

December 18, 2020

Mr. Patrick O'Donnell
Clerk of the Legislature
State Capitol
P.O. Box 94604
Lincoln, NE 68509-4604

Dear Mr. O'Donnell:

I am writing to you to file the report required via LB 1173, Section 9, passed in the 1998 legislative session. Section 9 requires that "The Southeast Community College Area shall report to the Legislature by December 31 of each year on the financial condition of the Center, funding received from nonstate sources, training conducted, and testing and evaluation services provided." The Nebraska Center for Excellence in Electronics became operational in 2001, and we are submitting this annual report as prescribed.

FINANCIAL CONDITION OF THE CENTER

During FY 2020, the Center experienced significant improvement in both balance sheet and income statements.

A final copy of the NCEE Financial Review for 2020 is enclosed.

The General Manager reports to the Board President.

In fiscal year 2020, the Center provided services to 78 customers. Nebraska companies made up about 44% of this cohort and provided about 40% (\$570,806 a 16.2% increase from FY 2019) of the revenue.

The value of the partnership to its 22 members cannot be overstated and is an integral part of the operating agreement between NCEE and SCC that was part of the funding grant at the Center's inception.

The Center is presently without any debt.

Annual Comparison Highlights

	2013	2014	2015	2016	2017	2018	2019	2020
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Income	888,767	882,351	974,067	1,124,632	1,161,415	1,221,673	1,363,613	1,451,895
Expenses	857,495	1,002,812	820,405	918,325	1,029,628	1,026,441	1,394,323	1,575,042
Net	31,272	(120,461)	153,662	206,307	131,787	195,232	(30,710)	(123,147)

FUNDING RECEIVED FROM NON-STATE SOURCES

No revenue was received from the State of Nebraska.

TRAINING CONDUCTED

Southeast Community College did not conduct any training at NCEE during 2020.

TESTING AND EVALUATION SERVICES PROVIDED

The overall nature of the tests offered consist of regulatory compliance testing for the Federal Communications Commission, Food and Drug Administration, the European Union and other appropriate International standards for electronics emissions and immunity testing.

The Center applied for, and received, accreditation from the American Association of Lab Accreditation in March 2002. It is accredited for Electromagnetic Compatibility (EMC), wireless and product safety testing. Accreditation was renewed in 2020 and remains current.

The tests included in that Scope of Accreditation are attached.

The additional tests offered by the Center are still generally environmental in nature, although the Center also now offers a series of safety tests for industrial, scientific and medical devices and acoustic testing as well as X-ray inspection:

Environmental Tests include:

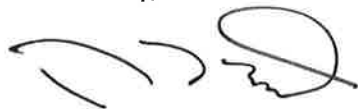
- Shock and Vibration
- Temperature and Humidity
- Salt/Fog
- Ingress Protection (Dust, Blowing Dust and Water)
- Altitude Simulation

The NCEE Board of Directors and management are confident the budget/review actions undertaken will position the Center for continued positive performance.

ADDITIONAL VALUE PROVIDED

Tours by the NCEE staff of the facility and discussions with local inventors and business leaders have continued the demonstration of the organization as a valuable educational and economic development resource to the community.

Sincerely,

A handwritten signature in black ink, appearing to read 'Paul Illich', written in a cursive style.

Paul Illich
President

Enclosure: NCEE Audit
Scope of Accreditation

cc: Appropriations Committee Chair
Phil Hovis
Byron Diamond

FINANCIAL STATEMENTS AND
INDEPENDENT ACCOUNTANTS' REVIEW REPORT

NEBRASKA CENTER FOR
EXCELLENCE IN ELECTRONICS

SEPTEMBER 30, 2020 and 2019



Grafton & Associates^{p.c.}
CERTIFIED PUBLIC ACCOUNTANTS

NEBRASKA CENTER FOR
EXCELLENCE IN ELECTRONICS

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SEPTEMBER 30, 2020 and 2019

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Audit Committee of
Nebraska Center for Excellence in Electronics
Lincoln, Nebraska

We have reviewed the accompanying financial statements of Nebraska Center for Excellence in Electronics (the Center), which comprise the statements of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Center's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Account and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Report on 2019 Financial Statements

The 2019 financial statements were audited by us, and we express an unmodified opinion on them in our report dated December 6, 2019. We have not performed any auditing procedures since that date.

Yunth : Ananta, P.C.

December 1, 2020

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

STATEMENTS OF FINANCIAL POSITION

September 30,

	ASSETS	
	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents	\$ 695,766	\$ 646,417
Accounts receivable	129,309	201,823
Prepaid expenses	<u>352</u>	<u>354</u>
 Total assets	 <u>\$ 825,427</u>	 <u>\$ 848,594</u>
 LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 82,223	\$ 15,513
Wages and bonus payable	55,649	40,755
Accrued vacation payable	25,929	19,075
Payroll taxes and withholdings payable	12,589	11,807
Accrued real estate taxes payable	7,855	7,836
Use taxes payable	34	-
Deferred revenue	<u>11,276</u>	<u>-</u>
 Total liabilities	 <u>195,555</u>	 <u>94,986</u>
 NET ASSETS		
Net assets without donor restrictions	<u>629,872</u>	<u>753,608</u>
 Total net assets	 <u>629,872</u>	 <u>753,608</u>
 Total liabilities and net assets	 <u>\$ 825,427</u>	 <u>\$ 848,594</u>

The accompany notes are an integral part of these financial statements.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

STATEMENTS OF ACTIVITIES

For the years ended September 30,

	<u>2020</u>	<u>2019</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenue:		
Testing income, net of discounts	\$ 1,421,895	\$ 1,242,135
Membership dues	17,000	22,000
Subcontractor services	313	83,561
Other	7,465	3,150
Interest income	<u>4,633</u>	<u>12,767</u>
Total revenue	<u>1,451,306</u>	<u>1,363,613</u>
Expenses:		
Program services	1,308,618	1,146,122
Management and General	266,424	248,201
Fundraising	<u>-</u>	<u>-</u>
Total expenses	<u>1,575,042</u>	<u>1,394,323</u>
Decrease in net assets without donor restrictions	(123,736)	(30,710)
Net assets at beginning of year	<u>753,608</u>	<u>784,318</u>
Net assets at end of year	<u>\$ 629,872</u>	<u>\$ 753,608</u>

The accompany notes are an integral part of these financial statements.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2020

	Program Services	Management and General	Fundraising	Total
Compensation and related expenses:				
Compensation	\$ 627,889	\$ 183,697	\$ -	\$ 811,586
Payroll taxes	43,776	13,984	-	57,760
Pension plan contributions	14,734	5,698	-	20,432
Employee benefits	49,649	6,298	-	55,947
Advertising	9,236	-	-	9,236
Bank charges	3,091	-	-	3,091
Capital Purchases	196,327	-	-	196,327
Contract labor and services	177,016	-	-	177,016
Dues and subscriptions	4,634	823	-	5,457
Equipment	60,073	-	-	60,073
Insurance	15,986	5,856	-	21,842
Licenses and permits	9,393	-	-	9,393
Office supplies	-	5,577	-	5,577
Payroll processing fee	1,751	-	-	1,751
Printing postage and shipping	6,022	110	-	6,132
Professional fees	1,255	24,450	-	25,705
Property taxes	18,681	-	-	18,681
Repairs and maintenance	18,099	4,491	-	22,590
Supplies	11,614	-	-	11,614
Telephone	9,624	-	-	9,624
Training and conferences	2,539	-	-	2,539
Travel and entertainment	13,186	435	-	13,621
Miscellaneous	-	11,494	-	11,494
Utilities	14,043	3,511	-	17,554
	<u>\$ 1,308,618</u>	<u>\$ 266,424</u>	<u>\$ -</u>	<u>\$ 1,575,042</u>
Total functional expenses	<u>\$ 1,308,618</u>	<u>\$ 266,424</u>	<u>\$ -</u>	<u>\$ 1,575,042</u>

The accompany notes are an integral part of these financial statements.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2019

	Program Services	Management and General	Fundraising	Total
Compensation and related expenses:				
Compensation	\$ 424,204	\$ 183,600	\$ -	\$ 607,804
Payroll taxes	31,534	13,515	-	45,049
Pension plan contributions	11,869	5,087	-	16,956
Employee benefits	30,185	12,936	-	43,121
Advertising	8,688	-	-	8,688
Bank charges	2,966	-	-	2,966
Capital Purchases	321,979	6,157	-	328,136
Contract labor and services	157,034	-	-	157,034
Dues and subscriptions	4,294	927	-	5,221
Equipment	48,804	-	-	48,804
Insurance	16,126	4,345	-	20,471
Licenses and permits	2,290	-	-	2,290
Office supplies	-	1,808	-	1,808
Payroll processing fee	-	1,587	-	1,587
Printing postage and shipping	1,249	50	-	1,299
Professional fees	8,474	2,635	-	11,109
Property taxes	19,201	-	-	19,201
Repairs and maintenance	8,807	5,678	-	14,485
Supplies	5,487	-	-	5,487
Telephone	9,020	-	-	9,020
Training and conferences	3,517	-	-	3,517
Travel and entertainment	16,037	655	-	16,692
Utilities	14,357	3,589	-	17,946
Miscellaneous	-	5,632	-	5,632
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total functional expenses	<u>\$ 1,146,122</u>	<u>\$ 248,201</u>	<u>\$ -</u>	<u>\$ 1,394,323</u>

The accompany notes are an integral part of these financial statements.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

STATEMENTS OF CASH FLOWS

For the years ended September 30,

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Decrease in net assets	\$ (123,736)	\$ (30,710)
Adjustments to reconcile decrease in net assets to net cash provided (used) by operating activities:		
(Increase) decrease in operating assets:		
Accounts receivable	72,514	(7,010)
Decrease (increase) in operating liabilities:		
Accounts payable	66,710	743
Deferred revenue	34	-
Wages and bonus payable	14,894	(19,504)
Accrued vacation payable	6,854	399
Payroll taxes and withholdings payable	782	5,845
Accrued real estate taxes payable	19	(631)
Use taxes payable	<u>11,276</u>	<u>(1,425)</u>
Net cash provided (used) by operating activities	<u>49,349</u>	<u>(52,293)</u>
Net increase (decrease) in cash and cash equivalents	49,349	(52,293)
Cash and cash equivalents at beginning of year	<u>646,417</u>	<u>698,710</u>
Cash and cash equivalents at end of year	<u>\$ 695,766</u>	<u>\$ 646,417</u>
Supplemental disclosure of cash flow information:		
Cash paid for interest	<u>\$ -</u>	<u>\$ -</u>
Cash paid for income taxes	<u>\$ -</u>	<u>\$ -</u>

The accompany notes are an integral part of these financial statements.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

NOTES TO FINANCIAL STATEMENTS

September 30, 2020 and 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Organization

The Nebraska Center for Excellence in Electronics (the Center) is a public benefit company organized under the Nebraska Nonprofit Corporation Act to support and improve the technical and educational infrastructure relating to, and enhance the growth of employment opportunities in, the electronics industry in the State of Nebraska through the operation and maintenance of facilities and equipment for the testing of electronic components and products and the training of individuals in methods of production and operation thereof. As more fully explained in Note B, the Center is currently fulfilling its stated mission through the operation of an electronics testing and training facility located in Lincoln, Nebraska.

2. Basis of Accounting

The financial statements of the Center have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United State of America.

3. Basis of Presentation

Financial statement presentation follows the recommendations of the *Presentation of Financial Statements* section of the *Not-for-Profit Entities* topic of the Financial Accounting Standards Board Accounting Standards Codification, wherein the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions. Net assets without donor restrictions are not subject to donor-imposed stipulations. Net assets with donor restrictions represent resources whose use is limited by donor-imposed restrictions that could be met by actions of the Center, by the passage of time, or for which the donor has instructed that the assets be held into perpetuity. There were no net assets with donor restrictions at September 30, 2020 and 2019.

4. Cash and Cash Equivalents

For purposes of the statements of cash flows, the cash equivalents include funds invested in a daily Short-Term Federally Insured Trust, which is secured by national student loans of an equal amount.

5. Accounts Receivable

The Center records its accounts receivable at the amount management expects to collect on outstanding balances. Management has not provided an allowance for doubtful accounts and instead uses the direct write-off method of addressing bad debt. Management believes that, as applied to the Center, this does not materially differ from the allowance method. There were no write-offs for bad debt during the years ended September 30, 2020 and 2019.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

NOTES TO FINANCIAL STATEMENTS – Continued

September 30, 2020 and 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

6. Property and Equipment

The Center’s operating agreement with Southeast Community College (SCC) described in Note B stipulates that SCC shall furnish and own all property and equipment necessary for the operation of the facility subleased by SCC to the Center. The agreement also states that from time to time, and at the discretion of the Center’s management, the Center may acquire equipment to be used in the operation of the Center. The ownership of such equipment will become property of and remain with SCC. During the fiscal years ended September 30, 2020 and 2019, the Center acquired assets at a cost of \$196,327 and \$328,136, respectively, and in accordance with the agreement the Center did not capitalize it, but included it as part of the year’s operating expenses.

In the formation of the Center, it was legislatively mandated that following any year in which the Center shows a positive cash flow, it shall annually set aside into a reserve fund an amount equal to 67% of the Center’s net income less any debt repayment for that year. The reserve fund shall be available for capital investment consistent with the purposes of the Center. This fund is considered to be without donor restriction; however, it does impose a limitation of the net assets of the Center. For the periods ending September 30, 2020 and 2019, the Center did not incur both net income and positive cash flows. Therefore, changes in the reserve were as follows:

	<u>2020</u>	<u>2019</u>
Balance, beginning of the year	\$ -	\$ 166,160
67 % of net income (per legislative mandate)	-	-
Less: capital expenditures against reserve	<u>-</u>	<u>(166,160)</u>
Balance, end of the year	<u>\$ -</u>	<u>\$ -</u>

7. Advertising

Advertising expenses paid by the Center are expensed as incurred.

8. Income Taxes

The Center is exempt from Federal income tax under Section 501(c)(6) of the Internal Revenue Code and has been classified as an organization other than a private foundation by the Internal Revenue Service. As such, income earned in performance of its exempt purpose is not subject to income taxes. Any income earned through activities not related to its exempt purpose is subject to unrelated business income tax at normal corporate rates. The Center currently has no unrelated business income and therefore, no taxes have currently been incurred.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

NOTES TO FINANCIAL STATEMENTS – Continued

September 30, 2020 and 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Management also believes the Center did not have any significant uncertain tax positions for the years ending September 30, 2020 and 2019. The tax years which still may be subject to an Internal Revenue Service audit are for years ending September 30, 2019, 2018, and 2017.

9. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

10. Functional Allocation of Expenses

The Center utilizes its resources in two principal functions: conducting the program services provided to third parties and the management of the organization. Certain costs have been allocated among the functions based on management's estimates and direct identification.

11. New Pronouncements

In 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The Center adopted the provisions of this new principle during the year ended September 30, 2020 and the presentation of September 30, 2019 financial statements reflect the accommodation of this principle. The implementation of this pronouncement did not change the Center's recorded revenue or net assets, but it clarified and modified the terminology used in evaluating the timing of revenue recognition.

NOTE B – HISTORY AND OPERATING AGREEMENT

In 1998, the Nebraska Legislature appropriated funds to be used for the construction and equipping of an electronics facility by Southeast Community College (SCC), a political subdivision of the State of Nebraska. The purpose of the facility is to conduct training in applied electronics technology and evaluation and testing of electronics equipment. The facility (the Center) was constructed on ground SCC leased from the University of Nebraska Technology Park L.L.C. under a lease continuing through July 2059. SCC is permitted by legislation to contract with a nonprofit corporation to operate the Center and effective July 1, 2000 signed a one-year, automatically renewing, operating agreement with the Center to do so.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

NOTES TO FINANCIAL STATEMENTS – Continued

September 30, 2020 and 2019

NOTE C – CONCENTRATIONS

1. Revenues

During 2020, there was no concentrations of revenue with any particular customer. During 2019, however, one customer accounted for 23.0% of the total revenue balance for the year ended September 30, 2019.

2. Financial Instruments

Financial instruments which potentially subject the Center to concentrations of credit risk consist principally of Short Term Federal Investment Trust (STFIT) accounts which are not federally insured, but rather are secured by U.S. guaranteed student loans in an amount equal to the amount invested. However, the Center has not experienced any losses on such accounts and management believes the risk is managed by maintaining all deposits in high quality institutions.

NOTE D – COMMITMENTS

In connection with the operating agreement referred to in Note B, the Center entered into a sublease agreement with SCC, which commenced July 1, 2000, to lease the Center. The annual lease renews automatically until cancelled. Base rent under this agreement was the responsibility of SCC and has been paid. The Center is responsible for “additional rent,” which is defined as general real estate taxes and special assessments. During the years ended September 30, 2020 and 2019, the “additional rent” totaled \$17,317 and \$16,744, respectively.

The Center signed a service order in July 2017 for high speed internet service with Unite Private Networks, LLC. The following is a schedule of future required payments:

For the year ended September 30:

2021	5,940
2022	<u>4,950</u>
	<u>\$ 10,890</u>

NOTE E – RELATED PARTY TRANSACTIONS

The Center’s membership elects its Board of Directors from the membership body, who also patron the Center. Consequently, certain testing services are provided to member organizations which have a representative on the Center’s Board of Directors. For the years then ended September 30, 2020 and 2019, the Center’s transactions with these member organizations totaled \$151,352 and \$113,923, or 10.5% and 8.4% of total revenue, respectively. As of September 30, 2020 and 2019, the Center has outstanding receivables from these members in the amount of \$5,927 and \$55,545, respectively. Management believes these related party transactions have been made at arm’s length.

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

NOTES TO FINANCIAL STATEMENTS – Continued

September 30, 2020 and 2019

NOTE F – PENSION PLAN

The Center has a Simple IRA plan, which covers substantially all full-time employees that meet certain eligibility requirements. The Center makes a 100% matching contribution on the employee’s contribution, limited to 3% of the employee’s earnings in the period for which a contribution is made. For the years ended September 30, 2020 and 2019, the Center’s expense related to this plan was \$20,432 and \$16,956, respectively.

NOTE G – LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the Center’s liquid financial assets as of September 30, 2020 and 2019, respectively, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	<u>2020</u>	<u>2019</u>
Financial assets:		
Cash and cash equivalents	\$ 695,766	\$ 646,417
Accounts receivable	129,309	201,823
Less those unavailable for general expenditures within one year, due to:		
Statutory limitation (see Note A6)	<u>-</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 825,075</u>	<u>\$ 848,240</u>

The Center must maintain sufficient resources to meet ongoing responsibilities for restrictions to its net assets such as the funds designated to the reserve fund. Thus, certain financial assets may not be available for general expenditures within one year. The Center does not have a formal liquidity management policy, but the Center typically structures its financial assets to be available as its general expenditures, liabilities and other obligations come due.

NOTE H – SUBSEQUENT EVENTS

In preparing these financial statements, the Center has evaluated events and transactions for potential recognition or disclosure through December 1, 2020, the date the financial statements were available to be issued. No events or transactions were noted to that date which requires further disclosure.



SCOPE OF ACCREDITATION TO ISO/IEC 17025:2017

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

4740 Discovery Drive

Lincoln, NE 68521-5376

Nic Johnson email: njohnson@nceelabs.com

ELECTRICAL

Valid to: May 31, 2022

Certificate Number 1953.01

In recognition of the successful completion of the A2LA evaluation process, accreditation is granted to this laboratory to perform the following electromagnetic compatibility tests:

Test Technology:

Test Method(s) ^{1,2}:

Emissions

*Unintentional Radiators
Radiated and Conducted
(up to 220 GHz)*

47 CFR, FCC Part 15, Subpart B (using ANSI C63.4-2014);
47 CFR, FCC Part 18 (using MP-5:1986);
CISPR 11; EN 55011; AS/NZS CISPR 11; KN 11;
CISPR 12; EN 55012; CAN/CSA-CISPR 12-10;
CISPR 14-1; EN 55014-1 (*excluding clicks*);
CISPR 22; EN 55022; AS/NZS CISPR 22 (2002); KN 22;
SANS 222; CISPR 32; EN 55032; KN 32;
AS/NZS 4771; AS/NZS 4268; AS/NZS CISPR 32
CNS 13438 (*up to 6 GHz*);
GB 9254 (1998); GB 17625.1 (2003);
VCCI V-3-2011 (*up to 6 GHz*); VCCI V-32

Current Harmonics

IEC 61000-3-2; EN 61000-3-2; AS/NZS 61000.3.2

Voltage Fluctuations and Flicker

IEC 61000-3-3; EN 61000-3-3; AS/NZS 61000.3.3

Magnetic Fields

IATA DGR Section 3.9.2.2 and PI953

Immunity

Electrostatic Discharge (ESD)

IEC 61000-4-2; EN 61000-4-2; KN 61000-4-2;
AS/NZS 61000.4.2; SANS 61000-4-2; ISO 10605

Radio Frequency, Radiated
(80 MHz to 6 GHz, 10 V/m)

IEC 61000-4-3; EN 61000-4-3; KN 61000-4-3;
AS/NZS 61000.4.3; SANS 61000-4-3; ISO 11452-1

Test Technology:**Test Method(s) ^{1,2}:*****Immunity (cont.)***

Electrical Fast Transient / Burst	IEC 61000-4-4; EN 61000-4-4; KN 61000-4-4; AS/NZS 61000.4.4; SANS 61000-4-4
Surge Immunity	IEC 61000-4-5; EN 61000-4-5; KN 61000-4-5; AS/NZS 61000.4.5; SANS 61000-4-5
Radio Frequency, Conducted	IEC 61000-4-6; EN 61000-4-6; KN 61000-4-6; AS/NZS 61000.4.6; SANS 61000-4-6; ISO 11452-2
Power Line Magnetic Field	IEC 61000-4-8; EN 61000-4-8; KN 61000-4-8; AS/NZS 61000.4.8; SANS 61000-4-8
Voltage Dips and Fluctuations	IEC 61000-4-11; EN 61000-4-11; KN 61000-4-11; AS/NZS 61000.4.11
Pulse Magnetic Field	IEC 61000-4-9; SANS 61000-4-9
Ring Wave	IEC 61000-4-12
Radio Frequency Conducted (0 Hz to 150 kHz, 10Vrms)	IEC 61000-4-16
Radio Frequency, Radiated with Stripline (80 MHz to 400 MHz, 200V/m)	ISO 11452-5

***Transmitters and Receivers
(up to 220 GHz)***

Unlicensed Transmitters	47 CFR, FCC Part 15, Subpart C; ANSI C63.10-2013
U-NII without DFS Intentional Radiators	47 CFR, FCC Part 15, Subpart E; FCC Guidance KDB Publication 789033; ANSI C63.10-2013
Licensed Transmitters (up to 40 GHz)	47 CFR, FCC Part 15, Subpart F; ANSI C63.10-2013
Commercial Mobile Services (FCC Licensed Radio Service Equipment)	47 CFR FCC Part 22, 24, 25, 27 (below 3 GHz); FCC Guidance KDB Publication 971168; ANSI C63.26-2015; ANSI/TIA-603-D/E-2016
General Mobile Radio Services (FCC Licensed Radio Service Equipment)	47 CFR FCC Part 22, 90, 95, 97, 101 (below 3 GHz); ANSI C63.26-2015; ANSI/TIA-603-D/E-2016
Maritime and Aviation Radio Services (FCC Licensed Radio Service Equipment)	47 CFR FCC Part 80 and Part 87; ANSI C63.26-2015; ANSI/TIA-603-D/E-2016

Test Technology:

Test Method(s) ^{1,2}:

***Transmitters and Receivers
(up to 220 GHz) (cont.)***

Microwave and Millimeter Wave
Bands Radio Services (FCC Licensed
Radio Service Equipment)

47 CFR FCC Parts 25, 30, 74, 90, 95, 101;
ANSI C63.26-2015; ANSI/TIA-603-D/E-2016

**Military Standards
MIL-STD**

MIL-STD 461F/G;
RE101, RE102, CE102; CS101, CS116, RS101;
RTCA/DO-160F, Section 21; RTCA/DO-160F, Section 15

**Canada
(excluding DFS)**

ICES-001, ICES-002, ICES-003;
RSS-GEN; RSS-111; RSS-117; RSS-119; RSS-123; RSS-125;
RSS-127; RSS-131; RSS-135; RSS-137; RSS-141; RSS-142;
RSS-170; RSS-181; RSS-182; RSS-192; RSS-194; RSS-197;
RSS-210; RSS-216; RSS-220; RSS-222; RSS-236;
RSS-244; RSS-247

Japan

Japan Radio Tests Radio Law No. 131, Ordinance of MPT No. 37,
1981, MIC Notification No. 88:2004, Table No. 22-11;
ARIB STD-T66, Regulation 18

Radio Communication

ETSI EN 300 328; ETSI EN 300 683 (*excluding DFS*);
ETSI EN 300 220-1;
ETSI EN 300 440-1;
ETSI EN 300 113-1;

ETSI EN 300 220-1
EMC Standard for SRD Operating on Frequencies
Between 25 MHz and 1 GHz, < 500 mW

ETSI EN 300 440-1
EMC Standard for SRD Operating on Frequencies
Between 1 GHz and 40 GHz

Product Standards

Immunity, Household Appliances,
and Electric Tools

EN 55014-2; CISPR 14-2

Sound and Television Broadcast
Receivers and Associated
Equipment, Immunity

EN 55020; CISPR 20

Emissions, Information
Technology Equipment

EN 55022; CISPR 22; KN 22; AS/NZS CISPR 22

Test Technology:**Test Method(s) ^{1,2}:*****Product Standards (cont.)***

Immunity, Information Technology Equipment	EN 55024; CISPR 24; KN 24; AS/NZS CISPR 24
Immunity, Multimedia Equipment	EN 55035; CISPR 35; KN 35
Emissions, Multimedia Equipment	EN 55032; CISPR 32; KN 32; AS/NZS CISPR 32
Electrical and Electronic Installation in Ships – EMC	IEC 60533; KN 60533
Agriculture and Forestry Machinery	EN 14982; ISO 14982 (<i>excluding power transients</i>)
Earth-Moving Machinery	EN 13766; ISO 13766 (<i>emissions and ESD only</i>)
Immunity Requirements for Components of Fire, Intruder, and Social Alarms	EN 50130-4
Medical Electrical Equipment	IEC 60601-1-2; EN 60601-1-2
Electrical Equipment for Measurement, Control, and Laboratory Use	IEC 61326-1; EN 61326-1
Requirement for EMC Unprotected Area	IEC 61326-2-1; EN 61326-2-1
Requirements for Transducers with Integrated or Remote Signal Conditioning	IEC 61326-2-3; EN 61326-2-3
Generic Immunity for Residential, Commercial, and Light Industrial	IEC 61000-6-1; EN 61000-6-1; AS/NZS 61000.6.1; KN 61000-6-1
Generic Immunity for Industrial Environments	IEC 61000-6-2; EN 61000-6-2; AS/NZS 61000.6.2; KN 61000-6-2
Generic Emissions for Residential, Commercial, and Light Industrial	IEC 61000-6-3; EN 61000-6-3; AS/NZS 61000.6.3; KN 61000-6-3
Generic Emissions for Industrial Environments	IEC 61000-6-4; EN 61000-6-4; AS/NZS 61000.6.4; KN 61000-6-4

Test Technology:

Test Method(s) ^{1,2}:

Product Standards (cont.)

Maritime navigation and radiocommunication equipment and systems - General requirements - Methods of testing and required test results

IEC 60945; KN 60945

EMC Standard for Satellite Earth Stations and Systems (SES); Global Navigation Satellite System (GNSS) receivers; Radio equipment operating in the 1 164 MHz to 1 300 MHz and 1 559 MHz to 1 610 MHz frequency bands

ETSI EN 300 413

EMC standard for Satellite Earth Stations and Systems (SES); Harmonised Standard for Mobile Earth Stations (MES), including handheld earth stations, for Satellite Personal Communications Networks (S-PCN) operating in the 1,6 GHz/2,4 GHz frequency band under the Mobile Satellite Service (MSS)

ETSI EN 300 441

EMC Standard for SRD Operating on Frequencies Between 9 kHz and 25 GHz

ETSI EN 300 683 (*excluding section 9.6*)

EMC Standard for Radio Equipment and Services; Part 1 – Common Technical Requirements

ETSI EN 301 489-1; KN 301 489-1; ETSI EN 301 489-17; KN 301 489-17; EAC Voluntary Voting System Guidelines (2015), Vol. 1 Section 4.1.2.4-12; Vol. 2 Section 8

Safety Requirements for Electrical Equipment for Measurement, Control, and Laboratory Use

EN 61010-1; IEC 61010-1; UL61010-1; CAN/CSA C22.2 No. 61010-1

Test Technology:

Test Method(s) ^{1,2}:

Product Standards (cont.)

Particular Requirements for
Electrical Equipment for the
Heating of Materials

EN 61010-2-010; IEC 61010-2-010

Exclusions:

*6.7.1.3 – Tracking Index
Measurements,
9.3.1/14.7 – Flammability Testing,
10.5.3 – Vicat Testing,
11.7 – Fluid Pressure and
Leakage,
12.2 – Ionizing Radiation
12.3 – UV Radiation,
12.4 – Microwave Radiation,
12.5.2 – Ultrasonic Pressure*

Particular Requirements for
Automatic and Semi-automatic
Laboratory Equipment for Analysis
and Other Purposes

EN 61010-2-081; IEC 61010-2-081

Information Technology
Equipment – Safety

EN 60950-1; IEC 60950-1; ANSI/UL 60950-1;
CAN/CSAC22.2 No. 60950-1-07

Exclusions:

*4.3.13 – Ionizing Radiation,
4.7.3 – Materials Tests*

Safety of machinery - Electrical
equipment of machines

IEC 60204-1

Audio/video, information and
communication technology
equipment - Part 1: Safety
requirements

IEC 62368-1; AS/NZS 62368-1

*Household and Similar Electrical
Appliances – Safety*

EN 60335-1; IEC 60335-1; UL60335-1;
CAN/CSA C22.2 No. 60335-1

Exclusions:

*Clause 21.1 – Spring Hammer Test
Clause 23.3 – Wire Flexing Test
Clause 25.14 – Supply Cord Flexing
Test
Clause 30 – Material Tests*

Ingress Protection, up to IP67

IEC 60529

¹ When the date, edition, version, etc. is not identified in the scope of accreditation, laboratories may use the version that immediately precedes the current version for a period of one year from the date of publication of the standard measurement method, per part C., Section 1 of A2LA R101 - *General Requirements- Accreditation of ISO-IEC 17025 Laboratories*.

² The laboratory is only accredited for testing activities outlined within the test methods listed above. Reference to any other activity within these standards, such as risk management or risk assessment, does not fall within the laboratory's accredited capabilities

Testing Activities Performed in Support of FCC Certification in Accordance with 47 Code of Federal Regulations and FCC KDB 974614, Appendix A, Table A.1 ³:

Rule Subpart/Technology	Test Method	Maximum Frequency (MHz)
<u>Unintentional Radiators</u> Part 15B	ANSI C63.4-2014	220000
<u>Industrial, Scientific, and Medical Equipment</u> Part 18	FCC MP-5 (February 1986)	220000
<u>Intentional Radiators</u> Part 15C	ANSI C63.10-2013	220000
<u>U-NII without DFS Intentional Radiators</u> Part 15E	ANSI C63.10-2013	220000
<u>UWB Intentional Radiators</u> Part 15F	ANSI C63.10-2013	220000
<u>Commercial Mobile Services</u> <u>(FCC Licensed Radio Service Equipment)</u> Part 22 (cellular), Part 24, Part 25 (below 3 GHz), Part 27	FCC Guidance KDB Publication 971168; ANSI C63.26-2015; ANSI/TIA-603-D/E	220000
<u>General Mobile Radio Services</u> <u>(FCC Licensed Radio Service Equipment)</u> Part 22 (non-cellular), Part 90 (below 3 GHz), Part 95, Part 97 (below 3 GHz), Part 101 (below 3 GHz)	ANSI C63.26-2015; ANSI/TIA-603-D/E	220000
<u>Maritime and Aviation Radio Services</u> Part 80, Part 87	ANSI C63.26-2015; ANSI/TIA-603-D/E	220000

Testing Activities Performed in Support of FCC Certification in Accordance with 47 Code of Federal Regulations and FCC KDB 974614, Appendix A, Table A.1 ³:

Rule Subpart/Technology	Test Method	Maximum Frequency (MHz)
<u>Microwave and Millimeter Bands Radio Services</u> Parts 25, 30, 74, 90 (above 3 GHz), 95 (above 3 GHz), 97 (above 3 GHz), and 101	ANSI C63.26-2015; ANSI/TIA-603-D/E; FCC Guidance KDB Publication 653005	220000

³Accreditation does not imply acceptance to the FCC equipment authorization program. Please see the FCC website (<https://apps.fcc.gov/oetcf/eas/>) for a listing of FCC approved laboratories.



Accredited Laboratory

A2LA has accredited

NEBRASKA CENTER FOR EXCELLENCE IN ELECTRONICS

Lincoln, NE

for technical competence in the field of

Electrical Testing

This laboratory is accredited in accordance with the recognized International Standard ISO/IEC 17025:2017 *General requirements for the competence of testing and calibration laboratories*. This accreditation demonstrates technical competence for a defined scope and the operation of a laboratory quality management system (refer to joint ISO-ILAC-IAF Communiqué dated April 2017).



Presented this 14th day of September 2020.

A blue ink signature of the Vice President of Accreditation Services.

Vice President, Accreditation Services
For the Accreditation Council
Certificate Number 1953.01
Valid to May 31, 2022

For the tests to which this accreditation applies, please refer to the laboratory's «field» Scope of Accreditation.