2,291</b>	<b>\$ 1,022,837</b>	<b>\$ 303,387</b>	<b>\$ 1,328,515</b>

The accompanying notes are an integral part of the schedule.

# NEBRASKA EQUAL OPPORTUNITY COMMISSION

## NOTES TO THE SCHEDULE

For the Period July 1, 2013, through December 31, 2014

### 1. Criteria

The accounting policies of the Nebraska Equal Opportunity Commission (Commission) are on the basis of accounting, as prescribed by the State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of DAS include:

*The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]*

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 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 Commission to record all accounts receivable and related revenues in EnterpriseOne; as such, the Commission's schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the schedule includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2014, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2014, **does not** include amounts for goods and services received before December 31, 2014, which had not been posted to the general ledger as of December 31, 2014.

Other liabilities are recorded in the Due to Fund account for the Commission. The assets in this fund are being held by the State as an agent and will be used to pay those liabilities to other funds. The recording of those liabilities reduces the fund balance/equity.

The Commission had no accounts receivable at December 31, 2014. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

NEBRASKA EQUAL OPPORTUNITY COMMISSION

NOTES TO THE SCHEDULE

(Continued)

1. **Criteria** (Continued)

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

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

**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.

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

**Appropriations** – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

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

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

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

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

**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.

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

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts and deposits with vendors. Cash accounts and deposits with vendors are included in the fund balance and are reported as recorded in the general ledger.

# NEBRASKA EQUAL OPPORTUNITY COMMISSION

## 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 Commission's funds at December 31, 2014, included amounts recorded in Due to Fund. The activity of this account is not recorded through revenue and expenditure accounts on the Schedule of Revenues, Expenditures, and Changes in Fund Balances.

**Other Financing Sources** – Proceeds of fixed asset dispositions and deposits to the General Fund.

### 2. **Reporting Entity**

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

The Commission 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.

NEBRASKA EQUAL OPPORTUNITY COMMISSION

**NOTES TO THE SCHEDULE**  
(Concluded)

**5. Capital Assets** (Concluded)

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 Commission takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$1,000 or more at the date of acquisition.

For the CAFR, the State requires the Commission 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.

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 Commission recorded in the State Accounting System for the period July 1, 2013, through December 31, 2014, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets				
Equipment	\$ 60,778	\$ 992	\$ 4,021	\$ 57,749
Total	60,778	992	4,021	57,749
Less accumulated depreciation for:				
Equipment				53,536
Total capital assets, net of depreciation				\$ 4,213

NEBRASKA EQUAL OPPORTUNITY COMMISSION

**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 EQUAL OPPORTUNITY COMMISSION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Period July 1, 2013, through June 30, 2014

	State General Fund 10000	Equal Employment Oppportunity Grant Fund 46730	Housing and Urban Development Grant Fund 46740	<b>Totals (Memorandum Only)</b>
<b>REVENUES:</b>				
Appropriations	\$ 1,033,881	\$ -	\$ -	\$ 1,033,881
Intergovernmental	-	377,800	392,742	770,542
Miscellaneous	32	15,782	5,471	21,285
<b>TOTAL REVENUES</b>	<u>1,033,913</u>	<u>393,582</u>	<u>398,213</u>	<u>1,825,708</u>
<b>EXPENDITURES:</b>				
Personal Services	832,916	438,531	218,286	1,489,733
Operating	188,970	332	13,076	202,378
Travel	11,003	1,080	9,921	22,004
Capital Outlay	992	-	-	992
<b>TOTAL EXPENDITURES</b>	<u>1,033,881</u>	<u>439,943</u>	<u>241,283</u>	<u>1,715,107</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>32</u>	<u>(46,361)</u>	<u>156,930</u>	<u>110,601</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of Assets	540	-	-	540
Deposit to General Fund	(572)	-	-	(572)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(32)</u>	<u>-</u>	<u>-</u>	<u>(32)</u>
Net Change in Fund Balances	-	(46,361)	156,930	110,569
<b>FUND BALANCES, JULY 1, 2013</b>	<u>2,291</u>	<u>771,910</u>	<u>301,594</u>	<u>1,075,795</u>
<b>FUND BALANCES, JUNE 30, 2014</b>	<u>\$ 2,291</u>	<u>\$ 725,549</u>	<u>\$ 458,524</u>	<u>\$ 1,186,364</u>
<b>FUND BALANCES CONSIST OF:</b>				
General Cash	\$ -	\$ 725,549	\$ 458,524	\$ 1,184,073
Deposits with Vendors	2,307	-	-	2,307
Due to Fund	(16)	-	-	(16)
<b>TOTAL FUND BALANCES</b>	<u>\$ 2,291</u>	<u>\$ 725,549</u>	<u>\$ 458,524</u>	<u>\$ 1,186,364</u>

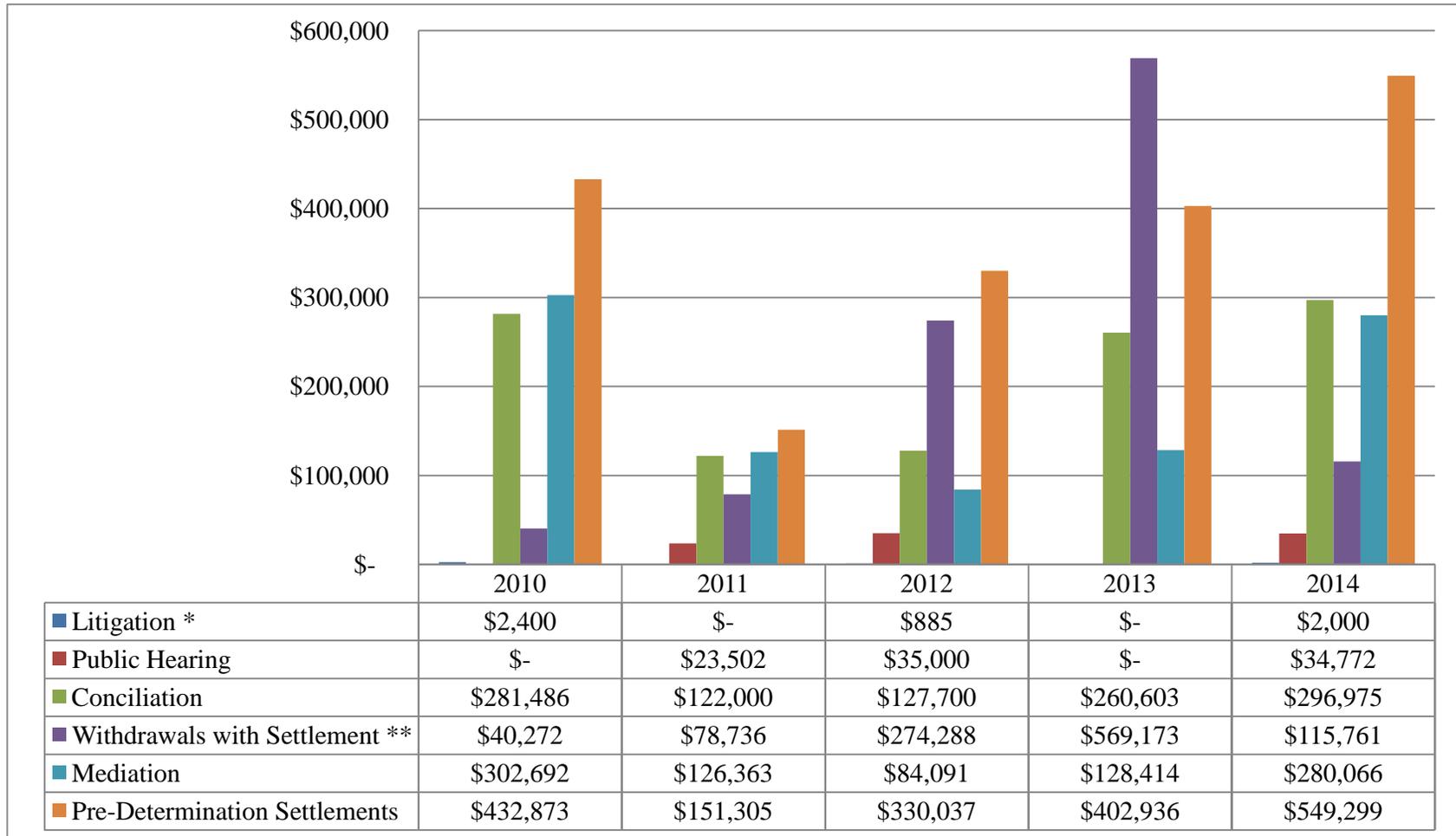
The accompanying notes are an integral part of the schedule.

**NEBRASKA EQUAL OPPORTUNITY COMMISSION**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Period July 1, 2014, through December 31, 2014

	State General Fund 10000	Equal Employment Opportunity Grant Fund 46730	Housing and Urban Development Grant Fund 46740	<b>Totals (Memorandum Only)</b>
<b>REVENUES:</b>				
Appropriations	\$ 577,119	\$ -	\$ -	\$ 577,119
Intergovernmental	-	508,750	-	508,750
Miscellaneous	62	8,441	4,050	12,553
<b>TOTAL REVENUES</b>	<u>577,181</u>	<u>517,191</u>	<u>4,050</u>	<u>1,098,422</u>
<b>EXPENDITURES:</b>				
Personal Services	469,005	216,695	94,923	780,623
Operating	103,394	-	58,134	161,528
Travel	4,720	3,208	6,130	14,058
Capital Outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>577,119</u>	<u>219,903</u>	<u>159,187</u>	<u>956,209</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>62</u>	<u>297,288</u>	<u>(155,137)</u>	<u>142,213</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of Assets	-	-	-	-
Deposit to General Fund	(62)	-	-	(62)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(62)</u>	<u>-</u>	<u>-</u>	<u>(62)</u>
Net Change in Fund Balances	-	297,288	(155,137)	142,151
<b>FUND BALANCES, JULY 1, 2014</b>	<u>2,291</u>	<u>725,549</u>	<u>458,524</u>	<u>1,186,364</u>
<b>FUND BALANCES, DECEMBER 31, 2014</b>	<u>\$ 2,291</u>	<u>\$ 1,022,837</u>	<u>\$ 303,387</u>	<u>\$ 1,328,515</u>
<b>FUND BALANCES CONSIST OF:</b>				
General Cash	\$ -	\$ 1,022,837	\$ 303,387	\$ 1,326,224
Deposits with Vendors	2,307	-	-	2,307
Due to Fund	(16)	-	-	(16)
<b>TOTAL FUND BALANCES</b>	<u>\$ 2,291</u>	<u>\$ 1,022,837</u>	<u>\$ 303,387</u>	<u>\$ 1,328,515</u>

The accompanying notes are an integral part of the schedule.

**NEBRASKA EQUAL OPPORTUNITY COMMISSION**  
**TOTAL MONETARY RELIEF OBTAINED**  
 Fiscal Years Ended June 30, 2010, through June 30, 2014

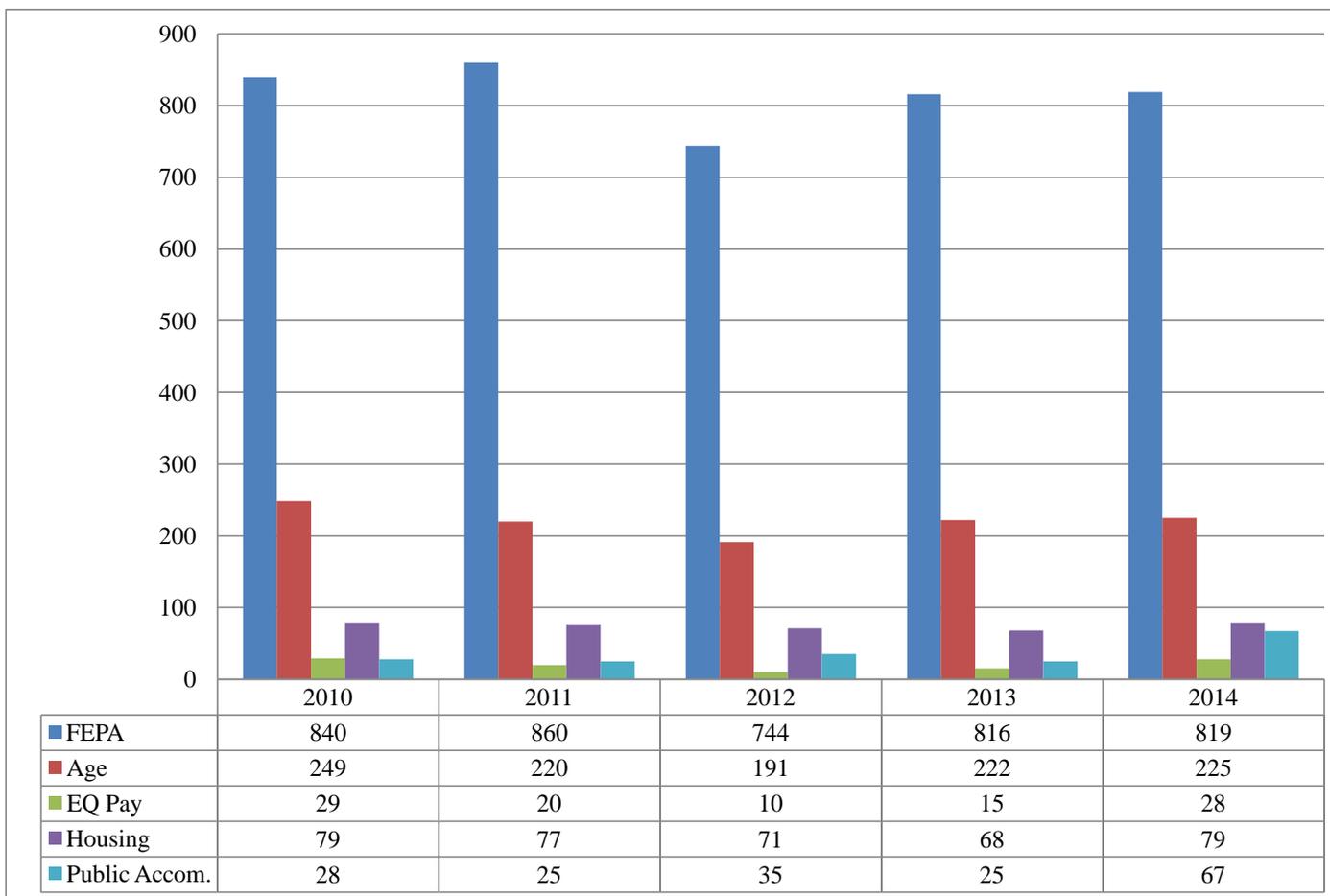


\* These settlements were achieved by the Attorney General's Office on cases sent thereto for civil action/litigation.

\*\* The benefits on some of the Commission's withdrawals with settlement are not known. The parties keep the terms of settlement confidential.

Note: Monetary relief obtained is not included in the Schedule of Revenues, Expenditures, and Changes in Fund Balances; the money goes to the complainant from the respondent and is not deposited with the Agency.

**NEBRASKA EQUAL OPPORTUNITY COMMISSION**  
**CASE ACTIVITY BREAKDOWN**  
 Fiscal Years Ended June 30, 2010 through 2014

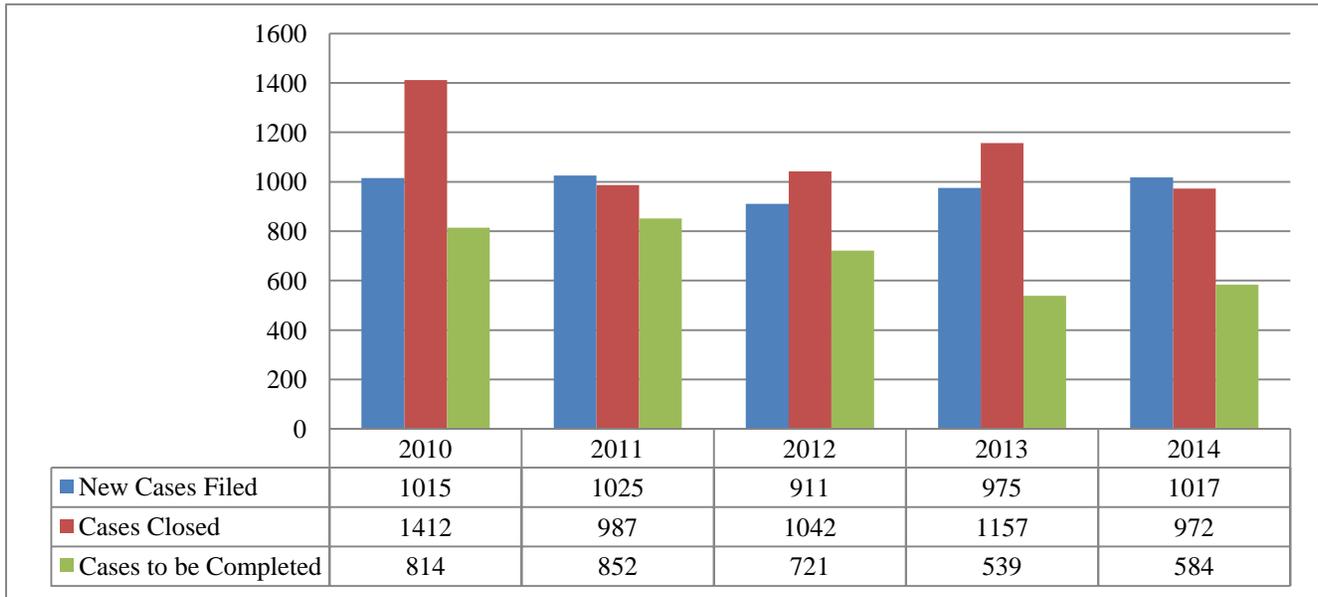


Note: Because a person can file under multiple laws, this is not a total of cases received but how many charges are filed under the different laws.

- FEPA - Fair Employment Practice Act
- Age - Nebraska Age Discrimination in Employment Act
- EQ Pay - Equal Pay Act of Nebraska
- Housing - Nebraska Fair Housing Act
- Public Accom. - Nebraska Civil Rights Act of 1969 (Public Accomodations)

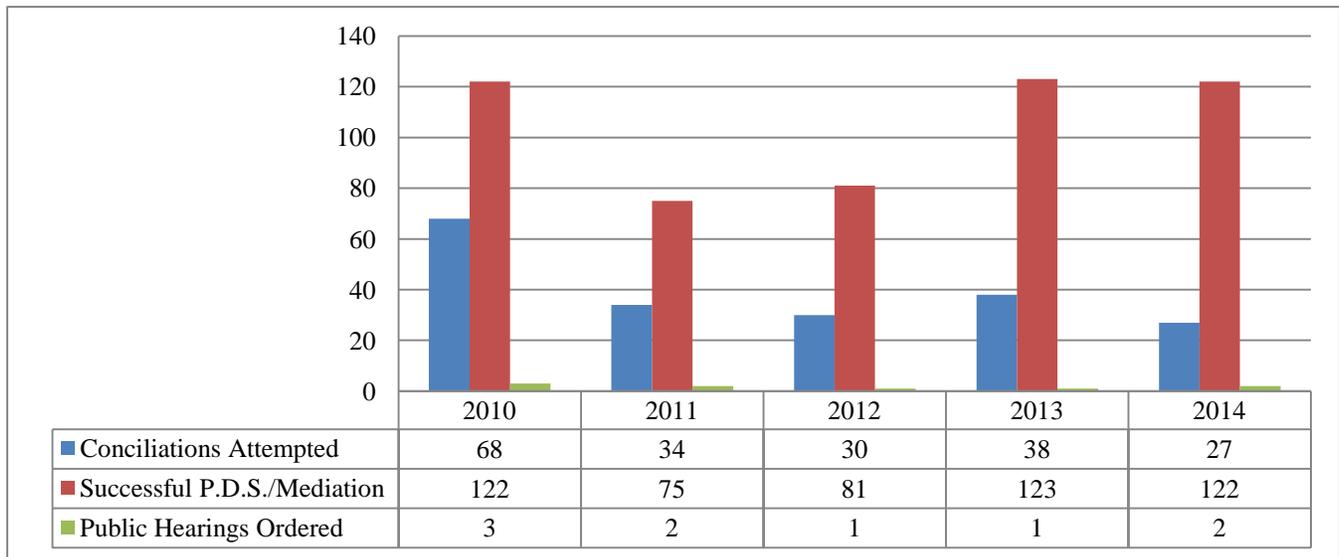
**NEBRASKA EQUAL OPPORTUNITY COMMISSION  
CASE ACTIVITY**

Fiscal Years Ended June 30, 2010 through 2014



**CASE DISPOSITION**

Fiscal Years Ended June 30, 2010 through 2014



Conciliation is a process whereby the parties attempt to reach a settlement agreement as a result of the Commission issuing a Reasonable Cause determination.

P.D.S. - Pre-Determination Settlement

Note: Source for both graphs - NEOC Annual Reports