

**Nebraska Statewide Workforce & Educational Reporting System (NSWERS)
Executive Council Business Meeting Notification and Agenda**

January 28, 2026 • 1:30 p.m.

Varner Hall Board Room – 3835 Holdrege Street, Lincoln, NE 68583

AGENDA

1. CALL TO ORDER

- 1.1. Roll Call
- 1.2. Announcement of the placement of the Open Meetings Act information

2. APPROVAL OF MEETING AGENDA

- 2.1. PUBLIC COMMENT PERIOD (5 minutes)
- 2.2. APPROVAL OF MEETING AGENDA
- 2.3. APPROVAL OF MINUTES
 - October 27, 2025, Meeting

3. ITEMS FOR DISCUSSION AND/OR ACTION

- 3.1 Discuss, consider, and take all necessary action with respect to the proposed partner contribution commitment agreement with NSWERS.
- 3.2 Discuss, consider, and take all necessary action with respect to legislative activity in the Nebraska Unicameral.
- 3.3 Discuss, consider, and take all necessary action with respect to the fiscal year 2025 independent auditor's report.
- 3.4 Discuss, consider, and take all necessary action with respect to the proposed revisions to NSWERS Business and Finance policies: 6002, 6400, 6401, 6006, 6016, 6101, 6103, 6104, 6105, 6801, and 6800.
- 3.5 Discuss, consider, and take all necessary action with respect to the NSWERS 2030 Strategic Plan.
- 3.6 Discuss, consider, and take all necessary action with respect to the

procurement of public officials, cyber liability and other insurance products.

3.7 Discuss, consider, and take all necessary action with respect to a data request from Metropolitan Community College.

4. EXECUTIVE DIRECTOR'S REPORT

4.1. Executive Director's Report (Dr. Matt Hastings)

5. INFORMATION ITEMS AND REPORTS

5.1. Treasurer's Report (Chancellor Paul Turman and Dr. Matt Hastings)

5.2. NSWERS organizational structure discussions (President Barrett, Chancellor Turman)

5.3. Updates regarding NSWERS Data Specifications and the NSWERS Information and Research Agenda (Dr. Alex Brodersen)

5.4. Landscape Scan of "Some College, No Degree" (Chancellor Turman)

5.5. Sixpence Longitudinal Evaluation (Dr. Alex Brodersen)

5.6. Upcoming NSWERS Executive Council Officer Elections (Dr. Matt Hastings)

6. ADJOURNMENT

Nebraska Statewide Workforce & Educational Reporting System (NSWERS) Executive Council Business Meeting Notification and Agenda

October 27, 2025, 11:00 a.m.

Nebraska State College System – 1233 Lincoln Mall, Lincoln, NE 68508

Publicized notice of the Executive Council meeting was given by posting the date, time, and location on the NSWERS.org website.

1. **CALL TO ORDER** – President Leah Barrett called the meeting to order at 11:00 a.m.

Roll Call

Roll Call showed the following Executive Council members in **attendance**:

President Leah Barrett, NSWERS President
Commissioner Brian Maher, NSWERS Vice President
Chancellor Paul Turman, NSWERS Secretary/Treasurer
President Jeffrey Gold, NSWERS Member

Announcement of the placement of the Open Meetings Act information

Dr. Barrett announced that information regarding the Open Meetings Act is available at the entry to the meeting room and on the NSWERS.org website.

2. **APPROVAL OF MEETING AGENDA**

2.1 PUBLIC COMMENT PERIOD

No public comment.

2.2 APPROVAL OF MEETING AGENDA

No agenda items were removed, added, or corrected.

Approval of the agenda as presented passed with a motion by Dr. Jeffrey Gold, second by Dr. Brian Maher.

Dr. Jeffrey Gold	Yea
Dr. Paul Turman	Yea
Dr. Leah Barrett	Yea
Dr. Brian Maher	Yea

- 2.3 **Approve Minutes of NSWERS business meeting, July 31, 2025**

Motion to approve the minutes of the July 31, 2025, NSWERS Executive Council Business meeting passed with a motion by Dr. Paul Turman, second by Dr. Jeffrey Gold.

Dr. Paul Turman	Yea
Dr. Brian Maher	Yea
Dr. Jeffrey Gold	Yea
Dr. Leah Barrett	Yea

3. ITEMS FOR DISCUSSION AND/OR ACTION

- 3.1** Discuss, consider, and take all necessary action with respect to the proposed revisions to NSWERS Data Management Policies and Procedures.

Motion to adopt the proposed revisions to the NSWERS Data Management Policies & Procedures v2.6 passed with a motion by Dr. Brian Maher and seconded by Dr. Paul Turman.

Dr. Jeffrey Gold	Yea
Dr. Brian Maher	Yea
Dr. Leah Barrett	Yea
Dr. Paul Turman	Yea

- 3.2** Discuss, consider, and take all necessary action with respect to the proposed revisions to NSWERS Business & Finance Policies.

Motion to adopt the proposed revisions to NSWERS Business and Finance Policy number 6800 passed with a motion by Dr. Paul Turman and seconded by Dr. Jeffrey Gold.

Dr. Brian Maher	Yea
Dr. Leah Barrett	Yea
Dr. Paul Turman	Yea
Dr. Jeffrey Gold	Yea

4. INFORMATION ITEMS AND REPORT

- 4.1** Treasurer's Report – Dr. Paul Turman and Dr. Matt Hastings

Chancellor Turman and Dr. Hastings presented the Treasurer's Report highlighting the strong financial position of NSWERS. Dr. Hastings discussed the ongoing process of working with Rediger & Company, CPA and the University of Nebraska office of business and finance to transfer accounting operations in accordance with NSWERS business and finance policies.

4.2 Interim Study of Unfunded Tuition and Fee Waivers

Dr. Alex Brodersen and Mr. David Nguyen presented a summary of the key findings contained in the LR261 interim study evaluation of unfunded tuition and fee waivers. The NSWERS Executive Council then discussed the results of the evaluation.

4.3 ACE Scholarship Evaluation

Dr. Alex Brodersen presented a summary of the key findings contained in the Accessing College Early Scholarship Evaluation. The NSWERS Executive Council then discussed the results of the evaluation.

4.4 NSWERS Partner Financial Commitments

Dr. Hastings engaged the NSWERS Executive Council in a discussion related to the financial commitments of partner entities to the continued operations of NSWERS.

4.5 Core Services Agreement with the University of Nebraska

President Barrett shared updates with the NSWERS Executive Council related to ongoing discussions with the University of Nebraska regarding modification to the core services agreement currently in place between NSWERS and NU.

4.6 Cyber Security and Penetration Testing

Mr. Hefley briefed the NSWERS Executive Council on the efforts NSWERS is taking in relation to cyber security and discussed efforts related to penetration testing to ensure the safety, security and resilience of NSWERS information technology infrastructure.

4.7 NSWERS 2030 Strategic Planning

Dr. Hastings provided an update to the NSWERS Executive Council related to ongoing strategic planning efforts. He highlighted his intention to have a first draft of the new NSWERS 2030 Strategic Plan for Executive Council review at their January, 2026 meeting.

5. EXECUTIVE DIRECTOR'S REPORT

- 5.1** Dr. Matt Hastings, Executive Director of NSWERS, provided a brief report to the NSWERS Executive Council highlighting upcoming efforts and activities, such as the Nebraska Education Data Fellowship Program, upcoming meetings with the

presidents of the Council of Independent Nebraska Colleges, and general staffing updates.

6. **ADJOURNMENT**

Motion to adjourn the NSWERS Executive Council Business Meeting passed with a motion from Dr. Paul Turman and second by Dr. Brian Maher.

Dr. Paul Turman	Yea
Dr. Jeffrey Gold	Absent
Dr. Brian Maher	Yea
Dr. Leah Barrett	Yea

President Barrett adjourned the meeting at 1:03 p.m.

The next NSWERS Executive Council Meeting is scheduled to be held on January 28, 2026, at 1:30 p.m., at a location to be determined.

CONTRIBUTION COMMITMENT AGREEMENT

This Agreement is entered into by and between (insert contributing entity) (hereinafter the "Contributor") and the Nebraska Statewide Workforce and Educational Reporting System (NSWERS) (collectively, the "Parties") to formalize and facilitate the Contributor's commitment of resources to NSWERS.

WHEREAS, NSWERS is an interlocal entity that has created a state-of-the-art data system that promotes a strong economy, good jobs, growing business, and thriving communities.

WHEREAS, NSWERS is the only resource in the state that integrates education and workforce data over time, from preschool to grade 12, through college, and into work, creating a holistic view of the learning and earning journey;

WHEREAS, the Contributor recognizes the benefits and value of NSWERS work and wishes to formalize a commitment of resources to ensure NSWERS ability to continue to benefit the Contributor, individually, and the educational community, collectively;

Now, therefore, in consideration of the mutual benefits to both Parties, the following terms shall govern the commitment of resources to NSWERS.

- 1. Defined Contribution Commitment.** The Contributor hereby commits to provide financial contributions to NSWERS in the amounts and for the fiscal years set forth in Schedule A, attached hereto and incorporated by reference.
- 2. Facilitation of Contribution.** NSWERS shall invoice the Contributor annually at the beginning of each fiscal year. Payment shall be made within thirty (30) days of invoice receipt.
- 3. Use of Contribution.** The Contribution shall be used to support NSWERS' core mission, including statewide data system operations, data integration, secure analytics and reporting, data governance and privacy protections, and training and technical assistance to partners.

- 4. Documentation of Contribution.** Following the receipt of the contribution defined in Paragraph 1, NSWERS will provide the Contributor with written confirmation of its receipt of each annual contribution.
- 5. Reliance on Contribution.** The Parties agree that NSWERS may reasonably rely on the provision of the contribution defined in Paragraph 1, consistent with the terms of this agreement, in all respects related to the defined use of the contribution in Paragraph 3.
- 6. Term of Agreement.** This Agreement shall be effective upon execution and shall remain in effect through June 30, 2030.
- 7. Amendments.** This Agreement may be amended only by written agreement of the Parties.
- 8. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties with respect to the subject matter herein.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

Insert Contributing Entity

By: _____

Title: _____

Date: _____

Nebraska Statewide Workforce and Educational Reporting System

By: Matthew J. Hastings

Executive Director

Date: _____

Schedule A – Multi-Year Financial Contribution Commitment

Fiscal Year 2026 (July 1, 2025 – June 30, 2026): \$130,893

Fiscal Year 2027 (July 1, 2026 – June 30, 2027): \$179,795

Fiscal Year 2028 (July 1, 2027 – June 30, 2028): \$231,514

Fiscal Year 2029 (July 1, 2028 – June 30, 2029): \$286,060

Fiscal Year 2030 (July 1, 2029 – June 30, 2030): \$286,060

Total Commitment: \$1,114,322

DRAFT

Forvis Mazars Report to the Board of Directors

Nebraska Statewide Workforce & Educational Reporting System (NSWERS)

Results of the 2025 Financial Statement Audit, Including Required Communications

June 30, 2025

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	<p>This report covers audit results related to your financial statements:</p> <ul style="list-style-type: none">• As of and for the year ended June 30, 2025.• Conducted in accordance with our contract dated March 25, 2025.
Our Responsibilities	<p>Forvis Mazars is responsible for forming and expressing opinions about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).</p>
Audit Scope & Inherent Limitations to Reasonable Assurance	<p>An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the opinion unit being audited and did not include a detailed audit of all transactions.</p>
Extent of Our Communication	<p>In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.</p>
Independence	<p>The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.</p>
Your Responsibilities	<p>Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.</p>

Matter	Discussion
Distribution Restriction	<p>This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties:</p> <ul style="list-style-type: none">• The Board of Directors and Management• Others within NSWERS

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics:

- GASB Statement No. 101, *Compensated Absences*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Compensated absences
- Evaluation of potential impairment and calculation of amortization of capital assets

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- No matters are reportable

Our Judgment About the Quality of NSWERS' Accounting Principles

During the course of the audit, we made the following observations regarding NSWERS' application of accounting principles:

- No matters are reportable

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

No uncorrected misstatements to report.

Other Required Communications

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachment)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

Attachments

Management Representation Letter (Attachment A)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Attachment A

Management Representation Letter

Representation of:

Nebraska Statewide Workforce & Educational Reporting System (NSWERS)
901 N 17th Street
NH W 208
Lincoln, Nebraska 68588

Provided to:

Forvis Mazars, LLP
Certified Public Accountants
Union Bank Place, 1248 O Street, Suite 1040
Lincoln, Nebraska 68508

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audit of our financial statements as of and for the year ended June 30, 2025.

Our representations are current and effective as of the date of Forvis Mazars' report: October 24, 2025.

Our engagement with Forvis Mazars is based on our contract for services dated: March 25, 2025.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - b. Internal control to prevent and detect fraud.

3. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of governing body meetings, held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the board, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have responded fully and truthfully to all your inquiries.

Misappropriation, Misstatements, & Fraud

5. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
6. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, regulators, citizens, suppliers, or others.
8. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

9. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year of the date of the financial statements and known facts thereafter without consideration of potential mitigating effects of management's plans and concluded substantial doubt does not exist.

Related Parties

10. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

11. We understand that the term related party refers to:

- Affiliates
- Board members and members of their immediate families
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings & Regulations

12. We are not aware of any pending or threatened litigation or claims whose effects should be considered when preparing the financial statements. We have not sought or received attorney's services related to pending or threatened litigation or claims during or subsequent to the audit period. Also, we are not aware of any litigation or claims, pending or threatened, for which legal counsel should be sought.
13. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.
14. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
15. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.

16. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Nonattest Services

17. You have provided nonattest services, including the following, during the period of this engagement:
- Assistance with the printing and binding of the financial statements and related notes.
18. With respect to these services:
- a. We have designated a qualified management-level individual to be responsible and accountable for overseeing the nonattest services.
 - b. We have established and monitored the performance of the nonattest services to ensure they meet our objectives.
 - c. We have made any and all decisions involving management functions with respect to the nonattest services and accept full responsibility for such decisions.
 - d. We have evaluated the adequacy of the services performed and any findings that resulted.
 - e. We have established and maintained internal controls, including monitoring ongoing activities.
 - f. When we receive final deliverables from you, we will store those deliverables in information systems controlled by us. We have taken responsibility for maintaining internal control over these deliverables.

Financial Statements & Reports

19. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

Transactions, Records, & Adjustments

20. All transactions have been recorded in the accounting records and are reflected in the financial statements.
21. We have everything we need to keep our books and records.
22. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

Governmental Accounting & Disclosure Matters

23. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
24. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonexpendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
25. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.

26. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
27. The government has properly measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101, *Compensated Absences*.

General Government Matters

28. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
29. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
30. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
31. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.

Accounting & Disclosure

32. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements or other arrangements (either written or oral) that are in place.
33. Except as reflected in the financial statements, there are no:
 - a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
 - b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - d. Events occurring subsequent to the balance sheet date through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.
 - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.

- g. Guarantees, whether written or oral, under which the entity is contingently liable.
- h. Known or anticipated asset retirement obligations.

34. Except as disclosed in the financial statements, the entity has:

- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
- b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

Revenue & Accounts Receivable

35. Adequate provisions and allowances have been recorded for any material losses from:

- a. Uncollectible receivables.

Estimates

- 36. We have identified all accounting estimates that could be material to the financial statements and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
- 37. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that “near term” means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to a lack of diversity related to employers, industries, inflows of resources, workforce covered by collective bargaining agreements, providers of financial resources, or suppliers of material, labor or services , or constraints, which refer to a limitation imposed by an external party or by formal action of a government’s highest level of decision-making authority related to limitations on raising revenue, limitations on spending, limitations on the incurrence of debt, or mandated spending, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

GASB Statement 101, Compensated Absences

- 38. In connection with the adoption of GASB Statement No. 101, *Compensated Absences* (GASB 101), we represent that footnotes to the financial statements appropriately include all disclosures required under GASB 101.

Other Matters

39. Internally developed software met the capitalization requirements under GASB Statement 51, *Accounting and Financial Reporting for Intangible Assets*. NSWERS is amortizing the intangible asset over the estimated useful life of the intangible asset.



Matthew Hastings, Executive Director
matthewhastings@nebraska.edu




[Lacey Rohe \(Oct 25, 2025 09:11:29 CDT\)](#)

Lacey Rohe, University of Nebraska System Controller - Contractor for NSWERS
laceyrohe@nebraska.edu

Nebraska Statewide Workforce & Educational Reporting System

Independent Auditor's Report and Financial Statements

June 30, 2025



Independent Auditor's Report.....	1
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Governmental Fund Balance Sheet/Statement of Net Position	3
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance/Statement of Activities	4
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Independent Auditor's Report

Board of Directors
Nebraska Statewide Workforce & Educational
Reporting System
Lincoln, Nebraska

Opinions

We have audited the financial statements of the governmental activities and the major fund of the Nebraska Statewide Workforce & Educational Reporting System (NSWERS), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise NSWERS' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Nebraska Statewide Workforce and Educational Reporting System, as of June 30, 2025 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of NSWERS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NSWERS' ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NSWERS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NSWERS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Forvis Mazars, LLP

**Lincoln, Nebraska
October 24, 2025**

	NSWERS Project Fund	Adjustments (Note 1)	Statement of Net Position
Assets			
Contributions receivable, net	\$ 169,509	\$ -	\$ 169,509
Prepaid expenses	45,790	-	45,790
Capital assets, net	-	865,225	865,225
Total Assets	\$ 215,299	865,225	\$ 1,080,524
Liabilities			
Accounts payable	\$ 62,729	\$ -	\$ 62,729
Due to the University of Nebraska	151,924	-	151,924
Compensated absences	-	90,453	90,453
Total Liabilities	214,653	90,453	305,106
Deferred Inflows of Resources			
Unavailable revenues	169,509	(169,509)	-
Fund Balance/Net Position			
Fund balance			
Nonspendable	45,790	(45,790)	-
Unassigned	(214,653)	214,653	-
Total Fund Balance	(168,863)	168,863	-
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 215,299		
Net Position			
Net investment in capital assets		865,225	865,225
Unrestricted		(89,807)	(89,807)
Total Net Position		\$ 775,418	\$ 775,418

	NSWERS Project Fund	Adjustments (Note 1)	Statement of Activities
Expenditures/Expenses			
Compensation and benefits	\$ 1,077,725	\$ 5,391	\$ 1,083,116
Supplies and services	972,588	(367,937)	604,651
Amortization expense	-	96,135	96,135
Total Expenditures/Expenses	2,050,313	(266,411)	1,783,902
Program Revenues			
Contributions	2,585,928	(516,316)	2,069,612
Total program revenues	2,585,928	(516,316)	2,069,612
General Revenues			
Interest income	2,832	-	2,832
Total General Revenues	2,832	-	2,832
Expenditures in excess of revenues	538,447	(538,447)	-
Change in Net Position	-	288,542	288,542
Fund Balance/Net Position			
Beginning of Year	(707,310)	1,194,186	486,876
End of Year	\$ (168,863)	\$ 944,281	\$ 775,418

Note 1. Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

The Nebraska Statewide Workforce & Educational Reporting System (NSWERS) was created in 2019 as a joint entity pursuant to the Interlocal Cooperation Act of the State of Nebraska. NSWERS was created to provide optimized and secured access to accurate and reliable longitudinal student information to analysts and researchers to discover those policies, processes, and practices across students' academic involvement and transition into the workforce that best improve student outcomes. NSWERS shall engage in activities including, but not limited to, overseeing and directing the operations, maintenance, and reporting of student data from the prekindergarten through postsecondary and workforce data warehouses.

NSWERS was created in collaboration by and among the following public agencies (the Parties):

Nebraska State Board of Education (Board of Education)
Board of Regents of the University of Nebraska (University)
Board of Trustees of the Nebraska State Colleges (State Colleges)
Board of Governors of Central, Mid-Plains, Metropolitan, Northeast, Southeast and Western Community Colleges (Community Colleges)

These Parties have further entered into a Memorandum of Understanding to share student data for the purpose of evaluation of and research related to public prekindergarten, elementary, secondary, and postsecondary education to improve education in Nebraska.

Reporting Entity

As required by accounting principles generally accepted in the United States of America, these basic financial statements present the financial activities of NSWERS. NSWERS follows the Governmental Accounting Standards Board (GASB) accounting pronouncements, which provide guidance for determining the governmental activities, organizations, and functions that should be included within the financial reporting entity. GASB pronouncements set forth the financial accountability of a governmental organization's governing body as the basic criterion for including a possible component governmental organization in a primary government's legal entity. Financial accountability includes, but is not limited to, appointment of a voting majority of the organization's governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens and fiscal dependency.

NSWERS is not financially accountable for any other organization. NSWERS' financial results are included as a fiduciary custodial fund within the University of Nebraska's Annual Comprehensive Financial Report.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (*i.e.*, the statement of net position and the statement of activities) report information on all of NSWERS' financial activities. Governmental activities are normally supported by nonoperating revenues and contributions which are reported as program revenues.

The government-wide financial statements are presented using the total economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, the operating statement presents increases and decreases in current assets, net of liabilities, and unassigned fund balance is a measure of available spendable resources. This means that only current liabilities are generally included on the governmental fund balance sheet.

The statement of net position does not equal the governmental funds balance sheet at June 30, 2025, due to compensated absences and unavailable revenues that are not payable from available spendable resources in the statement of net position.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined; available means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. Revenues are considered to be available if collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred and is expected to be paid from available spendable resources.

Fund Accounting

The accounts of NSWERS are organized on the basis of funds. The operations of NSWERS are accounted for with a set of self-balancing accounts that comprise its assets, liabilities, deferred inflows of resources, fund equity, revenues and expenditures. Resources are allocated to and accounted for in the NSWERS Project Fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The major fund presented in the accompanying basic financial statements is the NSWERS Project Fund. The NSWERS Project Fund is NSWERS' only fund and is used to account for general operational activities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses and other changes in net position during the reporting period. Actual results could differ from those estimates.

Contributions Receivable

Certain Parties to the agreement establishing NSWERS have formally committed funding to NSWERS in future years. Revenue is recognized when an unconditional promise to pay is received and all eligibility requirements have been met. In the absence of such promise, revenue is recognized when the contribution is received. NSWERS has recorded these future commitments as contributions receivable on the governmental fund balance sheet/statement of net position at the discounted present value of the future payments to be received from the Parties. Contributions receivable at June 30, 2025 are owed from the University of Nebraska Foundation.

Due to the University of Nebraska

The University of Nebraska administers the finances of NSWERS and any resulting cash balance is included in the University's pooled cash balances. At June 30, 2025, NSWERS incurred and paid expenditures in excess of amounts received in the amount of \$151,924. This amount is presented as due to the University of Nebraska and will be settled through future receipts from the Parties.

Compensated Absences

Individuals performing administrative services on behalf of NSWERS are employees of the University of Nebraska, and such services are performed through a Service Agreement entered into between NSWERS and the University of Nebraska. Under this Service Agreement, employees of the University perform services for NSWERS under a contractual relationship and these employees will be governed by the employment policies and practices of the University. NSWERS is responsible for the compensation, insurance, benefits, and any other labor costs associated with University employees performing services on behalf on NSWERS. The balance of accrued compensated absences represents the accrued benefits these employees have earned through University policies, that NSWERS is responsible for paying to the University in future periods.

Fund Balance Classification

Fund balances are shown only in the governmental fund financial statements. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund-Type Definitions*, fund balance is required to be classified into five components – nonspendable, restricted, committed, assigned, and/or unassigned. These classifications are defined as follows:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual restraints.

Restricted - includes fund balance amounts that are constrained for specific purposes as stipulated by constitution; external resource providers, such as donors or creditors; or through enabling legislation.

Committed - includes fund balance amounts that can be used only for the specific purposes determined by a formal action of NSWERS' highest level of decision-making authority.

Assigned - includes fund balance amounts that are not classified as either nonspendable, restricted, or committed.

Unassigned - unassigned fund balance is the residual classification for the project fund and includes all amounts not contained in the other classifications.

When expenditures are incurred for purposes for which amounts in more than one category of fund balance are available for use, it is NSWERS' policy to use the restricted amounts first, followed by the committed and assigned amounts.

Net Position Classification

Net position is required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets, if any, or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets.

Restricted - consists of restricted assets, reduced by liabilities related to those assets, with constraints placed on their use either by a) external groups such as creditors (such as through debt covenants), contributors, or laws or regulations of other governments or b) law through constitutional provisions or enabling legislation. NSWERS has no net position meeting the criteria for restricted net position classification at June 30, 2025.

Unrestricted - consists of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the net investment in capital assets or restricted components of net position.

When both restricted and unrestricted resources are available for use, it is NSWERS' policy to use restricted resources first, then unrestricted as they are needed.

Adjustments Column

The adjustments column on the governmental fund balance sheet/statement of net position represents the recording of certain assets and liabilities as required by GASB Statement No. 34.

The adjustments column on the governmental fund balance sheet/statement of net position is comprised of the following as of June 30, 2025:

Amounts reported for the NSWERS Project Fund are different from the statement of net position because of	
Capital assets, net	\$ 865,225
Compensated absences	(90,453)
Unavailable revenue	<u>169,509</u>
Total adjustment amount	<u><u>\$ 944,281</u></u>

The adjustments column on the statement of governmental fund revenues, expenditures and changes in fund balance/statement of activities is comprised of the following for the year ended June 30, 2025:

Amounts reported for the NSWERS Project Fund are different from the statement of activities because of	
Change in compensated absences	\$ (5,391)
Fund expenditures capitalized	367,937
Amortization expense recorded	(96,135)
Change in unavailable revenue	<u>(516,316)</u>
Total adjustment amount	<u><u>\$ (249,905)</u></u>

Note 2. Contributions Receivable

Contributions receivable consisted of the following at June 30, 2025:

Fiscal year to be received	
2026	\$ 169,509
Less:	
Allowance for uncollectible contributions	-
Unamortized discount	<u>-</u>
	<u><u>\$ 169,509</u></u>

Note 3. Capital Assets

Capital asset activity consisted of the following for the year ended June 30, 2025:

	Beginning Balance	Additions	Disposals	Ending Balance
Software	\$ 593,423	\$ 367,937	\$ -	\$ 961,360
Less accumulated amortization for: Software	-	96,135	-	96,135
Capital assets, net	<u>\$ 593,423</u>	<u>\$ 271,802</u>	<u>\$ -</u>	<u>\$ 865,225</u>

Note 4. Risk Management

NSWERS is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; cybersecurity attacks; and natural disasters. NSWERS carries commercial insurance as coverage for these noted risks. NSWERS has had no claims or judgments exceeding the policy limits.

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Invoicing

Policy Number: 6001

A. PURPOSE

To establish consistent procedures for the preparation, issuance, and management of invoices to ensure timely and accurate billing for goods, services, or other financial obligations involving NSWERS.

B. DEFINITIONS

1. Invoice – A formal billing document that itemizes goods or services provided and the corresponding amount due.

2. Customer – Any external organization, agency, or partner responsible for payment to NSWERS.

3. Accounts Receivable – Funds owed to NSWERS for goods or services rendered.

C. POLICY

1. Issuance of Invoices

Invoices must be issued in a timely manner upon the delivery of goods or completion of services, or as contractually agreed. All invoices must include:

- Invoice number and date
- NSWERS name and remittance address
- Description of goods or services
- Amount due and payment terms
- Contact information for billing inquiries

2. Approval Documentation

All invoices must be reviewed and approved by the Executive Director or designee prior to issuance. Supporting documentation (e.g., contracts, service agreements, delivery records) must be retained in accordance with NSWERS recordkeeping policies.

3. Payment Terms

Standard payment terms are net 30 days from the invoice date, unless otherwise stipulated in a formal agreement. Late payments may be subject to penalties or interest as outlined in the agreement or as determined by the Executive Council.

4. Reissuance and Corrections

Any corrections or reissuance of invoices must be clearly marked as such and must reference the original invoice number. Credit memos may be issued in cases of overbilling or canceled services, subject to appropriate approvals.

5. Tracking and Reconciliation

All invoices shall be tracked through the NSWERS accounting system. The Executive Director or designee shall monitor outstanding invoices and initiate appropriate follow-up communications for accounts past due, including reminders and escalation to the Executive Council as needed.

FORMS/APPENDICES:

None.

Source:

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Check Signature

Policy Number: 6002

A. PURPOSE

To establish authorized check signatories and signature requirements for all disbursements made by NSWERS.

B. DEFINITIONS

1. Facsimile Signature – A legally valid reproduction of a handwritten signature affixed by mechanical or electronic means.

C. POLICY

1. **Authorized Signatories**

The following positions are authorized to sign checks on behalf of NSWERS:

- Executive Director
- Executive Council President
- Executive Council Secretary/Treasurer

2. **Signature Requirements**

~~All checks issued by NSWERS must bear two (2) facsimile or original signatures from authorized individuals. No single individual shall authorize and sign a check without a second required signature. The Executive Director is authorized as a sole signatory for checks, electronic payments, and other disbursements that are consistent with an approved contract, purchase, or reimbursement authorized under NSWERS policy and within the Executive Director's delegated authority as established in Policies 6400 and 6401.~~

~~Disbursements that exceed the Executive Director's delegated contracting or purchasing authority, or that are not otherwise authorized~~

by policy, shall require two authorized signatures, one of which must be an officer of the Executive Council.

Payroll, payroll tax filings, benefits payments, routine operating expenses, and recurring contractual obligations approved under policy may be processed with the Executive Director as sole signatory. Electronic or facsimile signatures may be used in accordance with applicable law and internal controls.

3. Bonding Requirement

Employees authorized to handle or disburse funds must be bonded under a corporate surety bond in accordance with Neb. Rev. Stat. § 85-1508 or other applicable state statutes.

4. Oversight and Reporting

The Executive Director shall provide periodic summary reports of disbursements to the Executive Council as part of required financial reporting under Policy 6801.

FORMS/APPENDICES:

None.

Neb. Rev. Stat. 85-1508 Requires corporate surety bonding for employees authorized to collect, receipt, and disburse public funds, ensuring protection of public assets.

Source:

Based on NCC Policy AP-6125.0

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Reserve Requirement

Policy Number: 6005

A. PURPOSE

To identify an appropriate reserve requirement to meet emergency needs, unexpected expenses, and circumstances.

B. DEFINITIONS

None.

C. POLICY

1. Reserve Requirement

1.1. Minimum

NSWERS shall maintain a reserve fund that is no less than eight percent (8%) of the prior fiscal year's operating budget.

1.2. Purpose of Reserve

The reserve is intended as a last-resort source to manage unplanned expenditures, inflationary pressures, or revenue shortfalls (e.g., funding gaps or unanticipated costs).

1.3. Approval to Draw Below Minimum

Approval must be provided by the Executive Director before initiating any action that would cause the reserve to drop below the eight percent (8%) minimum reserve. The approval to drop below the minimum will be reported to the Executive Council along with a plan and timeline to return the reserve to the minimum level.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6005

Policy Adopted: July 31, 2025

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Depositories

Policy Number: 6006

A. PURPOSE

To provide direction on lawful bank accounts and security requirements for those banks.

B. DEFINITIONS

None.

C. POLICY

1. Local Depository Accounts

1.1. Record of Local Accounts

NSWERS shall maintain a record of the locations of the depository accounts, the purpose of the accounts, and the authority for withdrawals shall be reported to the Executive Council prior to the start of each fiscal year. Authorization to access or withdraw from NSWERS depository accounts does not, by itself, confer authority to approve expenditures or disbursements, which shall be governed by Policies 6002, 6400, and 6401. Any changes to the information shall be reported to the Executive Council throughout the year.

1.2. Authorized Accounts

All cash receipts shall be deposited in banks to the credit of NSWERS. No deposits can be held or placed in an account in any other name.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6006

Legal Reference:

Neb. Rev. Stat. 77-2301 State funds; deposit of funds; conditions

Neb. Rev. Stat. 77-2302 Federal Deposit Insurance Corporation references; how construed

Neb. Rev. Stat. 77-2303 State funds; depositories; bond required; approval; conditions

Neb. Rev. Stat. 77-2304 State funds; depositories; form of bond

Neb. Rev. Stat. 77-2305 State funds; depositories; limitations on amount deposited in any one bank

Neb. Rev. Stat. 77-2306 State funds; depositories; security in lieu of bonds

Neb. Rev. Stat. 77-2386 - 77-23,106 Public Funds Deposit Security Act

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Safeguarding Assets

Policy Number: 6016

A. PURPOSE

To provide for the safekeeping of cash, financial assets, and personal property.

B. DEFINITIONS

1. Tangible Personal Property – Property exclusive of land and buildings that is movable, including equipment, furnishings, vehicles, appliances, electronics, scientific and academic instruments and other physical property.

2. Surplus Property - Usable or unusable tangible personal property, which has been declared excess or surplus to the needs of NSWERS.

3. Capital Item – Tangible personal property owned, leased, controlled or possessed that meets three criteria: 1) is not consumed in the normal course of business, 2) has a unit value of five thousand dollars (\$5,000) or more, and 3) has an economic useful life that exceeds two (2) years.

C. POLICY

1. Safekeeping Financial Assets

NSWERS shall develop specific safeguards to reduce the risk of theft and destruction of cash on hand and in transit as well as other financial assets.

1.1. Internal Controls

NSWERS shall adhere to a system of internal controls that provides for the necessary oversight and separation of duties to protect financial assets, is responsive to any audit findings identifying weaknesses, and includes on-going monitoring.

Bank reconciliations shall be completed monthly and reviewed by an individual independent of disbursement

authorization. Evidence of review shall be documented. NSWERS shall maintain a disbursement log (checks, ACH, and other electronic payments) sufficient to support periodic reporting to the Executive Council under Policy 6801.

1.2. Bonded Employees

Executive Council members and employees who handle money on behalf of the Executive Council shall be bonded to the amount and in the matter prescribed by the State Risk Manager, state law and existing bond indentures as part of the state's corporate surety bonds.

2. Safeguarding Personal Property

Appropriate capital and non-capital inventories of tangible personal property shall be maintained by NSWERS. NSWERS shall be responsible for maintaining required inventory records for tangible personal property, performing physical inventories, reconciling physical inventories to the related records and reconciling additions and deductions on the inventory system to the general accounting system.

2.1. Capital Inventory

Procedures should be in place to ensure that newly acquired capital items are promptly added to the inventory records and any item which has been determined to be surplus to the needs of NSWERS, and has been transferred, sold, traded-in or disposed of, is deleted from the inventory records. A physical inventory is to be conducted annually to compare assets on hand to those listed on the inventory records. The location of equipment and other capital items should be updated as necessary to reflect the current status of the inventory; it is essential that persons taking the physical inventory be able to locate all items listed on the inventory promptly. Physical inventory as of June 30 should be completed and documented by August 31 each year.

2.2. Non-Capital Inventories

All desktop, laptop, and tablet computers will be tracked on inventory and tagged. NSWERS should define an appropriate level of control for other movable assets, including art, not included on the capital inventory and noncapital inventories.

2.3. Tagged Properties

All capital inventory and other non-capital inventory items required to be tracked shall be indelibly tagged, marked or stamped as belonging to NSWERS.

2.4. Recovery of Tangible Personal Property

If any property identified in the inventories is lost, destroyed or unaccounted for due to negligence or carelessness, proper steps shall be taken to recover such property or the reasonable value thereof from the responsible party.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6016

Legal Reference:

Neb. Rev. Stat. 11-201-11-202 Bonds or insurance; state officers and employees

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Travel Authorization and Claims

Policy Number: 6101

A. PURPOSE

To identify the process for getting travel approved and for processing claims.

B. DEFINITIONS

None.

C. POLICY

1. Approval of Travel

1.1. Supervisor Approval

All travel must be approved in advance by the immediate supervisor and by the designated financial approver. Travel reimbursements that comply with Policies 6101–6105 and applicable rate limits may be approved for payment by the Executive Director (or designee) and processed under the signature requirements in Policy 6002.

1.2. Travel Outside the United States

No expenditure for traveling expenses outside the United States shall be allowed unless approval for such trip shall first be granted by the Executive Director.

2. Travel Expense Claims

2.1. Information Required for Claim

Whenever any person is entitled to be reimbursed for travel expenses incurred in the line of duty, they shall be required to submit a claim with all necessary documentation. A travel reimbursement claim with all receipts included must be approved by the supervisor and submitted to accounting for

audit and payment. Information necessary to process a travel claim will include:

- Date(s)
- Purpose of travel
- Start and end times of travel
- Name and location of lodging documented with receipts
- Meals provided
- Other miscellaneous reimbursable expenses documented with receipts

2.2. The request for reimbursement must be submitted no later than thirty (30) days after the final day on which expenses were incurred for which reimbursement is sought.

2.3. Meals and incidental expenses incurred while traveling away from home are reimbursed up to the U.S. General Services Administration standard rate (www.gsa.gov) with itemized receipts.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6101

Legal Reference:

Neb. Rev. Stat. 81-1174 Reimbursement for expenses; request; contents; automobile; airplane; statement required; receipts; limitation

Neb. Rev. Stat. 81-1175 Reimbursement for expenses; vouchers; written authorization; exceptions

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Meal Reimbursement

Policy Number: 6103

A. PURPOSE

To explain reimbursement rules for meal costs related to NSWERS business.

B. DEFINITIONS

None.

C. POLICY

1. Eligible Meal Reimbursement

1.1. Meal Expenses

Meal expenses incurred while traveling away from home are reimbursed up to the U.S. General Services Administration standard rate (www.gsa.gov) with itemized receipts.

1.2. Meals Provided

Any meal provided to, but not paid for by the traveler, shall be identified on the request for reimbursement and will be deducted from the reimbursement request. This includes, but is not limited to, any meals provided as part of a business meeting, conference, or hotel. However, employees are entitled to claim reimbursement for breakfast if no protein meal is provided by the hotel.

1.3. Local Meals Provided

No meal expenses shall be allowed when such expenses are incurred in the city or town where the residence or headquarters of the employee is located, except for meal expenses that occur when the employee is required to attend official functions, conferences or hearings within such location. Written approval to attend such activities shall be

obtained from the Executive Director or their designee prior to incurring the expenses.

2. Filing Claims

2.1. Detail of Claim

The request for reimbursement shall include the date the travel began and ended, the time of departure and time of return, the purpose for the travel and any meals provided.

2.2. Timely Claim

The request for reimbursement must be submitted not later than thirty (30) days after the final day on which expenses were incurred for which reimbursement is sought.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6103

Legal Reference:

Neb. Rev. Stat. 81-1174 Reimbursement for expenses; request; contents; automobile; airplane; statement required; receipts; limitation

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Lodging

Policy Number: 6104

A. PURPOSE

To provide guidance on booking lodging and getting reimbursed for lodging while on NSWERS business.

B. DEFINITIONS

None.

C. POLICY

1. Lodging Reservations

All travel and related lodging must be approved by the immediate supervisor and designated financial approver. Lodging expenses incurred in accordance with this policy may be approved for payment by the Executive Director (or designee) and processed under Policy 6002.

1.1. Authorized Rates

Travelers are expected to book lodging that is reasonably priced and relevant for the specific destination, time of year, and business purpose. When choosing a location, the traveler should always ask the vendor or booking agent for a government or event rate. The traveler is expected to book the lowest rate offered.

1.2. Direct Billed

Many lodging establishments are willing to bill NSWERS directly for employee lodging. The traveler should inquire with the respective accounting office if the lodging can be direct billed. Nebraska lodging that is direct billed should be tax-exempt. The traveler is solely responsible for initially paying any other charges incurred with the lodging.

1.3. Conference or Event Lodging

Travelers are expected to take advantage of special priced lodging blocked for conference or events. If discounted lodging collocated with the event is no longer available, then the traveler may choose the lowest priced rate currently available at the location or at a nearby location.

1.4. Individual Reservation

The traveler may personally reserve and pay for all lodging expenses if the location will not agree to a direct billing.

2. Lodging Claims

2.1. Authorized Reimbursement

Payment/reimbursement for lodging will be limited to the single occupancy rate, plus applicable fees and taxes. NSWERS is not required to pay lodging taxes in Nebraska so travelers should request an exemption.

2.2. Non-Reimbursable Expenses

Charges incurred for personal comfort/entertainment are not reimbursable. Meals charged to a room and included on a lodging receipt are only reimbursable when an itemized receipt is provided.

2.3. Shared Lodging

If more than one (1) traveler on NSWERS business chooses to share lodging, then the lodging expenses must be cross-referenced in each traveler's request for reimbursement. Total reimbursement for the shared lodging shall not exceed the

combined cost of a single occupancy rate, plus applicable fees and taxes, for each traveler.

3. Filing Claims

3.1. Detail of Claim

The request for reimbursement shall include the date the travel began and ended, the time of departure and time of return, the purpose for the travel and any meals provided.

3.2. Timely Claim

The request for reimbursement must be submitted not later than thirty (30) days after the final day on which expenses

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6104

Legal Reference:

Neb. Rev. Stat. 81-1174 Reimbursement for expenses; request; contents; automobile; airplane; statement required; receipts; limitation

Neb. Rev. Stat. 81-1175 Reimbursement for expenses; vouchers; written authorization; exceptions

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Private Vehicle Use

Policy Number: 6105

A. PURPOSE

To provide guidance on the use and reimbursement for using a private vehicle for NSWERS business.

B. DEFINITIONS

None.

C. POLICY

1. Private Vehicle Use

Every person authorized to operate a private vehicle for NSWERS business shall have completed a defensive driving course approved by the Nebraska Transportation Services Bureau. Employees that choose to use a private vehicle for NSWERS business must have a valid driver's license and valid personal automobile insurance. Authorized persons are entitled to be reimbursed on a per mile basis based on the circumstances.

1.1. No Fleet Vehicle Available

If there is no appropriate fleet vehicle available for business travel and the traveler chooses to use their own personal vehicle, they will be reimbursed at the high-mileage rate established by the Executive Director.

1.2. Written Approval

When a traveler has received written authorization to use a personal vehicle, the reimbursement rate will be the high-mileage rate established by the Executive Director.

1.3. Fleet Vehicle Available

If a traveler chooses to utilize a personal vehicle when a fleet vehicle is available, they will be reimbursed at the low-mileage rate established by the Executive Director.

2. Mileage Claims

If trips included in an expense claim are made by personal vehicle, only one (1) mileage claim shall be allowed for each mile actually and necessarily traveled by the most direct and efficient route, regardless of whether one (1) or more persons are transported in the same motor vehicle. Exceptions to the most direct route will be allowed for unusual circumstances such as road closures or accidents if documented by the traveler. No expenses beyond the mileage reimbursement will be paid for personal vehicle use. When mileage for a personal vehicle is claimed, the travel reimbursement request shall include the following information:

- Start and stop points for travel segments
- Time of departure and arrival
- Purpose for the trip
- Related receipts for tolls and parking fees
- Rate per mile claimed
- If the higher rate for personal mileage reimbursement is being claimed because no fleet vehicle was available, the approval document should be included with the claim.

3. Miscellaneous Expenses

Parking fees and toll charges incurred while on business can be reimbursed with appropriate receipts and documentation.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6105

Legal Reference:

Neb. Rev. Stat. 81-1174 Reimbursement for expenses; request; contents; automobile; airplane; statement required; receipts; limitation

Neb. Rev. Stat. 81-1175 Reimbursement for expenses; vouchers; written authorization; exceptions

Neb. Rev. Stat. 81-1176 Mileage rates; how computer; adjustments; application

Neb. Rev. Stat. 81-1014 Privately owned vehicles

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Purchasing of Materials and Equipment

Policy Number: 6400

A. PURPOSE

To secure the best possible prices and procure quality materials and equipment that meet specifications and other requirements. This policy applies to bidding and purchasing of all goods, materials, supplies and equipment, with the exception of fixed equipment, hereinafter referred to as "materials".

The purchase of any IT equipment or software must adhere to the purchasing thresholds.

B. DEFINITIONS

1. Informal Bids - Informal bids are price quotations which are secured by telephone calls, prices available online, or letters to potential vendors or from the vendors' published material.

2. Formal Bids - A formal bid is a written quote from a vendor which may include a facsimile quote or an email.

3. Competitive Sealed Bids - Price quotations secured from vendors by means of an advertised Request for Proposal (RFP). An RFP is a document that announces a project, describes the scope of the project, details criteria for bids, and solicits bids from vendors. A minimum of fifteen (15) calendar days shall elapse between the time the RFP is advertised and the time of the bid opening. Bids must be opened in the matter, time and date specified in the RFP. Facsimile quotes or emails are not allowed during this competitive process.

4. Information Technology (IT) - IT purchases include devices that have a primary function related to the collection, transfer, storage, or processing of data. Equipment includes office equipment used to display or print data.

Computers, printers, monitors, keyboards, servers, drivers, switches, routers, software and software licenses all fall within information technology.

5. Emergency: Any situation where it is necessary to enter into a contract to (a) avoid the loss of life, health, safety or property; (b) respond to time established by an external authority; (c) ensure the continuation of an essential NSWERS service, function, utility, facility or (d) avoid, correct or repair a situation outside the control of NSWERS including detrimental negligence or acts of an employee, natural or manmade disasters.

6. Fixed Equipment: Equipment that is affixed to the facility and is not movable.

C. POLICY

1. Purchasing Thresholds

All purchases shall conform to the following dollar thresholds and bidding processes.

- 1.1. Less than \$5,000 – No bid required
No bid is required when the materials purchased are valued at less than five thousand dollars (\$5,000). If it is determined by the NSWERS that solicitation of bids for materials costing less than five thousand dollars (\$5,000) would result in a better quality product or lower cost, informal bids may be secured by telephone or in writing.
- 1.2. From \$5,000 but less than \$50,000 – Informal bid process
A minimum of three (3) informal bids are required when the total of a purchase is between five thousand dollars (\$5,000) and less than fifty thousand dollars (\$50,000). If the bids are obtained by telephone, documentation regarding such bids is required in writing. If it is not possible to get three (3) informal bids, the process and reasons should be documented.
- 1.3. \$50,000 but less than \$150,000 – Formal bid process
A formal process is required for all purchases that are fifty thousand dollars (\$50,000) but less than one hundred fifty thousand dollars (\$150,000). A minimum of three (3) written quotes is necessary. If it is not possible to get three (3) written quotes, the process and reasons should be documented.
- 1.4. \$150,000 or more – Competitive Sealed bid process

On purchases of one hundred fifty thousand dollars (\$150,000) or more competitive sealed bids are required.

2. General Purchasing Guidance

2.1. Purchase Orders

Purchase orders or purchase requisitions may serve as notification of award and documentation for the purchase of supplies and materials.

2.2. Most Advantageous Price

- Purchasing processes and procedures shall be designed to assure that all materials following appropriate standards and specifications can be purchased at the most advantageous price.
- Where feasible and appropriate, NSWERS shall attempt to determine its annual supply needs so that purchasing may be coordinated to realize the potential economies of standardization of materials and large-scale purchases.
- State purchasing assistance or contracts may be utilized where found to be advantageous.

2.3. Threshold Adherence

All purchases shall be bid as a single whole item. In no case shall purchases be divided or fractionated in order to produce several purchases which are of an estimated value below that required for competitive bidding.

3. General Bid Requirements

3.1. Minimum Number of Bidders

If materials are to be purchased by competitive sealed bidding, NSWERS shall prepare standards and specifications for the Request for Proposal (RFP) in such a manner it will be possible for three (3) or more manufacturers, vendors or suppliers to submit competitive bids. If bids cannot be obtained from three (3) bidders, bids may be accepted from a fewer number of bidders than three (3), upon documentation of the bidding process including the companies contacted.

3.2. Bid Timelines

The RFP shall state the manner, day and time upon which bids shall be returned, received and opened.

3.3. Bid Preference

When a public bid is to be awarded to the lowest bidder, a Nebraska residential bidder shall be allowed a preference over a nonresident bidder from a state which gives or requires a preference to bidders from that state. The preference shall be equal to the preference given or required by the state of the nonresident bidder. This provision shall not apply to any contract for any project upon which federal funds would be withheld because of such provisions.

3.4. Nondisclosure

No person who is in charge of any bids prior to the time fixed for opening, shall open them prior to the time or otherwise disclose to any bidder the contents, amount or other details or any rival bid.

3.5. Lowest Bidder

All purchases shall be made from the lowest bidder, taking into consideration the best interest of NSWERS, the quality of the materials proposed to be supplied, conformity with specifications, the purposes for which required, and the times of delivery. In determining the lowest bidder, in addition to price, NSWERS may develop in advance and include as part of the RFP criteria specific to a purchase or may give the following elements consideration when appropriate:

- The ability, capacity and skill of the bidder to meet the specifications;
- The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- Whether the bidder can meet the delivery expectations;
- The performance on past awarded bids;
- The previous and existing compliance by the bidder with laws relating to the contract;
- The life cycle costs of the personal property in relation to the purchase price and specific use of the item;
- The performance of the materials, taking into consideration any commonly accepted tests and standards of product usability and user requirements; and

- Such other information as may be secured having a bearing on the decision to award the bid.

3.6. Bid Rejection

Any or all bids may be rejected including the bid of any bidder who has failed to perform a previous contract with NSWERS or the State of Nebraska. In any case, where competitive bids are required and all bids rejected, and the proposed purchase is not abandoned, new bids shall be called for as in the first instance.

4. Exceptions, Emergencies, and Sole Sourcing

4.1. Exceptions to bidding Requirements

The following are exceptions to bidding requirements.

Documentation justifying the exception should be kept on file by NSWERS.

- Used items, used materials, or used supplies.
- Library books, magazines, electronic subscription services and acquisitions.
- Purchasing from a previously competitively bid government contract, including the State of Nebraska, the University of Nebraska System, or a multistate compact contract.
- When pricing has been established by the federal General Services Administration.
- Utilities include electricity, water and sewer, heating fuels, gasoline, diesel fuel, or wood chips.
- Lodging and airfare.

4.2. Emergency

Emergency purchases shall be documented by NSWERS and approved by the Executive Director. Executive Director approval of an emergency automatically includes the suspension of bidding requirements as appropriate for each emergency.

4.3. Sole Source

A sole source purchase is when there is only a single feasible or sole source for the supplies or equipment. Documentation to purchase based on sole source without competitive bids or proposals shall be documented by NSWERS. A single feasible or sole source exists when:

- Supplies or equipment are proprietary and only available from the manufacturer or a single entity and there is no similar equipment available that meets the requirements;
- Supplies or equipment that must be compatible with the original equipment;
- The software or materials are copyrighted and are only available from the publisher or a single distributor; or
- Donors providing majority funding for materials may specify a particular vendor.

5. Compliance Requirements

5.1. Purchasing Responsibility

- The responsibility for the purchasing, receiving, storing and distributing of all materials and supplies to support the activities and programs of NSWERS, unless otherwise provided, is delegated by the Executive Council to the Executive Director. The Executive Director shall serve as the principal purchasing agent for NSWERS and shall be responsible for the development and implementation of NSWERS processes and procedures which conform to the requirements of the Executive Council.
- Purchasing authority delegated under this policy carries corresponding authority to approve payment for goods and services received and accepted, provided such payments are within the Executive Director's delegated authority and comply with Policy 6002.
- Should such processes and procedures include the appointment of a NSWERS purchasing agent and a decentralized purchasing function, responsibility for conformance with NSWERS' and the Executive Council's requirements shall remain with the principal purchasing agent.

5.2. Independence and Conflict of Interest

- While an employee as a prospective user may informally seek information and confer with a vendor about the characteristics and list price of a product, negotiation for purchase of such product must be done in compliance with NSWERS policies.

- The principal purchasing agent shall retain responsibility for assuring compliance with procurement procedures.
- If correspondence is carried on between a prospective user and a vendor, copies of such correspondence shall be included along with other price documentation accompanying a purchase order to the extent determined appropriate by the principal purchasing agent.
- No employee shall be financially interested, or have any beneficial personal interest, directly, or indirectly in the purchase of any articles or property, nor in any firm, partnership, corporation or association furnishing them. No such person shall receive or accept directly or indirectly from any person, firm or corporation submitting any bid or to whom a contract may be awarded, by rebate, gift or otherwise, any money or other thing of value whatsoever, or any promise, obligation or contract for future reward or compensation.

5.3. Disabled Veteran or Enterprise Zone Act Preference

- In accordance with state law, when a state contract is to be awarded to the lowest bidder, a resident disabled veteran or a business located in a designated enterprise zone under the Enterprise Zone Act shall be allowed a preference over any other resident or nonresident bidder, if all other factors are equal.
- Resident disabled veteran means any person who resides in the State of Nebraska, who served in the United States Armed Forces, including any reserve component or the National Guard, who was discharged or otherwise separated with a characterization of honorable or general (under honorable conditions), and who possesses a disability rating letter issued by the United States Department of Veterans Affairs establishing a service connected disability or a disability determination from the United States Department of Defense.

- The resident disabled veteran must own and control a business or, in the case of a publicly owned business, more than fifty percent (50%) of the stock must be owned by one or more persons that meet the definition of a resident disabled veteran. The management and daily business operations of the public business must also be controlled by one or more persons meeting the definition of resident disabled veteran.

5.4. Federal Funding

When purchases are made using federal funds, federal purchasing requirements must also be followed. For those purchases meeting the federal definition of a "covered transaction", the purchaser shall verify that the potential vendor has not been suspended or debarred.

5.5. Work Eligibility Status

All contractors shall register and use a federal immigration system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

5.6. Fair Labor Standards Compliance

All bids shall include a statement that they are complying with, and will continue to comply with, the fair labor standards in pursuit of their business and in the execution of the contract on which they are bidding. Fair labor standards shall mean wages paid and conditions of employment as are paid and maintained by at least fifty percent (50%) of similar businesses. If it is shown that any contractor submitting a bid has not complied with fair labor standards, such lack of compliance shall be the basis for disqualification of the bid.

5.7. Drug Free Workplace

All vendors responding to RFPs must establish and provide proof of a drug free workplace policy or submit a statement that they are in compliance with the State of Nebraska's Drug Free Workplace requirement. Purchase Orders used to obtain materials or equipment shall contain a statement that, by virtue of accepting the Purchase Order, the vendor is verifying that their business has established a drug free workplace policy and is in compliance with the policy.

Forms/Appendices:

None.

Source:

Based on NSCS Policy 6400

Legal Reference:

Neb. Rev. Stat. 4-114 Public employer and public contractor; register with and use federal immigration verification system; Department of Labor; duties.

Neb. Rev. Stat. 73-107 Resident disabled veteran or business located in designated enterprise zone; preference; contract not in compliance with section; null and void.

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Contracts and Agreements

Policy Number: 6401

A. PURPOSE

To ensure that all situations involving a contract or agreement (hereinafter referred to as contracts) for acquiring goods and services are clear and that the appropriate process is followed when entering into a contract. A contract is necessary whenever a legal relationship is established consisting of rights and duties that go beyond the sale transaction details.

B. DEFINITIONS

1. Competitive Sealed Bids - Price quotations secured from vendors by means of an advertised Request for Proposal (RFP). An RFP is a document that announces a project, describes the scope of the project, details criteria for bids, and solicits bids from vendors. A minimum of fifteen (15) calendar days shall elapse between the time the RFP is advertised and the time of the bid opening. Bids must be opened in the manner, time and date specified in the RFP. Facsimile quotes or emails received by NSWERS are not allowed during this competitive process.

2. Contract - A written agreement between two or more parties creating legally enforceable obligations. Whether a document is titled as a contract, an agreement, a memorandum of understanding, or any other type of cooperative undertaking, any written arrangement wherein parties exchange value, such as the exchange of services for payment, is legally considered to be a contract. The relationship's legal status does not change just because the document is labeled as something other than a contract.

3. Emergency - Any situation where it is necessary to enter into a contract to (a) avoid the loss of life, health, safety or property; (b) respond to time limits

established by an external authority; (c) ensure the continuation of an essential service, function, utility, facility or (d) avoid, correct or repair a situation outside the control of NSWERS including detrimental negligence or acts of an employee, natural or manmade disasters.

4. Formal Bids - A formal bid is a written quote from a vendor which may include a facsimile quote or an email.

5. Informal Bids - Informal bids are price quotations for services which are secured by telephone calls or letters to potential vendors or from the vendors' published material.

6. Information Technology (IT) - IT services include any contracting or support provided by vendors related to software systems or IT equipment.

7. Revenue Sharing – A financial arrangement where the parties agree to distribute a portion of the income generated from a specific activity, product, or service. Revenue sharing includes, but is not limited to commissions, royalties, profit sharing, or other forms of revenue distribution.

C. POLICY

1. Application of Policy

- This policy applies to all situations where there will be a contractual relationship or terms established in writing with a third-party except capital construction and facility maintenance and repair, and where the purchase of fixed facility equipment acquisitions will involve a contract.
- Purchases of insurance are not subject to these bidding and contract requirements.

2. Contract Thresholds

Thresholds are determined based on the total contract amount for the initial term of the contract, not to include renewal periods. All contracts shall conform to the following thresholds for bidding and contract signature approvals.

2.1. All Contracts Except for Consulting Agreements and Revenue Sharing Contracts

- Contracts less than \$25,000
 - Signed by the Executive Director
 - No bid is required when the contract will be less than twenty-five thousand dollars (\$25,000). If it is determined

by NSWERS that solicitation of bids for contracts costing less than twenty-five thousand dollars (\$25,000) would result in a lower cost or better service, informal bids may be secured by telephone or in writing.

- No contract is required for repair or maintenance services less than twenty-five thousand dollars (\$25,000) to moveable equipment, vehicles, and furnishings.
- From \$25,000 but less than \$150,000
 - Signed by the Executive Director
 - The contract is awarded using a formal bid process. If it is not possible to get three (3) bids, the process and reasons should be documented.
- \$150,000 but less than \$300,000
 - Contract is awarded based on a competitive sealed bid process.
 - Signed by the Executive Director
- \$300,000 and above
 - Contract is awarded based on a competitive sealed bid process
 - Requires Executive Council approval or Executive Council authorization for the Executive Director to approve.
 - Signed by the Executive Director

2.2. Consulting Contracts

- Contracts less than \$75,000
 - Signed by the Executive Director
 - No bid required when the contract will be less than seventy-five thousand dollars (\$75,000). If it is determined by NSWERS that solicitation of bids for contracts costing less than seventy-five thousand dollars (\$75,000) would result in a lower cost or better service, informal bids may be secured by telephone or in writing.
- From \$75,000 but less than \$150,000
 - Signed by the Executive Director
 - The contract is awarded using a competitive sealed bid process. A minimum of three (3) bids is necessary. If

it is not possible to get three (3) bids, the process and reasons should be documented.

- \$150,000 or more
 - Requires Executive Council approval or Executive Council authorization for the Executive Director to approve.
 - Signed by the Executive Director
 - Contract is awarded based on a competitive sealed bid process.
- 2.3. Revenue Sharing Contracts
- Should utilize a sealed bid RFP process
 - Must have Executive Council approval
 - Signed by the Executive Director

3. General Bid Requirements

- 3.1. Minimum Number of Bidders
If services are to be purchased by competitive sealed bidding, NSWERS shall prepare standards and specifications for the RFP in such a manner it will be possible for three (3) or more vendors to submit competitive bids. If bids cannot be obtained from three (3) bidders, bids may be accepted from a fewer number of bidders than three (3), upon documentation of the bidding process, including the companies contacted.
- 3.2. Bid Timelines
The RFP shall state the manner, day and time upon which bids shall be returned, received and opened.
- 3.3. Bid Preference
When a public bid is to be awarded to the lowest bidder, a Nebraska residential bidder shall be allowed a preference over a nonresident bidder from a state, which gives or requires a preference to bidders from that state. The preference shall be equal to the preference given or required by the state of the nonresident bidder. This provision shall not apply to any contract for any project upon which federal funds would be withheld because of such provisions.
- 3.4. Nondisclosure

No person who is in charge of any bids prior to the time fixed for opening, shall open them prior to the time or otherwise disclose to any bidder the contents, amount or other details of any rival bid.

3.5. Lowest Bidder

All purchases of services shall be made from the lowest bidder, taking into consideration the best interest NSWERS, the quality of the materials proposed to be supplied, conformity with specifications, the purposes for which required, and the times of delivery. In determining the lowest bidder, in addition to price, NSWERS may develop criteria specific to a purchase or may give the following elements consideration when appropriate:

- The ability, capacity and skill of the bidder to meet the specifications;
- The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- Whether the bidder can meet the delivery expectations;
- The performance on past awarded bids;
- The previous and existing compliance by the bidder with laws relating to the contract;
- The life-cycle costs of the personal property in relation to the purchase price and specific use of the item;
- The performance of the materials, taking into consideration any commonly accepted tests and standards of product usability and user requirements; and
- Such other information as may be secured having a bearing on the decision to award the bid.

3.6. Bid Rejection

Any or all bids may be rejected, including the bid of any bidder who has failed to perform a previous contract with NSWERS or the State of Nebraska. In any case, where competitive bids are required and all bids rejected, and the proposed purchase is not abandoned, new bids shall be called for as in the first instance.

4. Compliance Requirements

4.1. Contract Execution

No work should be performed under the contract until it has been signed by all parties. No contract, lease, or purchase agreement that requires approval by the Executive Council or Executive Director shall be signed or finalized in any form until authorized by the Executive Council or Executive Director. Authority granted under this policy to execute contracts and agreements includes corresponding authority to approve payment of invoices and contractual obligations incurred under those agreements, subject to the disbursement controls and signature requirements in Policy 6002.

4.2. Contract Cancellation

Contracts can only be cancelled by individuals who are authorized to sign contracts on behalf of NSWERS.

4.3. Non-Appropriation Clause

No contract may commit funds for a future fiscal year, unless specific funding has been identified in a Legislative appropriation bill or an appropriate cancellation clause has been inserted in the contract.

4.4. Contract Negotiation and Authorization

The Executive Director is responsible for negotiating and signing contracts.

4.5. Executive Council President Clause

The President of the Executive Council can execute and sign a contract in place of the Executive Director.

4.6. Contract Reporting

Contracts over one hundred fifty thousand dollars (\$150,000) and all subsequent change orders, addenda and amendments over fifty thousand dollars (\$50,000) shall be reported to the Executive Council. For contracts that require Executive Council approval or Executive Council authorization for the Executive Director to approve, NSWERS shall include in the reporting a summary of payments made to date under the contract (cumulative total), consistent with Policy 6801.

4.7. Contract Form

- The NSWERS standard contract forms are to be used whenever possible.
- In cases where there are no alternatives to using vendor contract forms, the applicable provisions of the appropriate NSWERS form need to be incorporated into the contract.
- If an online user agreement (sometimes referred to as a "click-through agreement") is required for a purchase, the terms and conditions are to be approved by the Executive Director.

4.8. Equal Opportunity Statements

All contracts will contain equal opportunity statements to ensure compliance with Federal Government requirements associated with Title VI and Title VII of the Civil Rights Act of 1964, and other appropriate equal opportunity procurement policies.

4.9. Drug-Free Workplace

All contractors and vendors responding to bids with NSWERS must establish and provide proof of a drug-free workplace policy or submit a statement that they are in compliance with the State of Nebraska's Drug-Free Workplace requirement.

4.10. Fair Labor Standards Compliance

All bids shall include a statement that they are complying with and will continue to comply with the fair labor standards in the pursuit of their business and in the execution of the contract on which they are bidding. Fair labor standards shall mean wages paid and conditions of employment as are paid and maintained by at least fifty percent (50%) of similar businesses. If it is shown that any contractor submitting a bid has not complied with fair labor standards, such lack of compliance shall be the basis for disqualification of the bid.

4.11. Independence and Conflict of Interest

- While an employee, as a prospective user, may informally seek information and confer with a vendor about services and prices, negotiation for purchase of services must be done in compliance NSWERS policies.
- The principal purchasing agent shall retain responsibility for assuring compliance with procurement procedures.

- If correspondence is carried on between a prospective use and a vendor, copies of such correspondence shall be included, along with other price documentation accompanying a purchase order, to the extent determined appropriate by the principal purchasing agent.
- No employee shall be financially interested, or have any beneficial personal interest, directly or indirectly, in the purchase of any services, nor in any firm, partnership, corporation or association furnishing them. No such person shall receive or accept directly or indirectly from any person, firm or corporation submitting any bid or to whom a contract may be awarded, by rebate, gift or otherwise, any money or other thing of value whatsoever, or any promise, obligation or contract for future reward or compensation.

4.12. Threshold Adherence

All services shall be bid as a single whole item. In no case shall services be divided or broken up in order to produce several small contracts, which are of an estimated value below that required for bidding.

4.13. Work Eligibility Status

Contractors that are an individual, LLC, or sole proprietorship must complete the "United States Citizenship Attestation Form". All other contractors shall register and use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

4.14. Disabled Veteran or Enterprise Zone Act Preference

- In accordance with state law, when a state contract is to be awarded to the lowest bidder, a resident disabled veteran or a business located in a designated enterprise zone under the Enterprise Zone Act shall be allowed a preference over any other resident or nonresident bidder, if all other factors are equal.
- Resident disabled veteran means any person who resides in the State of Nebraska, who served in the

United States Armed Forces, including any reserve component or the National Guard, who was discharged or otherwise separated with a characterization of honorable or general (under honorable conditions), and who possesses a disability rating letter issued by the United States Department of Veterans Affairs establishing a service-connected disability or a disability determination from the United States Department of Defense.

- The resident disabled veteran must own and control a business or, in the case of a publicly owned business, more than fifty percent (50%) of the stock must be owned by one (1) or more persons that meet the definition of a resident disabled veteran. The management and daily business operations of the public business must also be controlled by one (1) or more persons meeting the definition of resident disabled veteran.

4.15. Federal Funding

When services are purchased with federal funds, federal purchasing requirements must also be followed. For those purchases meeting the federal definition of a “covered transaction”, the purchaser shall verify that the potential vendor has not been suspended or debarred.

5. Contracts Delegated to NSWERS

The following contracts do not require review and approval by the Executive Council, but must adhere to approval and bidding requirements, if appropriate:

- Any contracts that establish placements for students to complete work-based learning experiences, such as an internship, assistantship, clinical placement, etc.
- Any contract for the purchase of supplies and commodities used in the regular course of business operations.
- Any contract for the purchase of a license to use a mailing list, email list, or similar list of contracts.
- Any contract for trash services, cable television and internet services.

6. Exceptions, Emergencies, and Sole Sourcing

6.1. Exceptions to Bidding Requirements

The following are exceptions to the bid requirements. Documentation justifying the exception should be kept on file by NSWERS:

- Software license renewals.
- Technology resource maintenance contracts.
- Purchasing services from a previously competitively bid government contract, including the State of Nebraska, the University of Nebraska System, or a multi-state compact contract.
- When pricing has been established by the federal General Services Administration.
- Placement of ads or advertising.
- Purchase of insurance

6.2. Emergency

Emergency purchases shall be documented and submitted for approval by the Executive Director. Executive Director approval of an emergency automatically includes the suspension of bidding requirements as appropriate for each emergency. Emergency shall mean any situation where it is necessary to purchase something to:

- Avoid the loss of life, health, safety, or property.
- Respond to time limits established by an external authority.
- Ensure the continuation of an essential NSWERS service, function, utility, facility or computer/software system.
- Avoid, correct or repair a situation outside the control of NSWERS, including detrimental negligence or acts of an employee, natural or manmade disasters, and security or data compromise.

6.3. Sole Source

Documentation to purchase based on sole source without competitive bids or proposals shall be documented and given approval by either the Executive Director or President of the Executive Council. A sole source purchase is when there is only a single feasible or sole source for the services. A single feasible or sole source exists when:

- Services are proprietary and only available from the company or a single entity.

- The same vendor/contractor of an installed pilot project system is required to install expansions to that system.
- Factory authorized maintenance services must be utilized in order to maintain a warranty or integrity of system.
- Only one (1) type of product or solution or software exists for a specific application.
- The services of a particular provider are unique, e.g. entertainers, authors, etc.
- Based on current research, it is determined that only a single entity services the region in which the services are needed.

7. Contracts Requiring Executive Council Approval at Any Amount

7.1. Educational or Research Partnerships

- All contracts establishing collaborative, educational or research partnerships require Board approval. Contracts, Memorandum of Understandings, or Agreements establishing collaborative, educational or research partnerships between the NSWERS and external entities must be approved in advance by the Executive Council and signed by the Executive Director.
- Contracts that are solely for the purpose of exploring the potential for future substantive contracts do not require approval of the Executive Council and shall be signed the Executive Director.

8. Consultant Contract Guidance

The Executive Council recognizes the value and financial savings that may accrue from the use of experienced consultants to the Executive Council, staff and faculty on special aspects of NSWERS programs. Since NSWERS cannot include in its personnel appointments all the highly qualified and widely experienced people on all phases of NSWERS operations, the Executive Council will therefore contract from time to time, as appropriate, with individuals or groups for special consulting services.

8.1. CPA Firms, Lobbyist and Search Consultants

The hiring and retention of personnel, excluding annual auditors which are approved by the Executive Council, hired for a duration greater than five (5) days shall be approved by the Executive Director. The Executive Director is delegated the responsibility for selecting and negotiating these services on behalf of the Executive Council. The Executive Director shall determine if a contract is necessary. A competitive process is not required. In each instance the Executive Director shall notify the Executive Council.

8.2. Legal Services

All legal services shall be coordinated through the Executive Director.

8.3. System Consultants

The Executive Director is delegated the responsibility for selecting and negotiating on behalf of the Executive Council all other special consulting contracts for NSWERS where the total cost is expected to be under one hundred fifty thousand dollars (\$150,000). Such contracts shall be signed by the Executive Director or President of the Executive Council.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6401

Legal Reference:

Neb. Rev. Stat. 4-114 Public employer and public contractor; register with and use federal immigration verification system; Department of Labor; duties.

Neb. Rev. Stat. 73-107 Resident disabled veteran or business located in designated enterprise zone; preference; contract not in compliance with section; null and void.

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Grants & Service Agreements

Policy Number: 6704

A. PURPOSE

To document the process of applying for and accepting grants or entering into service agreements where NSWERS will perform services for a third party.

B. DEFINITIONS

1. Grant – A financial award provided to NSWERS for a specific project or purpose. Grants are typically awarded based on a competitive application process, and recipients are expected to use the funds for the intended purpose outlined in the grant award. Grants are often given to support initiatives that align with the goals and priorities of the grantor, such as research, education, community development, or social impact. Importantly, grants do not involve a direct exchange of goods and services between the grantor and grantee.

2. Service Agreement – An arrangement between NSWERS and another party where NSWERS agrees to perform certain services and may be compensated for the services.

C. POLICY

1. Applying for Grants

NSWERS may seek support from non-state funds as available and as needed in their programs. Support may be from private, state or federal sources. Such support may be for current educational and general purposes, research projects, capital outlay or other purposes. Such funds will be sought and used only to the extent that the funds are not restricted in any way that interferes unduly with NSWERS or Executive Council objectives and operational procedures.

2. Grant Application Approvals

2.1. Executive Director Approval

Applications for all grants shall be reviewed in advance by the Executive Director prior to the submittal of the application when possible. In cases where timing makes prior approval by the Executive Director impossible, the application will be submitted to the Executive Director for consideration as soon as possible thereafter. No grant may be accepted without approval of the grant application. Once the Executive Director has approved the application, the applicant will be notified, and NSWERS will report the application to the Executive Council at the next meeting

2.2. Executive Council Approval

Applications for grants which a) have as part of the agreement the obligation to accept fiscal responsibility in future years or b) which require maintenance of effort shall be approved by the Executive Council prior to submittal of the application when possible. In cases where timing makes prior approval by the Executive Council impossible, the application will be submitted to the Executive Council for consideration as soon as possible thereafter. No grant award requiring Executive Council approval may be accepted prior to Executive Council approval.

2.3. Grant Details

Information provided to the Executive Council and Executive Director relative to a grant application will include:

- Name of granting agency
- Purpose of grant
- Dollar amount being sought and source(s) of all funds
- Number of new positions to be funded from grant
- Amount of matching funds required
- Amount of in-kind funds required
- Source and amount of any other revenue obtained for the grant activity
- Time period of grant

2.4. Reporting Awards

NSWERS will report all grant awards to the Executive Council at the next regularly scheduled Executive Council meeting.

3. Service Agreements

NSWERS may enter into service agreements with third parties to perform services and may receive payment in connection with the services. There are various types of service agreements:

- Any agreement where services are provided to an external party, including, but not limited to, instruction, consulting, research, evaluation, planning, technical assistance or program development.

3.1. Reporting Service Agreements

NSWERS will report service agreements that have a total value of \$25,000 or more over the term of the agreement, at the Executive Council meeting following approval of the agreement. The report shall include the name of the third party, the service to be rendered by NSWERS, the terms of the agreement, and the total amount to be paid by the third party.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6704

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Annual Audits

Policy Number: 6800

A. PURPOSE

To identify annual audit requirements.

B. DEFINITIONS

None.

C. POLICY

1. Annual Audit Requirements

The financial transactions and accounting records of NSWERS shall be audited annually. The annual audit will be reviewed by the Executive Council at the meeting following receipt of each audit. Copies of the audit reports shall be made available for public inspection.

1.1. APA Auditors

The NSWERS Audit will be conducted by a contracted audit firm approved by the Executive Council. Audits of other programs will be conducted annually as required.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6800

Policy Adopted: July 31, 2025

Policy Revised:

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Required Financial Reports

Policy Number: 6801

A. PURPOSE

To identify annual reporting requirements to the Executive Council.

B. DEFINITIONS

None.

C. POLICY

1. General Operations Financial Reports

The following NSWERS reports will be submitted to the Executive Council in the format established by NSWERS:

- Quarterly and annual revenue/expenditure financial reports.
- Quarterly and annual expenditure reports will include information on FTEs, by employee group and by program, including salary and fringe benefits expended, and operating expenses.
- Quarterly disbursement summary reports, including totals by category and a listing of any individual disbursements exceeding the Executive Director's delegated authority (if any), and any exceptions processed under emergency provisions.
- Reports comparing NSWERS expenditures to budgets for the six months ended December 30 and June 30. These reports will be prepared on an accrual basis.

FORMS/APPENDICES:

None.

Source:

Based on NSCS Policy 6801

Policy Adopted: July 31, 2025

Policy Revised:

NEBRASKA STATEWIDE WORKFORCE &
EDUCATIONAL REPORTING SYSTEM



NSWERS 2030 STRATEGIC PLAN

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ENGAGEMENT PROCESS AND PLAN DEVELOPMENT

The NSWERS 2030 Strategic Plan represents the culmination of an extensive, statewide engagement process designed in partnership with and executed with technical support from InnovationLabs, NSWERS' consulting partner, to gather diverse perspectives on Nebraska's education and workforce future. This plan has been developed through a deliberate sequence of community input, stakeholder dialogue, and staff collaboration.

In November 2025, NSWERS conducted three regional community engagement workshops in Scottsbluff, Kearney, and Omaha, bringing together educators, workforce leaders, policymakers, and community members to share their perspectives on the forces shaping Nebraska's future. These full-day sessions invited participants to explore trends, examine possible futures, and identify strategic imperatives for the state's education and workforce systems.

Building on this community input, NSWERS convened a strategic planning workshop in Lincoln in December 2025 with members of the Executive Council, partner organizations, philanthropic supporters, and staff. This session synthesized statewide themes, examined future uncertainty through scenario-based exercises, and identified expectations for NSWERS' evolving role through 2030.

Following the engagement sessions, NSWERS staff conducted an intensive working session on January 15, 2026, to translate the insights gathered across Nebraska into a comprehensive strategic framework. This working session refined the goals, objectives, strategies, and tactics presented in this plan, ensuring alignment with stakeholder priorities while maintaining operational feasibility.

ALIGNMENT WITH STAKEHOLDER FEEDBACK

The goals and objectives in this strategic plan directly respond to the themes that emerged consistently across all engagement sessions. Participants across regions and stakeholder groups emphasized several core priorities that have been woven throughout this plan:

- The call for stronger education-to-workforce alignment is addressed through Goal 2 (System Intelligence) and Goal 4 (Activation and Use), which establish NSWERS as a trusted source of cross-system analysis and ensure insights reach decision makers when they need them.
- Concerns about population change, workforce shortages, and talent retention are reflected in Objective 2.2 (Predictive and Foresight Analytics), which develops early-warning capabilities to help Nebraska anticipate and prepare for demographic and economic shifts.
- The desire for trusted, neutral data to support long-term planning is foundational to the entire plan, particularly in Goal 2's emphasis on analytic integrity, neutrality, and transparency (Objective 2.4) and Goal 3's focus on data governance and quality (Objective 3.3).
- Requests for expanded data integration and pathway visibility are addressed through Goal 3 (Pathway Visibility), which prioritizes continuous expansion of data sources and strengthening of cross-system connectivity.
- The emphasis on moving from system building to deeper data use is reflected in Goal 4 (Activation and Use), which focuses on delivering actionable insights, building statewide capacity, and ensuring NSWERS products inform real decisions.
- Finally, the consistent theme of collaboration across institutions is addressed through Goal 1's focus on organizational sustainability and partnerships, ensuring NSWERS maintains the capacity and relationships necessary to serve the entire state.

The NSWERS 2030 Strategic Plan is organized around four interrelated goals that define the organization's mission and direction through 2030. Each goal contains multiple objectives that specify the outcomes NSWERS will pursue. The strategies and tactics beneath each objective—which are not included in this summary but will be developed and refined by staff—provide the operational detail for achieving these outcomes.

The Executive Council is asked to review and approve the goals and objectives presented below, which establish the strategic framework that will guide NSWERS' work over the next five years.

STRATEGIC GOALS AND OBJECTIVES

GOAL 1

ORGANIZATIONAL SUSTAINABILITY

Sustain NSWERS Capacity to Deliver Statewide System Intelligence

NSWERS' ability to synthesize, connect, and activate statewide system intelligence depends on sustained organizational capacity, including stable funding, skilled staff, strong governance, and strategic partnerships. This foundation ensures NSWERS remains durable, responsive, and secure as education and workforce systems evolve rapidly. While not a standalone analytic goal, this capacity underpins and enables all objectives in this plan. Sustaining this foundation requires intentional stewardship, periodic reassessment, and alignment with evolving demands placed on the statewide data system.

Objective 1.1: Stability & Resilience

Ensure Organizational Stability and Resilience

Ensure NSWERS maintains skilled staff, strong governance, operational continuity, and strategic partnerships necessary to deliver Goals 2-4 over time, while remaining responsive to evolving policy priorities, partner needs, and technological change.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Workforce Sustainability (maintain continuity of specialized staff expertise and institutional knowledge critical to nswers' mission.); Operational Readiness (ensure nswers can deliver reliably, quickly, and flexibly when decision needs arise.). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 1.2: Funding Resilience

Diversify Funding and Build Financial Resilience

Pursue a balanced funding model that includes state appropriations tied to demonstrated value and use, competitive grants (e.g., SLDS funding), public-private partnerships, and fee-for-service approaches where appropriate and permitted.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Multi-Source Funding (build a sustainable funding mix aligned to nswers' role and partner value). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 1.3: Brand & Awareness

Expand Awareness, Use, and Impact of NSWERS Data

Strengthen NSWERS' brand and positioning so partners, policymakers, and stakeholders understand NSWERS' role and reliably view NSWERS as a trusted, neutral source of statewide system intelligence and pathway visibility.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Brand & Stakeholder Comms (clarify NSWERS identity, value, and role boundaries across audiences); Success Measures (translate success “tests” into trackable measures of success and learning); Quarterly Execution (establish a repeatable operating rhythm for quarterly tracking and governance reporting) These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

GOAL 2

SYSTEM INTELLIGENCE

Produce Actionable Insights that Inform Policy, Practice, and Evaluation

NSWERS serves as Nebraska's trusted, neutral source of system-level intelligence by synthesizing, analyzing, evaluating, and modeling data that span education and workforce systems. This includes original analysis, policy-relevant evaluation, predictive and early-warning analytics, and scenario-based modeling that no single partner can produce alone.

Objective 2.1: Evaluation & Learning

Establish and Sustain NSWERS as Nebraska's Cross-System Evaluation and Analysis Resource

This objective positions NSWERS as Nebraska's system-level evaluation and learning function focused on assessing what is working, for whom, and under what conditions across education and workforce systems. Evaluations inform policy, program improvement, and resource allocation while maintaining neutrality and methodological rigor.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Evaluation as Core Function (embed evaluation as a routine, repeatable, and trusted nswers capability); NSWERS Metrics (create cross-system metrics that assess education-to-workforce effectiveness and efficiency); Strategic Partnerships (extend nswers' analytic capacity through targeted external partnerships); Research Priorities (define and govern statewide education and workforce research priorities); Recurring Outputs (produce recurring system-level research outputs on priority domains); and Evaluation Role (clarify and strengthen nswers' role as nebraska's system-level evaluation function) These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 2.2: Predictive & Foresight Analytics

Advance Predictive, Early- Warning, and Scenario-Based Analytic Capacity

This objective extends NSWERS analytic work beyond retrospective analysis to include forward-looking system intelligence. Analyses support proactive planning while acknowledging uncertainty; AI-enabled approaches support modeling and exploration but do not automate decisions and remain governed and human-reviewed.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: System Foresight (establish a forward-looking analytic capability that anticipates future system conditions.). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 2.3: Decision Alignment

Align Analytic Production to Statewide Decision Cycles

This objective ensures NSWERS analytic work is produced at the right time and in the right form to inform real decisions, balancing planned analyses with rapid-response capacity.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Analytic Planning (move from reactive requests to a planned and transparent analytic production model.); Decision Maker Engagement (align outputs to stakeholder timelines through structured engagement.); Policy Monitoring (monitor policy developments that shape analytic demand and timing.); Partner Engagement (sustain engagement to ensure outputs remain decision-relevant.). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 2.4: Analytic Trust

Maintain Analytic Integrity, Neutrality, and Transparency

Trust is foundational to NSWERS' role. This objective ensures all analytic work adheres to high standards of rigor, neutrality, and transparency, including documentation, review processes, disclosure avoidance, and accessible explanations for non-technical audiences.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Analytic Credibility (ensure analytic rigor through documentation, review, and transparency.); Data Inventory (document and maintain data assets and research processes that underpin nswers work.); Quality Assurance (formalize review to strengthen rigor and credibility.); Neutrality & Transparency (ensure outputs remain policy-neutral and transparent about methods and limitations.); Fee Schedule (clarify structures that support consistent and sustainable service delivery.). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

GOAL 3

PATHWAY VISIBILITY

Maintain a Trusted, High-Quality Education-to-Workforce Data System

This goal focuses on the data infrastructure and connective tissue that enable statewide understanding of education-to-workforce pathways. NSWERS expands and links high-quality data sources, maintains robust governance and quality, and ensures technical adaptability as systems evolve.

Objective 3.1: Data Expansion

Continuously Expand and Modernize High-Quality Data Sources

Sustain and strengthen Nebraska's statewide longitudinal data system to ensure high-quality, secure, and integrated data across education and workforce systems.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Expansion Roadmap (manage data expansion as a deliberate, prioritized function where appropriate and necessary for effective and valid evaluation); Private Education Data (expand participation of private K-12 and private postsecondary entities); NE Agency Data (integrate high-value administrative data from Nebraska agencies beyond education and labor); Multi-State Data (improve visibility into education and workforce outcomes that occur outside Nebraska); Federal Data (pursue federal datasets that enhance longitudinal outcome visibility and benchmarking); and Early Learning. These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 3.2: Pathway Connectivity

Strengthen Cross-System Pathway Connectivity

This objective enhances NSWERS' ability to understand how individuals move through education and into the workforce over time by strengthening linkage methods, pathway definitions, and interpretability guidance.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Pathway Linkage (strengthen longitudinal connections across education and workforce systems). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 3.3: Governance & Quality

Sustain Robust Data Governance, Quality, and Interoperability

As NSWERS grows in scope and use, governance, quality, privacy, and security must scale accordingly to continue to protect information, maintain partner trust, and support broader and more sophisticated use.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Governance at Scale (ensure governance evolves with system growth and use); Data Quality Program (establish measurable data quality benchmarks and remediation processes); API and Services (define if and how APIs can support governed access and secure exchange); Governance Committee (clarify governance scope and implement change control processes); CoOP and DR (ensure nswers can sustain operations and recover quickly from disruptions); Security Leadership (ensure security and privacy responsibilities are explicit, staffed, and operationalized). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 3.4: Technical Adaptability

Ensure Technical Flexibility to Adapt to Change

Emphasize adaptability rather than static optimization: architecture should support innovation, integration of new tools, and evolving analytic needs while maintaining reliability and security.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Adaptive Architecture (design systems to evolve with changing needs); Dev Standards (improve maintainability and flexibility through consistent engineering standards); UI and UX Standards (improve usability and consistency across insights and insights+); Modularity (improve the ability to deploy and evolve the platform in modular components); Testing and QA (reduce defects and rework through testing standards and automation); and Code Quality (reduce complexity and improve maintainability through code quality practices). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

GOAL 4

ACTIVATION AND USE

Activate Data and Insights for Real Decisions

This goal focuses on turning statewide system intelligence and pathway visibility into practical use. NSWERS will expand access to governed tools and services, deliver actionable insights and consultative support, build statewide capacity for responsible data use, and reduce reporting burden through shared solutions while preserving privacy, neutrality, and role clarity.

Objective 4.1: Actionable Partner Insights

Deliver Actionable Insights to Partners for Local Decision Making

This objective formalizes the delivery of actionable insights as a core NSWERS function by expanding partner access to Insights+, broadening consultative and custom analytic services, expanding outcome coverage where feasible, and providing reliable customer support so partners can apply NSWERS outputs in real decision contexts.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Expand Insights+ Access (increase partner access to insights+ and ensure permissions align with roles and DSAS.); Consulting and Custom Analysis (expand structured consultative services and custom analyses to a broader audience.); Outcome Expansion (expand outcomes and supporting products in insights and insights+ where feasible and governed.); Customer Support (ensure partners receive timely, reliable support for tools, access, and interpretation.); Use and Adoption (track product use and set goals for adoption and engagement.). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 4.2: Capacity Building

Build Statewide Capacity for Data-Informed Practice

This objective builds a durable statewide data-informed practice capability by communicating findings in clear, neutral ways and offering structured learning opportunities (conferences, academies, workshops, topic forums) that meet stakeholders where they are.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Clear Communication (ensure communications are accessible, decision-relevant, and policy-neutral). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 4.3: System Efficiency

Reduce Reporting Burden and Increase Efficiency

This objective identifies high-burden reporting requirements and pilots shared solutions that save partner time and improve consistency while maintaining governance and accuracy.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Centralized Reporting (reduce duplicative reporting through shared reporting pilots); Centralized Data Access (enable secure reuse of governed data products to reduce repeated requests and effort). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

Objective 4.4: Trust, Transparency, and Public Understanding

Promote Transparency and Public Understanding of Education and Workforce Outcomes

This objective ensures partners, policymakers, and the public understand what NSWERS does and does not do, how privacy is protected, and how to responsibly interpret outputs. It also ensures NSWERS systematically gathers feedback and improves tool usability while preserving neutrality.

Planned Strategies and Approaches:

Under this objective, NSWERS will pursue strategies focused on: Privacy Communications (increase understanding of nswers extensive privacy, confidentiality, and security solutions across audiences); Feedback Loops (systematically collect feedback to improve usability and relevance); UI and UX Improvement (improve usability, clarity, and accessibility of partner-facing platforms); Public Understanding (increase public understanding of education-to-workforce pathways through clear, responsible public products and explanations). These strategies include detailed tactics addressing specific operational activities, governance processes, and deliverables that staff will execute and refine throughout the planning period.

NEXT STEPS

Upon Executive Council approval of the goals and objectives presented in this summary, NSWERS staff will finalize the detailed strategies and tactics for implementation beginning July 1, 2026. The plan includes provisions for:

Quarterly progress reporting to the Executive Council using a standardized scorecard that track tactical-level progress and rolls up to objectives and goals.

An annual July 1 strategy and tactic refresh that allows staff to update operational details based on learning, changing conditions, and emerging priorities—while preserving Executive Council authority over goals and objectives.

Three-year success measures that operationalize the “tests” identified during engagement workshops to track whether NSWERS is delivering maximum value statewide.

The full strategic plan document, including all strategies and tactics with assigned owners and implementation timelines, will be provided to the Executive Council following approval of this framework.



NEBRASKA STATEWIDE WORKFORCE & EDUCATIONAL REPORTING SYSTEM

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COMMUNITY ENGAGEMENT WORKSHOPS

SHAPING THE FUTURE OF NEBRASKA



DECEMBER 2025 | NSWERS 2030 STRATEGIC PLANNING

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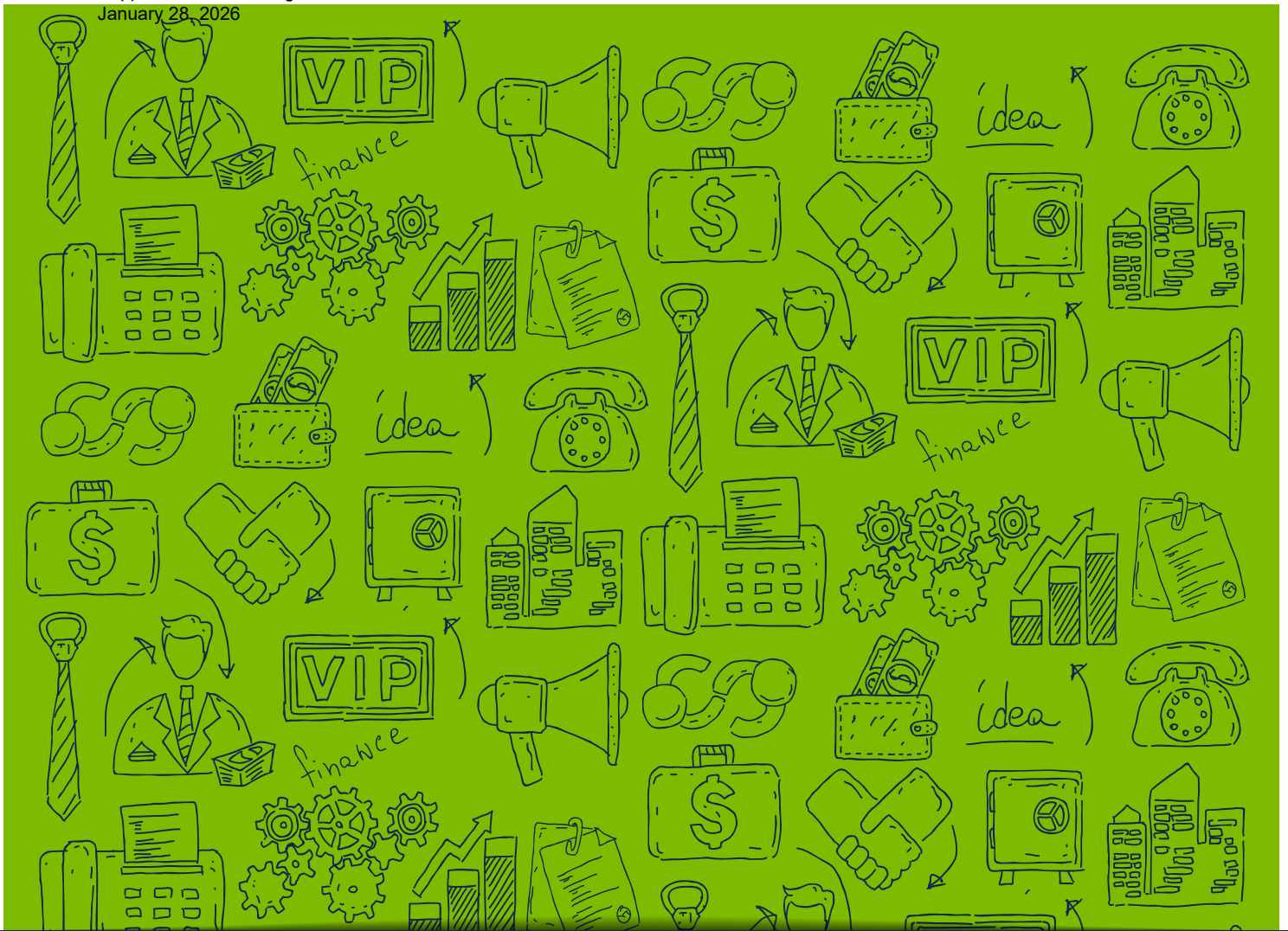
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EXECUTIVE SUMMARY



In November and December 2025, the Nebraska Statewide Workforce & Educational Reporting System (NSWERS) conducted a comprehensive engagement process to inform the development of its 2030 Strategic Plan. This process included three regional community engagement workshops held in Scottsbluff, Kearney, and Omaha, followed by a statewide strategic planning session with NSWERS' board, partners, philanthropic supporters, and NSWERS staff, in Lincoln.

The community workshops brought together educators, workforce leaders, and community members to share perspectives on the forces shaping Nebraska's education and workforce future. Across regions, participants emphasized the need for stronger education-to-workforce alignment, sustainable investment, collaboration across institutions, and strategies to attract and retain talent—particularly in rural areas. While each region surfaced unique priorities, common themes reflected shared concern about demographic change, workforce shortages, and the importance of preparing for emerging technologies.

Building on this input, the December Partners and Key Stakeholders Workshop focused on synthesizing statewide themes and examining future uncertainty. Participants identified major driving forces such as population change, artificial intelligence, trust in institutions, fiscal constraints, and the pace of change. Through scenario-based discussions and “What If” exercises, participants explored how different combinations of these forces could shape Nebraska’s future and highlighted the importance of early warning indicators and data-informed policy choices.

Across all engagements, participants expressed strong support for NSWERS' role as a trusted, neutral source of integrated data and analysis. They emphasized the need for NSWERS to move beyond system building toward deeper use of data for decision making, evaluation, and preparedness. The insights captured through this engagement process will directly inform the strategic goals and priorities being outlined in the NSWERS 2030 Strategic Plan.





PART I:

BUILDING ON STATEWIDE COMMUNITY ENGAGEMENT

OVERVIEW

In November 2025, NSWERS hosted a series of three community engagement workshops in Scottsbluff, Kearney, and Omaha to gather ideas, insights, and aspirations for the future of education and the workforce in Nebraska. These events invited participants to help shape the next NSWERS strategic plan by sharing their perspectives on the trends and challenges influencing the state's long-term success. Each full-day session brought together leaders and community members for

collaborative discussions, grounded in global and regional workforce trends and enriched by the diverse experiences of attendees. Participants engaged deeply in conversations that will directly inform NSWERS' priorities and guide how the organization continues to connect data and information to improve outcomes for all Nebraskans. This summary reflects the themes, feedback, and shared vision that emerged from those workshops.



KEY INSIGHTS

Across the three NSWERS community engagement workshops, participants from Scottsbluff, Kearney, and Omaha expressed consistent themes about the opportunities and challenges shaping Nebraska's education and workforce future. While each region contributed unique perspectives, the discussions revealed shared priorities, a collective urgency for system-level improvements, and a commitment to advancing opportunities for all Nebraskans. The following summarizes the major similarities that emerged across all three sessions, followed by a description of the notable differences in regional focus.

SIMILARITIES ACROSS REGIONS

Investment Required

Participants in every region emphasized that many of the opportunities and solutions identified will require sustainable investment and dependable local or state funding. Omaha participants specifically noted the importance of framing policy discussions around a cohesive long-term vision, educating stakeholders on policy decisions, and demonstrating the return on investment for education and workforce initiatives.

Restructuring the Education System

There was broad agreement that meaningful, top-down systemic change is needed to modernize Nebraska's education structure. Though attendees acknowledged that significant reform is challenging and often slow, they outlined similar strategies for making the system more flexible, responsive, and aligned with evolving learner and workforce needs.

Pipeline to the Workforce

Strengthening the continuum from early education through career entry was a recurring focus. Participants stressed the importance of youth career exploration, expanded apprenticeships, internships, and certification opportunities, and greater access to on-the-job training and retraining to meet workforce demands.

Education and Industry Partnerships

All regions recognized the critical role of collaboration between education systems and employers. Community colleges in Kearney were praised for strong business partnerships and the ability to tailor programs to industry needs. In contrast, participants noted that rural western Nebraska faces constraints that make curriculum flexibility more difficult. Strengthening these partnerships was a shared priority statewide.

Future-Proofing Nebraska

Participants emphasized the need to diversify Nebraska's economic base and encourage innovation to keep the state competitive. Preparing for emerging industries and technologies was viewed as essential to long-term economic resilience.

Collaboration and Integrated Coordination Across Nebraska

A common theme across all workshops was the need to break down silos and strengthen coordination across communities and institutions. Scottsbluff participants expressed particular concern that education opportunities and funding are not equitably distributed statewide.

Marketing Rural Nebraska

This topic was most prominent in Scottsbluff but also surfaced in Kearney and Omaha. Participants emphasized the importance of making rural Nebraska more attractive to both residents and newcomers. Themes included expanding childcare options, supporting homeownership, improving core infrastructure, enabling remote work, and strengthening pathways for career advancement.

Workforce Recruitment and Retention

All regions expressed concern about attracting and retaining a strong workforce. Omaha participants specifically highlighted the need to reduce "brain drain" and increase "brain gain," positioning Nebraska as a place where talented individuals want to live, learn, and work.

DIFFERENCES ACROSS REGIONS

While many themes were shared across the three locations, each region also surfaced distinct priorities shaped by local contexts. These differences provide valuable insight into how Nebraska's communities experience education and workforce issues in unique ways.

Artificial Intelligence (AI)

AI emerged as a major topic of interest in the Scottsbluff session, where participants frequently discussed its implications for education, workforce development, and economic competitiveness. In contrast, AI received significantly less attention in Kearney and Omaha, where other priorities dominated the conversation.

Agriculture

Despite agriculture's central role in Nebraska's economy and identity, it was not a major focus in the Kearney or Omaha discussions. Participants in these sessions concentrated more heavily on educational institutions, faculty needs, and broader workforce opportunities. This contrasted with Scottsbluff, where the rural context made agriculture a more natural part of the discussion landscape.

STRUCTURE

GALLERY OF THE FUTURE

Before the workshops, a visual gallery was created, featuring 30 distinct topics with significant implications for Nebraska's future. Participants explored the gallery, leaving comments and reactions on the displays. They then joined small-group discussions to share key insights and observations. Each group identified two or three major ideas to present to the full room, and these ideas were later clustered into overarching themes.

SCENARIOS

Participants next worked in teams to explore a series of potential future scenarios. Using a set of pre-identified driving forces, they examined how different combinations of favorable and unfavorable outcomes might shape Nebraska's long-term direction. This activity encouraged participants to think expansively and consider a range of possible futures.

IMPERATIVES AND RECOMMENDATIONS

In the final group activity, teams discussed what they viewed as the essential imperatives for Nebraska's future and developed recommendations for strategic priorities. These recommendations were then shared and discussed in the full group.

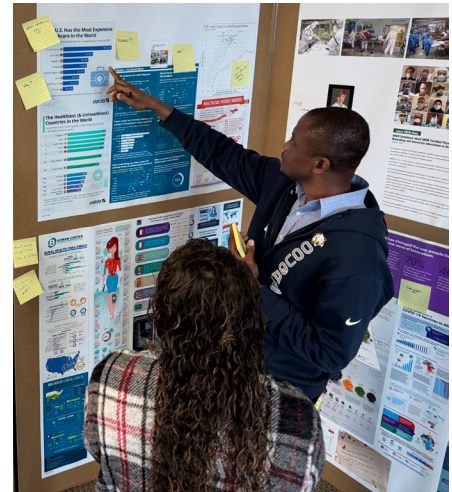
ONE BIG IDEA

To conclude the day, each participant was asked to reflect individually and share "one big idea" that captured their overall perspective from the workshop. This final reflection helped surface the most resonant insights and emphasized the collective aspirations of the group.



GALLERY OF THE FUTURE

The first activity of the workshop centered on a detailed review of the Gallery of the Future, a compilation of information about our rapidly changing world presented on large-format posters. Participants spent approximately one hour exploring the gallery and reflecting on the trends, data, and ideas displayed. They then worked in small teams to identify the key themes and issues they felt would be most important for Nebraska's future.



SCENARIOS

The second major activity of the workshop invited participants to engage in a series of “future-thinking” exercises designed to explore a range of plausible scenarios for Nebraska’s long-term future. Over the course of an hour, participants worked in teams to examine multiple possibilities shaped by key driving forces—factors that could significantly influence education, the workforce, and the state as a whole.

To guide their discussions, each team used a structured worksheet to complete two pairs of contrasting scenarios, ultimately developing four distinct visions of the future. These scenarios were grounded in a set of critical driving forces, each presented with two divergent outcomes.

Examples included:

- Climate Change: Bad Case vs. Worst Case
- Immigration in Nebraska: Declining vs. Significantly Increasing
- Geopolitics: Greater Stability vs. Rising Tension and Superpower Conflict
- U.S. Economy: Continued Growth vs. Stagnation and Deflation
- Government Budgets: Stable Spending vs. Significant Cutbacks
- Technology: AI Causing Mass Unemployment vs. AI Increasing Productivity and Expanding Employment
- U.S. Politics: Worsening Polarization vs. Greater Compromise and Problem Solving
- Nebraska Population: More High School Graduates Leaving vs. More Choosing to Stay
- Health Care Costs: Becoming Far Less Affordable vs. Becoming Affordable for Most People

By intentionally considering both favorable and unfavorable outcomes, participants were encouraged to broaden their thinking and recognize that the future is inherently uncertain. The exercise helped them see that examining a variety of possible futures—some hopeful and others more troubling—can deepen understanding of the patterns and forces that shape long-term change.

While many found the scenarios challenging due to the wide range of alternatives they were asked to imagine, nearly all participants agreed afterward that both the optimistic and pessimistic futures they explored were plausible. This realization naturally led to the critical question: How do we work toward the future we want and avoid the outcomes we hope to prevent?

Across the workshop groups, the response was consistent: achieving desirable futures will require strong policy choices and reliable data to inform those decisions.

IMPERATIVES AND RECOMMENDATIONS

Participants were asked to identify their key imperatives for Nebraska, Nebraska's education system, and the state's workforce. Using a structured worksheet, they reflected on the day's discussions and contributed a wide range of thoughtful and actionable insights. Below is a sample of the key ideas that were shared across groups.

COLLABORATION

- Participants emphasized the importance of strengthening connections across sectors.
- Many highlighted the need for deeper collaboration between workforce and education partners to ensure Nebraska can meet its future talent needs.
- Groups stressed the value of seamless collaboration across K-12, two-year institutions, and four-year institutions.
- Several noted that aligning education programs with market needs is essential for retaining talent and supporting the growth of local businesses.

CIVILITY/COMMUNITY

- Participants expressed a desire for more welcoming communities supported by human-centered policies rather than individualistic approaches.
- They also underscored the need to restore civil discourse and foster more collaborative engagement across the state.

AI & EDUCATION

- Participants recommended continuing to promote the value and return on investment of education in Nebraska.
- They also encouraged thoughtful, policy-guided integration of artificial intelligence into both education and workforce development systems.

RETAINING POPULATION

- Groups consistently identified addressing both “brain drain” and “brain gain” as critical to Nebraska's long-term success.

DATA

- Participants stressed the importance of engaging and educating local communities on the impact of policy decisions using both data and compelling stories.
- They also recommended expanding education in data literacy, media literacy, and civics.

ENVIRONMENT

- Protecting Nebraska's natural resources was identified as an important priority, with an emphasis on preservation without large-scale or controversial development projects.

CHILD CARE

- Participants highlighted the urgent need to expand access to affordable, high-quality child care across the state.

EDUCATION

- Groups stressed the importance of building vibrant, accessible community and statewide education systems.
- Participants emphasized the need to frame policy discussions in ways that create a coherent long-term vision for investment, including tax policy.
- Many underscored the importance of ending cuts to Nebraska education and instead increasing investment in educational opportunities and data-informed interventions aligned with workforce needs.
- Paying educators and public servants competitive wages was identified as a key strategy for strengthening Nebraska's workforce.
- Participants supported data-informed investments in both people and schools.
- Finally, they noted that competitive salaries and career opportunities are essential for attracting and retaining a strong Nebraska workforce.



ONE BIG IDEA

Each workshop concluded by inviting participants to share their “one big idea”—a key insight, learning, observation, or suggestion that captured what resonated most with them throughout the day. The ideas shared reflected both optimism and realism, highlighting the state’s opportunities, challenges, and aspirations for the future. Below is a selection of the reflections participants offered:

- Participants emphasized that meaningful connection, when paired with innovation, can create unstoppable momentum for progress.
- Many encouraged Nebraska to embrace change, noting that the state’s workforce is already rapidly adapting to new technologies and evolving needs.
- Several participants posed the question of how Nebraska can move from great ideas to effective action.
- Groups reflected on the importance of establishing programs that both meet workforce needs and align with what students want to learn and find motivating.
- Some emphasized that Nebraska must think more boldly about its potential, rather than simply maintaining the status quo.
- Participants noted that even worst-case scenarios can spark innovative thinking and prompt new solutions.
- Several highlighted the power of having the information needed to be the architects of our own future.
- Many reinforced the importance of continuing to work together and finding additional avenues to expand opportunity across the state.
- Participants stressed the value of cultivating critical thinking as an essential skill for Nebraska’s future.
- Some noted that embracing change requires getting all stakeholders to the table—and that forward movement is difficult unless those with decision-making power also adopt a change-oriented mindset.
- Collaboration was repeatedly described as essential for success.
- Participants reflected on the importance of ensuring that all Nebraskans have access to the skills and knowledge needed to build the lives they want.
- Several encouraged others to use their voices and remain relentless in pressing for the changes they hope to see.
- The idea of building stackable credentials or degrees was identified as a promising strategy for supporting lifelong learning.
- Participants emphasized that incremental change can be extremely powerful when sustained over time.
- Many highlighted the need for flexibility and strong partnerships to continue moving forward effectively.
- Finally, participants stressed the importance of keeping the challenges and opportunities of Western Nebraska, the Panhandle, and rural communities at the forefront of statewide planning.

WORKSHOP LOCATIONS

SCOTTSBLUFF

NOVEMBER 10, 2025

Western Nebraska
Community College
John N. Harms Center
2620 College Park
Scottsbluff, NE 69361



KEARNEY

NOVEMBER 12, 2025

University of Nebraska
at Kearney
Regional Engagement
Center, Gala Rooms
2204 University Dr
Kearney, NE 68845



OMAHA

NOVEMBER 14, 2025

Metropolitan Community
College, Fort Omaha Campus
Center for Advanced and
Emerging Technology (CAET)
5300 N 30th Street,
Building 24
Omaha, NE 68111





PART II: NSWERS PARTNERS & KEY STAKEHOLDERS STRATEGIC PLANNING WORKSHOP

LINCOLN

DECEMBER 2, 2025

The Lincoln Marriott Cornhusker Hotel

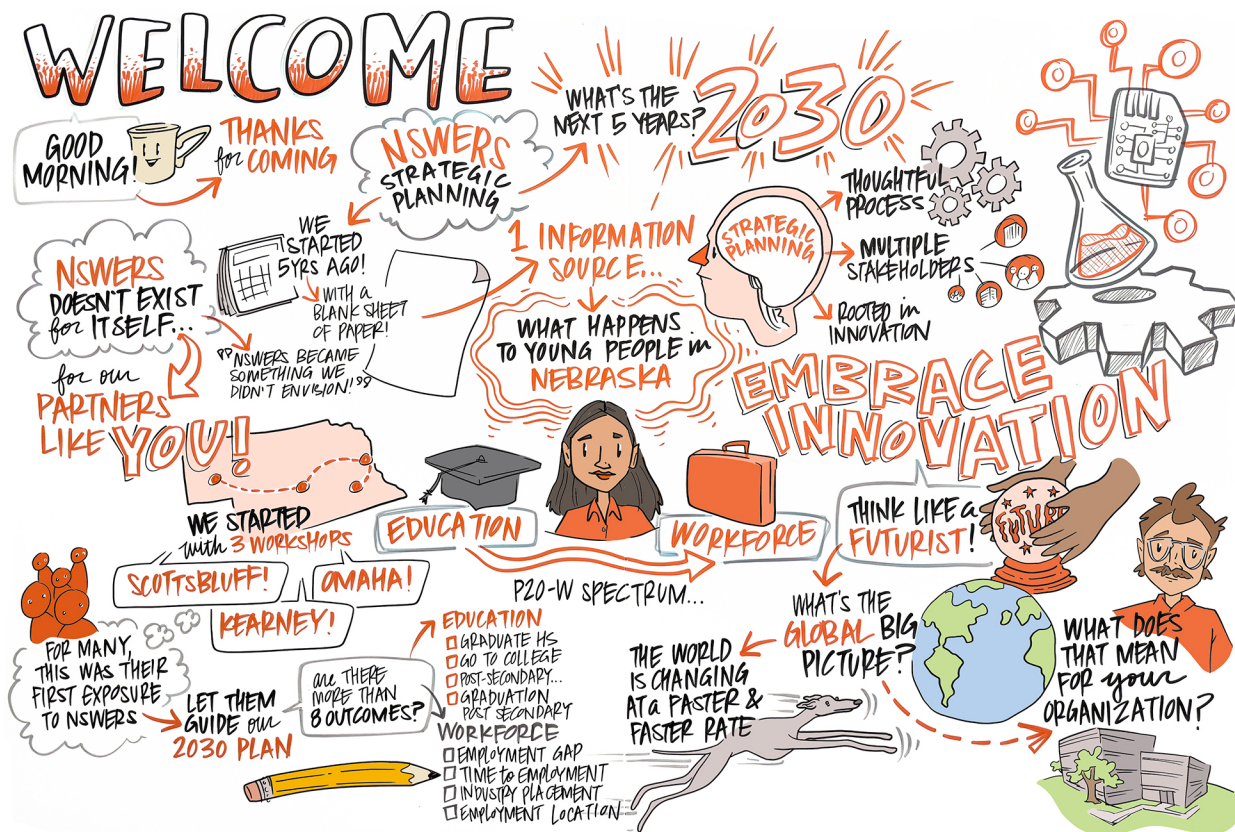
333 S 13th St

Lincoln, NE 68508

PURPOSE

Following the November 2025 community engagement workshops held in Scottsbluff, Kearney, and Omaha, NSWERS convened a strategic planning workshop in Lincoln with members of the NSWERS Executive Council, partner organizations, philanthropic supporters, and NSWERS staff. This session was intentionally designed to build upon what was heard across the state by synthesizing themes, exploring future uncertainty, and identifying implications for NSWERS' role heading toward 2030.

While the November workshops centered on regional perspectives and lived experiences, the December workshop focused on system-level thinking. Participants examined how demographic, technological, economic, and social forces could interact over time and what those dynamics may mean for Nebraska's education and workforce systems. The session emphasized scenario-based thinking, policy preparedness, and the role of data in navigating uncertainty.



KEY DRIVING FORCES

Through facilitated discussion and affinity mapping, participants identified a set of major driving forces expected to shape Nebraska's future. These forces reflect both opportunities and risks and were frequently referenced throughout the day's scenario and strategy discussions.

MAJOR DRIVING FORCES INCLUDED:

- **Population Change:** Declining birth rates, aging populations, and migration patterns affecting workforce supply.
- **Technology and Artificial Intelligence:** Rapid adoption with implications for jobs, skills, productivity, and education delivery.
- **Education-Workforce Alignment:** The pace at which education systems adapt to changing labor market needs.
- **Trust in Institutions and Information:** Public confidence in education systems, data, and governance.
- **Talent Attraction and Retention:** Nebraska's ability to retain graduates and attract new residents.
- **Resource Constraints:** Fiscal pressures on public systems and the need to demonstrate return on investment.
- **Pace of Change:** Increasing speed and unpredictability of economic and social shifts.
- **Availability and Use of Data:** Access to timely, integrated, and trusted information for decision making.

Participants emphasized that the significance of these forces lies not only in their impact, but also in their uncertainty—reinforcing the importance of preparedness rather than prediction.



EXPLORING POSSIBLE FUTURES

Participants worked in teams to explore a range of plausible future scenarios shaped by combinations of the driving forces. Each scenario examined contrasting outcomes—both favorable and unfavorable—to highlight how different choices and external conditions could influence Nebraska’s long-term trajectory.

Across the scenarios, several consistent insights emerged. Participants noted that no single future is inevitable and that policy decisions, investments, and institutional

responsiveness play a critical role in shaping outcomes. Scenarios underscored risks such as talent loss, misalignment between education and workforce needs, and erosion of public trust, as well as opportunities related to innovation, collaboration, and strategic investment.

Importantly, the exercise reinforced a shared conclusion: navigating uncertainty requires reliable, integrated data that helps leaders understand trade offs, evaluate policy impacts, and adjust course over time.



WHAT IF'S AND EARLY WARNING SIGNS

The workshop also challenged participants to consider a set of “What If” questions designed to surface high-impact risks and opportunities facing Nebraska within the next three to five years. Topics included workforce displacement due to automation, changes to federal financial aid, teacher labor shortages, mental health challenges, and the expansion of alternative credentials.

Rather than focusing solely on outcomes, participants were asked to identify early warning signals that could indicate whether these situations are emerging. This exercise highlighted the value of tracking timely indicators and reinforced expectations that NSWERS play a role in helping leaders monitor trends before they become crises.



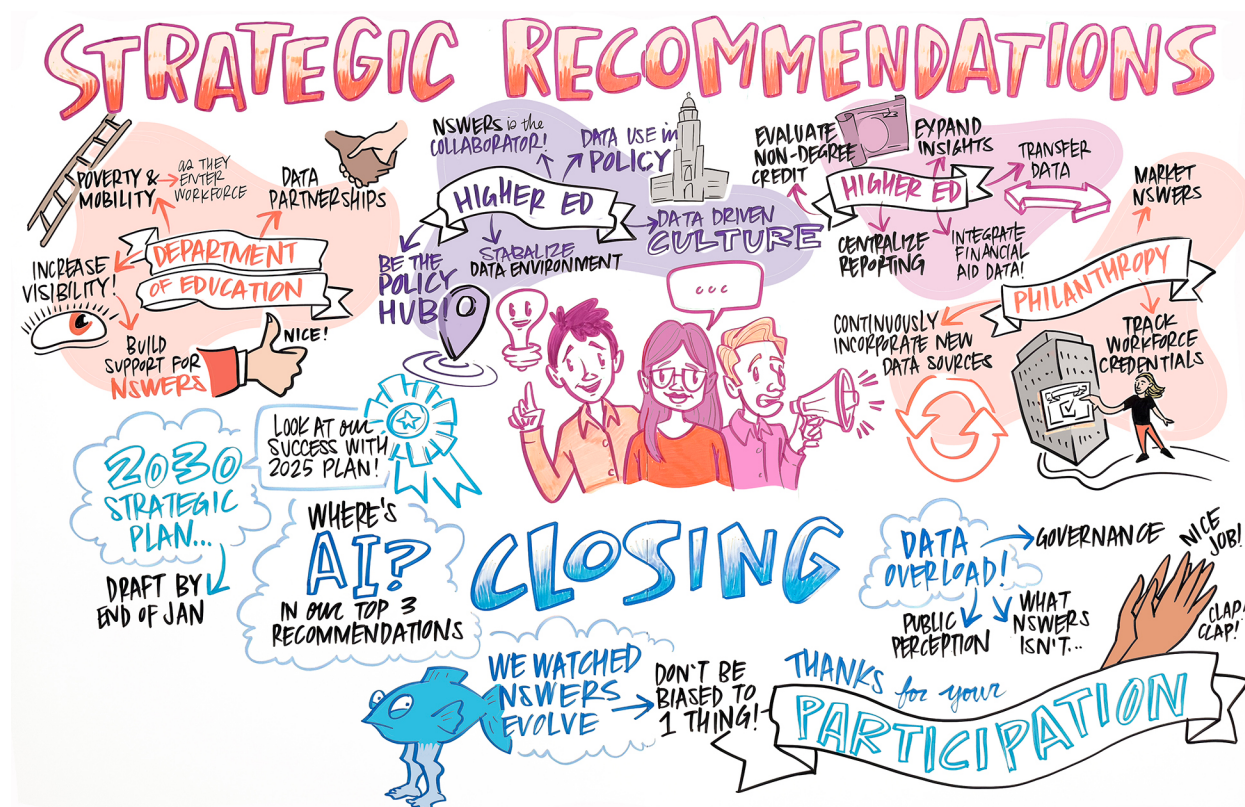
STRATEGIC RECOMMENDATIONS

Across discussions, participants articulated a clear set of expectations for NSWERS' future role. These included:

- Providing trusted, neutral data to inform policy and investment decisions.
- Expanding integration of broader education, workforce, and related data sources.
- Improving access to and communication of insights for policymakers and practitioners.

- Supporting evaluation and learning across programs and initiatives.
- Helping Nebraska anticipate and prepare for uncertainty, not simply describe past outcomes.

These expectations will directly inform the development of NSWERS' 2030 Strategic Plan.





PART III:

SYNTHESIS ACROSS ALL ENGAGEMENTS

WHAT WE HEARD ACROSS NEBRASKA

SHARED THEMES ACROSS COMMUNITY AND PARTNER ENGAGEMENTS

When viewed together, the November community workshops and the December Partners and Key Stakeholders session revealed strong alignment around several core themes. Participants across all settings emphasized the need for stronger education-to-workforce alignment, data-informed decision making, and coordinated action across institutions and regions. Concerns about population trends, workforce shortages, and talent retention were echoed consistently, as was recognition of the growing influence of technology and artificial intelligence.

Equally important was a shared call for trusted, neutral information to support long-term planning. Participants expressed a desire for data that goes beyond compliance reporting to help leaders understand system dynamics, evaluate policy choices, and prepare for future challenges.

DIFFERENCES IN PERSPECTIVE—AND WHY THEY MATTER

While themes were consistent, the engagement formats surfaced different but complementary perspectives. Community workshops highlighted regional realities, lived experiences, and local priorities. The December workshop emphasized system-level risks, policy trade offs, and future uncertainty.

Together, these perspectives provide a more complete understanding of Nebraska's education and workforce landscape. Community input grounded the conversation in place, while partner and board engagement elevated the discussion toward statewide strategy and preparedness.



IMPLICATIONS FOR NSWERS' 2030 STRATEGIC PLAN

Taken together, the engagement process signaled a clear shift in expectations for NSWERS. Stakeholders affirmed the importance of NSWERS' foundational work and expressed strong support for a next phase focused on use, impact, and preparedness.

The insights gathered across Nebraska will directly shape the strategic priorities being crafted for the NSWERS 2030 Strategic Plan, including an emphasis on evidence-based decision making, integrated data systems, partner capacity building, workforce insight, and readiness for technological and social change.



FROM ENGAGEMENT TO ACTION

NSWERS is deeply grateful to the hundreds of Nebraskans who participated in these engagement efforts. Their insights, questions, and aspirations will form the foundation of the 2030 Strategic Plan and continue to guide NSWERS' work in service of learners, workers, employers, and communities across the state.



901 N 17TH, NH W 208 • LINCOLN, NE 68588-0524
NSWERS.ORG

Memo Supporting Metropolitan Community College Data Sharing Request

To: NSWERS Executive Council

From: Matthew Hastings, Executive Director, NSWERS, on behalf of the NSWERS Management Committee

Date: January 22, 2026

Subject: Recommendation for Approval: Metropolitan Community College (MCC) Data Sharing Request – Financial Value Transparency & Gainful Employment (FVT/GE)

On behalf of the NSWERS Management Committee, I am pleased to present a data sharing request submitted by Metropolitan Community College (MCC) titled “Gainful Employment and Workforce Outcomes for Metropolitan Community College Graduates and Skill Builders.” Following review by the NSWERS Management Committee, we support this request and recommend its approval by the Executive Council.

This request is designed to support MCC’s compliance and strategic planning needs related to the U.S. Department of Education’s Financial Value Transparency and Gainful Employment (FVT/GE) regulations, including the development of program-level metrics such as debt-to-earnings ratios and earnings premium measures. The work will also help MCC evaluate outcomes for students who complete skill-building coursework without earning a credential—an important population that is often difficult to assess using institution-only data sources.

The Management Committee believes this request aligns closely with NSWERS’ mission and statewide research agenda by strengthening Nebraska’s ability to evaluate postsecondary program performance using linked education-to-workforce outcomes. The project also presents an opportunity to better understand the strengths and limitations of NSWERS wage data in comparison to federal earnings sources, particularly given that NSWERS wage coverage is limited to Nebraska UI-liable employment and does not capture earnings outside Nebraska.

MCC is requesting student-level linked data elements for MCC students only, including postsecondary enrollment, awards, courses, transcript, and term records (2016–2025), as well as workforce wage records (2018–2025) and National Student Clearinghouse postsecondary records (2018–current). The proposal indicates the work will be conducted within NSWERS' secure environment, with dissemination limited to aggregated results and appropriate disclosure controls based on intended use.

Based on the Management Committee's review, we recommend that the Executive Council approve this request and authorize NSWERS staff to proceed with development of the appropriate Data Disclosure Agreement and implementation steps consistent with NSWERS policies and security requirements.

Attachment: Metropolitan Community College – FVT/GE – NSWERS Research Proposal Application

APPENDIX D

NSWERS RESEARCH PROPOSAL APPLICATION

The NSWERS has developed a process whereby third party researchers may request extant data from the NSWERS to conduct research and program evaluation studies germane to the NSWERS mission and stated research agenda. All individuals or organizations requesting access to these data must complete this Research Application and submit it to the NSWERS for review. If the project is approved and the data requested are available, a Data Disclosure Agreement will be developed and must be signed prior to the release of any potentially identifiable student data. Please complete each section of the application fully. If any fields are left blank, the application will not be considered.

Section I. Your Contact Information

Name of Principal Investigator or Requestor: Hayley Aniol_____

Organization (If applicable): Metropolitan Community College_____

Phone Number: (531) 622-2773_____

Email Address: haaniol@mcneb.edu_____

Address: _____

City: _____

State: _____

Zip Code: _____

Today's Date: _____

Section II. Background Information About Your Project

1. What is the title of your study?
Gainful Employment and Workforce Outcomes for Metropolitan Community College Graduates and Skill Builders
2. Provide a brief overview of the objectives of your study (please summarize each objective succinctly). If you have hypotheses you will be testing, please list them here.
 - The primary objective is to obtain Department of Labor wage data to assess gainful employment outcomes for MCC graduates and students who complete skill-building courses without credentials. This will establish baseline data for new federal gainful employment regulations and support program-level strategic planning, grant writing, and accreditation.
 - Define and develop FVT metrics for MCC's Gainful Employment (GE) programs based on program completers' student debt and post-completion income outcomes (debt-to-earnings ratios and earnings premium measures).
 - Perform an internal evaluation of MCC's GE programs using the newly developed metrics and identify programs that do not meet performance benchmarks (failing GE programs).
 -
3. When do you anticipate beginning and completing your research project?

Project Start Date: 3/1/2025 _____
Project End Date: Recurring yearly _____
4. If your study is externally funded (e.g., foundation, government contract, or grant), please indicate the source(s) and amount(s) of the funding.
 - N/A

Section III. Purpose of the Proposed Research

1. Why is the study being conducted?
 - The U.S. Department of Education (USDOE) has updated regulations on reporting of data related to gainful employment to address concerns about educational programs intended to prepare students for recognized occupations, but which instead may leave them with unaffordable student loan debt relative to their earnings or with no earnings gain compared to individuals with only a high school education (<https://www.federalregister.gov/documents/2023/10/10/2023-20385/financial-value-transparency-and-gainful-employment>).
 - In addition, the Department aims to enhance transparency by providing information on financial costs and benefits to students across nearly all academic programs at postsecondary institutions that are eligible for Title IV funding under the Higher Education Act of 1965, as amended (HEA).
 - The Department will send institutions a notice of determination for each GE or Eligible Non-GE program's final Debt-to-Earnings (D/E) and Earnings Premium (EP) measures, indicating whether the program passes or fails each measure.

The notice will also inform the institution whether prospective student acknowledgements are required and, for GE Programs:

- Whether the institution must provide warnings to current and prospective students;
 - Whether the program risks becoming ineligible based on its final D/E rates or EP measure for the next award year when metrics are calculated; or
 - Whether the program is subject to a loss of eligibility after failing the D/E or EP measure in two out of three consecutive metric calculation years.
- Additionally, when applicable, the notice will explain that the institution is prohibited from re-establishing the eligibility of the program or establishing the eligibility of other substantially similar GE programs within the same 4-digit CIP Code range for three years after the program lost eligibility or was voluntarily discontinued by the institution or withdrawn from Title IV eligibility.
 - The purpose of this research is to identify potential at-risk GE programs at MCC in advance, enabling MCC to understand why certain programs do not meet requirements and intervene as needed.
2. What potential benefits will this study have for the NSWERS, our local school systems, educators, policy makers, or researchers?
- MCC will benefit from this evaluation by assessing the effectiveness of its programs in preparing students for gainful employment in recognized occupations. The information gained from the evaluation will enable MCC to make evidence-based decisions, potentially leading to improved program designs and enhancing the overall impact of these programs.
 - NSWERS will benefit from this evaluation by identifying shortcomings of current data collection and documenting new data needs throughout the preparation process. For example, the USDOE obtains the annual earnings data for a GE program directly from the Social Security Administration (SSA), which should cover all declared income of the cohort. On the other hand, NSWERS data is not as comprehensive as SSA data in terms of income coverage – NSWERS data is limited for those employed at Unemployment Insurance (UI) liable employers in Nebraska and NSWERS does not capture wage data for workers outside Nebraska. Comparison of the metrics calculated using NSWERS data with metrics calculated from SSA data can help quantify the effect of NSWERS' limitation to Nebraska UI wage data on FVT metrics.
3. What are the anticipated benefits of the proposed study to study participants?
- Although there is no direct benefit, current and prospective students at MCC may benefit from this evaluation since the analyses resulting from this data request may inform efforts to improve the performance of programs.

Section IV. Research Questions and Design

1. Please list your research/evaluation questions below.

- FVT/GE reporting
 - Calculation of FVT metrics including debt-to-earnings rates and the earnings premium by program, degree level, and/or CIP code?
 - What are the employment rates and median earnings of MCC graduates by program, degree level, and CIP code?
 - Which of MCC's GE programs are underperforming based on the FVT metrics?
 - What characteristics distinguish underperforming programs from others?
 - Strategic Planning and Performance Monitoring
 - What are the employment and transfer rates by program and year?
 - Skills builder analysis
 - What are the wage outcomes for skill-building students who take targeted courses without completing a credential?
2. Describe the design of the proposed study and the methodology that will be used to address each of the aforementioned research questions. Use enough detail to ensure the NSWERS can assess the extent to which your proposed research project will meet the objectives you have provided in Section II of this application. Describe the population to be studied, data collection, analysis, and interpretation procedures to be used. Use as much space as necessary. You may also include attachments if relevant.

FVT/GE reporting

- Operationalization of FVT metrics will follow the federal regulations on Financial Value Transparency and Gainful Employment (<https://www.ecfr.gov/current/title-34/subtitle-B/chapter-VI/part-668/subpart-Q>)
- *Debt-to-earnings rates*
 - Discretionary debt-to-earnings rate = annual loan payment divided by the discretionary earnings, defined as the median annual earnings of the students included in the applicable cohort less 1.5 times the U.S. Department of Health and Human Services (HHS) Poverty Guideline corresponding to the calendar year for which earnings are obtained. The Poverty Guideline is currently published by HHS at <https://aspe.hhs.gov/poverty>.
 - Annual debt-to-earnings rate = annual loan payment divided by the median annual earnings of the students who completed the program in the applicable cohort.
 - (1) A program fails the D/E rates if—
 - (i) Its discretionary debt-to-earnings rate is greater than 20 percent or the income for the denominator of the rate

- (median discretionary earnings) is negative or zero and the numerator (median debt payments) is positive; and
 - (ii) Its annual debt-to-earnings rate is greater than 8 percent or the denominator of the rate (median annual earnings) is zero and the numerator (median debt payments) is positive.
 - (2) A program fails the D/E rates if—
 - (i) Its discretionary debt-to-earnings rate is greater than 20 percent or the income for the denominator of the rate (median discretionary earnings) is negative or zero and the numerator (median debt payments) is positive; and
 - (ii) Its annual debt-to-earnings rate is greater than 8 percent or the denominator of the rate (median annual earnings) is zero and the numerator (median debt payments) is positive.
- *Earnings Premium Measure*
 - The EP measure compares the median annual earnings of graduates of the program to the “earnings threshold” for the program.
 - Earnings Threshold: The earnings threshold for each program is calculated as the median earnings of individuals with only a high school diploma or recognized equivalent, between the ages of 25 to 34, who are either employed or report being unemployed (i.e., looking and available for work), located in the State in which the institution is located, or nationally if the institution is a foreign institution or if fewer than 50 percent of students in the program are from the State where the institution is located. The most recent earnings thresholds published by the US Department of Education which applies to 2024 earnings premium calculations is \$31,316 for Nebraska and \$31,269 for the United States (Federal Register Doc. 2024-31271).
 - (1) A program passes the earnings premium measure if the median annual earnings of the students who completed the program exceed the earnings threshold.
 - (2) A program fails the earnings premium measure if the median annual earnings of the students who completed the program are equal to or less than the earnings threshold.
 - The measures here will need to be a comparison of wage data for those who graduated in 2015-2016 through 2018-2019. “The draft 2024 FVT/GE Completers List identifies all relevant students who completed a GE and Eligible Non-GE program during the two-year cohort period (2017–18, 2018–19) or the four-year cohort period (2015–16, 2016–17, 2017–

18, 2018–19) for the 2022 earnings year.” [Draft NSLDS FVT/GE Completers List Now Available \(Updated Sept. 16, 2024\) | Knowledge Center](#). 2024-2025 draft year will be “Two-year cohort • 2018–19 • 2019–20 Four-year cohort* • 2016–17 • 2017–18 • 2018–19”
[CompletersListFVTGEReporting2025Cycle.pdf](#)

- MCC conducted submission based on the transitional data submission so, wage earnings will be compared against two years of debt from enrolled students in a two-year/four-year period (Ex: 2017-2018, 2018-2019 graduates compared to debt of 2022-2023, 2023-2024 enrollment)
- The measures created will be then used to assess whether each of the GE programs passes or fails each criterion.
- The programs identified as underperforming programs will be grouped and then compared to other programs in terms of student characteristics (demographic characteristics and academic performance).
- This is an observational study and does not infer any causal relationship among outcomes. This study is a longitudinal study as it employs multiple years of data for the same individuals to follow their outcomes over time. Descriptive statistics and visualization techniques will be used to summarize and present the findings. Charts and tables will be used to illustrate the key findings, making it easier to identify trends and patterns.
- Data from previous years of completers will be needed to make comparisons between earnings and debt ratios.
- Strategic Planning and Performance Monitoring
 - Employment rate: calculated as the percentage of program completers or stop-outs that are observed to have worked in Nebraska based on NSWERS wage records.
 - Transfer rate: calculated as the percentage of program completers or stop-outs that have transferred to a different postsecondary institution based on NSWERS and National Student Clearinghouse enrollment data.
 - Employment and transfer rates may be disaggregated by: MCC program
- Skills builder Analysis
 - Wage gains may be calculated as the difference between the median wage of non-completers that took coursework in high return areas (ex. welding) and either the median wage in NE of high school graduates between 25-34 or the median wages of these non-completers prior to their enrollment at MCC.
 - Wage gains may be disaggregated by: MCC cohort year, MCC program, course subject area, and/or number of “high return” courses taken.

Section V. Data Requested

1. To the best of your ability, please list the data elements you are requesting in order to complete the proposed research project. For each data element, please also list the unit(s) of analysis for your research (e.g., student, school, district, etc.) and the school year(s) for which you are requesting information.
- 2-year Post-Secondary elements
 - Enrollment file (2016-2025)
 - All fields
 - Academic Awards (2016-2025)
 - All fields
 - Courses (2016-2025)
 - All fields
 - Transcript (2016-2025)
 - All fields
 - Terms (2016 – 2025)
 - All fields
 - Workforce elements (data years 2018 – 2025)
 - Unemployment insurance file
 - Wages
 - Year and Quarter
 - NAICS Code
 - Job Title
 - Employer ID
 - Ownership Code
 - National Student Clearinghouse (data years 2018 – current)
 - Postsecondary
 - All fields

The unit of analysis for all data elements is the student level. Only data records associated with Metropolitan Community College students will be included in this linked data request.

Section VI. Proposed Data Collection Instruments/Protocols

1. If you intend to deploy additional data collection instruments/protocols as part of your research/evaluation project, please list them below including the audience from whom you intend to collect this information. Draft versions of these data collection instruments, if available, must be attached to this application.

Proposed Data Collection Instruments/Protocols

	Instrument/ Protocol	Audience	Notes
1	Student debt from National Student Loan	MCC GE program completers	Data will be used to calculate the debt-to-

	Data System		earnings ratio FVT metric.
2	Student Title IV indicators	MCC GE/FVT Completers and Enrollment	Data will be used to identify which students need to have debt-to-earnings ratio calculated FVT metric.
3	National Student Clearinghouse	NA	Used to transfer rates
4	CPIAUCNS or NSWERS UI wage table with inflation adjusted wages		Inflation adjusted wages will be used for the FVT/GE calculations and skills builder analyses.
5			
6			
7			

Section VII. Human Subjects Protection

1. How will Institutional Review Board (IRB) approval be addressed in the proposed research/evaluation study? If your project has already been approved by an IRB or if an IRB has designated your project to be "exempt," please provide evidence of the IRB's review. If you do not plan to conduct an IRB review, please indicate why this project does not meet the definition of "research."
 - This project constitutes an evaluation study which does not meet the definition of "research".
2. Describe training the study investigators/co-investigators have received regarding the protection of human subjects/confidentiality
 - All members of staff at MCC are trained in FERPA as a requirement of employment.
3. Describe the security procedures that will be utilized to protect the security of the information provided by the NSWERS for this project. Who will have access? How will information be stored and for what period of time? When and how will data be destroyed?
 - This data will be used only in the secure environment created by NSWERS. IE staff members at MCC will have access to the data and secure environment; Financial Aid and Records Staff will have access to more detailed information due to involvement with FVT/GE reporting only aggregated information will be shared outside of the secure environment.

Section VIII. Reporting

1. For each anticipated report, provide the following information.

Report Title (e.g. Year 1 Report, Final Report)	Audience	Anticipated Completion Date	Dissemination Plans
Skills Builder Summary Report	Administrators, Staff and Faculty	12/31/2026	<p>Disseminate to administrators and executive leadership and key staff/faculty who are involved in career navigation.</p> <p>This report may be shared with external partners and advisory councils.</p> <p>This report will follow any omissions required if disseminated externally.</p>

FVT/GE Preview Report	Financial Aid/Records and Executive Leadership	10/31/2026	Disseminate aggregate program results following FVT/GE methodologies first to Financial Aid and Records leadership, followed by release to program leadership for program evaluation. This will not be reported externally.

This data request for any FVT/GE reports is designated as Internal Use Only (IUO). IUO outputs are intended exclusively for authorized NSWERS staff and, when applicable, the requesting Partner's named officials. These analyses may omit certain disclosure controls, including cell suppression or rounding, provided all of the following conditions are met:

- The outputs are maintained and viewed only within NSWERS' secure Restricted Research Environment (RRE) or other approved restricted workspace.
- The IUO designation, including its purpose, data elements, and authorized users, is documented and approved by the NSWERS Executive Director or delegate.
- IUO outputs are not shared, exported, or disclosed outside NSWERS or the requesting Partner without a new disclosure review and application of appropriate privacy-enhancing techniques (e.g., suppression, aggregation, or differential privacy).
- All other security, audit, and role-based access controls described in this policy remain in full effect.
- Any IUO output subsequently intended for public release or external sharing shall undergo a disclosure review consistent with the Data Requests and Disclosure section of this policy, ensuring that standard privacy protections and suppression rules are applied prior to dissemination.

Please submit your completed application to:

Dr. Matthew Hastings, Executive Director
Nebraska Statewide Workforce & Educational Reporting System (NSWERS)
901 N 17th
NH W 208
Lincoln, NE 68583-0524

FOR NSWERS USE ONLY

Proposal No. Reviewer

Name Review Date

Approval Status YES NO Signature

Nebraska Statewide Workforce & Educational Reporting System

Statement of Financial Position

As of December 31, 2025

		TOTAL
ASSETS		
Current Assets		
Bank Accounts		
100 Checking		47,094.97
110 Savings		2,326,883.59
Total Bank Accounts		\$2,373,978.56
Accounts Receivable		\$0.00
Other Current Assets		
160 Prepaid Expenses		18,616.58
Total Other Current Assets		\$18,616.58
Total Current Assets		\$2,392,595.14
Fixed Assets		
170 Capital Assets		961,361.10
171 Accumulated Amortization		(192,272.28)
Total 170 Capital Assets		769,088.82
Total Fixed Assets		\$769,088.82
TOTAL ASSETS		\$3,161,683.96
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
210 Due to Univ. of Nebraska		758,480.65
217 Accrued Compensated Absences		90,016.65
Total Other Current Liabilities		\$848,497.30
Total Current Liabilities		\$848,497.30
Total Liabilities		\$848,497.30
Equity		
300 Net Investment in Capital Assets		865,225.00
310 Unrestricted Fund Balance		(24,369.90)
Retained Earnings		0.00
Net Revenue		1,472,331.56
Total Equity		\$2,313,186.66
TOTAL LIABILITIES AND EQUITY		\$3,161,683.96

Note

These financials have been prepared by Rediger & Company, and no assurance is provided on them.

Nebraska Statewide Workforce & Educational Reporting System

Statement of Activity

July - December, 2025

	TOTAL
Revenue	
400 Foundation Contributions	230,182.00
405 Fund A	1,530,364.56
407 Fund B	400,000.00
409 Fund C	300,000.00
411 Fund D	350,000.00
413 Fund E	192,000.00
Total 400 Foundation Contributions	3,002,546.56
Total Revenue	\$3,002,546.56
Expenditures	
500 Salaries & Wages	506,503.00
505 Employee Benefits	152,729.00
510 Amortization Expense	96,136.00
515 Operating Expenses	18,106.98
530 Travel	3,662.00
545 Contractual Services	
546 Business Services	235,039.60
547 Audit/Accounting Services	775.00
548 Legal Services	29,936.00
549 Insurance	18,325.00
552 Technical Consulting & Support	73,001.12
558 Partner Support Services	375,000.00
Total 545 Contractual Services	732,076.72
560 Software	37,692.10
Total Expenditures	\$1,546,905.80
NET OPERATING REVENUE	\$1,455,640.76
Other Revenue	
700 Interest Income	16,690.80
Total Other Revenue	\$16,690.80
NET OTHER REVENUE	\$16,690.80
NET REVENUE	\$1,472,331.56

Note

These financials have been prepared by Rediger & Company, and no assurance is provided on them.