

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

July 31, 2025 • 1:30 p.m.

Varner Hall Board Room – 3832 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
 - May 12, 2025 Meeting

3. ITEMS FOR DISCUSSION AND/OR ACTION

- 3.1. Discuss, consider, and take all necessary action related to legal advice from the organization's attorney regarding negotiations and proposals for an employment agreement with the Executive Director of NSWERS and the University of Nebraska.
- 3.2. Discuss, consider, and take all necessary action related to a funding agreement with the University of Nebraska Foundation.
- 3.3. Discuss, consider, and take all necessary action related to a data facilitation agreement with Georgetown University.
- 3.4. Discuss, consider, and take all necessary action with respect to the revised budget for NSWERS for the fiscal year 2026.
- 3.5. Discuss, consider, and take all necessary action with respect to the proposed Business and Finance policies and accounts.
 - Intent to secure account(s) with Union Bank & Trust, and accounting services with Rediger & Company, CPAs

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. Interim Study of Unfunded Tuition and Fee Waivers - LR261 (Dr. Matt Hastings and Dr. Alex Brodersen)
- 5.3. Statewide Financial Aid Evaluation (Dr. Matt Hastings and Dr. Alex Brodersen)
- 5.4. National Ranking of State Data Systems – Strada Education Foundation's State Opportunity Index (Dr. Matt Hastings)
- 5.5. REACH Grant Application – an Evaluation of the Nebraska Opportunity Grant (NOG) Program (Dr. Alex Brodersen)
- 5.6. NSWERS Data Product: Postsecondary Attainment Brief (Dr. Alex Brodersen)

6. ADJOURNMENT

Nebraska Statewide Workforce & Educational Reporting System (NSWERS)
Executive Council Business Meeting Notification and Agenda
May 12, 2025, 1:00 p.m.
Online via Zoom: <https://nebraska.zoom.us/j/91863291958>

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 1:06 p.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 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. Paul Turman.

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

- 2.3 **Approve Minutes of NSWERS business meeting, January 29, 2025**

Motion to approve the minutes of the January 29, 2025, NSWERS Executive Council Business meeting passed with a motion by Dr. Brian Maher, 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

Due to agenda item 3.1 calling for the Executive Council to receive, review, and discuss legal advice from the organization's attorney, the Council went into a closed session to maintain attorney-client privilege. The conversation was limited to receiving, reviewing, and discussing legal advice from the organization's attorney regarding agenda item 3.1.

- 3.1** Discuss, consider, and take all necessary action with respect to legal advice from the organization's attorney regarding negotiations and proposals to the services agreement with the University of Nebraska.

Motion for the Executive Council to enter closed session to receive, review and discuss the legal advice from the organization's attorney on agenda item 3.1 made 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

The Executive Council went into closed session at 1:11 p.m.

Motion to come out of closed session passed with a motion by Dr. Paul Turman, seconded by Dr. Brian Maher.

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

The Executive Council came out of closed session at 1:38 p.m.

Motion to return to the regular meeting passed with a motion by Dr. Jeffrey Gold, seconded by Dr. Paul Turman.

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

The Executive Council returned to regular meeting at 1:39 p.m.

- 3.2** Discuss, consider, and take all necessary action with respect to the proposed budget for NSWERS for the fiscal year 2026.

Motion to approve the NSWERS fiscal year 2026 budget passed with a motion by Dr. Paul Turman and seconded by Dr. Jeffrey Gold.

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

At this point in the meeting, Dr. Brian Maher informed the Council that he would need to depart early due to a scheduling conflict. In accordance with NSWERS governance procedures, Dr. Maher designated Dr. Kristin Yates to serve as his delegate on behalf of the Nebraska Department of Education for the remainder of the meeting. Dr. Yates participated in all subsequent discussions and votes in his stead.

- 3.3** Discuss, consider, and take all necessary action with respect to the proposed revisions to the NSWERS data file specifications (version 1.4.0).

Motion to adopt the NSWERS data file specifications (version 1.4.0) passed with a motion by Dr. Jeffrey Gold and seconded by Dr. Paul Turman.

Dr. Paul Turman	Yea
Dr. Leah Barrett	Yea
Dr. Kristin Yates	Yea
Dr. Jeffrey Gold	Yea

- 3.4** Discuss, consider, and take all necessary action with respect to the NSWERS Information & Research Agenda (version 2.0.0).

Motion to adopt the NSWERS Information & Research Agenda (version 2.0.0) passed with a motion by Dr. Paul Turman and seconded by Dr. Jeffrey Gold.

Dr. Kristin Yates	Yea
Dr. Leah Barrett	Yea
Dr. Jeffrey Gold	Yea
Dr. Paul Turman	Yea

- 3.5** Discuss, consider, and take all necessary action with respect to a contract for professional development and training services for a Nebraska Data Fellowship program.

Motion to approve a contract in the amount of \$3 million with Harvard University to provide two years of professional development and training services for a Nebraska Data Fellowship program passed with a motion by Dr. Paul Turman and seconded by Dr. Jeffrey Gold.

Dr. Paul Turman	Yea
Dr. Leah Barrett	Yea
Dr. Kristin Yates	Yea
Dr. Jeffrey Gold	Yea

4. EXECUTIVE DIRECTOR'S REPORT

- 4.1 Dr. Matt Hastings, Executive Director of NSWERS, provided an update on the organization's progress and current initiatives. He reiterated NSWERS' strategic shift from system development to system use, highlighting ongoing efforts to expand the system's scope, visibility, and utility across the education-to-workforce continuum in Nebraska.

Dr. Hastings reported on several key developments since the last Executive Council meeting, including:

- The launch of the NSWERS Academy, a structured training program aimed at equipping decision-makers with the skills and knowledge to effectively use the Insights+ platform and other NSWERS tools;
- The release of two major data products: the 2025 Special Report on Dual Enrollment and the "Keeping Students in Nebraska" data story, both designed to inform education policy and student retention strategies;
- NSWERS' invitation to participate in a Secure Query System (SQS) pilot project, led by Georgetown University, Yale University, and the IRS Statistics of Income (SOI) Division. The pilot would enable secure, aggregate-level linkages between NSWERS population cohorts and IRS earnings records, offering significant opportunities to improve understanding of workforce outcomes for groups not well-captured by Nebraska's unemployment insurance (UI) wage records—particularly:
 - Graduates working out of state; and
 - Individuals employed in sectors not covered by UI (e.g., self-employed, independent contractors, federal employees, and railroad employees);
- Updates on two evaluation initiatives currently underway:
 - The Access College Early (ACE) Scholarship Program Evaluation, in partnership with the Nebraska Coordinating Commission for Postsecondary Education (CCPE); and
 - The Nebraska Math Readiness Project Evaluation, in partnership with Metropolitan Community College;
- A summary of recent legislative activity relevant to NSWERS, including updates on FY26 and FY27 budget requests and continued engagement with state policymakers in support of long-term financial sustainability.

Dr. Hastings concluded by reaffirming NSWERS' commitment to advancing data-informed decision-making and broadening its impact through strategic partnerships, actionable research, and stakeholder capacity-building efforts.

5. INFORMATION ITEMS AND REPORT

5.1 NSWERS Treasurer's Report – Dr. Paul Turman and Dr. Matt Hastings

Drs. Turman and Hastings provided an overview of the quarterly financial reports for NSWERS.

6. ADJOURNMENT

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

Dr. Kristin Yates	Yea
Dr. Leah Barrett	Yea
Dr. Paul Turman	Yea
Dr. Jeffrey Gold	Yea

President Barrett adjourned the meeting at 2:54 p.m.

The next NSWERS Executive Council Meeting is scheduled to be held on July 31, 2025, at 1:30 p.m., at a location to be determined.

FUNDING AGREEMENT

This Funding Agreement is made by and between **THE NEBRASKA STATEWIDE WORKFORCE AND EDUCATIONAL REPORTING SYSTEM**, established by interlocal agreement in 2019, hereinafter referred to as “**NSWERS**”, and **THE UNIVERSITY OF NEBRASKA FOUNDATION**, a nonprofit corporation, hereinafter referred to as “**UNF**” on this ____ day of _____, 2025 regarding the management of certain contributions and grants for the benefit of NSWERS.

WHEREAS, NSWERS was established under the statutory authority of the Nebraska Unicameral through LB 1071 (2010), now codified at Neb. Rev. Stat. §§ 48-3701 to 48-3704; and

WHEREAS, NSWERS is a joint venture among the Nebraska Department of Education, the University of Nebraska System, the Nebraska State Colleges, and the Nebraska Community Colleges, and is an affiliate with the Nebraska Department of Labor; and

WHEREAS, the purpose of NSWERS is to share student data for the purposes of evaluation of and research related to public pre-kindergarten, elementary, secondary, and postsecondary education to improve education in Nebraska; and

WHEREAS, the purpose of NSWERS aligns with, supports and benefits NU’s mission to transform lives and communities in Nebraska through education and teaching, research and creative activity, and service and engagement; and

WHEREAS, UNF exists to raise and manage private charitable gifts supporting the University of Nebraska;

NOW, THEREFORE, NSWERS and UNF agree as follows:

1. UNF agrees to hold and manage third party grants and gifts (“Grants”) donated to UNF for the benefit and support of NSWERS and its programs.
2. NSWERS shall submit its annual operating budget to UNF on or before May 1 of each year, with said budget to identify budget lines utilizing UNF Grants, and NSWERS shall request from UNF Grant funding in support of its programs.
3. Subject to available Grant funding, UNF will transfer resources to NSWERS within ten (10) business days of receipt of the NSWERS budget.
4. If additional Grants are received by UNF during the fiscal year, NSWERS may submit an amended budget request to UNF documenting the intended use of the additional Grants and

UNF will transfer such additional Grants to NSWERS within ten (10) business days of receipt of the NSWERS budget.

5. Not more than sixty (60) days following the end of its fiscal year, NSWERS will submit a financial report to UNF documenting that Grants were used for the intended charitable purpose as designated by the original grantor.
6. Unused Grants may be retained by NSWERS for use in the subsequent fiscal year, consistent with the charitable purpose of the Grant.
7. NSWERS agrees to make its books and records with respect to the Grants available for inspection by UNF upon reasonable request.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized officers.

**NEBRASKA STATEWIDE
WORKFORCE AND EDUCATIONAL
REPORTING SYSTEM**

Name: _____
Title: _____

**UNIVERSITY OF NEBRASKA
FOUNDATION**

Name: Brian F. Hastings
Title: Chief Executive Officer

DATA FACILITATION AGREEMENT

BETWEEN

[CLIENT NAME]

AND

**MASSIVE DATA INSTITUTE
GEORGETOWN UNIVERSITY**

I. INTRODUCTION

This Memorandum of Agreement (“Agreement”) is made and entered into as of the last date of authorized signature herein (the “Effective Date”) by and between Georgetown University, on behalf of the Massive Data Institute at Georgetown University, a nonprofit institution of higher education organized as a non-stock corporation under federal charter and whose principal place of business is situated at 37th and O Streets N.W., Washington, District of Columbia (collectively “Georgetown”) and **[CLIENT NAME]**, a nonprofit institution whose principal place of business is located at **[PLACE OF BUSINESS]** (“the Client”) collectively referred to as “Parties”, to allow Georgetown to act as an facilitator for the Secure Query System (the “SQS”).

II. PURPOSE

Georgetown is providing a Secure Query System (“SQS”) with the United States Internal Revenue Service Office of Research, Applied Analytics, and Statistics (“IRS”) in service of a demonstration of privacy enhancing technologies to enable secure data linkages between outside datasets and tax data to produce aggregate statistics to inform policy (“Purpose”).

The Client wishes to transfer encrypted data with personal identifiers (“Client Data”), described in the hereto attached Exhibit A, to Georgetown controlled data storage and have that data further transferred to the IRS, under the Georgetown–IRS Agreement attached hereto as Exhibit B. The IRS shall use the SQS to run linkage, recoding, tabulation, and disclosure avoidance code on the Client Data and return to the Client and Georgetown a summary statistical report of economic outcomes of the individuals whose personal identifiers are contained therein based on tax data. This process is further detailed below in IV. SCOPE OF WORK.

III. AUTHORITY

Georgetown has legal authority to enter into this Agreement and facilitate transfer of Client Data to the IRS and results from the IRS to Clients under its Memorandum of Understanding with the IRS, dated September 26, 2024, establishing the SQS, which is attached hereto as Exhibit B.

The Client affirms that it has legal authority to conduct research on and with the Client Data, including the authority to transmit Client Data to the IRS for the purposes of the SQS.

IV. SCOPE OF WORK

Pursuant to this Agreement, Georgetown agrees to:

1. Facilitate the preparation of Client Data for the SQS process by providing documentation and other data verification tools to the Client, including software applications as Georgetown sees fit.
2. Provide, via the Kiteworks platform, secure storage for the Client to upload encrypted Client Data that meets the requirements of the SQS.
3. Refrain from any and all attempts to discover or access the information contained in Client Data, whether by de-encryption or any other means.
4. Aid the IRS in receiving transmission of the Client Data, via the Kiteworks platform, as well as aiding in the development and maintenance of linkage, recoding, tabulation, and disclosure avoidance code that the IRS will run on Client Data to generate statistical reports based on internal IRS federal tax data and the Client Data. The statistical reports will not contain any Federal Tax Information.
5. Receive transmission of the resulting statistical reports from the IRS and further transmit those statistical reports to the Client. Georgetown may use these resulting statistical reports for the purposes of improving the SQS or documenting the effectiveness of the linkage system, but shall refrain from using the aggregate statistical data in any other research.
6. Maintain data security and privacy while receiving and processing data, complying with all duties and responsibilities detailed below in V. DATA SHARING, SECURITY, AND SAFEGUARDS. Appropriate administrative, technical, and physical safeguards will be used to ensure no unauthorized access or use of Client Data, including any other use, official or unofficial, by Georgetown beyond the scope of the SQS.

Pursuant to this Agreement, the Client agrees to:

1. Refrain from any attempt to use the SQS or any resulting statistical reports to identify any tax information related to any specific individual, through any means including the use of Client Data designed for this purpose.
2. Use the documentation and other verification tools provided by Georgetown to ensure Client Data meets the requirements of the SAS.
3. Transmit encrypted Client Data via the Kiteworks platform to Georgetown for further transmission to the IRS for linkage, recoding, tabulation, and disclosure avoidance which will result in aggregate statistical reports based on internal IRS federal tax data and the Client Data. The statistical reports will not contain any Federal Tax Information.
4. Receive transmission of the resulting statistical reports from Georgetown.
5. Acknowledge the use of the SQS in acquiring the statistical reports in any academic report, presentation, or manuscript, in a manner similar to the following: "These data were obtained through the use of the Secure Query System provided by the Internal Revenue Service."

V. DATA SHARING, SECURITY, AND SAFEGUARDS

Each party shall abide by duties and responsibilities detailed herein to ensure the confidentiality, security, and integrity of that data.

A. PERSONALLY IDENTIFIABLE INFORMATION

Summary statistical reports generated by the SQS shall not contain Personally Identifiable Information (PII). If Georgetown or the Client becomes aware of any confidential information or PII contained in summary statistics, the Party will promptly notify the other Party, and both Parties will securely destroy any copies of such summary statistics under their control. If any of these summary statistics have been transmitted to any other Third Party, Georgetown and the Client will take all reasonable means to ensure those summary statistics are destroyed.

B. DATA TRANSMISSION AND STORAGE

The encrypted Client Data shall be transferred by the Client to the secure Kiteworks platform under the control of Georgetown. All Client Data transmission will be end-to-end encrypted. IRS shall then retrieve the Client Data from the Kiteworks platform and process it on internal IRS servers and computing environments.

Access to the data while it is at rest on the Kiteworks platform shall be restricted to IRS retrieval and technical support by authorized members of the Georgetown team. At no point shall any member of the Georgetown team view the contents of Client Data files. Access controls and business rules shall be implemented on the Kiteworks platform to prevent unauthorized access, and strict access and event logs shall be kept through the platform for all Client Data.

Summary statistics generated by the SQS protocols may be transmitted through mutually agreed upon methods decided by the Parties, which need not meet the standards for security required by the Client Data.

C. DATA BREACH

Georgetown shall, in the event of an actual or suspected unauthorized use or disclosure of the Client Data, promptly notify the Client of such unauthorized use or disclosure, no greater than 48 hours after Georgetown has become aware of such a breach.

D. CONFIDENTIALITY

Each Party agrees to maintain the confidentiality of any confidential information shared by the other Party. Confidential information includes Client Data, but may also include any information in any form which is designated as “confidential” or “proprietary,” in writing, or, if shared orally, summarized in writing and marked as confidential within thirty (30) days of such oral disclosure. This may include, but is not limited to, internal systems or procedures of the IRS or Georgetown designated as confidential.

Information shall not be considered confidential information if it: (a) was publicly known and made generally available in the public domain prior to the time of disclosure, (b) becomes public knowledge and made generally available after disclosure through no act of the receiving Party, (c) is already in the possession of the receiving Party at the time of disclosure, (d) is independently developed by the receiving Party without reference to the confidential information, or (e) obtained from a third party without breach of such third party’s obligations of confidentiality.

E. DATA RETENTION

Georgetown shall retain any Client Data transmitted to the Kiteworks platform under Georgetown’s control for a period of no longer than two (2) years after transmission. Georgetown shall notify the Client upon secure destruction of any Client Data.

VI. DISCLAIMERS

A. LIABILITY

Each Party shall be liable for the acts and omissions of its own employees.

Neither Party shall be liable for any damages or losses resulting from factual errors in information provided to the other Party under this agreement. Furthermore, neither Party shall be liable for any damages or losses resulting from the destruction of any data under that Party's control that has been provided by the other Party under this agreement.

B. FUNDING AND COSTS

This Agreement is not an obligation or commitment of any funds, nor a basis for a transfer of funds. Each Party shall bear their own costs and expenses that may arise from their respective responsibilities under this Agreement, and such expenditures shall be subject to their respective budgetary processes, availability of funds, and resources pursuant to applicable laws, regulations, and policies.

C. INDEMNIFICATION

Each Party shall indemnify, hold harmless, and, at the other Party's request, defend the other Party, its affiliates, and their respective directors, officers, employees, shareholders, and agents (collectively, the "Indemnified Parties") from and against all claims and suits arising out of any grossly negligent or willful act or omission of the first Party or the first Party's employees or agents, including but not limited to the extent that such an act or omission causes or contributes to: any violation of any statute, ordinance, or regulation or any failure to comply with or adhere to the data security and safeguards set forth herein.

D. NEW INVENTIONS

Any and all new inventions, discoveries, software, or other intellectual property conceived of or reduced to practice in the course of the SQS solely by one Party shall be the sole property of that Party. New Inventions conceived or reduced to practice jointly by the Parties in the course of the SQS shall be jointly owned by the Parties. Inventorship shall be determined by the United States Patent Agreement and ownership shall follow inventorship. In the event of jointly owned New Inventions, the parties shall enter into a mutually acceptable inter-institutional agreement where the administration, marketing, and any licensing or royalty splits of any jointly held New Inventions. In the case of New Inventions resulting from the SQS solely owned by one Party, the other Party shall be granted a nonexclusive, perpetual, irrevocable, royalty free license to have and use that New Invention for the SQS protocols.

E. OWNERSHIP OF DATA

Title for all data provided by Clients shall remain with the Client, and not Georgetown or the IRS. Title for all internal IRS data shall remain with the IRS. Title for any supplemental data provided by Georgetown to aid in matching or analysis shall remain with Georgetown. Nothing herein shall restrict the Client's right to use or distribute its data to other entities for any purpose.

F. FORCE MAJEURE

Neither Party shall be liable for any failure or delay in performance under this Agreement due to pandemic, war, insurrection, fire, explosion, earthquake, storm, flood, or other weather, or any other event beyond the reasonable control of the Party whose performance is excused.

G. THIRD PARTY RIGHTS

This Agreement does not confer any rights or benefits on any third party, including but not limited to the IRS.

VII. INTEGRATION

This Agreement constitutes the entire agreement of the parties with respect to its subject matter and supersedes all prior understandings and agreements, whether written or oral, relating to that subject matter. This Agreement shall take precedence over any other document, representation, warranty, or promise made outside this agreement that may be in conflict with this Agreement.

This Agreement may be executed in two or more counterparts, each of which shall, for all purposes, be deemed to be original and all of which shall constitute the same instrument. For purposes of this Agreement, a facsimile copy or PDF of a Party's authorized signature shall be sufficient to bind and a Party's authorized electronic signature shall be given the same legal force and effect as if it were handwritten.

VIII. WAIVER

The failure of either Party to enforce any provision of this Agreement shall not be construed as a waiver of the right to subsequently enforce all provisions of this Agreement. No waiver by either Party of any breach in this Agreement by the other Party shall be considered a waiver of any subsequent breach.

IX. SEVERABILITY

If any provision of this Agreement is held by any Court or Tribunal to be invalid, illegal, or unenforceable for any reason, the remainder of this Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained. If any material provision is so affected the Parties shall negotiate an equitable amendment to this Agreement.

X. ASSIGNMENT

No Party may assign its rights or obligations under this Agreement without the prior written approval of the other Party.

XI. CHOICE OF LAW

This Agreement shall be governed under the laws of Washington, D.C.

XIII. DURATION AND TERMINATION

This Agreement shall have a duration of two (2) years from the Effective Date.

If, at the end of the duration of this Agreement, Client Data is currently being processed by the SQS consistent with the protocols described in IV. SCOPE OF WORK, processing shall continue until summary statistics are returned to the Client,

so long as such processing results in minimal burden upon the IRS and Georgetown and can be completed in a reasonable, defined time established in the SQS protocols. If Client Data is currently being processed by the SQS and either the IRS or Georgetown is unable to continue processing with minimal burden in a reasonable, defined time, Georgetown will notify the Client at the termination date or within thirty (30) days of the cessation of processing.

This Agreement may be terminated prior to the end of its duration by mutual, written agreement of the Parties or by either Party, with or without cause, with thirty (30) days written notice to the other Party. If this Agreement is terminated in this way prior to the end of its duration, neither Georgetown nor the IRS shall be obliged to continue any processing of Client Data through the SQS protocols, unless continued processing is agreed to in writing at time of notice of termination.

Upon termination of this Agreement, whether through the end of its duration, by mutual agreement, or by either party by written notice, all provisions of this Agreement in V. DATA SHARING, SECURITY, AND SAFEGUARDS relating to data security and safeguards shall remain in effect for all Client Data for so long as either Party retains such data.

XIV. MODIFICATION

Any changes, modifications, or amendments to this Agreement must be in writing and agreed to by both Parties.

XV. CONTACTS

Notices under this Agreement shall be sent in writing by public courier or email and addressed to the following:

For [CLIENT NAME]:

[CLIENT CONTACT INFO]

For Georgetown:

Amy O'Hara
Research Professor, Massive Data Institute
Georgetown University
600 New Jersey Ave. NW
Washington, DC 20001
amy.ohara@georgetown.edu
202-687-2828

With a copy to:

Office of Technology Commercialization
Georgetown University
2115 Wisconsin Ave. N.W., Suite G 202
Washington D.C. 20007
Email: techlicensing@georgetown.edu
Attention: Vice President, Technology Commercialization

The Parties, anticipating changes to the titles, responsibilities, or addresses of these designated contacts, agree to timely notify the other Party in writing in event of such a change.

XVI. AUTHORIZING SIGNATURES

The signatories below warrant and represent that they have competent authority on behalf of their respective organizations or agencies to enter into the obligations set forth in this Agreement.

[CLIENT NAME]

GEORGETOWN UNIVERSITY

Name:

[CLIENT SIGNATORY NAME]

Name:

Tatiana Litvin-Vechnyak, Ph.D.

Title:

[CLIENT TITLE]

Title:

Vice President, Technology Commercialization

Date:

Date:

Read and Acknowledged _____

By:

Amy O'Hara, Ph.D.

Research Professor and Director, Georgetown Federal
Statistical Research Data Center

Date:

EXHIBIT A:
DESCRIPTION OF CLIENT DATA

[DESCRIPTION OF CLIENT DATA]

EXHIBIT B:

GEORGETOWN–IRS MEMORANDUM OF AGREEMENT ESTABLISHING THE SQS

The substantive provisions of the aforementioned Memorandum of Agreement between Georgetown University and IRS, executed September 26, 2024, are replicated herein for Client’s reference:

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE INTERNAL REVENUE SERVICE,
STATISTICS OF INCOME DIVISION
AND
GEORGETOWN UNIVERSITY
(MASSIVE DATA INSTITUTE)

1. INTRODUCTION:

This Memorandum of Understanding (“MOU”) between the Internal Revenue Service (“IRS”) Statistics of Income Division (“SOI”) and the Georgetown University, on behalf of its Massive Data Institute, (“Georgetown”) sets forth the agreement of the parties with respect to a Secure Query Service (“SQS”) for statistical studies involving return information for other stakeholders.

As part of this Secure Query Service (“SQS”), Georgetown will send microdata files provided by external research organizations (“Clients”) to SOI for the purpose of linking to Federal Tax Information (“FTI”) and producing aggregated statistical output. Georgetown will ensure that the Client data are uniformly prepared before transmitting to SOI, who will use matching algorithms jointly developed with Georgetown to find linkages between the Client data and tax data. SOI will then return to Georgetown output reports that contain no FTI. Georgetown will share these reports with Clients to advance policy research on the selected populations.

Data items from both input and output files will be limited to those described in Exhibit A.

These data exchanges and linkages will be done on an ad hoc basis, but always within the parameters described in this MOU.

2. AUTHORITY:

IRS is authorized under IRC Section 6108(b) to release aggregated level statistics to Georgetown, following Revenue Procedure 2022-29. IRC 6108(b) authorizes the Secretary of the Treasury, upon written request by a government agency or member of the public to conduct special statistical studies and make compilations involving returns and return information (as defined in IRC section 6103(b)(2)) and furnish to such party or parties, transcripts of any such special statistical study or compilation, subject to a reasonable fee for the costs incurred by the IRS. Internal Revenue Code (IRC) Section 6103(a) prohibits the disclosure of tax returns and return information except as authorized by the IRC. The terms of this MOU do not provide for the disclosure of tax returns or return information.

Georgetown has legal authority to use and share the Clients’ microdata with SOI under its Data Sharing Agreements with each respective Client.

3. PURPOSE:

For the SQS, Georgetown shall act as an intermediary between external research organizations and the SOI to facilitate use of tax data to produce aggregate statistics informing public policy. There has been a growing portfolio of impactful research projects using tax data to investigate public policy issues through ad hoc collaborations between the IRS and academics, and using Intergovernmental Personnel Act assignments. The SQS will scale these efforts into an efficient and automated system, reducing the burden on the SOI while improving security, guaranteeing privacy, and allowing access to a larger and more diverse group of clients. Under this Agreement, the Parties will develop the SQS to meet the needs of the SOI and Clients, while advancing Georgetown’s research on privacy protecting technologies and using data for policy decisions.

July 31, 2025

Clients will provide Georgetown data, including personal identifiers, for groups they are interested in researching outcomes. Georgetown will ensure that Client Data are uniformly prepared and transmit them to the SOI, who will use matching algorithms jointly developed with Georgetown to find linkages between the Client Data and tax data, then produce statistics to populate reports containing output statistics that contain no Federal Tax Information (“FTI”) that will be returned to Georgetown. Georgetown will return reports to the Clients to advance policy research on the selected populations.

The IRS will produce aggregated statistical data tables or tabulations which may be used for analysis.

Any computerized match of data only to produce aggregate statistical data without any personal identifiers, is not a “matching program” as defined by the Privacy Act (5 U.S.C. § 552a(a)(8)(B)(i)).

4. CONTACTS:

A. Notices under this MOU shall be sent in writing to the contacts designated in Exhibit B.

B. Succession of Authority —The IRS and Georgetown anticipate that there may be changes to the titles and/or responsibilities of officers and employees designated within this agreement. In the event of such changes, any actions that may be taken under this agreement may be taken by any officer(s) or employee(s) that the party determines to have succeeded to the relevant portions of said officers’ or employees’ authorities or responsibilities. Each party shall inform the other party of any such changes and new contacts with their respective contact information.

5. DUTIES AND RESPONSIBILITIES OF THE IRS:

The IRS will:

A. Provide feedback and relevant information on internal SOI data systems necessary for Georgetown to develop protocols for data transfer, records matching, analysis, and summarization needed to create the SQS.

B. Process requests for input data as described in Exhibit A, which the IRS will match to IRS tax data.

C. Provide aggregated output comprising data that cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.

D. Use the data groups as defined in Exhibit A.

E. Conduct data quality assurance activities to ensure an appropriate translation of data into the summary tables.

F. Return aggregated tabulations with the deletion of cells that present disclosure risks for identifying specific taxpayers in violation of IRC 6103 or IRS Pub. 1075.

G. IRS will return only aggregate statistics to Georgetown. The data that IRS will provide to Georgetown under the terms and conditions of this MOU is not individually identifiable and Georgetown may disseminate the aggregate IRS-provided data.

H. Ensure Georgetown data remains FIPS 140-2/3 encrypted when at rest level once received by the IRS and in transit when returned to Georgetown, in accordance with the terms of this MOU.

I. Ensure that IRS staff and contractors use PII provided by Georgetown solely for the purpose that is specifically identified in this MOU and destroy the PII when no longer needed for the performance of this MOU.

J. Ensure that all files are encrypted, password-protected, and transferred in accordance with Section 8 Transmittal Procedures of this MOU.

6. DUTIES AND RESPONSIBILITIES OF GEORGETOWN:

Georgetown will:

A. Develop protocols for records matching, analysis, and summarization in collaboration with SOI for the creation of the SQS. These protocols may include software code to run external to the SOI systems for validating and formatting Client data; coding alternatives for SOI employees to conduct matching, analysis, tabulation, and disclosure avoidance review on SOI systems, and any other technical or professional instructions required for the functioning of the SQS.

B. Securely transfer files of microdata records and provide input data as necessary for IRS to conduct the match against tax records to create a summary of statistical tables, as listed in Exhibit A.

C. Request aggregated output as listed in Exhibit A.

7. INFORMATION SECURITY:

A. The IRS and Georgetown will comply with the requirements of the Federal Information Security Management Act (“FISMA”), 44 USC Chapter 35, Subchapter II, as amended by the Federal Information Security Modernization

July 31, 2025

Act of 2014 (Pub. L. 113-283); related Office of Management and Budget (OMB) circulars and memoranda, such as Circular A-130, Management of Federal Information as a Strategic Resource (July 28, 2016), and Memorandum M-17-12, Preparing for and Responding to a Breach of Personally Identifiable Information (January 3, 2017); National Institute of Standards and Technology (“NIST”) directives; and the Federal Acquisition Regulations, including amendments published after the effective date of this agreement. These laws, directives, and regulations include requirements for safeguarding federal information systems and Personally Identifiable Information (“PII”) used in federal agency business processes, as well as related reporting requirements. Both agencies recognize, and will implement, the laws, regulations, NIST standards, and OMB directives, including those published subsequent to the effective date of this agreement.

B. The FISMA requirements apply to all federal contractors, organizations, or entities that possess or use federal information, or that operate, use, or have access to federal information systems on behalf of an agency. Both agencies are responsible for oversight and compliance of their contractors and agents.

C. The parties understand and agree that Georgetown obligations with respect to its possession and use of information subject to FISMA shall be satisfied through its use of Kiteworks, as described in more detail in Exhibit C.

D. Incident Reporting

1. If either IRS or Georgetown experiences an incident involving the loss or breach of PII provided by IRS under any applicable the terms of this agreement, they will follow the incident reporting guidelines issued by OMB. In the event of a reportable incident under OMB guidance involving PII, the agency experiencing the incident is responsible for following its established procedures, including notification to proper organizations (i.e., Cybersecurity & Infrastructure Security Agency (“CISA”) and Georgetown’s privacy office). Immediately upon discovery of a potential cybersecurity incident involving IRS-provided PII, Georgetown will contact the IRS Computer Security Incident Response Center (“CSIRC”) at [REDACTED].

2. Breach Notification: The IRS and Georgetown will follow PII data breach notification policies and related procedures as required by OMB Memorandum M-17-12 (January 3, 2017). If the party that experienced the data breach, after conducting a risk assessment, determines notification to the potentially impacted individuals and an offer of an identity protection/identity monitoring service, and/or other remedies is required, that party will carry out the remedies without cost to the other party.

8. TRANSMITTAL PROCEDURES:

A. Georgetown and IRS will securely transfer encrypted data files in a manner consistent with the data transfer process in compliance with appropriate security controls under NIST Special Publication 800-53 and related Federal Information Processing Standards (“FIPS”).

B. Information will be transmitted via secure electronic method as described in Exhibit C, Transmittal Method. A count of documents by type will be recorded in a control file or other transmittal document. Georgetown will ensure compliance with technical and security protocols for usage of secure electronic method of transmission.

9. LIABILITY:

A. Each party to this MOU shall be liable for the acts and omissions of its own employees.

B. The IRS shall not be liable for any injury to another party’s personnel or damage to another party’s property unless such injury or damage is compensable under the Federal Tort Claims Act [28 USC Section 1346(b)], or pursuant to other federal statutory authority. Similarly, Georgetown shall not be liable for any injury to another party’s personnel or damage to another party’s property.

10. REIMBURSEMENT

A. This MOU is not an obligation or commitment of funds, nor a basis for transfer of funds, but rather is a basic statement of the understanding between the parties. Pursuant to its authority under IRC Section 6108(b), the IRS may charge a reasonable fee for the cost of work or services associated with making special statistical studies and compilations. The parties agree that there will be no costs to Georgetown associated with the IRS performing services described in this MOU for Georgetown.

11. THIRD PARTY RIGHTS:

This MOU does not confer any rights or benefits on any third party.

12. PRIVACY

July 31, 2025

The IRS and Georgetown will assure the integrity and accuracy of personal and financial data. The IRS and Georgetown will perform their duties in a manner that recognizes and enhances individuals' right of privacy and will ensure their activities are consistent with law, regulations, and good administrative practices.

13.EFFECTIVE DATE

This MOU is effective as of the last date of authorized signature.

14.AMENDMENT OF MOU

This MOU may be amended by deletion or modification of any provisions, provided that such amendment is in writing and is signed by all parties to the MOU.

15.TERMINATION OF MOU:

This MOU will remain in effect for three years from the Effective Date, unless otherwise extended in writing by both parties. Either party may unilaterally terminate this MOU upon written notice to the other party, in which case the termination will be effective 30 days after the date of the notice, or at a later date specified in the notice.

If the MOU is terminated, SOI must take steps within 30 days of the effective date of the termination to destroy all data received from Georgetown.

16.SUPERSESION

This MOU supersedes, at the time of its execution, any and all other MOUs or agreements between the parties that predate this MOU.

17.LIMITATIONS

Any provision of this MOU which conflicts with federal law will be null and void. The provisions of paragraph 9, Liability, will continue until all potential liabilities have lapsed. Nothing in this MOU shall be construed to impair or affect the IRS's authority under the authority of Delegation Order 150-10 and IRC Section 7801 and Section 7803, which authorize the Commissioner of the IRS to enforce and administer the Internal Revenue laws.

18. WAIVER

The failure of either Party to enforce any provision of this Agreement shall not be construed as a waiver of the right to subsequently enforce all provisions of this Agreement. No waiver by either Party of any breach in this Agreement by the other Party shall be considered a waiver of any subsequent breach.

19. SEVERABILITY

If any provision of this Agreement is held by any Court or Tribunal to be invalid, illegal, or unenforceable for any reason, the remainder of this Agreement shall be construed as if the invalid, illegal, or unenforceable provision had never been contained. If any material provision is so affected the Parties shall negotiate an equitable amendment to this Agreement.

20. ASSIGNMENT

No Party may assign its rights or obligations under this Agreement without the prior written approval of the other Party.

21. CHOICE OF LAW

This Agreement shall be governed under the laws of Washington, D.C.

Nebraska Statewide Workforce Educational Reporting System (NSWERS)

Revised Budget - Fiscal Year 2025-26

TOTALS

Proposed for Consideration on July 31, 2025	Fiscal Year 2025-2026 (Revised)	Fiscal Year 2025-2026 (Previous)	Fiscal Year 2024-2025
Expenses	Cost	Cost	Cost
TOTAL WAGES	\$ 1,602,997.64	\$ 1,197,126.84	\$ 960,450.51
TOTAL BENEFITS	\$ 532,360.96	\$ 397,569.89	\$ 309,364.37
TOTAL PERSONAL SERVICES	\$ 2,135,358.60	\$ 1,594,696.73	\$ 1,269,814.88
TOTAL OPERATING EXPENSES	\$ 175,090.00	\$ 43,130.00	\$ 34,910.00
TOTAL TRAVEL	\$ 67,760.00	\$ 37,680.00	\$ 32,565.00
TOTAL EQUIPMENT	\$ 44,000.00	\$ 33,000.00	\$ 12,250.00
TOTAL SOFTWARE	\$ 90,720.00	\$ 90,720.00	\$ 80,300.00
TOTAL CONTRACTUAL SERVICES	\$ 1,031,500.00	\$ 1,031,500.00	\$ 612,000.00
TOTAL	\$ 3,544,428.60	\$ 2,830,726.73	\$ 2,041,839.88

Budget Summary - FY 2025-2026

<u>FTE</u>	<u>POSITION TITLE</u>	<u>2025-2026 SALARY</u>
1	Executive Director	\$ 195,000.00
1	Education & Training, Asst. Dir.	\$ 123,718.45
2	Education & Training Specialist	\$ 170,000.00
1	Project Manager	\$ 94,645.67
1	Research & Evaluation, Asst. Dir.	\$ 123,718.45
4	Web Application Developer, Front/Back End	\$ 331,416.18
3	Data Scientist	\$ 271,134.77
1	Communications Manager	\$ 94,645.67
1	Web Applications Developer, Asst. Dir.	\$ 123,718.45
1	Administrative Assistant	\$ 75,000.00
<u>COST ITEM</u>	<u>DESCRIPTION</u>	<u>COST</u>
511100	Permanent Salaries	\$ 1,602,997.64
511200	Temporary Salaries	\$ -
511300	Overtime	\$ -
511900	Supplemental Pay	\$ -
	Other	\$ -
	TOTAL WAGES	\$ 1,602,997.64
515100	Retirement	\$ 96,179.86
515200	FICA	\$ 112,209.83
515400	Life Insurance	\$ 1,603.00
515500	Health Insurance	\$ 306,172.55
516300	Employee Assist. Pgm.	\$ 165.75
516500	Workers Comp.	\$ 16,029.98
	Other Benefits	\$ -
	TOTAL BENEFITS	\$ 532,360.96
510000	TOTAL PERSONAL SERVICES	\$ 2,135,358.60
521100	Postage	\$ 1,600.00
521200	Communication	\$ 9,000.00
521400	Data Processing	\$ 21,600.00
521500	Publication/Printing	\$ 9,340.00
522100	Dues/Subscriptions	\$ 1,000.00
522200	Conference Registration	\$ 1,750.00
523100	Utilities	\$ -
524600	Office Rent	\$ 120,000.00
525500	Other Rent	\$ -
532100	Non-Capitalized Equipment	\$ -
527100	Repair/Maintenance	\$ 2,000.00
531100	Supplies	\$ 4,800.00
554900	Contractual Services	\$ 1,031,500.00
555200	Software	\$ 90,720.00
559100	Other Operating Expense	\$ 4,000.00

OPERATING TOTAL		\$ 1,297,310.00
<u>COST ITEM</u>	<u>DESCRIPTION</u>	<u>2024-25 COST</u>
571100	Board/Lodging	\$ 19,650.00
572100	Commercial Travel	\$ 5,510.00
573100	State-Owned Trans.	\$ 20,385.00
574100	Personal Vehicle Mileage	\$ 4,915.00
575100	Misc. Travel	\$ 915.00
575100	Professional Dev. Travel	\$ 16,385.00
570000	TOTAL TRAVEL	\$ 67,760.00
583000	Office Equipment	\$ 4,000.00
583300	Data Processing Hardware	\$ 40,000.00
	Other Capital Outlay	\$ -
580000	TOTAL EQUIPMENT	\$ 44,000.00
TOTAL		\$ 3,544,428.60

Support materials for agenda item 3.4
July 31, 2025

510000 Personal Services

Fiscal Year 2025-2026												
FTE	POSITION TITLE	PG	Salary	Retirement	Health Insurance	FICA	Life Insurance	EAP	Worker's Comp.	TOTAL	TOTAL SALARY	TOTAL BENEFITS
	1 Executive Director		\$ 195,000.00	\$ 11,700.00	\$ 37,245.00	\$ 13,650.00	\$ 195.00	\$ 20.16	\$ 1,950.00	\$ 259,760.16	\$ 195,000.00	\$ 64,760.16
	1 Education & Training, Asst. Dir.		\$ 123,718.45	\$ 7,423.11	\$ 23,630.22	\$ 8,660.29	\$ 123.72	\$ 12.79	\$ 1,237.18	\$ 164,805.77	\$ 123,718.45	\$ 41,087.32
	2 Education and Training Specialist		\$ 170,000.00	\$ 10,200.00	\$ 32,470.00	\$ 11,900.00	\$ 170.00	\$ 17.58	\$ 1,700.00	\$ 226,457.58	\$ 170,000.00	\$ 56,457.58
	1 Project Manager		\$ 94,645.67	\$ 5,678.74	\$ 18,077.32	\$ 6,625.20	\$ 94.65	\$ 9.79	\$ 946.46	\$ 126,077.82	\$ 94,645.67	\$ 31,432.15
	1 Research & Evaluation, Asst. Dir.		\$ 123,718.45	\$ 7,423.11	\$ 23,630.22	\$ 8,660.29	\$ 123.72	\$ 12.79	\$ 1,237.18	\$ 164,805.77	\$ 123,718.45	\$ 41,087.32
	4 Web Developers, Front/Back End, DBA		\$ 331,416.18	\$ 19,884.97	\$ 63,300.49	\$ 23,199.13	\$ 331.42	\$ 34.27	\$ 3,314.16	\$ 441,480.62	\$ 331,416.18	\$ 110,064.44
	3 Data Scientist		\$ 271,134.77	\$ 16,268.09	\$ 51,786.74	\$ 18,979.43	\$ 271.13	\$ 28.03	\$ 2,711.35	\$ 361,179.55	\$ 271,134.77	\$ 90,044.78
	1 Communications Manager		\$ 94,645.67	\$ 5,678.74	\$ 18,077.32	\$ 6,625.20	\$ 94.65	\$ 9.79	\$ 946.46	\$ 126,077.82	\$ 94,645.67	\$ 31,432.15
	1 Web Applications Developer, Asst. Dir.		\$ 123,718.45	\$ 7,423.11	\$ 23,630.22	\$ 8,660.29	\$ 123.72	\$ 12.79	\$ 1,237.18	\$ 164,805.77	\$ 123,718.45	\$ 41,087.32
	1 Administrative Assistant		\$ 75,000.00	\$ 4,500.00	\$ 14,325.00	\$ 5,250.00	\$ 75.00	\$ 7.75	\$ 750.00	\$ 99,907.75	\$ 75,000.00	\$ 24,907.75
TOTAL	16		\$1,602,997.64	\$ 96,179.86	\$ 306,172.55	\$ 112,209.83	\$ 1,603.00	\$ 165.75	\$ 16,029.98	\$ 2,135,358.60	\$ 1,602,997.64	\$ 532,360.96

Note: +1 Education & Training, +2 Specialists, +1 Project Manager

520000 Operating Expenses

Fiscal Year 2025-2026					
Expenses	Detail	Cost/FTE	FTE	TOTAL	
Postage		\$ 100.00	16	\$	1,600.00
Communication	Local Service	\$ 150.00	16	\$	2,400.00
Communication	Long Distance	\$ 225.00	16	\$	3,600.00
Communication	Cell Phone/Hotspot	\$ 1,000.00	3	\$	3,000.00
Data Processing	Educational Network Fee	\$ 1,300.00	16	\$	20,800.00
Data Processing	Network Depreciation	\$ 50.00	16	\$	800.00
Printing	Commercial Printing	\$ 5,500.00	16	\$	5,500.00
Printing	Photocopy	\$ 240.00	16	\$	3,840.00
Dues/Subscriptions		\$ 1,000.00	1	\$	1,000.00
Meeting/Conference Registration		\$ 350.00	5	\$	1,750.00
Office Rent/Building Renewal	Professional Staff	\$ 7,500.00	16	\$	120,000.00
Office Rent/Building Renewal	Support Staff	\$ -	0	\$	-
Repair/Maintenance		\$ 125.00	16	\$	2,000.00
Supplies	Subsequent Years	\$ 300.00	16	\$	4,800.00
Other Operating Expenses		\$ 250.00	16	\$	4,000.00
TOTAL				\$	175,090.00

Note: increase due to +4 FTE, office rent

570000 Travel

Fiscal Year 2025-2026									
Expenses	Detail	High Cost	High FTE	Medium Cost	Medium FTE	Low Cost	Low FTE	TOTAL	
Board/Lodging		\$ 2,575.00	4	\$ 1,570.00	5	\$ 500.00	3	\$	19,650.00
Commercial Travel		\$ 2,210.00	1	\$ 1,100.00	3	\$ -	3	\$	5,510.00
State Owned Transportation		\$ 3,315.00	4	\$ 2,000.00	3	\$ 375.00	3	\$	20,385.00
Personal Mileage		\$ 715.00	4	\$ 360.00	3	\$ 325.00	3	\$	4,915.00
Miscellaneous Travel		\$ 165.00	4	\$ 85.00	3	\$ -	3	\$	915.00
Prof. Development Travel		\$ 3,315.00	4	\$ 2,000.00	1	\$ 375.00	3	\$	16,385.00
TOTAL		\$ 12,295.00		\$ 7,115.00		\$ 1,575.00		\$	67,760.00

Note: Change from previous FY due to additional FTE

580000 Office Equipment

Fiscal Year 2025-2026				
Expenses	Detail	Cost/FTE	FTE	TOTAL
Office Equipment	Desk	\$ -	0	\$ -
Office Equipment	Chair	\$ -	0	\$ -
Office Equipment	File Cabinet	\$ -	0	\$ -
Office Equipment	Misc.	\$ 250.00	16	\$ 4,000.00
Office Equipment	Wall Partitions	\$ -	0	\$ -
Data Processing Hardware/Software	Standard Desktop	\$ -	0	\$ -
Data Processing Hardware/Software	Standard Laptop	\$ -	0	\$ -
Data Processing Hardware/Software	Standard Software	\$ -	0	\$ -
Power User	Power Desktop	\$ -	0	\$ -
Power User	Power Laptop	\$ 2,500.00	10	\$ 25,000.00
Power User	Power Software	\$ 2,500.00	6	\$ 15,000.00
TOTAL				\$ 44,000.00

Note: +4 user from previous FY for new FTE

555200 Software

Fiscal Year 2025-2026					
Expenses	Detail	Cost/FTE	FTE	TOTAL	
Public Website (www.nswers.org)	Domain Name, WordPress Website	\$ 2,500.00	-	\$	2,500.00
Development Software Licenses	Visual Studio, etc.	\$ 3,250.00	2	\$	6,500.00
Auth0	Authentication service for insights+	\$ 35,000.00	-	\$	35,000.00
WP Engine	Main NSWERS website and miscellaneous plugins	\$ 1,000.00	-	\$	1,000.00
Shorthand	Scrolleytelling software	\$ 6,400.00	-	\$	6,400.00
SwaggerHub	API documentation portal	\$ 1,000.00		\$	1,000.00
SendGrid	Secure emails from insights+	\$ 1,200.00	-	\$	1,200.00
SonarCloud.io	Code security software	\$ 120.00	-	\$	120.00
Mail Chimp	Stakeholder email delivery system	\$ 1,000.00	-	\$	1,000.00
Teamhood	Project/task management	\$ 3,500.00	-	\$	3,500.00
Role-Based Software	Adobe CS, etc.	\$ 2,500.00	-	\$	2,500.00
Enterprise Software	Enterprise Software	\$ 30,000.00	-	\$	30,000.00
TOTAL				\$	90,720.00

554900 Contractual Services

Fiscal Year 2025-2026			
Expenses	Detail	Cost	
Business Services & Support	NU Service Contract, accounting, bookkeeping, etc.	\$	85,000.00
Audit Services	Forvis	\$	25,000.00
Legal Counsel	KSB School Law	\$	25,000.00
Insurance	Aon Risk Services (\$2M Public Officials and \$5M x \$5M Cyber Liability policies)	\$	60,000.00
Data Storage & Security	NU ITS, Microsoft Azure Cloud Storage and Utilization	\$	125,000.00
Penetration Testing	Third-party testing of NSWERS web platforms for security	\$	25,000.00
Technical Consulting & Support	NSWERS Data System and Software Development	\$	500,000.00
Research Consulting & Support	Data Analysis and Modeling	\$	100,000.00
Internships/Assistantships	Research and Technical Support	\$	60,000.00
Professional Development	Security, Technical, Methodological (\$500 * 12 FTE)	\$	6,000.00
	Executive Council & Management Committee, Advisory Committees, Data & Technical Committee, Research Review		
Meetings & Trainings	Board	\$	5,000.00
Communications/Media	Commercial Printing and Mailing	\$	15,500.00
Data/Info Release & Dissemination		\$	-
Partner Support Services		\$	-
TOTAL		\$	1,031,500.00

Note: increase from previous FY - data storage and security expenses, increase penetration testing costs, consulting support

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Invoicing

Policy Number: ###

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Check Signature

Policy Number: ###

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. 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.

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Reserve Requirement

Policy Number: ###

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: DATE

Policy Revised: DATE

DRAFT

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Depositories

Policy Number: ###

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. 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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Safeguarding Assets

Policy Number: ###

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.

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Travel Authorization and Claims

Policy Number: ###

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.

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Meal Reimbursement

Policy Number: ###

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Lodging

Policy Number: ###

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.

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Private Vehicle Use

Policy Number: ###

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Purchasing of Materials and Equipment

Policy Number: ###

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.
- 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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Contracts and Agreements

Policy Number: ###

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.

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.

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Grants & Service Agreements

Policy Number: ###

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: DATE

Policy Revised: DATE

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Annual Audits

Policy Number: ###

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 Audit

The NSWERS Public Audit will be conducted by a contracted auditor 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: DATE

Policy Revised: DATE

DRAFT

Nebraska Statewide Workforce & Educational Reporting System

Business & Finance

Policy Name: Required Financial Reports

Policy Number: # # #

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.
- 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: DATE

Policy Revised: DATE

DRAFT

NSWERS

Statement of Net Position

June 30, 2025 and 2024

Unaudited

Audit Report

Assets	6/30/2025	6/30/2024
Assets:		
Cash & Investments (Note A)	\$ -	\$ -
Accounts Receivable	146,234	685,825
Prepaid Expenses	45,790	41,699
Intangible Assets, net of accumulated amortization	865,225	593,423
Total Assets	<u>1,057,249</u>	<u>1,320,947</u>
Liabilities		
Liabilities:		
Accounts Payable	(0)	66,683
Due to the University of Nebraska	146,234	681,607
Accrued Salaries and Wages	-	719
Accrued Compensated Absences	85,062	85,062
Total Liabilities	<u>231,296</u>	<u>834,071</u>
Net Position		
Net investment in capital assets	865,225	535,463
Unrestricted	(39,272)	(48,587)
Total Net Position	<u>\$ 825,953</u>	<u>\$ 486,876</u>
 Note A : Excludes cash held by the University of Nebraska Foundation		
Foundation Cash	<u>\$ 3,479,213</u>	<u>\$ 1,859,671</u>

NSWERS

Change in Net Position

For the Year Ended June 30, 2025

Unaudited

			Fiscal YTD
Operating Revenues	FY25 Budget	FY25 Actual	Budget Variance
Foundation contributions	\$ 991,496	\$ 2,046,337	\$ 1,054,841
University of Nebraska contributions	145,006	-	(145,006)
Metro Community College contributions	70,000	-	(70,000)
Department of Education contributions	139,480	-	(139,480)
Interest income		2,832	2,832
Total Operating Revenues	1,345,982	2,049,169	703,187
Operating Expenses			
Wages	960,451	837,759	(122,692)
Benefits	309,364	239,966	(69,398)
Total Personal Services	1,269,815	1,077,725	(192,090)
Operating expenses	34,910	22,746	(12,164)
Amortization	-	96,136	96,136
Rent	-	-	-
Travel	32,565	1,904	(30,661)
Insurance	60,000	39,262	(20,738)
Legal services	25,000	34,688	9,688
Auditing services	25,000	21,000	(4,000)
Business services	85,000	84,588	(412)
Other contractual services	417,000	299,604 B	(117,396)
Software	80,300	32,440	(47,860)
Equipment	12,250	-	(12,250)
Total Operating Expenses	2,041,840	1,710,092	(331,748)
Increase in Net Position	(695,858)	339,077	1,034,935
Net Position			
Net position, beginning of year	-	486,876	-
Net position, end of year	\$ (695,858)	\$ 825,953	\$ 1,034,935

Note **B**: Reclass of \$299,120 of contractual services was made toward capital assets as part of the capitalization of internally developed software per Governmental Accounting Standards Board Statement No. 51.

NSWERS

Supplemental Information

June 30, 2025

Unaudited

Contractual Services:	Contract Amount	Paid as of June 30, 2025	Remaining Contract Amount
University of Nebraska (Annual)	84,588	84,588	-
University of Nebraska IT (Cloud Services)	Billable Rate	266,465	N/A
KSB School Law	Billable Rate	116,036	N/A
Don't Panic Labs (base contract amount)	507,040	772,178	(265,138)
MGT of America Consulting LLC	240,000	175,000	65,000
True North Technologies LLC	7,900	7,900	-



LR261 PROPOSAL

PROPOSAL FOR NSWERS EVALUATION OF UNFUNDED TUITION AND FEE WAIVERS

Title:

Evaluation of the Fiscal and Strategic
Impact of Unfunded Statutory Tuition
and Fee Waivers in Nebraska

Submitted to:

NSWERS Executive Council

Prepared by:

Nebraska Statewide Workforce &
Education Reporting System (NSWERS)

PROPOSAL ISSUED

07/28/2025

OVERVIEW & PURPOSE

PURPOSE OF THE STUDY

The evaluation will address four key objectives:

1. **Quantify the fiscal impact** of mandated but unfunded tuition and fee waivers on each public sector of Nebraska higher education.
2. **Evaluate the sustainability** of these waivers in the absence of dedicated state funding.
3. **Examine alignment with state workforce priorities**, including awards earned in high-need fields and in-state workforce retention.
4. **Support legislative deliberation**, including analysis of LB307 (2025, bill not enacted) and other funding mechanisms.

OVERVIEW

This proposal outlines a statewide evaluation, supported by NSWERS, in response to Legislative Resolution 261 (2025), which calls for an interim study on the fiscal and strategic implications of unfunded, statutorily mandated tuition and fee waivers across Nebraska's public postsecondary education systems.

Leveraging Nebraska's Statewide Longitudinal Data System (SLDS) and existing inter-institutional infrastructure, NSWERS proposes a rigorous, collaborative study to assess budgetary impacts, policy alignment, and long-term viability of these waivers.

ROLE & REQUIREMENTS

ROLE OF NSWERS

NSWERS will serve as the technical lead for this evaluation and will:

- Provide a secure data infrastructure and legal framework to enable a multi-institution program evaluation
- Facilitate necessary working groups and support cross-entity collaboration
- Oversee project execution, with support and input from project stakeholders
- Draft final report for submission to the Appropriations Committee

REQUIRED DATA SUBMISSIONS

To conduct the evaluation, NSWERS will draft detailed evaluation methodology that details the scope of the evaluation request and necessary supplemental data submissions from participating institutions and agencies. The data utilized in this evaluation may include:

From Postsecondary Institutions (NU, NSCS, Community Colleges)

- **Student-level waiver records:** Type, statutory basis, dollar value waived, term/year applied, eligibility application information.
- **Enrollment, completion, and demographic data:** As already regularly submitted to NSWERS.
- **Institutional financial data:** Tuition/fee schedules; budgetary impact summaries by waiver type.
- **Aid packaging information:** Integration of waivers into overall financial aid offers.

From Coordinating Commission for Postsecondary Education (CCPE)

- Any necessary statewide tuition and aid program definitions.
- Available summaries of state-mandated waiver statutes and reporting requirements.

From Nebraska Department of Labor

- **UI wage records:** As regularly submitted to NSWERS.

EVALUATION DESIGN & METHODS

DATA STRATEGY

NSWERS will integrate new waiver-level data with existing longitudinal student records, financial aid records, and workforce data to provide a comprehensive picture of student pathways and institutional impact.

STUDY COMPONENTS

- **Descriptive Accounting Metrics:** Total cost of waivers plus disaggregation by type, institution, and year.
- **Quasi-experimental Impact Analysis:** Differences in enrollment, retention, graduation, and workforce outcomes for waiver recipients versus matched non-recipients.
- **Sustainability and ROI Modeling:** Scenario planning to estimate future fiscal requirements and policy tradeoffs.

EXECUTION OPTIONS

NSWERS proposes two potential execution models:

Option A: Centralized NSWERS-Led Model

- NSWERS manages the entire process end-to-end with internal staff.
- Ideal for streamlined governance and accountability.
- Requires up-front institutional agreement on data contributions and timelines.

Option B: Distributed Collaborative Model

- NSWERS coordinates the evaluation, but allows for sector-specific sub-studies led by campus or system research teams (e.g., NU, NSCS, CCs) executed within NSWERS secure environment.
- Each sector analyzes its own data and submits findings to a shared working group for synthesis.
- Useful for addressing sector-specific waiver mechanisms while aligning to shared objectives.

In both options, NSWERS provides the core SLDS environment, ensures standardization across submissions, and leads synthesis and reporting for the Legislature.

TIMELINE, DELIVERABLES, & CONCLUSION

TIMELINE

Phase	Timeline	Activities
Planning & Setup	Aug 1 – Aug 15	Define scope, establish working group, sign joint DSA
Data Submission	Aug 16 – Sep 15	Waiver and finance data submitted to NSWERS; data validation and certification
Analysis	Sept 16 – Oct 15	Fiscal analysis, outcome modeling, scenario forecasts; draft report
Review & Remediation	Oct 15 – Nov 14	Stakeholder review of report; remediation of any issues
Delivery	Nov 15	Deliver report, policy briefs, legislative presentations

DELIVERABLES

A single report, including:

- **Waiver Impact:**
Impacts of lost tuition revenue by waiver type and sector.
- **Outcome Briefs:**
Impacts of waiver receipt on student success and workforce engagement.
- **Policy Effects:**
Sustainability forecasts and potential legislative funding structures.
- **Executive Summary:**
Clear communication of findings for legislative audiences.

CONCLUSION

This proposal offers a path for delivering a high-quality evaluation of Nebraska's unfunded statutory tuition and fee waivers. By partnering with NSWERS, institutions retain control of sensitive data, share analytic leadership, and inform the Legislature with credible, cross-sector insight into the long-term fiscal and educational impact of these programs.



NEBRASKA STATEWIDE WORKFORCE & EDUCATIONAL REPORTING SYSTEM

901 N 17th, NH W 208
Lincoln, NE 68588-0524

(402) 472-5238

info@nswers.org

insights.nswers.org
nswers.org

The Nebraska Statewide Workforce & Educational Reporting System, or NSWERS, is a one-of-a-kind research partnership among Nebraska's education and workforce systems designed to create a data-informed decision culture that supports pathways of learning and earning for the people of Nebraska. The NSWERS data system is the most comprehensive education-to-workforce longitudinal information source ever created in Nebraska.



nswers

ANSWERS FOR NEBRASKA.

EXECUTIVE SUMMARY

A Statewide Study of Financial Aid and
Student Outcomes in Nebraska

OVERVIEW

Nebraska is launching a bold, collaborative research initiative to evaluate how effectively financial aid promotes student success and strengthens the state's workforce. This proposed study, spearheaded by NSWERS, seeks to provide a rigorous, data-informed understanding of how various forms of aid—including grants, scholarships, work-study programs, and loans—impact student outcomes across Nebraska's public postsecondary institutions. Leveraging the state's longitudinal data system and uniting leaders from universities, colleges, and state agencies, the project aspires to conduct one of the nation's most comprehensive financial aid evaluations.

The study is grounded in growing institutional and legislative interest in reducing student debt, increasing postsecondary completion, and ensuring a strong return on public investment in financial aid. It is designed to be inclusive, participatory, and adaptive, with an emphasis on co-ownership by all public institutions in Nebraska.

MOTIVATION

Nebraska's financial aid ecosystem is vast, encompassing need-based grants like the Nebraska Opportunity Grant (NOG), merit-based programs, tuition guarantees, service-obligation scholarships such as RHOP and RLOP, and targeted career scholarships in high-demand fields. These programs collectively support thousands of students each year and represent a significant public investment. However, state leaders and institutions still lack comprehensive, actionable evidence about how these programs work—especially in combination and across diverse student populations.

Currently, most aid data are siloed within institutions, disconnected from enrollment, academic, and workforce outcomes. Audits typically focus on compliance, overlooking opportunities to evaluate true program impact. Until recently, Nebraska lacked the infrastructure for a true system-wide analysis of how aid interacts with student experiences such as transfer, basic-needs insecurity, and labor-market entry. This study capitalizes on the capabilities of NSWERS to bridge those gaps.

Further motivating this study is an evolving policy environment, such as uncertainty in federal aid programs, increased scrutiny over student loan borrowing, and pressure on institutions to demonstrate return on investment. This context creates both urgency and opportunity to rigorously evaluate the state's aid systems and ensure they are efficient and aligned with Nebraska's economic goals.

STUDY GOALS AND KEY RESEARCH QUESTIONS

The primary question driving this study is: How well is financial aid working in Nebraska, and what improvements could make it more effective? The study is built around three overarching goals:

1. Understand the impact of aid on student access and success.
 - Analyze how financial aid influences FAFSA filing, college enrollment, credit momentum, and degree completion.
 - Explore variation by aid type, institution type, and student background.
2. Evaluate aid's role in affordability and financial well-being.
 - Assess how aid impacts net price, student borrowing behavior, and the ability to meet basic needs.
 - Investigate the impact of emergency aid and work-study participation.
3. Measure long-term return on investment (ROI) for students and the state.
 - Link financial aid participation to post-graduation earnings, in-state employment, and long-term workforce retention.
 - Analyze public ROI through wage growth and tax revenue.

These goals give rise to a rich set of policy-relevant research questions across five domains:

- Access & Enrollment: How does aid timing affect college choice? Does aid increase overall enrollment or simply shift student distribution?
- Progress & Completion: Which aid programs promote academic momentum? What happens when aid is lost midstream?

- **Affordability & Borrowing:** How much aid is needed to meaningfully reduce reliance on student loans? Do students in work-study persist longer? Do emergency grants impact retention?
- **Aid Reach & Equity:** Are part-time and adult learners adequately served by current financial aid programs? Do rural students benefit equitably?
- **Labor-Market Outcomes:** Do aid recipients earn more or stay in Nebraska? What is the fiscal return of each program?

SCOPE AND POPULATION

The study covers all public postsecondary institutions in Nebraska, including:

- The University of Nebraska system
- The Nebraska State College System
- All six community colleges

It spans students enrolled from 2015–16 through 2025–26, enabling both retrospective and forward-looking analyses across multiple cohorts and program changes.

The scope includes every type of aid—federal, state, institutional, and private—as well as auxiliary supports like campus employment, emergency grants, and employer-sponsored assistance.

DATA INTEGRATION

The study's strength lies in its ability to link diverse data sources into a coherent, longitudinal view of the student experience. Key integrated domains include:

- **Financial Aid:** All federal, state, and institutional awards, including waivers, scholarships, and loans.
- **Cost of Attendance:** Full cost components and net price calculations.
- **Student Employment:** Federal Work-Study, campus jobs, hours worked, and earnings.
- **Enrollment & Academic Progress:** Term-by-term data on credits, GPA, majors, degrees, and SAP status.
- **Pre-College Context:** ACT scores, high school GPA, FAFSA timing, dual

enrollment.

- **Employment & Earnings:** Wage records from the Nebraska Department of Labor, with potential to include out-of-state earnings.
- **Student Well-Being:** Medicaid, SNAP/TANF, counseling center use, emergency grants, and basic needs surveys.
- **Administrative & Policy Context:** Program rules, tuition policies, inflation indicators, and state funding trends.

All data will be handled in compliance with FERPA, HIPAA, and NSWERS data governance protocols.

BENEFITS TO INSTITUTIONS

Participating institutions will gain:

- **Interactive Dashboards:** Secure, disaggregated visualizations of aid patterns, borrowing, retention, completion, and workforce outcomes—customizable by race/ethnicity, income, rurality, and other attributes.
- **Custom Reports:** Detailed analyses of programs like Nebraska Promise or work-study, tailored to institutional strategy or board use.
- **Statewide Benchmarking:** Ability to compare outcomes with peer institutions and statewide averages.
- **Policy Simulation Tools:** Model changes to aid structures or packaging strategies and forecast impacts on outcomes like stop-out risk and borrowing.
- **Governance Voice:** Institutions will help shape study design, access early findings, and review outputs before dissemination.

METHODOLOGICAL APPROACH

The study will follow a multi-phase, mixed-method approach, designed to balance rigor and feasibility:

1. DESCRIPTIVE ANALYSIS

- **Baseline statistics** on aid distribution, net price, borrowing, and academic outcomes.

- Disaggregated trends by sector and student demographics.

2. QUASI-EXPERIMENTAL METHODS

- Regression Discontinuity: To examine GPA- or ACT-based aid cutoffs.
- Difference-in-Differences: For staggered rollouts like Nebraska Promise.
- Instrumental Variables & Matching: To assess effects of selective programs.
- Includes robustness checks and subgroup analyses.

3. SIMULATION & SCENARIO MODELING

- Empirically-parameterized forecasts of policy changes.
- ROI projections for hypothetical programs (e.g., rural loan forgiveness).
- Models for award timing strategies and expanded workforce aid.

4. EQUITY ANALYSIS

- All findings will be disaggregated by race, income, gender, rurality, and other dimensions.
- Hierarchical models will assess group-specific effects.
- Quantile treatment effects will assess variation across GPA and wage distributions.

5. TRANSPARENCY & EXTERNAL REVIEW

- Pre-specification of study components.
- Expert design review panels.
- Full technical documentation and reproducibility materials.

GOVERNANCE & COLLABORATION MODEL

The study will be governed by a steering committee comprising NSWERS, CCPE, system offices, and campus leaders. Institutions will be empowered to influence design, review outputs, and flag concerns at every stage.

In addition, technical working groups will focus on:

- Data integration
- Methodology and analytic design

- Dashboard development
- Equity and disaggregation

These groups will include IR professionals, financial aid staff, IT leads, and student affairs experts. Regular meetings and redline opportunities will ensure stakeholder buy-in and maintain responsiveness.

IMPLEMENTATION PHASES

The study is organized into five major phases:

PHASE 1: ONBOARDING & DATA INTEGRATION

- Finalize participation and legal agreements
- Set up secure data pipelines via insights+
- Validate record-level linkage across aid, enrollment, and wage data

PHASE 2: DESCRIPTIVE ANALYSIS & DASHBOARD DEVELOPMENT

- Calculate initial financial aid metrics and disaggregated results
- Build and test dashboard tools
- Release first-round campus reports

PHASE 3: CAUSAL ANALYSIS

- Apply quasi-experimental methods to evaluate key financial aid programs
- Conduct robustness and subgroup checks
- Publish program-specific impact reports

PHASE 4: SIMULATION & SCENARIO MODELING

- Collaborate with institutions on future policy scenarios
- Forecast enrollment trends, student borrowing, and return-on-investment (ROI) outcomes
- Create simulation tools for use by campuses

PHASE 5: REPORTING & DISSEMINATION

- Release statewide summary report
- Produce campus-specific briefs and leadership slide decks
- Conduct stakeholder briefings and policy roundtables

Ongoing tasks will include technical support, continuous security reviews, quarterly committee meetings, and iterative improvements based on stakeholder feedback.

NEXT STEPS

To move the project from proposal to execution, the following steps must be completed:

1. Data Inventory and Feasibility Review
 - Identify and assess all needed data elements and gaps
2. Resource Estimation
 - Determine staffing, infrastructure, and funding needs
3. Research Prioritization
 - Finalize and rank key research questions
4. Execution Strategy
 - Define roles, fiscal agent, and contracting model
5. IRB Approval
 - Determine single vs. multi-site IRB and draft protocol
6. Data-Sharing Agreements
 - Draft legally compliant Data Sharing Agreements (DSAs) and circulate for stakeholder feedback
7. Variable Harmonization

- Finalize definitions, coding, and documentation across campuses

8. Timeline and Milestone Planning

- Establish a protocol for reviewing, approving, and managing project changes

9. Change-Management Protocols

- Build a system for reviewing, approving, and implementing project changes

CONCLUSION

This study represents a once-in-a-generation opportunity for Nebraska to rigorously evaluate its financial aid ecosystem, improve student outcomes, and strengthen its workforce. By combining cross-sector collaboration, secure data infrastructure, and advanced analytic methods, the project will deliver critical insights to guide policy, budgeting, and student support strategies. Most importantly, it positions Nebraska as a national leader in evidence-based higher education and student financial success.

NSWERS invites all of Nebraska's public institutions to participate in this collective, collaborative, and high-impact initiative.



A STATEWIDE STUDY OF FINANCIAL AID AND STUDENT OUTCOMES IN NEBRASKA

A Collaborative Proposal to Understand the Impact of Grants,
Scholarships, and Loans on Enrollment, Completion, and
Workforce Success

BACKGROUND & MOTIVATION

Nebraska is considering a large-scale study of postsecondary financial aid at public institutions, focused on increasing college access, reducing student debt, improving degree completion, and strengthening the state's skilled workforce. Nebraska has continued to invest in a range of programs, including need-based grants like the Nebraska Opportunity Grant (NOG); Promise initiatives such as the NU Nebraska Promise and NSCS Tuition Guarantee; community college tuition programs; merit-based awards; service-obligation scholarships (RHOP/RLOP); and targeted career scholarships in high-demand fields. Collectively, these programs represent millions in annual aid, with a reach of thousands of students across every public college and university in the state.

Despite their scale and diversity, institutional and state leaders lack a comprehensive, evidence-based understanding of how these programs perform, both individually and in combination. Aid data are siloed within institutions, often disconnected from enrollment, completion, and workforce outcomes. Program audits often emphasize compliance or descriptive trends, but they rarely yield actionable evidence about which programs produce results, and for which students. Most critically, until recently institutions and state agencies have not had the infrastructure to jointly understand how aid packages interact with other key student experiences, such as academic momentum, transfer success, basic-needs insecurity, or labor-market outcomes after graduation.

At the same time, the policy environment is shifting. Nebraska's Legislature continues to show consideration for postsecondary success and workforce development. Meanwhile, uncertainty is rising in federal aid, with recent changes including new annual and lifetime loan caps, revisions to Pell Grant formulas, and restricted repayment options. Additionally, institutions are being asked to demonstrate the return on investment of their financial-aid eligible programs. The pressure to ensure effective allocation of aid dollars is growing.

This study is being proposed at a moment when Nebraska has a new opportunity to lead nationally. Through NSWERS, the state operates a secure, cross-sector

data infrastructure that links K-12, postsecondary, and workforce records. By leveraging this system to study financial-aid impacts, and coupling it with rigorous, policy-oriented research, Nebraska can produce one of the most comprehensive, student-level evaluations of aid effectiveness ever conducted.

This study is capable of giving institutions and decision makers a credible, granular understanding of how aid affects enrollment, retention, completion, borrowing, well-being, and labor-market success. It will also address questions institutions are already asking: Are we getting the outcomes we expect from the aid we award? Are students with unstable aid more likely to stop out? Do emergency grants or work-study jobs actually help students persist? Are we keeping our graduates in the state? Are students adequately entering fields where they're most needed?

The financial-aid study represents a collective step forward: one built on statewide collaboration, shared infrastructure, and a common commitment to evidence-informed practice. This proposal invites all public institutions in Nebraska to participate in that effort.

STUDY GOALS & RESEARCH QUESTIONS

This study is designed to answer a fundamental question: How well is financial aid working in Nebraska, and what changes might make it work better? To address that, the project will evaluate the full range of state, federal, and institutional aid programs across all public colleges and universities, with a focus on outcomes that matter to both students and the state.

The study has three primary goals:

1. **Understand the impact of aid on student access and success.**

This includes examining how potential for financial aid influences FAFSA filing, college enrollment, credit accumulation, academic momentum, and degree completion. Special attention will be paid to differences by aid type, sector (2-year vs. 4-year), and student background.

2. **Evaluate aid's role in affordability and financial well-being.**

The study will track how different forms of aid affect students' net price, borrowing behavior, and ability to meet basic needs such as food, housing, and health care. It will also assess the effects of emergency grants, work-study, and institutional jobs.

3. **Measure the long-term return on investment for students and the state.**

By linking aid data to post-college wage records, the study will estimate how programs like Nebraska Promise, RHOP/RLDP, and Career Scholarships affect graduate earnings, in-state employment, and localized workforce retention.

These goals translate into a focused set of policy-relevant research questions, organized around five themes:

Access & Enrollment

- Does timing of aid commitments and disbursement influence college enrollment and choice?

- Do aid programs expand overall college-going, or shift students between institutions?
- Do large aid packages over-attract students to programs or institutions for which they are academically unprepared?
- Does aid targeted towards dual enrollment have improved access beyond other aid types?

Progress & Completion

- Which aid programs are effective at improving first-year credit momentum, GPA, retention, and graduation?
- How does year-to-year loss of aid (due to SAP, income changes, or credit status) affect completion outcomes?
- To what extent do small, unmet financial needs (e.g., a few hundred dollars) contribute to student stop-out?

Affordability, Borrowing & Student Experience

- How much grant/scholarship aid is needed to meaningfully reduce student borrowing?
 - Are there programs in place to deter excessive borrowing?
- Are students with participation in work-study or on-campus employment more likely to persist than those without?
- Are some students earning a significant share of their cost of attendance through employment during the academic year or summer terms?
- Do emergency grants improve basic needs security and short-term academic outcomes?
- How do aid gaps for students on partial Pell Grants or just above the Pell eligibility threshold impact students academic decisions?
- What is the impact of unmet or just-met financial need on student well-being?

Financial Aid Reach

- Do aid impacts vary by the characteristics of students that receive it?

- Are adult learners or part-time students served effectively by current aid programs?
- Do urban/suburban/rural students have similar patterns of aid use and success?

Labor-Market Outcomes & State Return

- How do aid recipients fare in the labor market compared to similar students who did not receive aid?
 - Do students who work due to unmet need gain experience that improves their time-to-employment metrics after graduation?
- Are rural service programs (e.g., RHOP/RLOP) retaining graduates in high-need regions?
- What is the return on investment, in terms of wages and tax revenues, for each major aid program?
- What is the estimated value of the above-the-line deduction of student loan interest for Nebraska's in-state workforce?

These questions will be addressed using a combination of descriptive analytics, quasi-experimental methods (e.g., regression discontinuity, difference-in-differences), and projections using simulations and forecasting models. All analyses will be flexibly disaggregated inform future program design.

TENTATIVE PRIORITIZATION OF RESEARCH QUESTIONS

To ensure focused and actionable insights, research questions will be grouped into three tiers based on policy relevance, feasibility, and anticipated analytic power. These tiers are provisional and will be validated and revised in collaboration with institutional partners.

Tier 1: Core Questions

- Impact of aid on enrollment, college choice, retention, and completion
- Effect of aid on borrowing

- Labor market outcomes (earnings, in-state employment, return on investment)
- Variation in aid effects across student characteristics such as income, race/ethnicity, geography, and enrollment intensity
- Timing and continuity of aid (e.g., loss of eligibility, front-loading vs. renewal)

Tier 2: Operational and Structural Questions

- Effects of work-study and on-campus employment on persistence
- Emergency aid and basic needs security

Tier 3: Exploratory and Emerging Questions

- Health, wellness, and mental health correlations (if data allows)
- Long-term signals such as homeownership or out-of-state workforce outcomes

PROPOSED SCOPE

This study aims to evaluate financial aid effectiveness across all public postsecondary institutions in Nebraska, including the University of Nebraska system, the Nebraska State College System, and the state's six community colleges. It will encompass the full range of financial assistance, from state, federal, and institutional aid to employer-sponsored programs, emergency grants, student employment, and other affordability supports.

TARGET POPULATION AND TIMELINE

The study will follow all credit-seeking students enrolled at participating institutions from academic year 2015-16 through 2025-26. This multi-cohort approach supports longitudinal analysis of academic and workforce outcomes (e.g., wage growth, loan repayment, financial independence) and enables evaluation of recent financial aid reforms.

IMPLEMENTATION APPROACH

The project is modular and scalable. Core components, such as financial aid data, enrollment records, completion rates, and earnings, are already accessible through NSWERS and partner systems. Other data (e.g., campus employment, emergency aid, SAP appeals, well-being metrics) will be integrated if determined to be necessary, feasible, and beneficial. All data use will adhere to NSWERS Data Management Policies and any signed agreements that enable this study.

INTEGRATED DATA DOMAINS

To achieve this, the study will integrate data across several domains:

Financial Aid

Includes:

- State-administered programs (e.g., Nebraska Opportunity Grant, Career Scholarship, ACE, AETP)

- Federal aid (Pell Grants, FSEOG, Work-Study, Direct Loans)
- Institutional awards and tuition waivers (including veterans and first responders)
- Athletic scholarships
- Private scholarships and third-party awards
- Eligibility via Expected Family Contribution (EFC) and Student Aid Index (SAI)

Cost of Attendance

Captures:

- Full cost-of-attendance components (tuition, fees, housing, books, etc.)
- Net price after aid

Student Employment

Covers:

- Federal Work-Study and campus-based employment
- Analysis of hours worked, earnings, and potential trade-offs with academic progress

Enrollment & Academic Progress

Drawn from NSWERS and institutional student information systems, including:

- Term-by-term enrollment, GPA, credits attempted/earned, majors, credentials awarded, and Satisfactory Academic Progress (SAP) status

Pre-College Context

Provides baseline academic and financial readiness using:

- High school GPA
- ACT scores
- Dual credit participation
- FAFSA filing dates

Employment & Earnings

Primarily sourced from Nebraska Department of Labor's quarterly wage records, enabling analysis of:

- In-state earnings
- Job stability
- Industry of employment
- Geographic location

Where feasible, the study will also explore:

- Out-of-state earnings
- Loan repayment status
- Homeownership as a proxy for financial independence

Student Well-Being & Basic Needs

Pending data agreements, may include:

- Medicaid enrollment
- SNAP/TANF
- Campus counseling center utilization
- Emergency grant disbursements
- Survey data on food and housing insecurity

Administrative & Policy Context

To support interpretation and causal inference, the study will track:

- Aid program rules
- Tuition and fee policies
- Institutional characteristics
- State funding trends
- Inflation and economic indicators

BENEFITS OF PARTICIPATION

Participating institutions will benefit directly from customized tools, actionable insights, and access to statewide comparisons that are rarely available from national datasets or internal reports alone. These resources are designed not just to support this study, but to serve campus planning, accreditation, and grant-development needs far beyond the project itself.

Each system and institution will have access to secure, interactive dashboards displaying key metrics such as aid packaging patterns, borrowing trends, retention and completion rates, and academic progress. Mechanisms to disaggregate by key attributes such as aid eligibility levels, race/ethnicity, first-generation status, rurality, and more will be provided. These dashboards will allow institutional leaders to benchmark their outcomes against statewide averages and to explore patterns over time.

In addition to campus-level dashboards, the project will produce a series of comprehensive statewide reports summarizing key findings across all sectors and aid types, offering context for institutional results. Campuses may also request custom reports focused on specific aid programs of interest, such as Regents Scholarships, work-study employment, or emergency grants, providing tailored insights into how those programs are performing for their own students. These focused reports can support campus strategy, board discussions, and program evaluation in ways that align with each institution's unique priorities.

In addition, the project will enable policy simulations that will let campuses model how changes in aid timing, award amounts, or packaging strategies could affect outcomes such as credit momentum, stop-out risk, or student debt.

Finally, institutions will be the leading voice in shaping the study, with representation on steering and working groups, early access to findings, and the ability to preview results before final reports are issued. In short, this is not just a statewide study, it is a shared environment for institutional learning, strategy, and impact.

METHODOLOGY SUMMARY

The study will follow a multi-phase, layered methodology, beginning with practical feasibility testing and progressing to causal and predictive modeling. This structure ensures that both analytic rigor and implementation realities are considered from the outset.

Descriptive Analysis

Descriptive analytics will follow the initial fact-finding and will focus on summarizing:

- Aid distribution by program type, sector, and student characteristics
- Net price, unmet need, and borrowing patterns over time
- Year-to-year aid continuity and volatility
- Academic outcomes by aid profile
- Campus- and system-level comparisons via dashboard tools

These summaries offer essential context and diagnostic insight, revealing patterns that may not be apparent within any single institution's internal systems.

Quasi-Experimental Designs

To evaluate the causal effects of financial aid programs on student outcomes, the study will apply:

- Regression Discontinuity (RD): For GPA- or ACT-based award thresholds
- Difference-in-Differences (DID): For staggered rollouts like Nebraska Promise or Career Scholarships
- Instrumental Variables (IV): Where naturally occurring variation (e.g., selection into service-obligation programs) permits
- Propensity-Score Matching & Event Studies: For comparing outcomes across similar aid recipients and non-recipients over time

These designs will include extensive diagnostic checks, including bandwidth sensitivity, placebo tests, and robustness to alternative specifications.

Simulations & Policy Scenario Modeling

The study will also build models to simulate the likely effects of proposed or hypothetical program changes. Examples include:

- Rural loan-forgiveness program simulations, incorporating known effects from RHOP/RLOP and wage outcomes
- Merit-aid timing models, comparing front-loaded vs. evenly distributed awards
- Workforce-Linked Scholarship Expansion, scaling the Career Scholarship model to other high-need sectors and assess potential return on investment through wage and in-state retention gains.

Each simulation will be parameterized using empirical estimates from the causal analysis phase and will include projections and risk-band sensitivity testing.

Disaggregates

All descriptive and causal models will be disaggregated by income, demographic, rurality, first-generation status, and enrollment intensity. Where feasible, the study will also explore:

- Heterogeneous treatment effects, using hierarchical models
- Quantile treatment effects, assessing outcomes across the GPA or earnings distribution

These analyses will inform targeted recommendations and highlight differential impact by group.

External Review & Transparency

The study will maintain high standards for transparency, including:

- Pre-determination of study components
- Expert review panels for design validation
- Transparent summaries of assumptions and limitations
- Technical documentation and code repositories for reproducibility

PROJECT DEVELOPMENT & NEXT STEPS

This project is being built deliberately as a collaborative and adaptive effort, with structure and deliverables that will evolve based on input from participating institutions. Nothing is set in stone. Every element of the study, from data definitions to reporting formats, remains open to feedback, negotiation, and refinement until the final agreements enabling the study are signed.

Institutional leadership or their designees will guide the overall direction of the project, ensure alignment with institutional priorities, and approve major design decisions. This group will include representatives from NSWERS, CCPE, system offices, and campus leaders, ensuring that no single perspective dominates and that institutional voices are fully embedded in project governance.

Supporting this work will be a set of Technical Working Groups focused on key domains: data integration, methodology, dashboard design, and equity/disaggregation. These groups will include IR, financial aid, IT, and student affairs staff from across institutions, and will meet regularly to review drafts, troubleshoot technical questions, and co-develop solutions.

All campuses will have the opportunity to review and redline documents, flag concerns, and propose alternatives throughout the process. Whether it's a variable definition, a timeline adjustment, or the framing of a report, institutional feedback will drive revisions. The project team is committed to open, two-way communication and a change-management approach that adapts to real-world constraints and evolving needs.

In short: this is a shared endeavor. The project's success depends on participation not just as data providers, but as co-designers and co-owners of the work.

TASKS NEEDED TO FINALIZE STUDY SPECIFICATIONS

1. Full Data Inventory

- Identify required data elements across all domains (aid, enrollment, employment, well-being, etc.)

- Map sources, availability, access status, and integration challenges
- Flag gaps and assess feasibility of optional data (e.g., emergency grants, counseling visits, out of state workforce records)

2. Generating Estimates of Resourcing

- Determine staff capacity needed for data pulling and submission
- Estimate NSWERS staffing and technical infrastructure requirements
- Assess need for stipends, software, or contractor support

3. Research Question Determination

- Finalize core research questions with institutional and agency input
- Prioritize by policy relevance, data availability, and analytic feasibility
- Group questions by theme for alignment with methods and reporting structure

4. Determining Execution Strategy

- Decide on lead organization(s), subcontracting model, and fiscal agent
- Define roles for NSWERS, external experts, and campus contributors

5. IRB Strategy & Protocol Drafting

- Determine single vs. multi-site IRB approach
- Draft protocol for review
- Create reliance agreements and cede forms as needed

6. Drafting and Validating Data-Sharing Agreements (DSAs)

- Ensure all legal, FERPA, and HIPAA requirements are addressed
- Include language for de-identified access, retention limits, and auditability
- Circulate draft for legal review and partner feedback

7. Variable Definition & Harmonization Plan

- Agree on field-level definitions (e.g., SAP status, grant types, aid timing)
- Document coding schemes, derivations, and acceptable ranges
- Resolve campus system differences (e.g., payroll vs. SIS for work-study)

8. Analytic Phasing & Timeline Build-Out

- Lay out project milestones, by deliverable

- Identify required data freeze points for each phase
- Determine partner review schedules

9. Communication & Change-Management Protocol

- Define how changes to scope, variables, or timelines are proposed and approved
- Establish process for vetting findings and previewing campus-specific results

STUDY TASKS

Once the study specifications and agreements are finalized, the work of executing the study will unfold in structured phases. The following outline provides a tentative roadmap of the tasks and deliverables that will likely be required to complete the analysis and produce final outputs. Timing, sequencing, and responsibilities will continue to be refined with input from participating institutions.

Phase 1: Onboarding & Data Integration

- Finalize institutional participation and secure signed DSAs
- Enable secure data-exchange via insights+
- Each partner completes initial data extract
- Conduct record-level validation during submission
- Confirm successful linkage across financial aid, enrollment, and wage data, along with expected aggregate counts and rates, through certification

Phase 2: Descriptive Analysis & Dashboard Development

- Generate baseline statistics (aid distribution, unmet need, retention, etc.)
- Produce disaggregated metrics by income, race/ethnicity, rurality, and sector
- Build interactive dashboard prototypes and conduct user testing
- Refine dashboard content and finalize partner-facing visualizations
- Release dashboards for internal use

Phase 3: Causal Analysis

- Select programs for quasi-experimental design (e.g., Nebraska Promise, merit aid, RHOP/RLOP)
- Execute regression discontinuity, DID, and event-study models
- Conduct robustness checks, subgroup analyses, and necessary disaggregations
- Draft reports summarizing causal findings for each program
- Review with technical working groups and institutional reviewers

Phase 4: Simulations & Scenario Modeling

- Define key policy scenarios with institutional input (e.g., expanded loan forgiveness, Promise redesign, etc)
- Parameterize models using results from prior phases
- Simulate the potential impacts of aid scenarios on enrollment, completion, borrowing, and workforce outcomes
- Generate fiscal cost estimates and ROI projections
- Develop an interactive simulation tool for institutional and agency use

Phase 5: Reporting & Dissemination

- Draft full statewide report, including visual summaries and program-specific findings
- Create tailored campus briefs and slide decks for leadership
- Conduct briefings for requested entities as needed
- Archive all documentation and code in a secure repository

Ongoing Activities

- Quarterly Steering Committee and working group meetings
- Ongoing issue resolution and structured stakeholder feedback cycles
- Continuous security, privacy, and compliance reviews
- Technical support and capacity-building for campus data contributors
- Continuous refinement of analyses in response to partner input and evolving priorities

DATA PRIVACY & COMPLIANCE SAFEGUARDS

All aspects of the Nebraska Statewide Financial-Aid Study will be conducted in compliance with federal and state data-protection laws, and under the strict governance of NSWERS Data Management Policies. The following safeguards are in place to ensure the privacy, security, and ethical use of student and institutional data.

FERPA Compliance and De-identification

All identifiable student-level data will be subject to FERPA protections and will pass through NSWERS' de-identification and record-linking process before any analysis is conducted. This process:

- Removes all direct identifiers (e.g., name, SSN, address, date of birth)
- Replaces them with secure, non-reversible random GUID record codes
- Limits access to identifiable records to authorized NSWERS staff only for troubleshooting the linking process
- Ensures that analysts and contractors only access de-identified, analysis-ready datasets

This approach aligns with industry-standard FERPA de-identification practices and is codified in the NSWERS Data Management Policy.

HIPAA Considerations for Health & Counseling Data

For any health-related data (e.g., Medicaid enrollment, campus counseling visits), the study will use the HIPAA Safe Harbor method to de-identify records prior to transfer. These datasets will:

- Exclude all 18 HIPAA direct identifiers
- Be stored separately from educational records, with distinct access controls
- Be linked only via encrypted identifiers under secure, documented protocols

Any use of protected health information will also require appropriate data-use agreements and IRB approvals, consistent with HIPAA and institutional policies.

Access and Logging

NSWERS Staff access to data is managed via role-based permissions, limiting each user to the minimum necessary information. All data access will be:

- Logged in immutable audit trails
- Reviewed at project milestones
- Revoked immediately upon staff reassignment or project completion

If necessary and strictly authorized by MOU, access by external research consultants or expert advisors will be provided and managed via named-user, least privilege access.

IRB Oversight and Research Use

The project will operate under a statewide IRB protocol, with participating institutions either ceding review or signing reliance agreements. All research use of the data:

- Will be governed by IRB-approved protocols and amendments
- Will be limited to the purposes outlined in the protocol and data-sharing agreements
- Will include informed governance on subgroup analyses and public release

Data-Sharing Agreements (DSAs) and Legal Authority

Each institution or agency contributing data will sign a formal DSA with NSWERS, which:

- Defines the scope and permitted use of data
- Outlines responsibilities for security, storage, and breach notification
- Specifies sunset provisions, data-retention limits, and right to withdraw

DSAs are drafted to ensure compliance with Nebraska Revised Statutes § 79-7,156 and related education and privacy laws.

Storage, Security & Infrastructure

All data will be stored in NSWERS' secure cloud environment, which includes:

- Encryption at rest and in transit
- Firewall protections and intrusion detection
- Penetration-tested architecture

Sensitive datasets (e.g., health or payroll) will be stored on separate partitions with heightened access controls.

Transparency & Data Stewardship

NSWERS will maintain a public-facing record of:

- Data sources and variable definitions
- Documentation of de-identification and linking methods
- Summary logs of external data access and project outputs

OPTIONS FOR EXECUTION

This study is designed to be flexible not only in its content and methods, but also in how it is staffed and managed. Below are the primary models under consideration for executing the work, each of which is still open for discussion.

OPTION 1: NSWERS-LED WITH EXPERT GUIDANCE

NSWERS would serve as the project lead and data steward, responsible for coordinating data intake, managing security, developing dashboards, and conducting core analyses. External experts—such as academic researchers, labor economists, or methodologists—would be engaged through targeted subcontracts to advise on causal design, review key findings, and support publication. This model builds in-state capacity and enables tight coordination, while leveraging national expertise.

OPTION 2: NSWERS + LEAD RESEARCH PARTNER

In this approach, NSWERS would share implementation responsibilities with a designated lead academic or research partner, such as a university-based center. NSWERS would manage the data and infrastructure, while the research partner would take the lead on analysis and reporting. This model allows for division of labor and potentially brings in graduate-student support, but requires clear coordination on timelines and governance.

OPTION 3: EXTERNAL PRIME CONTRACTOR

Partners could procure a full-service external research firm to manage the project end-to-end, with NSWERS serving as the data host and compliance monitor. This model could reduce internal lift, but may add cost and reduce opportunities for institutional involvement in day-to-day design.

WHY NSWERS?

By integrating financial-aid and outcomes data into a single system, institutions can reduce the burden on internal analytics teams and gain quicker insight

into what's working. Without NSWERS, a study of this scale would require first constructing a data-sharing infrastructure from scratch—uniting institutions that may compete for students or funding, negotiating legal agreements across sectors, and solving complex questions about where data would reside, who could access it, and how privacy would be maintained. Institutions would also need to decide what non-aid data, such as academic records, employment outcomes, or health indicators, should be included and how to harmonize those across systems. NSWERS eliminates much of this foundational friction, allowing the focus to remain on answering meaningful questions instead of building the plumbing to ask them.

Regardless of structure, one principle remains non-negotiable: Institutional voice will remain central. Campuses will be part of every major decision-making group—from the Steering Committee to Technical Working Groups—and will have full opportunity to review, shape, and interpret results before any public release.

The goal is not to “outsource” answers, but to co-produce insights that reflect the realities, diversity, and shared priorities of Nebraska's public postsecondary institutions.

POTENTIAL EXTERNAL EXPERT GUIDANCE

Susan M. Dynarski (Harvard Graduate School of Education; NBER) is regarded as the foremost authority on how need-based aid and simplified grant structures influence college entry and persistence. She has conducted major research work in the areas of promise programs, impact of aid on college access and completion, and the behavioral effects of aid on the college choices of students.

Judith Scott-Clayton (Teachers College, Columbia University; Community College Research Center; NBER) brings expertise on education finance, labor economics, and causal inference. She has conducted research on student aid debt management, imposing performance restrictions on need-based aid, and financial aid barriers to college access.

David J. Deming (Harvard Kennedy School) research interest center on the

economics of education and non-test-score student outcomes. His financial aid research has focused on innovative financial aid approaches and labor market effects of postsecondary education.

David H. Autor (MIT; NBER) is one of the world's leading labor economists, known for his research on labor-market shifts, skill demand, and the consequences of technological change. His experience with Nebraska's specific context would benefit this study.

Jeffrey Denning (UT Austin, NBER) is a leading expert in the causal impacts of financial aid on college persistence, completion, and labor-market outcomes. His work has leveraged natural experiments in Pell Grant eligibility, particularly the "auto-zero EFC" threshold, to show how modest increases in aid can significantly improve graduation rates and early-career earnings.

FREQUENTLY ASKED QUESTIONS

STRATEGIC VALUE & INSTITUTIONAL BENEFIT

- Why should we participate? What concrete insights or resources will our campus gain (e.g., dashboards, benchmarking tools, policy influence)? See “Benefits of Participation” section.
- Use of findings. Will results be disaggregated so we can diagnose our own aid effectiveness, or only presented in statewide aggregates?
Disaggregations, reporting, and use of findings will be agreed upon by participating institutions and included in the evaluation proposal submitted to the NSWERS executive council which, if approved, will be attached to the data sharing agreement that enables the evaluation.

LEGAL, PRIVACY & COMPLIANCE

- FERPA protections. How will student records be de-identified or masked, and what audit trails exist?
Student records will go through NSWERS’ de-identification and linking processes prior to any analyst access or use, ensuring all direct identifiers are removed and replaced with anonymous record codes. This is done in accordance with industry standards and NSWERS Data Management Policies, with all data access logged in immutable audit trails and reviewed regularly by the NSWERS staff.
- HIPAA/health data overlaps. If counseling or health-center visits are requested, how is HIPAA compliance handled?
It is up to the participating entities if protected health data is within the scope of this study, but analysis will only be conducted on de-identified data, which in the context of HIPAA can be satisfied via the safe harbor method.
- Data-sharing agreement (DSA). What liabilities, indemnifications, and data-destruction clauses are in the DSA?
The evaluation will utilize the standard NSWERS Evaluation DSA, which can be found in Appendix I of the NSWERS Data Management Policies and

Procedures.

- IRB oversight.
 - Does the project rely on a single statewide IRB, or do we need local board review and reliance agreements?
A single IRB review will be attempted, with individual institutions making the decision to defer the the third party review or obtain their own.
- Third-party data access.
 - Will any subcontractor gain access to raw student records, and if so, under what terms?
 - * Depending which option for execution is selected, third party researchers may access the deidentified data in a secure environment, on a named-user basic, for an explicit approved purposed listed within the project analysis plan.

DATA SCOPE & TECHNICAL SPECIFICATIONS

- Exact data elements.
 - Which tables/fields and historical years are required? Financial-aid awards, payroll feeds, SAP flags, emergency-grant logs, etc.?
Many different data elements have already been proposed by partners for inclusion in this financial aid study. A summary of these elements can be found in the Data Assets appendix.
- Extraction frequency.
 - How often must we refresh data (quarterly, annually) and on what schedule?
It is yet to be determined if this study will include on-going components or if the scope of the supplementary data will be restricted to past events.
- File formats & transport.
 - How will data delivered to NSWERS?
Data will be delivered to NSWERS via the insights+ portal, the same secure technology used for other NSWERS regular data submissions and evaluations.

- ID keys.
 - Which student identifier should be used to ensure linkage?
Any identifier currently held by NSWERS may be used to link records.
- Data-quality standards.
 - What validation rules and error thresholds will NSWERS apply, and how quickly must we resolve errors?
While yet to be determined, data submitted to NSWERS typically undergoes multiple levels of validation and certification. This includes column level data type validation, cross file matching statistics, and aggregate information verification by data submitters.

RESOURCE & STAFFING IMPACT

- FTE load.
 - How many hours will IT, Institutional Research, Financial-Aid, and HR staff need to dedicate for initial data submission build-out and ongoing maintenance?
NSWERS recognizes that this may be a significant undertaking for institutions. While the full effort required is not yet known, estimating it is part of the planning process needed to move the project forward.
- Training & support.
 - Will NSWERS provide templates, code snippets, or office hours to reduce burden?
A technical working group will be assembled between data submitters to collect and refine FAQs about the data submission to ensure that consistent definitions are used. Partners with similar data systems/schema may benefit from shared development efforts.
- Cost recovery.
 - Is there funding or a stipend to backfill staff time or purchase integration tools?
This will be assessed during the resourcing phase of project development.
- Timeline pressures.

- Are data deadlines realistic given semester close, year-end audits, and other cyclical crunch periods?

Currently there are no fixed timelines associated with data submission. Partners will need to submit in a timely manner such that statewide portions of analysis are not blocked by a minority of partner data submissions.

SECURITY & INFRASTRUCTURE

- Access controls.
 - Which NSWERS staff can view row-level data, and how is access logged? Role and user based access is described in the NSWERS Data Management Policies and Procedures.
- Incident response.
 - What happens if a breach occurs—notification windows, liability, remediation?
NSWERS follows NU policy with respect to breach handling.
- Pen-testing & audits.
 - Will we receive copies of external security audit reports?
The most recent security audit of the NSWERS data system will be made available.

GOVERNANCE & DECISION RIGHTS

- Steering-committee representation.
 - Do institutions have a voting seat or advisory voice on methodological and publication decisions?
Yes, via the technical working group and steering committee.
- Data-use transparency.
 - Can we review all analyses involving our data before public release?
First, it has not yet been determined whether any analyses will be released publicly. This will be determined by the steering committee of participating institutions. However, as a matter of practice, NSWERS always provides partners the opportunity to review major analyses prior to release.

- Change management.
 - How are scope changes (new variables, additional cohorts) approved and communicated?
These will be handled by the technical working group that is assembled to scope the study.
- Opt-out provisions.
 - Under what circumstances can we pause or withdraw participation?
Institutions may opt out of at any time by informing NSWERS and other partners in terms to be included in the data sharing agreements enabling the study.

PUBLICATION & COMMUNICATION

- Preview of findings.
 - Will institutions get embargoed access to campus-specific results to prepare internal messaging?
Yes, all NSWERS evaluations have a review and remediation period prior to release. The partners may collectively decide that no public release will be made.
- Attribution & anonymity.
 - Are campus names shown in dashboards, or coded anonymously?
This will be determined by the DSA.
- Media strategy.
 - Who handles press inquiries if findings are controversial?
If necessary, NSWERS will handle public discussion of statewide results, but institution or system specific inquiries will be directed to the respective offices.
- Citation rights.
 - May we use study results in our accreditation reports, grant proposals, or marketing?
Yes, this is allowed.

FINANCIAL & CONTRACTUAL TERMS

- Budget commitments.
 - Are there license fees, cloud-storage costs, or subscription charges passed to campuses?
No, the costs to enable the study are handled by NSWERS.
- Intellectual property.
 - Who owns derivative tools or code we develop for the project?
Intellectual property will be assigned based on existing practice and the NSWERS interlocal agreement.

TECHNICAL SUPPORT & TROUBLESHOOTING

- Documentation quality.
 - Availability of comprehensive data dictionaries and ETL guides.
NSWERS will develop a comprehensive data specification document in support of this study. Per policy, it will be attached to data sharing agreements using the data and is available digitally on the NSWERS website.

LONG-TERM SUSTAINABILITY

- Post-study maintenance.
 - After the study, will dashboards and data pipelines continue, and who funds them?
NSWERS may continue updates and collections to certain dashboards, based on direction of the NSWERS executive council.
- Capacity-building.
 - Opportunities for our staff to upskill in advanced analytics via project workshops?
These opportunities, if desired, can be arranged by having institutional staff participate in the analysis.
- Future studies.
 - Will participation lock us into additional data requests or new evaluations?

No, the scope of this study is determined by the steering committee and technical working group and will not require any commitments beyond the study itself.

INVENTORY OF DATA ASSETS & LIKELY PROVIDERS

A. FINANCIAL AID & COST DATA

A1 - State Grants & Scholarships

Key elements:

Award amount; eligibility flags; renewal status; disbursement dates

Provider / Steward:

Coordinating Commission for Postsecondary Education (CCPE)

Notes / Access:

Some programs have recently moved under CCPE; historical data may need to be back-filled.

A2 - Institutional Grants & Scholarships

Key elements:

Award amount; eligibility criteria

Provider / Steward:

Campus Financial Aid Offices (NU, NSCS, Community Colleges)

Notes / Access:

Standardize award categories and reporting formats across campuses.

A3 - Residence-Hall Waivers & Housing Grants

Key elements:

Waiver type (full / partial); dollar value; eligibility criteria; term(s) covered; renewal conditions

Provider / Steward:

Campus Housing & Financial Aid Offices

Notes / Access:

Often recorded in housing-billing or scholarship modules rather than the core SIS; will require cross-system joins. Standardizing waiver codes across

campuses is the first step before any system-wide analyses of housing cost relief.

A4 - Federal Title IV Aid (Pell, FSEOG, Work-Study, Direct Loans)

Key elements:

Award type; amount; subsidisation status

Provider / Steward:

Campus Financial Aid Offices

Notes / Access:

Full aid history in SIS; extract loan-level data for repayment analysis.

A5 - Non-Federal Campus Employment

Key elements:

Job role; department; hours worked; wages earned

Provider / Steward:

Campus HR / Payroll Systems

Notes / Access:

HR data may be siloed from SIS

A6 - Cost of Attendance (COA) & Net Price

Key elements:

Tuition; fees; housing; meal plan; transportation; books; net price

Provider / Steward:

Financial Aid & Bursar Offices

Notes / Access:

Stored in annual COA budgets or billing modules; essential for estimating true cost and unmet financial need.

A7 - Emergency Grant Disbursements

Key elements:

Amount; reason code; approval status; disbursement date

Provider / Steward:

Student Affairs / Completion-Grant Programs

Notes / Access:

Program structure and data availability vary; begin with a feasibility scan.

A8 - Employer-Sponsored Tuition Assistance

Key elements:

assistance type (reimbursement / direct-pay); dollar amount; service-obligation term; eligibility criteria

Provider / Steward:

Bursar/Financial Aid Office

Notes / Access:

Only available if reported to the institution.

A9 - Statutory Tuition Remissions (Mandated Waivers)

Key elements:

Waiver type (e.g., veteran, first responder); statutory citation; dollar value; term(s) covered; renewal logic

Provider / Steward:

Campus Financial Aid Offices & CCPE statute database

Notes / Access:

Distinct from residence-hall waivers; enables tracking of unfunded mandates and state appropriations.

A10 - External Private Scholarships

Key elements:

Funding source name; award amount; check-in date; disbursement method (to student or campus); renewal status

Provider / Steward:

Bursar/Financial Aid

Notes / Access:

Students/private scholarships may not accurately report.

B. ENROLLMENT, ACADEMIC PROGRESS, AND COMPLETION

B1 - Postsecondary Enrollment & Degree Records

Key elements:

Term status; GPA; credit load; majors; degree type; award date

Provider / Steward:

NSWERS Data System

Notes / Access:

Already integrated from institutional SIS platforms.

B2 - Pre-College Academic History

Key elements:

High-school GPA; ACT/SAT scores; dual enrollment; FAFSA filing date

Provider / Steward:

NSWERS via Nebraska Department of Education; supplemental sources as needed

Notes / Access:

Covers most in-state graduates; acquire private and out-of-state records separately.

B3 - Satisfactory Academic Progress (SAP) and Appeals

Key elements:

GPA; pace; credit-completion%; appeal outcomes

Provider / Steward:

Institutional Student Information Systems

Notes / Access:

Not standardized; harmonisation will require coordination with academic affairs and financial-aid staff.

B4 - FAFSA-Based Financial-Need Metrics

Key elements:

EFC / Student Aid Index; Pell-eligibility flag; Near-Pell indicator; verification status; FAFSA filing date

Provider / Steward:

Campus Financial Aid Offices (ISIR imports)

Notes / Access:

Some of this is available in current NSWERS specs

B5 - Housing Experience & Living-Learning Participation

Key elements:

Residence status (on/off-campus); housing type; living-learning or theme community code; term start / end; room-rate group

Provider / Steward:

Campus Housing/Address Records

Notes / Access:

Complements A7 by recording the *experience* rather than the waiver alone; useful for retention and engagement studies.

C. EMPLOYMENT, EARNINGS, AND FINANCIAL OUTCOMES

C1 - Nebraska Quarterly UI Wage Records

Key elements:

Employer ID; NAICS; wages; hours worked

Provider / Steward:

NSWERS via Nebraska Department of Labor

Notes / Access:

Secure, de-identified linkage includes industry sector and longitudinal earnings.

C2 - Out-of-State Employment and National Earnings Data

Key elements:

W-2 wages; 1099 income

Provider / Steward:

U.S. Census LEHD; IRS SOI/SQS; National Student Clearinghouse

Notes / Access:

Likely infeasible to integrate comprehensively in the short term.

C3 - Loan Repayment and Default Status

Key elements:

Repayment progress; forbearance status; delinquencies; default events

Provider / Steward:

National Student Loan Data System (NSLDS); Federal Student Aid (FSA)

Notes / Access:

Access contingent on legal agreements and ED disclosure policies; may need indirect proxies.

C4 - Homeownership Indicators

Key elements:

Mortgage origination; property-tax filings; utility-billing match

Provider / Steward:

Nebraska Department of Revenue; County Assessor records; third-party data providers

Notes / Access:

Potential proxy for long-term financial stability; feasibility depends on matching housing records.

C5 - Job-Stability Metrics

Key elements:

Employer tenure; turnover frequency; continuous-employment quarters

Provider / Steward:

Nebraska UI Wage Records

Notes / Access:

Quarterly series support tenure and employment-gap analyses.

D. STUDENT WELL-BEING & BASIC NEEDS

D1 - Medicaid Enrollment & Claims

Key elements:

Coverage spells; procedure codes; service types

Provider / Steward:

Nebraska Department of Health & Human Services

Notes / Access:

Health-coverage status is a socioeconomic proxy; HIPAA protections make access unlikely soon.

D2 - Campus Health & Counseling Utilization

Key elements:

Encounter dates; visit type; ICD/DSM codes

Provider / Steward:

Campus Health Centers

Notes / Access:

FERPA / HIPAA protected; aggregate or de-identified data only.

D3 - Food & Housing Insecurity Survey Results

Key elements:

Basic-needs index scores; Hope Center items; institutional-climate measures

Provider / Steward:

Campus Institutional Research & Student Affairs

Notes / Access:

Survey instruments and frequency vary; coordination and alignment needed.

D4 - Housing and Meal-Plan Subsidy Records

Key elements:

Subsidy amount; housing type; dining-plan participation

Provider / Steward:

Campus Housing & Dining Offices

Notes / Access:

Data live in billing systems; link to term-level records.

D5 - SNAP and TANF Enrollment

Key elements:

Benefit-receipt status; duration; household size

Provider / Steward:

Nebraska Department of Health & Human Services

Notes / Access:

Useful hardship indicator; possible via Census Research Data Centers.

E. AUXILIARY & CONTEXTUAL REFERENCE DATA

E1 - Geographic Classifications

Key elements:

RUCA codes; census tracts; county indicators; opportunity-zone status

Provider / Steward:

U.S. Census; USDA Economic Research Service

Notes / Access:

Needed for rural/urban splits, proximity analyses, regional targeting.

E2 - Inflation and Cost Indices

Key elements:

CPI-U; HEPI; tuition-specific inflation trends

Provider / Steward:

Bureau of Labor Statistics (BLS); State Higher Education Executive Officers

Notes / Access:

Required for constant-dollar conversion and real-dollar award-effect modelling.

E3 - Institutional Characteristics

Key elements:

Admissions procedures; tuition policy; staffing ratios; cohort size

Provider / Steward:

IPEDS; institutions

Notes / Access:

Context variables for synthetic-control and DID estimation.

E4 - National Student Clearinghouse Records

Key elements:

Out-of-state enrollment and completions

Provider / Steward:

NSC Research Center

Notes / Access:

NSWERS subscription fills interstate-mobility and persistence gaps.

F. POLICY & ADMINISTRATIVE PROCESS DOCUMENTATION

F1 - Financial-Aid Policy Change Log

Key elements:

Statutory citations; policy-shift timelines; appropriation amounts

Provider / Steward:

Legislative Fiscal Office; CCPE

Notes / Access:

Essential for DID timing and interpretation; documents program changes.

F2 - Institutional Packaging and Awarding Rules

Key elements:

Auto-packaging logic; EFC/SAI thresholds; professional-judgment use

Provider / Steward:

Campus Financial Aid Offices

Notes / Access:

Often undocumented; may require structured interviews or surveys of FA leadership.

Summary of Considerations:

- Core data on enrollment, aid, earnings, and cost of attendance are accessible through NSWERS and existing state agency agreements.
- Most analytic gaps are concentrated in employment details (e.g., job roles), well-being indicators, and administrative nuance (e.g., SAP appeals, packaging logic).
- Earnings stability, repayment behavior, and long-term financial health (e.g., homeownership) are increasingly feasible through UI data derivatives and linked administrative sources.
- Cross-institution harmonization, robust governance, and flexible modeling strategies will be essential to handle heterogeneity in structure and availability across campuses.

THEORY OF CHANGE AND LOGIC MODEL

This study is grounded in the theory that financial aid functions not only as a resource, but as a signal and support mechanism that shapes postsecondary pathways and labor market outcomes. Aid can reduce financial barriers, influence student choice and behavior, and improve long-term stability by supporting academic momentum, completion, and workforce alignment.

CONCEPTUAL FRAMEWORK

The logic model below outlines the hypothesized relationships between aid inputs and desired outcomes. It reflects how different types of aid (need-based, merit-based, emergency, employment-based) interact with key student experiences to influence short-term and long-term success.

Inputs
<ul style="list-style-type: none"> • State aid (e.g., NOG, ACE, Career) • Federal aid (e.g., Pell, loans, Work-Study) • Institutional grants and waivers • Private Scholarships • Emergency grants • Campus jobs and student employment • Student Aid Eligibility via EFC/SAI
Activities
<ul style="list-style-type: none"> • Aid packaging and disbursement • FAFSA filing support and outreach • Emergency aid deployment • Campus-based employment coordination • Monitoring of SAP and appeals process
Short-Term Outcomes
<ul style="list-style-type: none"> • Increased FAFSA filing and aid uptake • Improved enrollment and credit load • Reduced unmet need and out-of-pocket costs • Lower reliance on student loans • Greater use of campus academic and support services
Intermediate Outcomes
<ul style="list-style-type: none"> • Increased credit momentum and academic progress • Higher term-to-term retention and persistence • Reduced stop-out and transfer volatility • Credential completion within expected timeframes
Long-Term Outcomes
<ul style="list-style-type: none"> • Higher post-completion earnings • Greater in-state workforce participation • Stronger loan repayment and financial independence • Improved return on investment for both students and the state

ASSUMPTIONS

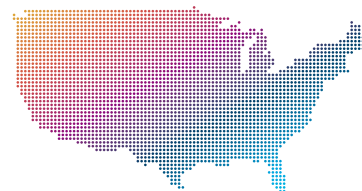
- Financial aid can meaningfully alter student decisions related to enrollment, credit load, and persistence.
- The structure, timing, and stability of aid packages matter as much as the total amount.
- Aid interacts with other factors such as academic preparation, advising, and basic needs insecurity.
- Linked cross-sector data can accurately capture key educational and work-force outcomes.

RISKS AND MITIGATING FACTORS

- Data Gaps: Variability in emergency grant or employment data may limit inference; mitigated by robust diagnostics and sensitivity testing.
- Unobserved Confounding: Selection into aid programs may be non-random; mitigated using quasi-experimental methods.
- External Factors: Economic conditions and institutional policy changes may affect outcomes independently of aid; mitigated through difference-in-differences and contextual controls.

Nebraska

State Opportunity Index



The State Opportunity Index measures state progress in five priority areas: Clear Outcomes, Quality Coaching, Affordability, Work-Based Learning, and Employer Alignment. While all states have room for improvement, those designated as Leading are at the forefront and have made the most progress toward creating equitable pathways to opportunity. Advanced states also have made substantial progress, while Developing states are earlier in their improvement efforts. Foundational states are at the beginning of their journey.

The five priority areas below all represent ways for states to strengthen the link between education and opportunity. One measure of the current strength of that link is how consistently college graduates achieve a positive return on investment (ROI), i.e., the percentage of graduates better off financially because they went to college. The positive ROI value for each state represents the estimated percentage of college graduates whose earnings premium over high school graduates is enough to repay their total cost of a degree within 10 years. Positive ROI data are available for 50 states and Washington, D.C.

Positive ROI

68%
OVERALL

69% BACHELOR'S
63% ASSOCIATE

Clear Outcomes

DEVELOPING

STATE OVERALL

Everyone should have access to accurate information on employment outcomes that can help them make informed decisions about education after high school. To measure state progress, we have identified 10 critical elements that contribute to the capacity of state education-to-employment data systems to strengthen the connection between education and opportunity. Clear Outcomes data are available for 50 states and Washington, D.C.

- | | |
|--------------|---|
| ADVANCED | 1. Nondegree and noncredit data |
| LEADING | 2. Enhanced wage records (e.g., occupation) |
| ADVANCED | 3. Longitudinal data from postsecondary education |
| DEVELOPING | 4. Longitudinal data from high school |
| FOUNDATIONAL | 5. Data sharing across state lines |
| DEVELOPING | 6. Open data files |
| DEVELOPING | 7. Interactive resources |
| ADVANCED | 8. Researcher access |
| FOUNDATIONAL | 9. Learning and employment records |
| LEADING | 10. Dedicated insights capacity |

CATEGORY KEY

Overall score is the average of the 10 elements.

- Leading: Completely present
- Advanced: Partially present
- Developing: In development
- Foundational: Not in development

Quality Coaching

FOUNDATIONAL

NATIONAL OVERALL

Everyone should have access to coaching that helps them reflect on their talents and interests, choose a career goal, map pathways through education, and navigate challenges. To measure progress, we surveyed recent graduates to learn who experienced education-to-career coaching with accompanying information about employment outcomes information and support in achieving their goals. Quality Coaching data are available nationally for public two- and four-year institutions and for public four-year institutions in California, Florida, New York, and Texas.

- | | |
|--------------|------------------------|
| FOUNDATIONAL | 1. National bachelor's |
| FOUNDATIONAL | 2. National associate |

CATEGORY KEY

Percentage of graduates who receive timely information, guidance, and support on education-to-career pathways.

- Leading: 76-100%
- Advanced: 51-75%
- Developing: 26-50%
- Foundational: 0-25%

Affordability

DEVELOPING

STATE OVERALL

Quality post-high school programs should be within everyone's financial reach, allowing for equitable opportunities for success. To measure progress, we calculated how many hours a week a student would need to work to cover the in-state net price [total cost of attendance minus any grants and scholarships]. Affordability data are available for 50 states and Washington, D.C.

FOUNDATIONAL

State bachelor's

ADVANCED

State associate

CATEGORY KEY

Hours of work per week during school year needed to pay net price of education (net price of education equates to the cost of attendance minus grants and scholarships) in addition to full-time summer work.

- **Leading:** Less than 10 hrs.
- **Advanced:** 10-20 hrs.
- **Developing:** 20-30 hrs.
- **Foundational:** More than 30 hrs.

Work-Based Learning

DEVELOPING

NATIONAL OVERALL

All students should have access to quality work-based learning experiences, such as paid internships and apprenticeships, that help connect their education and career aspirations. To measure progress toward broadening access to paid internships, we surveyed recent college graduates. Work-Based Learning data are available nationally for public two- and four-year institutions and for public four-year institutions in California, Florida, New York, and Texas.

DEVELOPING

National bachelor's

FOUNDATIONAL

National associate

CATEGORY KEY

Percentage of graduates who have participated in a paid internship.

- **Leading:** 61-100%
- **Advanced:** 41-60%
- **Developing:** 21-40%
- **Foundational:** 0-20%

Employer Alignment

DEVELOPING

STATE OVERALL

Students should have access to programs that lead to quality jobs and mobility, and employers should assess and advance individuals based on skills and experiences, not just degrees. To measure progress, we calculated a supply/demand ratio for a variety of high-demand, high-wage jobs in each state, as well as estimated the percentage of terminal bachelor's degree holders aged 26-30 employed in a college-level job. Employer Alignment data are available for 50 states and Washington, D.C.

DEVELOPING

College-level employment

ADVANCED

Overall supply/demand ratio

FOUNDATIONAL

1. Data analytics

ADVANCED

2. Engineers

LEADING

3. Finance and accounting professionals

FOUNDATIONAL

4. Finance and accounting support

FOUNDATIONAL

5. Health care technicians and technologists

ADVANCED

6. Information and cybersecurity

DEVELOPING

7. Nursing

LEADING

8. Software development and engineering

LEADING

9. Technicians and technologists

CATEGORY KEY

Overall score based on average of the College-Level Employment Rate and Overall Supply/Demand Ratio.

- **Leading:** 76-100%
- **Advanced:** 61-75%
- **Developing:** 50-60%
- **Foundational:** 0-49%

ABOUT STRADA EDUCATION FOUNDATION

We collaborate with learners, educators, employers, and policymakers across the U.S. to bring to life a postsecondary education and training ecosystem that provides equitable pathways to opportunity.



Learn more at StradaEducation.org/OpportunityIndex

REACH: Research on Education, Access, and Career Horizons Letter of Inquiry for Arnold Venture's Building Evidence Opportunity

Motivation: As of April 2025, according to the U.S. Department of Education, 42.7 million borrowers owe more than \$1.6 trillion in student debt, making it one of the top five largest types of consumer debt. Addressing this issue, the state of Nebraska's Coordinating Commission for Postsecondary Education (CCPE) administers the Nebraska Opportunity Grant (NOG), the state's only need-based financial aid program for postsecondary education. NOG provides financial aid to students who are residents of Nebraska; have not earned a bachelor's, graduate, or professional degree; have high financial need; and who are attending eligible Nebraska colleges and universities to earn a degree credential. In the 2023-2024 academic year, NOG awarded nearly \$25 million to more than 13,500 students, where the majority went to the University of Nebraska and the state's community colleges.

This investment reflects Nebraska's commitment to expanding access to postsecondary education and creating sustainable opportunities for Nebraska K-12 graduates to pursue further training and employment in the state. As the future of federal education funding, data, and infrastructure remains uncertain, programs like the NOG serve as essential intervention for improving postsecondary education access, retention, degree completion, and job placement for those with high financial need.

Despite the large impact in supporting students in Nebraska, funding for the NOG is stable, but stagnant, with funding provided via state budget allocations and lottery earnings. While many Nebraskans qualify for the NOG, only around 50% of eligible Nebraskans receive assistance from the grant program due to funding limitations and a substantial population has demonstrated need but is on the other side of the eligibility cutoff. Therefore, a substantive evaluation of the NOG's performance would yield immediate policy guidance on how modifying NOG eligibility could improve postsecondary attainment outcomes. However, CCPE has been unable to conduct such an evaluation due to lack of post-secondary and workforce administrative data access and technical staff capacity.

Evaluation Questions and Policy Relevance:

Question. For our proposed project, we're interested in asking three questions:

1. How does participation in the NOG affect postsecondary educational outcomes (such as persistence, graduation, time to employment) and workforce outcomes (such as time to employment and employment location)?
2. How do these treatment effects vary across different Nebraska student subpopulations, such as students who graduate from urban/rural high schools?
3. What changes in program administration, such as different eligibility cutoffs for NOG eligibility, may improve the delivery of future NOGs? Should administrative rules be different for 2-year and 4-year programs?

Despite the immediate value add that could come from a NOG evaluation addressing these questions, CCPE has been unable to evaluate the program for two critical issues. First, CCPE

lacks access to the necessary administrative education and workforce data required to produce such a robust analysis. Second, as one of the smallest postsecondary coordinating board and state grant agencies in the country, CCPE does not have technical capacity or resources to fully evaluate this aid program.

Policy Relevance. REACH will inform actionable strategies and resource allocation for NOG in the following ways:

1. By demonstrating how NOG can be more effective, the evaluation project, REACH, may inform state funding allocations and decisions for the program and support potential policy changes to the eligibility requirements.
2. By identifying whether and where NOG contributes to positive outcomes for long-term residency in Nebraska, the findings from REACH can help strengthen the state's future workforce and reduce out-migration of skill workers.
3. Nebraska frequently considers changes to eligibility thresholds for low-income programs, such as childcare assistance and public health and welfare. Since NOG eligibility is currently defined in statute rather than administrative rule, this project may provide valuable evidence to inform future legislative decisions.

Implementation: REACH is a partnership between the Nebraska Statewide Workforce and Education Reporting System (NSWERS) and the Urban Institute (Urban). NSWERS is a statewide longitudinal data system that enables seamless integration of data across educational and workforce systems, provides data literacy education, and promotes the use of this data to further evidence-based policy and practices across Nebraska's educational landscape. The Urban Institute is a nonprofit research organization founded on one simple idea: To improve lives and strengthen communities, we need practices and policies that work. For more than 50 years, that has been our charge. By equipping changemakers with evidence and solutions, together we can create a future where every person and community has the opportunity and power to thrive.

Program Feasibility. The NOG is an established, long-standing financial aid program with a consistent delivery mechanism across institutions. Its administration follows a codified process supporting by recurring state funding via appropriations and lottery revenue. The CCPE which oversees the program, has formally agreed to partner on this quasi-experimental design evaluation and will facilitate necessary supplemental data access and documentation. The program operates at a statewide scale, serving thousands of students annually across all institutional sectors. Because NOG eligibility and delivery are well-defined in statute and institutional practice, the program presents a clear opportunity for rigorous casual analysis. Institutional partners are in support of the evaluation, and the NSWERS data system enables conducting this evaluation without additional programmatic burden to CCPE or institutions.

Data Feasibility. NSWERS, as a statewide longitudinal data system, houses ready-to-use administrative data that tracks Nebraska student demographics, educational records, and workforce data over time. Among NSWERS's eight key outcomes described [here](#), relevant data on college going, post-secondary persistence, postsecondary graduation, time to employment, and employment location data are available for our evaluation purposes. NSWERS itself is a joint

public entity, created by Nebraska's six independent Community Colleges, the Nebraska Department of Education, the Nebraska State College System, the University of Nebraska System, and affiliated with the Nebraska Department of Labor. Crucially, CCPE would not have access to this data on their own.

Study Design: The following is how REACH aims to accurately measure the impact and ensure that conclusions drawn are valid and reliable.

Data. The evaluation will leverage linked administrative data from NSWERS, CCPE, and NDOL. These sources provide longitudinal coverage of public K12 demographic and academic information, postsecondary enrollment, degree attainment, financial aid eligibility and receipt, employment outcomes. The full sample includes all public education students in Nebraska from 2012-2024 (N > 1.25M) and expands with each academic year for education records and quarterly for workforce records. The NOG is awarded to approximately 13,000 students each year. Primary outcomes of interest include: 1. postsecondary persistence, transfer, and completion; 2. time to degree; 3. employment within 6 months post-exit, with 12- and 36-month follow-ups; and 4. workforce retention (employed in-state).

Proposed Estimation Approach. The primary analytic strategy is a regression discontinuity design, utilizing the eligibility cutoff based on expected family contribution to estimate the causal effect of receiving a NOG award. Students just above and below the cutoff are assumed exchangeable, offering internal validity. For secondary analysis, we will apply a difference-in-difference using institutional decisions of award/non-award for eligible students to estimate program effects. These approaches will enable estimation of average treatment effects, and heterogeneous effects by sector (2/4 YR), geography (urban vs rural), and prior academic performance.

To complement these approaches, we will construct weighted matched samples using NSWERS's full-population administrative data. These samples will be used to generate supporting evidence on treatment effects across broader segments of the population and across multiple postsecondary sectors. Matching will be performed using high-dimensional pre-treatment covariates (e.g. K12 academic records, demographics, institutional characteristics) and weights will be used to align covariate distributions across treated and comparison groups. This matched analysis will not substitute for the primary RDD but will provide triangulating evidence and insight into external validity.

Robustness Checks. High-fidelity estimates of subpopulation sizes derived from administrative data will enable appropriately powered analyses that can be pre-registered to enhance transparency and rigor. REACH will also include sensitivity analyses to assess the robustness of propensity score models, ensuring the reliability of causal inferences. Additionally, multiple testing corrections will be applied to account for the evaluation of multiple outcomes, reducing the risk of false positives and strengthening the validity of the findings.