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GASB STATEMENT NO. 68 REPORT
FOR THE
NEBRASKA PUBLIC EMPLOYEES
RETIREMENT SYSTEM
SCHOOL RETIREMENT SYSTEM

MEASUREMENT DATE: JUNE 30, 2022

FOR STATE FISCAL YEAR ENDING: JUNE 30, 2023





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

December 19, 2022

Public Employees Retirement Board
Nebraska Public Employees Retirement Systems
Post Office Box 94816
Lincoln, NE 68509

Dear Members of the Board:

Presented in this report is information to assist the Nebraska Public Employees Retirement System in providing information required under the Governmental Accounting Standards Board (GASB) Statement No. 68 to participating employers and contributing entities of the School Retirement System of the Nebraska Public Employees Retirement System. GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers who provide pension benefits to their employees through a trust. This report has been prepared as of June 30, 2022. Please note that although the funding for both the Nebraska School Retirement System and Service Annuity Fund are commingled in one trust, separate reporting has been prepared under GASB 68. This report includes only the relevant GASB 68 information and schedules for the Nebraska School Retirement Plan. Please note that the discount rate used to determine the Total Pension Liability (TPL) changed from 7.30% at the Prior Measurement Date to 7.20% at the current Measurement Date.

The annual actuarial valuation used as the basis for much of the information presented in this report was performed as of July 1, 2022. The valuation was based upon data, furnished by the Nebraska Public Employees Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System including actuarial assumptions and methods and the Plan's funding policy.

To the best of our knowledge, the information contained in this report is complete and accurate. Certain information about the Plan and where additional information can be found was provided by the Nebraska Public Employees Retirement System and used in this report. The calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. In order to prepare the results in this report, we have utilized actuarial models that were developed to measure liabilities and develop actuarial costs. These models include tools that we have produced and tested, along with commercially available valuation software that we have reviewed to confirm the appropriateness and accuracy of the output. In utilizing these models, we develop and use input parameters and assumptions about future

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Board of Trustees
December 19, 2022
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contingent events along with recognized actuarial approaches to develop the needed results. The calculations are based on the current provisions of the System, and on actuarial assumptions that are internally consistent and individually reasonable based on the actual experience of the System. In addition, the calculations were completed in compliance with applicable law and, in our opinion, meet the requirements of GASB 68.

These results are only for financial reporting and may not be appropriate for funding purposes or other types of analysis. Calculations for purposes other than satisfying the requirements of GASB 68 may produce significantly different results. Future actuarial results may differ significantly from the current results presented in this report due to such factors as changes in plan experience or changes in economic or demographic assumptions.

We, Patrice A. Beckham, FSA, and Brent A. Banister, FSA, are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein. We are available to answer any questions on the material contained in this report or to provide explanations or further details as may be appropriate.

Respectfully submitted,

A handwritten signature in blue ink that reads 'Patrice Beckham' in a cursive script.

Patrice Beckham, FSA, EA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink that reads 'Brent A. Banister' in a cursive script.

Brent A. Banister, PhD, FSA, EA, FCA, MAAA
Chief Actuary



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GASB STATEMENT NO. 68
NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHOOL RETIREMENT SYSTEM

SECTION I - SUMMARY OF PRINCIPAL RESULTS

Valuation Date (VD):	July 1, 2022
Prior Measurement Date:	June 30, 2021
Measurement Date (MD):	June 30, 2022
Membership Data:	
Retirees and Beneficiaries	28,094
Inactive Vested Members	7,028
Inactive Nonvested Members	20,166
Active Employees	<u>43,586</u>
Total	98,874
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.20%
Municipal Bond Index Rate at Prior Measurement Date	2.13%
Municipal Bond Index Rate at Measurement Date	3.37%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.30%
Single Equivalent Interest Rate at Measurement Date	7.20%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$14,940,221,367
Fiduciary Net Position (FNP)	<u>14,129,755,828</u>
Net Pension Liability (NPL = TPL – FNP)	\$810,465,539
FNP as a percentage of TPL	94.58%
Collective Pension Expense/(Income):	(\$13,775,617)
Collective Deferred Outflows of Resources:	\$2,297,185,928
Collective Deferred Inflows of Resources:	\$1,902,866,284



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting for Pensions*” in June, 2012. GASB 68’s effective date for employers was the first fiscal year beginning after June 15, 2014.

This report, prepared as of June 30, 2022 (the Measurement Date), presents information to assist the Nebraska Public Employees Retirement System in providing the required information under GASB 68 to participating employers of the School Retirement System. The School Retirement System of the Nebraska Public Employees Retirement System is a cost-sharing multiple employer plan, so the Collective Net Pension Liability and Collective Pension Expense are allocated among the participating employers and non-employer contributing entities. Those amounts, which are needed for the employers’ financial statements, are provided in Appendix D. Employers may use the information in this report for their fiscal years ending on or before June 30, 2023.

Much of the material provided in this report is based on the results of the July 1, 2022 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement System, which was issued November 11, 2022. See that report for more information on the member data, actuarial assumptions and methods used in developing these results.

GASB 68 requires the inclusion of a Net Pension Liability (NPL) on the employer’s Statement of Net Position and a determination of a Pension Expense (PE) in the Notes to the Financial Statements that may bear little relationship to the employer’s funding requirements. In fact, it is possible in some years for the NPL to be an asset or the PE to be an income item. The NPL is set equal to the Total Pension Liability (TPL) minus the Fiduciary Net Position (FNP). The benefit provisions recognized in the calculation of the TPL are summarized in Appendix B.

PE includes amounts for Service Cost (the Normal Cost under Entry Age Normal (EAN) for the year), interest on the TPL, employee contributions, administrative expenses, other cash flows during the year, recognition of increases/decreases in the TPL due to changes in the benefit structure, actual versus expected experience, and actuarial assumption changes, and recognition of investment gains/losses. The actual experience and assumption change impacts are recognized over the average expected remaining service life of the Plan membership as of the beginning of the measurement period, while investment gains/losses are recognized equally over five years. The development of the PE is shown in Section III. The unrecognized portions of each year’s experience, assumption changes and investment gains/losses are used to develop Deferred Inflows of Resources and Deferred Outflows of Resources, which also must be included on the employers’ Statement of Net Position.

Among the items needed for the TPL calculation is a discount rate, as defined by GASB, or a Single Equivalent Interest Rate (SEIR). To determine the SEIR, the FNP must be projected into the future for as long as there are anticipated benefits payable under the plan’s provision applicable to the membership and beneficiaries of the Plan on the Measurement Date. If the FNP is not projected to be depleted at any point in the future, the long-term expected rate of return on plan investments expected to be used to finance the benefit payments may be used as the SEIR.



If, however, the FNP is projected to be depleted at a future measurement date, the SEIR is determined as the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by discounting all projected benefit payments through the date of depletion by the long-term expected rate of return, and the present value determined by discounting those benefits after the depletion date by a 20-year tax-exempt municipal bond (rating AA/Aa or higher) rate (Municipal Bond Index Rate). The rate used, if necessary, for this purpose is the monthly average of the Bond Buyer General Obligation 20-year Municipal Bond Index (formerly published monthly by the Board of Governors of the Federal Reserve System).

Our calculations indicate that the FNP is not projected to be depleted, so the Municipal Bond Index Rate is not used in the determination of the SEIR for either the June 30, 2021 or the June 30, 2022 TPL. The SEIR for the Prior Measurement Date was 7.30% and the SEIR for the current Measurement Date is 7.20%, the long-term assumed rate of return on investments. The SEIR for both the Measurement Date and Prior Measurement Date meets the requirements of GASB 67 and 68.

The FNP projections are based upon the School Retirement System's financial status on the Measurement Date, the indicated set of methods and assumptions, and the requirements of GASB 67 and 68. As such, the FNP projections are not reflective of the cash flows and asset accumulations that would occur on an ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the School Retirement System, or the Plan's ability to make benefit payments in future years.

The benefits provided to both members of the Nebraska School Retirement System (whose membership includes school employees in all school districts in the state other than the Omaha Public School District) and the Service Annuity Fund (which covers only employees of the Omaha Public School District) are funded through one trust. However, separate contribution amounts are determined for each plan on a standalone basis. Paragraph 49 of GASB 68 provides "to the extent that different contribution rates are assessed based on separate relationships that constitute the NPL, the determination of the employer's proportionate share of the collective NPL should be made in a manner that reflects those separate relationships". Therefore, the calculation of the NPL, PE and Deferred Inflows of Resources and Deferred Outflows of Resources were performed separately for each group: School Retirement System and Service Annuity Fund. Only the information for the School Retirement System is reported here. A separate report has been prepared for the Service Annuity Fund.

School employers participating in the System have fiscal years ending August 31st. Roll forward procedures have not been completed. The Nebraska Public Employees Retirement System expects all School employers will prepare financial statements in conformity with a comprehensive basis of accounting other than generally accepted accounting principles.

The sections that follow provide the results of all the required aggregate calculations, presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI). Some of this information was provided by the Nebraska Public Employees Retirement System for use in this report. The sections, not prepared by Cavanaugh Macdonald LLC, are: Paragraphs 74, 75, 76(a)-(d), 79, 80(f) and 82.



SECTION III – PENSION EXPENSE/(INCOME)

As noted earlier, the Pension Expense/(Income) (PE) consists of a number of different items. GASB 68 refers to the first item as Service Cost, which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. The second item is interest on the TPL at 7.30%, the SEIR in effect as of the Prior Measurement Date.

The next three items refer to any changes that occurred in the TPL due to:

- benefit changes,
- actual versus expected experience, or
- changes in actuarial assumptions or other inputs.

Benefit changes, which are reflected immediately, will increase PE if there is a benefit improvement for existing Plan members or decrease PE if there is a benefit reduction. For the year ended June 30, 2022, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. At the beginning of the measurement period this number is 11.98 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 5.40 years.

The last item under changes in TPL is changes in actuarial assumptions or other inputs. There were a number of changes in the actuarial assumptions or other inputs since the Prior Measurement Date. These changes will be recognized over the average expected remaining service life of the entire Plan membership, using the same approach applied to experience gains and losses as described in the prior paragraph.

Employee contributions for the year and projected earnings on the FNP at the long-term expected rate of return are subtracted from the amount determined thus far. One-fifth of current-period difference between projected and actual earnings on the FNP is recognized in the PE.

The current year portions of previously determined experience, assumption changes and earnings amounts, recognized as Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources are included next. Collective Deferred Outflows of Resources are added to the PE while Collective Deferred Inflows of Resources are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the Collective PE for the year ended June 30, 2022 is shown in the following table.



**Collective Pension Expense/(Income)
For the Year Ended**

June 30, 2022	
Service Cost at end of year	\$318,727,836
Interest on the Total Pension Liability	1,017,025,943
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(917,944)
Expensed portion of current-period assumption changes	15,244,633
Employee contributions	(216,125,582)
Projected earnings on plan investments	(1,137,397,151)
Expensed portion of current-period differences between projected and actual earnings on plan investments	484,924,753
Administrative expenses	3,329,242
Other changes*	(94,520)
Recognition of beginning Deferred Outflows of Resources	184,061,441
Recognition of beginning Deferred Inflows of Resources	(682,554,268)
Total Pension Expense/(Income)	(\$13,775,617)

* Other changes consist of (\$15,925) in miscellaneous additions to assets and (\$78,595) from the difference between employer contributions reported on the FNP Statement and annualized employer contributions reported on Schedule of Allocated Proportion by Employer.

Note: Average expected remaining service life for all members is 5.40.



SECTION IV – NOTES TO FINANCIAL STATEMENTS

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference.

Paragraph 74: This information is available in the State’s Annual Report online at:

<https://das.nebraska.gov/accounting/fin-report.html>

Paragraph 75: The state of Nebraska is the plan sponsor for two cost-sharing multiple-employer defined benefit plans: the School Retirement System and the County Employees’ Retirement System Cash Balance Benefit Fund. Information for paragraphs 76 to 80 for the School Retirement System can be found on the following pages. Similar information for the County Employees’ Retirement System Cash Balance Benefit Fund can be found in the GASB 68 report for that Plan.

Paragraph 76(a): The name of the pension plan is the School Retirement System, and it is administered by the Nebraska Public Employees Retirement Board which was created in 1971 to administer the Nebraska retirement plans. The School Retirement System is a cost-sharing multiple-employer defined benefit plan.

The School plan has been created in accordance with Internal Revenue Code Sections 401(a) and 414(h), and 414(k). Please refer to Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 2018) for the School Employees Retirement Act. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

Paragraph 76(b):

- (1) Classes of employees covered:** All permanent employees of a Nebraska school district (other than the Omaha Public School District), an educational service unit, the state or county (if the position with the state or county requires a teaching certificate), working at least 20 hours per week on an on-going, regular basis, or with a full-time contract. A permanent employee initially hired at less than 20 hours per week who provides service for 20 hours or more per week (80 hours per month) in any three calendar months of a plan year must be enrolled in the retirement plan for the next payroll period.
- (2) Types of benefits:** The main benefits provided are retirement benefits. However, the Plan also provides ancillary benefits in the event of pre-retirement death, disability, or termination of employment prior to meeting the eligibility requirements to retire.
- (3) Key elements of the pension formulas:** Normal retirement is at age 65. Unreduced benefits are also available for a member who is at least age 55 and whose age plus service equals or exceeds 85 (Rule of 85). For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of: 1) The sum of a savings annuity, which is the actuarial equivalent of the member’s accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2.0%) set by statute, and an actuarial factor based on age.



For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of: 1) The sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor (currently 2.0%) set by statute, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

- (4) Terms with respect to automatic postemployment benefit changes, including automatic COLAs and ad hoc COLAs:** For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary shall be adjusted so that the purchasing power of the benefit being paid is not less than 75% of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent.

- (5) Authority under which benefit terms are established or may be amended:** Benefit and contribution provisions are established by State law (Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 2018) and may be amended only by the Nebraska Legislature.

Paragraph 76(c):

- (1) Basis for determining the employer's contributions to the plan:** Pursuant to state statute, a fixed contribution rate is made by the employers (see 76(c)(3)).
- (2) Identification of the authority under which contribution requirements of the employer and employees are established or may be amended:** contribution provisions are established by State law (Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 2018) and may be amended only by the Nebraska Legislature.
- (3) The contribution rates (in dollars or as a percentage of covered payroll) of those entities for the reporting period:**

Members: Each member contributes 9.78% of monthly salary.

School Districts: The School Districts contribute 101% of the member contribution rate.

State contributions: The State contributes 2.00% of estimated payroll for the plan year.

Amount of contributions recognized by the pension plan from the employer during the reporting period (only the total amounts recognized as additions to the plan's fiduciary net position are reflected here): For the fiscal year ending June 30, 2022, the plan received \$216,059,310 in employer contribution and \$44,704,077 in state contributions.



Paragraph 76(d): Whether the pension plan issues a stand-alone financial report (or the pension plan is included in the report of a public employee retirement system or another government) that is available to the public and, if so, how to obtain the report: Annually, the Nebraska Public Employees Retirement System prepares stand-alone financial statements for the School Retirement System. The audited financial statement reports can be found at:

<http://www.nebraska.gov/auditor/FileSearch/entityresults.cgi?id=Retirement%20Systems%2C%20Public%20Employees>

Paragraph 77: This paragraph requires information to be disclosed regarding the significant actuarial assumptions and other inputs used to measure the TPL. The complete set of actuarial assumptions and other inputs utilized in developing the TPL is outlined in Appendix C. The TPL as of June 30, 2022 was determined by an actuarial valuation performed as of July 1, 2022, using the following key actuarial assumptions and other inputs:

Price Inflation	2.55 percent
Wage Inflation	3.05 percent
Salary increases, including wage inflation	3.05 – 13.05 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.20 percent
Municipal Bond Index Rate	3.37 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.20 percent
Cost-of-Living-Adjustment	2.10 percent per annum, compounded annually, for members hired before January 1, 2013. 1.00 percent per annum, compounded annually, for members hired on or after January 1, 2013.
Mortality	
a. Healthy lives – Active members	Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected



generationally using MP-2019 modified to 75% of the ultimate rates.

- b. Healthy lives – Retired members
Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.
- c. Healthy lives – Beneficiaries
Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.
- d. Disabled members
Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

The actuarial assumptions used in the valuation are based on the results of an actuarial experience study which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

Paragraph 78

(a): Discount rate (SEIR). The discount rate used to measure the TPL at June 30, 2022 was 7.20%. The discount rate used to measure the TPL at June 30, 2021 was 7.30%.

(b): Projected cash flows. The projection of cash flows used to determine the discount rate assumed that plan contributions from members, school districts and the State of Nebraska will be made at the current contribution rates as set in state statute:

- a. Employee contribution rate: 9.78% of monthly salary.
- b. School Districts contribution rate: 101% of the member's rate. Currently, that rate is 9.88% of monthly salary.
- c. State contribution rate: 2.00% of monthly estimated payroll for the plan year.
- d. Administrative expenses for the current and future years were assumed to be 0.16% of the current members' proportionate share of covered payroll.

Based on those assumptions, the Plan's FNP was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 7.20% was applied to all periods of projected benefit payments to determine the TPL.

The FNP projections are based upon the Plan's financial status on the Measurement Date, the indicated set of methods and assumptions, and the requirements of GASB 68. As such, the FNP projections are not reflective of the cash flows and asset accumulations that would occur on an



ongoing plan basis, reflecting the impact of future members. Therefore, the results of this test do not necessarily indicate whether or not the fund will actually run out of money, the financial condition of the Plan, or the Plan's ability to make benefit payments in future years.

(c): Long-term rate of return. The long-term expected rate of return on pension plan investments is reviewed regularly as part of the experience study. The experience analysis used to determine the long-term rate of return in this report was performed and results provided in a report dated December 21, 2020. Generally, several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class, were developed by the System's investment consultant. These ranges were combined to develop the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by investment consultants are often intended for use over a 10-year investment horizon and are not always useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The long-term rate of return assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

(d): Municipal bond rate. A municipal bond rate was not used in determining the discount rate. If it were required, the rate would be 3.37% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2121.

(f): Assumed asset allocation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, as provided by the System's investment consultant, Aon Investments USA, Inc., are summarized in the following table:



Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	27.0%	4.5%
Non-U.S. Equity	11.5%	5.8%
Global Equity	19.0%	5.3%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	<u>7.5%</u>	4.2%
Total	100.0%	

*Arithmetic mean, net of investment expenses

(g): Sensitivity analysis. This paragraph requires disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the System, calculated using the discount rate of 7.20 percent, as well as the System’s NPL calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Total Pension Liability	\$17,027,272,983	\$14,940,221,367	\$13,227,006,647
Fiduciary Net Position	<u>14,129,755,828</u>	<u>14,129,755,828</u>	<u>14,129,755,828</u>
Net Pension Liability	\$2,897,517,155	\$810,465,539	(\$902,749,181)



Paragraph 79: The Plan’s financial statements were prepared on the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when a liability is incurred. Employee and employer contributions are recognized in the period in which employee services are performed. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

Investments as reported in the financial statements include long-term investments. Law or legal instruments may restrict these investments. All investments are stated at fair value, based on quoted market prices. For investments where no readily ascertainable fair value exists, management has received an estimate of fair value from the investment fund manager based, in part, on real estate appraisals. The State Treasurer is the custodian of all funds; however, investment of funds is the responsibility of the Nebraska Investment Council.

To our knowledge, there have been no changes since the Measurement Date that would materially alter the Plan’s financial report.

This information can be found in the published financials online at:

<http://www.nebraska.gov/auditor/FileSearch/entityresults.cgi?id=Retirement%20Systems%2C%20Public%20Employees>

Paragraph 80:

(a)-(b): By statute, the state of Nebraska contributes to the School Retirement System. Therefore, a special funding situation exists, and the appropriate information has been prepared. The detailed information for each participating employer and the state of Nebraska is provided in Appendix D of this report. Please note that the determination of proportionate share reflects a state contribution rate of 2% of expected covered payroll.

(c): The Measurement Date of the Collective NPL is June 30, 2022. The TPL as of June 30, 2022 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2022.

(d): There were a number of changes in the actuarial assumptions since the Prior Measurement Date. These changes are detailed in Appendix C of this report.

(e): There were no changes in the benefit terms since the Prior Measurement Date.

(f): Based on the available information, the Nebraska Public Employees Retirement System believes that there are no changes between the Measurement Date of the NPL (June 30, 2022) and the employer’s reporting date (June 30, 2023) that are expected to have a significant effect on the NPL.

(g): Please see Section III for the development of the Collective PE. The proportionate share of the Collective PE for each participating employer is provided in Appendix D. Because the state of Nebraska is a non-employer contributing entity in a special funding situation, the employers participating in the Plan are to recognize their pension expense and then also recognize revenue



equal to the proportion of their pension expense for which the State is responsible. These amounts are shown in Exhibit 3 in Appendix D. The comparable expense will be included by the state (as a non-employer governmental entity) in a manner similar to other aid to schools and not as part of its pension expense.

(h)(1)-(3): Since certain expense items are recognized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce PE they are labeled Deferred Inflows of Resources. If they will increase PE they are labeled Deferred Outflows of Resources. The recognition of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are recognized over the average expected remaining service life of the active and inactive Plan members at the beginning of the measurement period. Investment gains and losses are recognized equally over a five-year period.

The following tables provide a summary of the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2022). Detail by participating employer is provided in Appendix D of this report. Per GASB 68, reporting of the differences between projected and actual earnings should be on a net basis, with only one Deferred Outflow or Inflow. This information is provided in the following table:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
Differences between expected and actual experience	\$0	\$150,523,741	(\$150,523,741)
Changes of assumptions	67,076,383	97,157,721	(30,081,338)
Differences between projected and actual earnings	2,208,224,121	1,633,299,398	574,924,723
Changes in proportion	<u>21,885,424</u>	<u>21,885,424</u>	<u>0</u>
Total	\$2,297,185,928	\$1,902,866,284	\$394,319,644



The following tables show the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources separately to provide additional detail.

Collective Deferred Outflows of Resources				
	June 30, 2021	Additions	Recognition	June 30, 2022
Differences between expected and actual experience				
2017 Base	\$ 0	\$ 0	\$ 0	\$ 0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
2022 Base	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions				
2017 Base	\$ 40,514,739	\$ 0	\$ 40,514,739	\$ 0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
2022 Base	0	82,321,016	15,244,633	67,076,383
Total	\$ 40,514,739	\$ 82,321,016	\$ 55,759,372	\$ 67,076,383
Differences between projected and actual earnings				
2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
2019 Base	37,136,596	0	18,568,297	18,568,299
2020 Base	374,935,214	0	124,978,405	249,956,809
2021 Base	0	0	0	0
2022 Base	0	2,424,623,766	484,924,753	1,939,699,013
Total	\$ 412,071,810	\$ 2,424,623,766	\$ 628,471,455	\$ 2,208,224,121
Changes in proportion				
2017 Base	\$ 572,041	\$ 0	\$ 572,041	\$ 0
2018 Base	2,990,795	0	2,020,825	969,970
2019 Base	3,861,464	0	1,582,563	2,278,901
2020 Base	5,830,951	0	1,714,989	4,115,962
2021 Base	11,560,359	0	2,645,402	8,914,957
2022 Base	0	6,879,645	1,274,011	5,605,634
Total	\$ 24,815,610	\$ 6,879,645	\$ 9,809,831	\$ 21,885,424
Total	\$ 477,402,159	\$ 2,513,824,427	\$ 694,040,658	\$ 2,297,185,928



Collective Deferred Inflows of Resources				
	June 30, 2021	Additions	Recognition	June 30, 2022
Differences between expected and actual experience				
2017 Base	\$ 6,874,009	\$ 0	\$ 6,874,009	\$ 0
2018 Base	14,243,698	0	9,624,120	4,619,578
2019 Base	72,167,675	0	29,576,916	42,590,759
2020 Base	119,224,950	0	35,066,162	84,158,788
2021 Base	19,601,022	0	4,485,360	15,115,662
2022 Base	0	4,956,898	917,944	4,038,954
Total	\$ 232,111,354	\$ 4,956,898	\$ 86,544,511	\$ 150,523,741
Changes of assumptions				
2017 Base	\$ 0	\$ 0	\$ 0	\$ 0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	125,987,906	0	28,830,185	97,157,721
2022 Base	0	0	0	0
Total	\$ 125,987,906	\$ 0	\$ 28,830,185	\$ 97,157,721
Differences between projected and actual earnings				
2018 Base	\$ 23,664,384	\$ 0	\$ 23,664,384	\$ 0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	2,177,732,530	0	544,433,132	1,633,299,398
2022 Base	0	0	0	0
Total	\$ 2,201,396,914	\$ 0	\$ 568,097,516	\$ 1,633,299,398
Changes in proportion				
2017 Base	\$ 572,041	\$ 0	\$ 572,041	\$ 0
2018 Base	2,990,795	0	2,020,825	969,970
2019 Base	3,861,464	0	1,582,563	2,278,901
2020 Base	5,830,951	0	1,714,989	4,115,962
2021 Base	11,560,359	0	2,645,402	8,914,957
2022 Base	0	6,879,645	1,274,011	5,605,634
Total	\$ 24,815,610	\$ 6,879,645	\$ 9,809,831	\$ 21,885,424
Total	\$ 2,584,311,784	\$ 11,836,543	\$ 693,282,043	\$ 1,902,866,284



(h)(4): Changes in the proportionate share are shown on Exhibit 3 in Appendix D. The determination of proportionate share is based on individual employer contribution information, provided by the Nebraska Public Employees Retirement System (see Exhibit 1 in Appendix D).

(h)(5): Employer contributions subsequent to the Measurement Date are considered Deferred Outflows of Resources. These amounts, if any, will be provided by each participating employer.

(i): The following table provides the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2022) for the Plan that will be recognized in PE in future fiscal years. **These amounts do not reflect the deferred recognition of changes in proportionate share, recognition of actual contributions that differ from the proportionate share, or employer contributions subsequent to the Measurement Period.**

Appendix D contains the schedule, by participating employer, of the recognition of all amounts except for employer contributions subsequent to the Measurement Date.

Year Ending June 30:	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Net Deferred Outflows/(Inflows) of Resources
2024	\$643,716,090	\$647,929,277	(\$4,213,187)
2025	625,147,790	626,746,626	(1,598,836)
2026	500,169,386	592,693,087	(92,523,701)
2027	500,169,387	13,244,692	486,924,695
2028	6,097,851	367,178	5,730,673
Thereafter	0	0	0

(j): By statute, part of the ongoing funding of the Plan is provided by the state of Nebraska so a special funding situation exists. Each participating employer is to recognize their pension expense and also recognize revenue in an amount equal to the support provided by the state’s contribution to the Plan. These amounts are shown in Exhibit 4 of Appendix D.



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

There are several tables of Required Supplementary Information (RSI) that need to be included in the Plan’s financial statements:

Paragraphs 81(a): Information under 81(a)(1)(a)-(b), which is determined as of the Measurement Date of the Collective NPL, is provided in Appendix D of this report.

Paragraphs 81(b): This information is to be determined as of the employer’s most recent fiscal year-end. Therefore, each participating employer should have the information available to populate the Schedule of Employer Contributions.

Paragraph 82: Based on the available information, the Nebraska Public Employees Retirement System believes that there are no significant trends in the amounts reported in the schedules required by paragraph 81.

Changes of benefit and funding terms: The following changes to the plan provisions were made by the Nebraska Legislature and reflected in the valuation performed as of July 1 listed below:

2022: None

2021: Legislative Bill 17 (LB 17), which was passed by the 2021 Nebraska Legislature, changed the amortization period for amortization bases established on or after July 1, 2021 from 30 to 25 years. If the UAAL is less than or equal to zero, then all prior amortization bases are considered fully funded and the UAAL is reinitialized and amortized over a 25-year period as of the actuarial valuation date.

2020: None

2019: None

2018: None

2017: The 2017 Legislature passed LB 415, which affects the benefit provisions only for members hired on or after July 1, 2017 (with additional changes for those hired on or after July 1, 2018). For members hired on or after July 1, 2017, the Public Employees Retirement Board (PERB) has the authority to set the actuarial assumptions used to determine the benefit amounts payable under optional forms of payment. In addition, LB 415 changed the minimum age required to qualify for retirement under the Rule of 85 from 55 to 60 for members who are hired on or after July 1, 2018.

2016: None

2015: None



2014: As scheduled, the State contribution rate increased from 1% of covered payroll to 2%.

Changes in actuarial assumptions:

7/1/2022 valuation:

- Price inflation decreased from 2.65% to 2.55%.
- Long-term investment return decreased from 7.30% to 7.20%.
- Cost of living adjustment assumption decreased to 2.10% for Tier 1 members.
- General wage growth decreased from 3.15% to 3.05%.
- Payroll growth decreased from 3.15% to 3.05%.

7/1/2021 valuation:

- Price inflation decreased from 2.75% to 2.65%.
- Long-term investment return decreased from 7.50% to 7.30%.
- General wage growth decreased from 3.50% to 3.15%.
- Payroll growth decreased from 3.50% to 3.15%.
- Salary merit increases were adjusted to partially reflect observed experience.
- Interest on employee contribution balances decreased from 3.00% to 2.50%.
- Cost of living adjustment assumption decreased to 2.15% for Tier 1 members.
- An explicit assumption for administrative expenses was adopted as a component of the actuarial contribution rate and was set to 0.16% of pay.
- Mortality assumption for non-disabled participants was changed to the Pub-2010 General Members (Above Median) Mortality Tables (100% of male rates, 95% female rates), set back one-year, projected generationally using MP-2019 modified to 75% of ultimate rates.
- Mortality assumption for disabled participants was changed to the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static).
- Retirement rates changed to better fit the observed experience.
- Termination rates for males changed to better fit the observed experience.
- The assumed retirement age for deferred vested members was increased from 62 to 64.

7/1/2020 valuation: None

7/1/2019 valuation: None

7/1/2018 valuation: None

7/1/2017 valuation:

- Price inflation decreased from 3.25% to 2.75%.
- Long-term investment return decreased from 8.00% to 7.50%.
- Covered payroll growth assumption decreased from 4.00% to 3.50%.
- Salary increase assumption decreased by 0.50% at each age.
- Interest on employee contribution balances decreased from 4.25% to 3.00%.



- Cost of living adjustment assumption decreased to from 2.50% to 2.25% for members hired before January 1, 2013.
- Mortality assumptions changed to reflect recent mortality experience and future projected improvements.
- Retirement rates changed to better fit the observed experience.
- Termination rates changed to better fit the observed experience.
- Disability rates changed to better fit the observed experience.

7/1/2016 valuation: None

7/1/2015 valuation: None

7/1/2014 valuation: None

Paragraphs 92-95: The State of Nebraska contributes a fixed 2.00% of covered payroll to the School Retirement System of the Nebraska Public Employees Retirement System, thereby creating a special funding situation. The allocation of the state's proportionate share is the dollar amount of the state's contribution for the year divided by the total non-member contributions and is reflected in the Final Employer Allocated Percentage column on Exhibit 1 of Appendix D. Exhibit 2 in Appendix D shows the corresponding proportion of NPL which is to be reported by the State as well as the amount to be reported by each participating employer.



APPENDIX A

ADDITIONAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

Fiscal Year Ended June 30

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) – (b)
Balances at June 30, 2021	\$14,262,489,194	\$15,678,792,515	(\$1,416,303,321)
Changes for the year:			
Service Cost at end of year	318,727,836		318,727,836
Interest on TPL	1,017,025,943		1,017,025,943
Benefit term changes	0		0
Differences between expected and actual experience	(4,956,898)		(4,956,898)
Assumption changes	82,321,016		82,321,016
Employer contributions		216,059,310	(216,059,310)
Non-Employer (State) contributions		44,704,077	(44,704,077)
Employee contributions		216,125,582	(216,125,582)
Net investment income		(1,287,226,615)	1,287,226,615
Benefit payments, including member refunds	(735,385,724)	(735,385,724)	0
Administrative expenses		(3,329,242)	3,329,242
Other changes		15,925	(15,925)
Net changes	<u>677,732,173</u>	<u>(1,549,036,687)</u>	<u>2,226,768,860</u>
Balances at June 30, 2022	\$14,940,221,367	\$14,129,755,828	\$810,465,539



APPENDIX B

SUMMARY OF BENEFIT PROVISIONS VALUED

Member	Any person employed by a public school 20 or more hours per week shall be a member of the system. Employees at the date of establishment could have elected not to participate, and those covered under another system do not participate. The Tier Two benefit structure covers members joining the System on or after July 1, 2013, but before July 1, 2017. The Tier Three benefit structure covers members joining the System on or after July 1, 2017, but before July 1, 2018. The Tier Four benefit structure covers members joining the System on or after July 1, 2018.
Participation Date	Date of becoming a member.
Definitions	
Final average earnings	The average of the three highest twelve-month periods of service during the period ending on the earlier of the participant's termination date or retirement date. For employees who become a member on or after July 1, 1996, earnings will be capped at the maximum earning defined in Code 401(a) (17). For Tier Two, Three and Four members, it is the average of the five highest twelve-month periods of service.
Fiscal year	Twelve-month period ending June 30.
Contributions	Members contribute 9.78% of pay. Such contributions are credited with interest based on the 1-year Treasury yield curve on July 1 of each year, as determined by State Statutes. The School Districts contribute at a rate equal to 101% of the members' rate. The State contributes 2% of pay, effective July 1, 2014 (previously 1%).
Monthly pension benefit	The greater of (1) or (2). (1) Amount: A monthly benefit equal to the sum of: (a) A savings annuity which is the actuarial equivalent of the member's accumulated contributions, and (b) A service annuity equal to \$3.50 per year of service. (2) Amount: Members employed by a class I, II, III, IV, VI School District may receive a formula annuity. The formula annuity is a monthly amount equal to the product of 2.00% of final average earnings times total



years of service for those members who are employed on or after July 1, 2001.

To receive this benefit, retirement must occur after attaining age 65 or meeting the Rule of 85 requirements (minimum age is 55 for Tier One, Two and Three members and 60 for Tier Four members).

An automatic annual cost-of-living adjustment (COLA) equal to the change in the CPI-W index, with a maximum increase of 2.5% in any one year is provided for current and future retirees. Also provided is a minimum floor benefit equal to 75% of the purchasing power of the original benefit. For Tier Two, Three and Four members, who are hired on or after July 1, 2013, an automatic cost-of-living adjustment (COLA) equal to the change in the CPI-W index, not to exceed 1.0% in any one year. No purchasing power COLA applies.

Normal Retirement Date (NRD) First of month coinciding with or next following the attainment of age 65 and one-half year of service.

Service Length of service includes all service as a school employee for which contributions have been made. This service only includes years for which the member was employed on at least a half-time basis, and includes declared emergency service in the armed forces, provided certain conditions are met. Special provisions allow credit for service prior to 1945 and for up to ten years of service in another State upon payment of the actuarial cost of the additional benefit granted.

Pensionable pay Gross earnings subject to contributions.

Eligibility for Benefits

Deferred vested Termination for reasons other than death or disability retirement after completing five years of service.

Disability retirement Retirement by reason of disability.

Early retirement Retirement before NRD, as well as one of the following criteria:

1. Attaining age 60 and completing 5 years of service,
2. Attaining 35 years of service regardless of age,
3. For members hired before July 1, 2018, attaining age 55 and age plus service equals at least 85 (Rule of 85).
4. For members hired on or after July 1, 2018, attaining age 60 and age plus service equals at least 85 (Rule of 85).

Normal retirement Retire on NRD.

Postponed retirement Retire after NRD.



Pre-retirement spouse benefit	Death prior to retirement.
Monthly Benefits Payable	
Normal retirement	Monthly pension benefit determined as of NRD.
Early retirement	Monthly pension benefit determined as of early retirement date, reduced by 3% for each year that commencement of payment precedes age 65 (members must be age 60 with five years of service). Unreduced benefits are available to members who have met the applicable criteria for the Rule of 85. Benefits payable upon retirement prior to age 60 (based on the 35 year service rule) are actuarially reduced from age 65. The service annuity is a life annuity actuarially reduced before age 65. Actuarial reductions are based on the 1994 Group Annuity Mortality Table, 75% female, 25% male and 8% interest for members hired prior to July 1, 2017. For members hired on or after July 1, 2017, the Public Employees Retirement Board sets the actuarial assumptions used for actuarial reductions, with guidance from the System's actuary.
Postponed retirement	Monthly pension benefit determined as of actual retirement date.
Termination with deferred vested benefit	Monthly pension benefit determined as of termination date, reduced by 3% for each year that commencement of payment precedes age 65 (Early Commencement requires attainment of age 60).
Disability retirement	Monthly pension benefit determined as of disability retirement date.
Death with pre-retirement benefits	Survivor portion of 100% Joint and Survivor Annuity paid to spouse assuming retirement by member at death if the member is age 65 or has 20 years of service at death. If the member has met the 5-year vesting service requirement, has less than 20 years of service and is under age 65, the spouse may choose between the following two options: (1) a lump sum equal to the member's contributions with interest plus 101% of the member's contributions with interest, and (2) an annuity which equals the survivor portion of the 100% Joint and Survivor value of the member's accrued benefit, payable immediately, reduced for commencement before age 65 and the 100% joint and survivor form of payment.
Forms of payment	Pre-retirement death benefits are payable only as described above. Monthly pension benefits are paid under the form of payment elected by the retiree at retirement. Payment forms include: life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity (spouse only), 100% joint and survivor annuity (spouse



only), 5-year certain and life annuity, 10-year certain and life annuity, 15-year certain and life annuity, or a modified cash refund annuity. The normal form of payment for the formula annuity is a 5-year certain and life annuity.

For members hired on or after July 1, 2017, the Public Employee Retirement Board sets the actuarial assumptions used to determine the benefit amounts payable under optional forms of payment, with guidance from the System's actuary.

Funding Arrangement

Legislation enacted in 2002 created the School Retirement Fund. Balances existing on June 30, 2002 in the School Employers Deposit Account, the School Employees Savings Account, the Service Annuity Account, the Annuity Reserve Account, and the School Employees Retirement System Reserve Fund (RSRF) shall be combined and transferred into the School Retirement Fund.

There are four funds established in the State Treasury, which receive monies and pay the expenses and benefits of the retirement system, as follows:

1. School Retirement Fund – receives required deposits of the employers, the State, and employees. Upon retirement, the fund pays all savings annuities, service annuities, and formula annuities.
2. Contingent Account – receives all interest, dividends, and miscellaneous income, pays all regular interest allocated to the other accounts or funds, and meets any deficiencies occurring in the other accounts or funds.
3. Expense Fund – pays all expenses connected with the operation and administration of the system and receives annual contributions to cover anticipated expenses.
4. Omaha Service Annuity Fund – pays service annuity benefits to Omaha members.

Benefits Reflected in Valuation

All benefits were valued, including future cost-of-living increases granted by statute.

Plan Provisions Effective after July 1, 2022

No future changes in plan provisions were recognized in determining the funded status or in determining the sufficiency of statutory contribution levels.

Changes in Plan Provisions Since the Prior Year

There have been no changes to the plan provisions since the prior year.



APPENDIX C

STATEMENT OF ACTUARIAL ASSUMPTIONS

Economic Assumptions

- 1. Long-term Expected Rate of Return 7.20% per annum, compounded annually, net of expenses.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 7.00% in the 2024 valuation.

- 2. Inflation 2.55% per annum, compounded annually.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

- 3. Salary Increases Rates vary by service. Sample rates are as follows:

Years	Rates by Service			
	Inflation	Productivity	Merit	Total
1	2.55%	0.50%	10.00%	13.05%
2	2.55	0.50	5.00	8.05
3	2.55	0.50	4.50	7.55
4	2.55	0.50	3.50	6.55
5	2.55	0.50	3.00	6.05
6	2.55	0.50	3.00	6.05
7	2.55	0.50	2.75	5.80
8	2.55	0.50	2.50	5.55
9	2.55	0.50	2.25	5.30
10	2.55	0.50	2.00	5.05
11	2.55	0.50	1.75	4.80
12	2.55	0.50	1.50	4.55
13	2.55	0.50	1.30	4.35
14	2.55	0.50	1.15	4.20
15	2.55	0.50	1.05	4.10
16	2.55	0.50	0.95	4.00
17	2.55	0.50	0.85	3.90
18	2.55	0.50	0.75	3.80
19	2.55	0.50	0.65	3.70
20	2.55	0.50	0.55	3.60
21	2.55	0.50	0.45	3.50
22	2.55	0.50	0.35	3.40
23	2.55	0.50	0.25	3.30
24-39	2.55	0.50	0.15	3.20
40+	2.55	0.50	0.00	3.05

Note: The inflation assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.



- 4. Payroll Growth 3.05% per annum
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.85% in the 2024 valuation.
- 5. Investment on Employee Contributions 2.50% per annum compounded annually.
- 6. Increase in Compensation And Benefit Limits 2.55% per annum on the 401(a)(17) compensation limit and 415 benefit limit
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

Demographic Assumptions

1. Mortality

- a. Healthy lives - Active members Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.
- b. Healthy lives – Retired members Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.
- c. Healthy lives –Beneficiaries Pub-2010 General Members (Above Median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.
- d. Disabled lives Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).
- e. Healthy mortality rates and life expectancies are shown below at sample ages:

Pre-retirement Mortality		
Mortality Rate (Base Rates)		
Sample Age	Males	Females
20	0.04%	0.01%
30	0.04	0.01
40	0.07	0.03
50	0.11	0.06
60	0.27	0.16



Post-retirement Mortality		
Mortality Rate (Base Rates)		
Sample Age	Males	Females
50	0.11%	0.06%
60	0.53	0.35
70	1.17	0.80
80	3.60	2.60
90	11.73	9.07

Projection Scale – Post-retirement Mortality						
Sample Age	Scale (2020)		Scale (2030)		Scale (2040)	
	Males	Females	Males	Females	Males	Females
50	0.0004	0.0030	0.0026	0.0036	0.0075	0.0075
60	0.0004	-0.0041	0.0063	0.0069	0.0075	0.0075
70	0.0017	0.0052	0.0069	0.0063	0.0075	0.0075
80	0.0067	0.0061	0.0066	0.0070	0.0075	0.0075
90	0.0048	0.0032	0.0067	0.0067	0.0069	0.0069

f. Disabled mortality rates and life expectancies are shown below at sample ages:

Sample Age	Males	Females
30	0.35%	0.26%
40	0.65	0.63
50	1.61	1.48
60	2.50	1.96
70	3.90	2.86
80	7.35	6.01



2. Retirement

Rates vary by age and eligibility for benefits.
Rates are as follows:

Retirement Rates When Eligible for Unreduced Benefits	
Age	Rate
<62	17%
62	24
63	24
64	24
65	30
66	38
67	35
68	25
69	25
70	30
71	30
72	25
73	25
74	25
75	25
76	30
77	30
78	30
79	30
80	100

Retirement Rates When Eligible for Reduced Benefits	
Age	Rate
60	5%
61	6
62	8
63	10
64	12

3. Termination

Rates vary by service.
Sample rates are as follows:

Rates by Service		
Years	Male	Female
<1	27.5%	31.7%
1	17.0	19.0
5	6.0	8.0
10	3.5	4.7
15	2.3	3.1
20	1.0	2.0
25+	1.0	1.0



4. Disability

Rates vary by age.
Sample rates are as follows:

Age	Male	Female
Under 35	0.00%	0.00%
35	0.02	0.01
40	0.02	0.01
45	0.03	0.03
50	0.05	0.04
55	0.07	0.06
60	0.10	0.08

Other Assumptions

1. Form of Payment

Service annuity – Life annuity
Formula annuity – Five year certain and life annuity.

Members who terminated vested are assumed to take a refund of contributions if it is more valuable than their deferred benefit.

For members who die with between 5 and 20 years of service before reaching age 65, their surviving spouse is assumed to take the lump sum benefit if it is more valuable than the annuity.

For inactive vested members who die with between 5 and 20 years of service before reaching age 65, their surviving spouse is assumed to take the lump sum benefit.

2. Actuarial Equivalence Basis for Members Hired after July 1, 2017

a. Interest

7.00%

b. Mortality

Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected to 2040 using MP-2019 modified to 75% of the ultimate rates using a 30% male, 70% female blend.

3. Marital Status

a. Percent married

85% married

b. Spouse’s age

Females assumed to be two years younger than males.

4. Administrative Expense

0.16% of covered payroll

5. Commencement age for deferred vested benefit

Age 64



6. Cost of Living Adjustment

Service annuity – None

Formula annuity – 2.10% per annum, compounded annually, for members hired before January 1, 2013.

Note: The assumption will decrease by 0.05% per year until reaching the ultimate rate of 2.00% in the 2024 valuation.

1.00% per annum, compounded annually, for members hired on or after January 1, 2013.

7. State Contribution

State contributions for the current plan year are assumed to be contributed in a lump sum on the July 1 following the plan year end. These amounts from the prior plan year are treated as a contribution receivable on the plan’s financial statements.

Changes in Assumptions since the Prior Year

At their meeting on December 21, 2020, the Public Employees Retirement Board adopted a new set of actuarial assumptions based on the recommendations in the 2020 experience study. Changes to the set of economic assumptions are phased in over a four-year period, beginning with the July 1, 2021 valuation. Below is a summary of the key assumption changes in this valuation:

- Price inflation assumption was lowered from 2.65% to 2.55%.
- Investment return assumption was lowered from 7.30% to 7.20%.
- COLA assumption for Tier 1 members was lowered from 2.15% to 2.10%.
- General wage inflation assumption was lowered from 3.15% to 3.05%.
- Payroll growth assumption was lowered from 3.15% to 3.05%.

TECHNICAL VALUATION PROCEDURES

Data Procedures

Salaries for first year members are annualized by NPERS and reflected in the Calculated Salary field in the census data. This is used in the valuation for new members. For continuing active members, the Accumulated Salary field from the data, representing the actual salary earned in the prior fiscal year, is used in the valuation process.

Active members who are missing a date of birth on their record are assumed to have been hired at age 35.

Members who are missing a gender are assumed to be female.

Other Valuation Procedures

The compensation amounts used in the projection of benefits and liabilities for active members were prior plan year compensations. Salary increases are assumed to apply to annual amounts.



Projected benefits were limited by the dollar limitation required by the Internal Revenue Code Section 415 as it applies to governmental plans and compensation limited by Section 401(a)(17).

Decrements are assumed to occur mid-year, except that immediate retirement is assumed for those who are at or above the age at which retirement rates are 100%. Standard adjustments are made for multiple decrements.

No actuarial accrued liability is included for participants who terminated without being vested prior to the valuation date, except those due a refund of contributions.



APPENDIX D

DETAILED INFORMATION FOR EMPLOYERS



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2021 and 6/30/2022

Entity	Year Ended June 30, 2021				Year Ended June 30, 2022			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
Total	\$208,982,482	\$208,973,930			\$215,980,715	\$215,980,715		
00-DE Nebraska Dept of Education	228,055	228,055	0.109131%	0.090495%	211,280	211,280	0.097824%	0.081048%
01-10 Elkhorn Public Schools	6,314,072	6,314,072	3.021464%	2.505501%	6,849,169	6,849,169	3.171195%	2.627376%
01-15 Douglas County West Comm Schools	727,763	727,763	0.348255%	0.288785%	762,186	762,186	0.352895%	0.292378%
01-17 Millard Public Schools	14,107,783	14,107,783	6.750978%	5.598142%	14,349,238	14,349,238	6.643759%	5.504440%
01-54 Ralston Public Schools	2,341,021	2,341,021	1.120245%	0.928945%	2,408,857	2,408,857	1.115311%	0.924050%
01-59 Bennington Public Schools	1,847,948	1,847,948	0.884296%	0.733288%	2,074,265	2,074,265	0.960394%	0.795699%
01-66 Westside Community Schools	4,596,073	4,596,073	2.199352%	1.823778%	4,876,573	4,876,573	2.257874%	1.870678%
02-1 Lincoln Public Schools	32,101,880	32,101,880	15.361673%	12.738426%	32,629,034	32,629,034	15.107373%	12.516652%
02-145 Waverly School District 145	1,381,769	1,381,769	0.661216%	0.548303%	1,442,529	1,442,529	0.667897%	0.553361%
02-148 Malcolm Public School	447,004	447,004	0.213904%	0.177377%	470,287	470,287	0.217745%	0.180405%
02-160 Norris School District 160	1,455,112	1,455,112	0.696313%	0.577407%	1,483,348	1,483,348	0.686797%	0.569020%
02-161 Raymond Central Public School	500,691	500,691	0.239595%	0.198680%	521,224	521,224	0.241329%	0.199944%
03-1 Southern Public Schools	329,142	329,142	0.157504%	0.130608%	335,253	335,253	0.155224%	0.128605%
03-100 Diller-Odell Public Schools	234,331	234,331	0.112134%	0.092985%	251,569	251,569	0.116478%	0.096504%
03-15 Beatrice Public Schools	1,406,775	1,406,775	0.673182%	0.558226%	1,389,537	1,389,537	0.643362%	0.533034%
03-34 Daniel Freeman Public Schools	320,461	320,461	0.153350%	0.127163%	330,721	330,721	0.153125%	0.126866%
04-15 Anselmo-Merna Public School	203,744	203,744	0.097497%	0.080848%	215,183	215,183	0.099631%	0.082546%
04-180 Callaway Public School	222,263	222,263	0.106359%	0.088197%	228,792	228,792	0.105932%	0.087766%
04-25 Broken Bow Public Schools	563,964	563,964	0.269873%	0.223788%	591,863	591,863	0.274035%	0.227042%
04-44 Ansley Public School	190,920	190,920	0.091361%	0.075760%	193,712	193,712	0.089689%	0.074308%
04-84 Sargent Public Schools	165,030	165,030	0.078972%	0.065486%	179,190	179,190	0.082966%	0.068738%
04-89 Arnold Public Schools	159,941	159,941	0.076536%	0.063466%	167,328	167,328	0.077474%	0.064188%
05-1 Fremont Public Schools	3,647,462	3,647,462	1.745415%	1.447358%	3,770,488	3,770,488	1.745752%	1.446378%
05-594 Logan View Public Schools	430,577	430,577	0.206043%	0.170858%	442,803	442,803	0.205020%	0.169862%
05-595 North Bend Central Public Schools	479,778	479,778	0.229587%	0.190381%	503,527	503,527	0.233135%	0.193155%
05-62 Scribner-Snyder Community Schools	209,312	209,312	0.100162%	0.083058%	222,840	222,840	0.103176%	0.085483%
06-1 Ashland-Greenwood Public Schools	664,533	664,533	0.317998%	0.263695%	688,977	688,977	0.318999%	0.264295%
06-107 Cedar Bluffs Public School	312,971	312,971	0.149766%	0.124191%	340,627	340,627	0.157712%	0.130666%
06-39 Wahoo Public School	720,209	720,209	0.344641%	0.285788%	768,027	768,027	0.355600%	0.294619%
06-72 Mead Public Schools	215,917	215,917	0.103322%	0.085678%	225,333	225,333	0.104330%	0.086439%
06-9 Yutan Public School	357,500	357,500	0.171074%	0.141860%	352,091	352,091	0.163020%	0.135064%
07-1 Madison Public Schools	419,224	419,224	0.200611%	0.166353%	449,596	449,596	0.208165%	0.172467%
07-13 Newman Grove Public Schools	173,597	173,597	0.083071%	0.068885%	187,313	187,313	0.086727%	0.071854%
07-2 Norfolk Public Schools	3,044,617	3,044,617	1.456936%	1.208141%	3,130,153	3,130,153	1.449274%	1.200742%
07-5 Battle Creek Public School	347,790	347,790	0.166427%	0.138007%	365,217	365,217	0.169097%	0.140099%
07-80 Elkhorn Valley School	334,054	334,054	0.159854%	0.132556%	353,406	353,406	0.163628%	0.135568%
08-126 Doniphan-Trumbull Public School	392,854	392,854	0.187992%	0.155889%	415,838	415,838	0.192535%	0.159518%
08-2 Grand Island Public Schools	7,444,700	7,444,700	3.562502%	2.954148%	7,586,870	7,586,870	3.512753%	2.910361%
08-82 Northwest High School	994,671	994,671	0.475979%	0.394698%	986,789	986,789	0.456888%	0.378538%
08-83 Wood River Jr-Sr High School	459,860	459,860	0.220056%	0.182478%	465,253	465,253	0.215414%	0.178473%
09-105 Pleasanton Public School	174,759	174,759	0.083627%	0.069346%	187,755	187,755	0.086931%	0.072023%
09-119 Amherst Public School	240,836	240,836	0.115247%	0.095567%	248,343	248,343	0.114984%	0.095266%
09-19 Shelton Public Schools	241,075	241,075	0.115361%	0.095661%	244,669	244,669	0.113283%	0.093856%
09-2 Gibbon Public Schools	358,349	358,349	0.171480%	0.142197%	422,294	422,294	0.195524%	0.161994%
09-69 Ravenna Public Schools	368,151	368,151	0.176171%	0.146087%	369,916	369,916	0.171273%	0.141902%
09-7 Kearney Public Schools	4,110,602	4,110,602	1.967041%	1.631138%	4,418,145	4,418,145	2.045620%	1.694823%
09-9 Elm Creek Public School	268,531	268,531	0.128500%	0.106557%	260,444	260,444	0.120587%	0.099908%



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	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated	
			Percentage by Contributions	Final Employer Allocated Percentage			Percentage by Contributions	Final Employer Allocated Percentage
10-1 Columbus Public Schools	2,818,598	2,818,598	1.348780%	1.118454%	2,878,881	2,878,881	1.332934%	1.104353%
10-5 Lakeview Community Schools	627,888	627,888	0.300462%	0.249153%	641,140	641,140	0.296851%	0.245945%
10-67 Humphrey Public Schools	223,817	223,817	0.107103%	0.088813%	240,114	240,114	0.111174%	0.092109%
11-111 Nebraska City Public Schools	959,817	959,817	0.459300%	0.380867%	974,237	974,237	0.451076%	0.373722%
11-27 Syracuse-Dunbar-Avooca School	610,599	610,599	0.292189%	0.242293%	630,580	630,580	0.291961%	0.241893%
11-501 Palmyra District OR 1	418,960	418,960	0.200484%	0.166248%	445,375	445,375	0.206211%	0.170848%
12-13 Creighton Community School	262,469	262,469	0.125599%	0.104151%	274,420	274,420	0.127058%	0.105269%
12-501 Niobrara Public Schools	249,888	249,888	0.119579%	0.099159%	257,816	257,816	0.119370%	0.098900%
12-505 Santee Community Schools	378,809	378,809	0.181271%	0.150316%	393,110	393,110	0.182012%	0.150799%
12-576 Wausa Public School	195,703	195,703	0.093649%	0.077657%	200,511	200,511	0.092837%	0.076917%
12-583 Verdigre Public Schools	138,331	160,642	0.076872%	0.063745%	164,664	164,664	0.076240%	0.063166%
12-586 Bloomfield Community Schools	233,267	233,267	0.111625%	0.092563%	237,691	237,691	0.110052%	0.091180%
12-96 Crofton Community School	296,917	296,917	0.142083%	0.117820%	308,731	308,731	0.142944%	0.118431%
13-101 Wynot Public Schools	172,309	172,309	0.082455%	0.068375%	186,095	186,095	0.086163%	0.071387%
13-45 Randolph Public Schools	228,358	228,358	0.109276%	0.090615%	232,685	232,685	0.107734%	0.089259%
13-54 Laurel-Concord-Coleridge Comm School	421,694	421,694	0.201793%	0.167334%	438,680	438,680	0.203111%	0.168280%
13-8 Hartington-Newcastle Public School	367,758	367,758	0.175983%	0.145931%	367,792	367,792	0.170289%	0.141087%
14-123 Silver Lake Public Schools	247,662	247,662	0.118513%	0.098275%	261,148	261,148	0.120913%	0.100178%
14-18 Hastings Public Schools	2,509,648	2,509,648	1.200938%	0.995859%	2,610,993	2,610,993	1.208901%	1.001590%
14-3 Kenesaw Public School	219,006	219,006	0.104801%	0.086905%	224,534	224,534	0.103960%	0.086132%
14-90 Adams Central Jr-Sr High School	739,091	739,091	0.353676%	0.293280%	759,276	759,276	0.351548%	0.291262%
15-1 North Platte Public Schools	2,750,483	2,750,483	1.316185%	1.091426%	2,793,421	2,793,421	1.293366%	1.071570%
15-37 Hershey Public Schools	363,026	363,026	0.173718%	0.144053%	384,723	384,723	0.178128%	0.147581%
15-55 Sutherland Public School	269,903	269,903	0.129156%	0.107101%	264,649	264,649	0.122534%	0.101521%
15-565 Wallace School District 65R	224,034	224,034	0.107207%	0.088900%	220,323	220,323	0.102010%	0.084517%
15-6 Brady Public School	186,375	186,375	0.089186%	0.073956%	190,373	190,373	0.088144%	0.073028%
15-7 Maxwell Public School	248,843	248,843	0.119078%	0.098744%	249,365	249,365	0.115457%	0.095658%
16-5 Milford Public Schools	533,759	533,759	0.255419%	0.211802%	559,740	559,740	0.259162%	0.214719%
16-567 Centennial Public School	429,014	429,014	0.205295%	0.170238%	468,946	468,946	0.217124%	0.179890%
16-9 Seward Public Schools	1,018,104	1,018,104	0.487192%	0.403996%	1,032,971	1,032,971	0.478270%	0.396253%
17-12 York Public Schools	901,643	901,643	0.431462%	0.357783%	914,701	914,701	0.423510%	0.350884%
17-83 McCool Junction Public Schools	225,366	225,366	0.107844%	0.089428%	229,810	229,810	0.106403%	0.088156%
17-96 Heartland Community Schools	288,261	288,261	0.137941%	0.114385%	295,585	295,585	0.136857%	0.113388%
18-1 Lexington Public Schools	2,231,859	2,231,859	1.068008%	0.885629%	2,412,835	2,412,835	1.117153%	0.925576%
18-101 Sumner Eddyville Miller School	214,514	214,514	0.102651%	0.085122%	210,602	210,602	0.097510%	0.080788%
18-11 Cozad City Schools	645,988	645,988	0.309124%	0.256336%	664,780	664,780	0.307796%	0.255013%
18-20 Gothenburg Public Schools	611,362	611,362	0.292554%	0.242596%	621,313	621,313	0.287671%	0.238339%
18-4 Overton Public Schools	229,220	229,220	0.109688%	0.090957%	228,790	228,790	0.105931%	0.087765%
19-56 Falls City Public Schools	704,028	704,028	0.336898%	0.279367%	720,409	720,409	0.333552%	0.276352%
19-70 Humboldt Table Rock Steinauer	388,692	388,692	0.186000%	0.154238%	390,207	390,207	0.180668%	0.149686%
20-1 Plattsmouth Community Schools	1,133,991	1,133,991	0.542647%	0.449981%	1,110,564	1,110,564	0.514196%	0.426018%
20-22 Weeping Water Public Schools	296,596	296,596	0.141930%	0.117693%	326,045	326,045	0.150960%	0.125072%
20-32 Louisville Public Schools	467,242	467,242	0.223589%	0.185408%	483,576	483,576	0.223898%	0.185502%
20-56 Conestoga Public Schools	503,729	503,729	0.241049%	0.199886%	520,268	520,268	0.240886%	0.199577%
20-97 Elmwood-Murdock Schools	343,068	343,068	0.164168%	0.136134%	356,441	356,441	0.165034%	0.136733%
21-11 Morrill Public Schools	370,553	370,553	0.177320%	0.147040%	414,346	414,346	0.191844%	0.158945%
21-16 Gering Public Schools	1,338,428	1,338,428	0.640476%	0.531105%	1,259,461	1,259,461	0.583136%	0.483136%
21-2 Minatare Public Schools	216,087	216,087	0.103404%	0.085746%	234,161	234,161	0.108418%	0.089826%
21-31 Mitchell Public Schools	536,108	536,108	0.256543%	0.212734%	547,991	547,991	0.253722%	0.210212%
21-32 Scottsbluff Public Schools	2,511,173	2,511,173	1.201668%	0.996464%	2,637,355	2,637,355	1.221107%	1.011703%



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	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated	
			Percentage by Contributions	Final Employer Allocated Percentage			Percentage by Contributions	Final Employer Allocated Percentage
22-2 Crete Public Schools	1,507,908	1,507,908	0.721577%	0.598356%	1,614,384	1,614,384	0.747467%	0.619286%
22-44 Dorchester Public Schools	204,718	204,718	0.097963%	0.081234%	218,690	218,690	0.101254%	0.083890%
22-68 Friend Public School	213,585	213,585	0.102207%	0.084754%	214,620	214,620	0.099370%	0.082329%
22-82 Wilber-Clatonia Public Schools	404,562	404,562	0.193594%	0.160535%	417,574	417,574	0.193339%	0.160184%
23-1 Boone Central Schools	531,879	531,879	0.254519%	0.211056%	522,353	522,353	0.241852%	0.200378%
23-17 St. Edward Public School	178,240	178,240	0.085293%	0.070728%	178,533	178,533	0.082662%	0.068487%
23-75 Riverside Public Schools	251,676	251,676	0.120434%	0.099868%	253,557	253,557	0.117398%	0.097266%
24-1 West Point Public School	613,830	613,830	0.293735%	0.243575%	624,159	624,159	0.288988%	0.239430%
24-20 Bancroft-Rosalie Comm. School	246,493	246,493	0.117954%	0.097811%	258,447	258,447	0.119662%	0.099142%
24-30 Wisner-Pilger Public Schools	377,741	377,741	0.180760%	0.149892%	402,354	402,354	0.186292%	0.154345%
25-502 East Butler Public School	365,690	365,690	0.174993%	0.145110%	366,432	366,432	0.169660%	0.140566%
25-56 David City Public Schools	636,674	636,674	0.304667%	0.252640%	641,593	641,593	0.297060%	0.246118%
26-1 Nebraska Unified Sch Dist #1	72,400	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%
26-115 Summerland Public Schools	409,258	475,267	0.227429%	0.188592%	404,181	404,181	0.187138%	0.155046%
26-18 Elgin Public Schools	177,686	177,686	0.085028%	0.070508%	188,304	188,304	0.087186%	0.072235%
26-9 Neligh-Oakdale Public Schools	303,637	303,637	0.145299%	0.120487%	306,781	306,781	0.142041%	0.117683%
27-17 Wayne Community Schools	613,907	613,907	0.293772%	0.243606%	622,507	622,507	0.288223%	0.238796%
27-560 Wakefield Community School	378,068	378,068	0.180916%	0.150022%	410,069	410,069	0.189864%	0.157305%
27-595 Winside Public School	217,509	217,509	0.104084%	0.086310%	219,496	219,496	0.101628%	0.084200%
28-2 Giltner Public Schools	186,065	186,065	0.089037%	0.073833%	192,437	192,437	0.089099%	0.073820%
28-504 Aurora Public Schools	984,118	984,118	0.470929%	0.390510%	1,007,874	1,007,874	0.466650%	0.386626%
28-91 Hampton Public Schools	186,015	186,015	0.089013%	0.073813%	190,772	190,772	0.088328%	0.073181%
29-1 Blair Community Schools	1,337,505	1,337,505	0.640034%	0.530738%	1,387,576	1,387,576	0.642454%	0.532281%
29-24 Arlington Public Schools	544,383	544,383	0.260503%	0.216018%	570,094	570,094	0.263956%	0.218691%
29-3 Fort Calhoun Community School	492,134	492,134	0.235500%	0.195285%	506,581	506,581	0.234549%	0.194327%
30-11 Harvard Public Schools	252,529	252,529	0.120842%	0.100206%	255,675	255,675	0.118379%	0.098079%
30-2 Sutton Public Schools	327,998	327,998	0.156956%	0.130153%	339,252	339,252	0.157075%	0.130139%
30-5 South Central NE Unif School #5	682,227	682,227	0.326465%	0.270716%	691,013	691,013	0.319942%	0.265076%
31-1 Tekamah-Herman Schools	420,442	420,442	0.201194%	0.166837%	430,210	430,210	0.199189%	0.165031%
31-14 Oakland-Craig Public School	361,249	361,249	0.172868%	0.143348%	363,860	363,860	0.168469%	0.139579%
31-20 Lyons-Decatur NE Schools	268,944	268,944	0.128697%	0.106720%	281,027	281,027	0.130117%	0.107804%
32-2001 Bruning-Davenport Unif. School	217,560	217,560	0.104109%	0.086331%	221,153	221,153	0.102395%	0.084836%
32-60 Deshler Public School	226,253	226,253	0.108269%	0.089780%	224,746	224,746	0.104058%	0.086213%
32-70 Thayer Central Community Schools	356,430	356,430	0.170562%	0.141436%	367,721	367,721	0.170256%	0.141059%
33-300 Tri-County Schools	370,549	370,549	0.177318%	0.147038%	381,831	381,831	0.176789%	0.146472%
33-303 Meridian Public School	202,168	202,168	0.096743%	0.080223%	216,998	216,998	0.100471%	0.083242%
33-8 Fairbury Public Schools	688,014	688,014	0.329234%	0.273012%	748,182	748,182	0.346411%	0.287006%
34-1 Exeter - Milligan Public Schools	204,576	204,576	0.097895%	0.081178%	196,080	196,080	0.090786%	0.075217%
34-25 Fillmore Central Public Schools	430,966	430,966	0.206230%	0.171013%	443,738	443,738	0.205453%	0.170220%
34-54 Shickley Public School	197,053	197,053	0.094295%	0.078193%	181,026	181,026	0.083816%	0.069443%
35-1 Ponca Public School	353,164	353,164	0.168999%	0.140140%	370,082	370,082	0.171350%	0.141966%
35-70 Allen Consolidated Schools	181,636	181,636	0.086918%	0.072075%	195,300	195,300	0.090425%	0.074918%
36-137 Chambers Public School	145,738	145,738	0.069740%	0.057831%	145,363	145,363	0.067304%	0.055762%
36-239 West Holt Public School	395,885	395,885	0.189442%	0.157092%	407,967	407,967	0.188890%	0.156498%
36-29 Ewing Public Schools	24,472	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%
36-44 Stuart Public School	173,130	173,130	0.082848%	0.068700%	183,498	183,498	0.084960%	0.070390%
36-7 O'Neill Public Schools	639,712	639,712	0.306120%	0.253845%	674,418	674,418	0.312258%	0.258710%
37-44 Holdrege Public Schools	754,049	754,049	0.360834%	0.299216%	764,400	764,400	0.353920%	0.293227%
37-54 Bertrand Community School	240,302	240,302	0.114991%	0.095354%	244,106	244,106	0.113022%	0.093640%
37-55 Loomis Public School	201,326	201,326	0.096340%	0.079888%	209,932	209,932	0.097199%	0.080531%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2021 and 6/30/2022

Entity	Year Ended June 30, 2021				Year Ended June 30, 2022			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated	
			Percentage by Contributions	Final Employer Allocated Percentage			Percentage by Contributions	Final Employer Allocated Percentage
38-18 Arapahoe Public Schools	238,674	238,674	0.114212%	0.094708%	220,109	220,109	0.101911%	0.084435%
38-21 Cambridge Public Schools	256,719	256,719	0.122847%	0.101869%	254,099	254,099	0.117649%	0.097474%
38-540 Southern Valley Schools	399,265	399,265	0.191060%	0.158433%	409,765	409,765	0.189723%	0.157188%
39-1 Sidney Public Schools	895,494	895,494	0.428519%	0.355343%	914,989	914,989	0.423644%	0.350995%
39-3 Leyton Public School	210,965	210,965	0.100953%	0.083714%	209,627	209,627	0.097058%	0.080414%
39-9 Potter-Dix Public Schools	179,968	179,968	0.086120%	0.071414%	189,204	189,204	0.087602%	0.072579%
40-2 Pierce Public Schools	456,853	456,853	0.218617%	0.181285%	469,385	469,385	0.217327%	0.180058%
40-5 Plainview Public Schools	284,970	284,970	0.136366%	0.113079%	295,298	295,298	0.136724%	0.113278%
40-542 Osmond Community Schools	189,593	189,593	0.090726%	0.075233%	197,635	197,635	0.091506%	0.075814%
41-15 Cross County Community School	326,975	326,975	0.156467%	0.129748%	335,260	335,260	0.155227%	0.128608%
41-19 Osceola Public School	233,861	233,861	0.111909%	0.092799%	232,134	232,134	0.107479%	0.089048%
41-32 Shelby-Rising City Public Schools	331,631	331,631	0.158695%	0.131595%	365,553	365,553	0.169253%	0.140228%
41-75 High Plains Community Schools	275,425	275,425	0.131799%	0.109292%	257,891	257,891	0.119405%	0.098929%
42-11 Superior Public Schools	376,824	376,824	0.180321%	0.149528%	382,197	382,197	0.176959%	0.146613%
43-123 Schuyler Community Schools	1,291,457	1,291,457	0.617999%	0.512466%	1,350,382	1,350,382	0.625233%	0.518014%
43-39 Leigh Community School	186,400	186,400	0.089198%	0.073966%	201,212	201,212	0.093162%	0.077186%
43-58 Clarkson Public School	211,276	211,276	0.101102%	0.083837%	213,881	213,881	0.099028%	0.082046%
43-70 Howells-Dodge Public Schools	288,333	288,333	0.137976%	0.114414%	295,038	295,038	0.136604%	0.113178%
44-23 Johnson-Brock Public Schools	224,040	224,040	0.107210%	0.088902%	235,249	235,249	0.108921%	0.090242%
44-29 Auburn Public Schools	657,138	657,138	0.314459%	0.260760%	685,498	685,498	0.317389%	0.262961%
45-2 Red Cloud Community Schools	205,376	205,376	0.098278%	0.081495%	209,127	209,127	0.096827%	0.080222%
45-74 Blue Hill Public Schools	276,707	276,707	0.132412%	0.109801%	285,977	285,977	0.132409%	0.109703%
46-4 Central City Public Schools	612,680	612,680	0.293185%	0.243119%	630,395	630,395	0.291876%	0.241823%
46-49 Palmer Public School	230,065	230,065	0.110093%	0.091293%	235,997	235,997	0.109268%	0.090530%
47-21 Arcadia Public Schools	158,252	158,252	0.075728%	0.062796%	153,178	153,178	0.070922%	0.058760%
47-5 Ord Public Schools	434,234	434,234	0.207793%	0.172309%	446,388	446,388	0.206680%	0.171237%
48-17 McCook Public Schools	904,379	904,379	0.432771%	0.358868%	954,220	954,220	0.441808%	0.366044%
48-179 Southwest Public Schools	314,548	314,548	0.150520%	0.124816%	320,005	320,005	0.148164%	0.122756%
49-1 St. Paul Public School	503,629	503,629	0.241001%	0.199846%	503,240	503,240	0.233002%	0.193045%
49-100 Centura Public School	392,788	392,788	0.187960%	0.155863%	407,965	407,965	0.188890%	0.156498%
49-103 Elba Public School	133,357	133,357	0.063815%	0.052918%	134,337	134,337	0.062199%	0.051533%
50-506 Franklin Public Schools	253,651	253,651	0.121379%	0.100652%	246,954	246,954	0.114341%	0.094733%
51-2 Alma Public Schools	309,708	309,708	0.148204%	0.122896%	328,115	328,115	0.151919%	0.125867%
52-1 Wilcox-Hildreth Public Schools	234,910	234,910	0.112411%	0.093215%	241,302	241,302	0.111724%	0.092565%
52-501 Axtell Community School	238,160	238,160	0.113966%	0.094505%	253,054	253,054	0.117165%	0.097073%
52-503 Minden Public Schools	608,501	608,501	0.291185%	0.241461%	625,084	625,084	0.289417%	0.239786%
53-3 Stanton Community School	326,444	326,444	0.156213%	0.129537%	339,689	339,689	0.157277%	0.130306%
54-1 Pawnee City Public Schools	242,650	242,650	0.116115%	0.096287%	244,701	244,701	0.113298%	0.093869%
54-69 Lewiston Consolidated Schools	195,188	195,188	0.093403%	0.077453%	189,279	189,279	0.087637%	0.072608%
55-1 Pender Public School	310,038	310,038	0.148362%	0.123027%	324,022	324,022	0.150024%	0.124297%
55-13 Walthill Public School	392,878	392,878	0.188003%	0.155899%	386,899	386,899	0.179136%	0.148416%
55-16 Omaha Nation Public School	871,488	871,488	0.417032%	0.345817%	967,032	967,032	0.447740%	0.370958%
55-17 Winnebago Public School	768,073	768,073	0.367545%	0.304781%	831,295	831,295	0.384893%	0.318889%
55-561 Emerson-Hubbard Corn Schools	238,246	238,246	0.114008%	0.094539%	230,601	230,601	0.106769%	0.088459%
56-1 Loup City Public Schools	278,204	278,204	0.133129%	0.110395%	296,212	296,212	0.137147%	0.113628%
56-15 Litchfield Public Schools	153,881	153,881	0.073636%	0.061061%	158,828	158,828	0.073538%	0.060927%
57-33 Sterling Public Schools	182,249	182,249	0.087211%	0.072318%	189,149	189,149	0.087577%	0.072559%
57-50 Johnson County Central Public School	445,198	445,198	0.213040%	0.176600%	468,147	468,147	0.216754%	0.179583%
58-1 Fullerton Public School	259,998	259,998	0.124416%	0.103170%	272,404	272,404	0.126124%	0.104495%
58-30 Twin River Public Schools	415,390	415,390	0.198776%	0.164832%	423,276	423,276	0.195979%	0.162371%



Exhibit 1

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Entity	Year Ended June 30, 2021				Year Ended June 30, 2022			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
59-1 Bellevue Public Schools	7,589,910	7,589,910	3.631989%	3.011769%	7,930,981	7,930,981	3.672078%	3.042364%
59-27 Papillion LaVista Public Schools	7,658,404	7,658,404	3.664765%	3.038948%	7,971,806	7,971,806	3.690980%	3.058025%
59-37 Gretna Public School	3,405,362	3,405,362	1.629563%	1.351289%	3,737,203	3,737,203	1.730341%	1.433610%
59-46 Springfield Platteview Community Schools	932,034	932,034	0.446005%	0.369843%	951,304	951,304	0.440458%	0.364925%
60-125 Medicine Valley Public Schools	205,575	205,575	0.098374%	0.081575%	213,485	213,485	0.098844%	0.081894%
60-46 Maywood Public Schools	161,453	161,453	0.077260%	0.064067%	169,593	169,593	0.078522%	0.065056%
60-95 Eustis-Farnam Public Schools	189,877	189,877	0.090862%	0.075346%	184,930	184,930	0.085623%	0.070940%
61-10 Gordon-Rushville Public Schools	571,117	571,117	0.273296%	0.226626%	592,169	592,169	0.274177%	0.227159%
61-3 Hay Springs School	176,003	176,003	0.084222%	0.069840%	179,897	179,897	0.083293%	0.069009%
62-60 Central Valley Public	371,324	371,324	0.177689%	0.147346%	384,761	384,761	0.178146%	0.147596%
63-51 Boyd County Schools	286,176	286,176	0.136943%	0.113558%	300,587	300,587	0.139173%	0.115307%
64-21 Bayard Public Schools	337,470	337,470	0.161489%	0.133912%	343,190	343,190	0.158898%	0.131649%
64-63 Bridgeport Public Schools	410,755	410,755	0.196558%	0.162993%	430,701	430,701	0.199416%	0.165219%
65-10 Hemingford Public School	367,498	367,498	0.175858%	0.145827%	373,872	373,872	0.173104%	0.143419%
65-6 Alliance Public Schools	848,898	848,898	0.406222%	0.336853%	874,345	874,345	0.404825%	0.335403%
66-30 Cody-Kilgore Unified Schools	156,458	156,458	0.074870%	0.062085%	163,130	163,130	0.075530%	0.062578%
66-6 Valentine Community Schools	581,664	581,664	0.278343%	0.230812%	605,706	605,706	0.280444%	0.232351%
67-70 Hitchcock Public Schools	231,877	231,877	0.110960%	0.092012%	235,717	235,717	0.109138%	0.090422%
68-1 Ogallala Public Schools	667,323	667,323	0.319333%	0.264802%	693,769	693,769	0.321218%	0.266133%
68-6 Paxton Consolidated Schools	206,161	206,161	0.098654%	0.081807%	211,215	211,215	0.097793%	0.081023%
69-2 Chadron Public Schools	709,920	709,920	0.339717%	0.281705%	728,526	728,526	0.337311%	0.279467%
69-71 Crawford Public Schools	174,591	174,591	0.083547%	0.069280%	195,900	195,900	0.090703%	0.075149%
70-11 South Sioux City Comm School	2,774,472	2,774,472	1.327664%	1.100944%	2,812,063	2,812,063	1.301997%	1.078721%
70-31 Homer Community School	334,197	334,197	0.159923%	0.132614%	348,301	348,301	0.161265%	0.133610%
71-1 Kimball Public Schools	353,883	353,883	0.169343%	0.140425%	360,201	360,201	0.166775%	0.138175%
72-10 Chase County Schools	421,622	421,622	0.201758%	0.167305%	447,420	447,420	0.207157%	0.171632%
72-536 Wauneta-Palisade Public Schools	206,133	206,133	0.098641%	0.081796%	217,127	217,127	0.100531%	0.083291%
73-30 Elwood Public Schools	197,653	197,653	0.094583%	0.078431%	204,998	204,998	0.094915%	0.078638%
74-20 Perkins County Schools	357,936	357,936	0.171283%	0.142034%	359,632	359,632	0.166511%	0.137957%
75-10 Ainsworth Community Schools	366,405	366,405	0.175335%	0.145394%	386,383	386,383	0.178897%	0.148218%
76-117 Dundy County Public Schools	327,600	327,600	0.156766%	0.129996%	333,734	333,734	0.154520%	0.128022%
77-1 Garden County Schools	308,659	308,659	0.147702%	0.122480%	301,638	301,638	0.139660%	0.115710%
78-25 Creek Valley Schools	174,169	174,169	0.083345%	0.069113%	192,576	192,576	0.089164%	0.073874%
78-95 South Platte Schools	193,295	193,295	0.092497%	0.076702%	210,946	210,946	0.097669%	0.080920%
79-79 Hayes Center Public School	153,941	153,941	0.073665%	0.061086%	154,983	154,983	0.071758%	0.059452%
80-500 Sioux County High School	157,982	157,982	0.075599%	0.062689%	162,375	162,375	0.075180%	0.062288%
81-100 Rock County Public Schools	220,860	220,860	0.105688%	0.087640%	220,757	220,757	0.102211%	0.084683%
82-100 Keya Paha Co. High School	119,159	119,159	0.057021%	0.047284%	114,277	114,277	0.052911%	0.043837%
83-100 Burwell Jr.-Sr. High School	237,266	237,266	0.113539%	0.094150%	243,323	243,323	0.112660%	0.093340%
84-45 Wheeler Central Schools	160,562	160,562	0.076834%	0.063713%	179,675	179,675	0.083190%	0.068924%
85-1 Banner County School	200,293	200,293	0.095846%	0.079479%	217,440	217,440	0.100676%	0.083411%
86-71 Sandhills Public School	132,427	132,427	0.063370%	0.052549%	131,899	131,899	0.061070%	0.050597%
87-501 Stapleton Public Schools	165,049	165,049	0.078981%	0.065494%	175,314	175,314	0.081171%	0.067251%
88-25 Loup County Public School	134,449	134,449	0.064338%	0.053351%	142,513	142,513	0.065984%	0.054669%
89-1 Theford Public Schools	135,222	135,222	0.064708%	0.053658%	136,984	136,984	0.063424%	0.052548%
90-90 McPherson Co High School	101,372	101,372	0.048509%	0.040225%	102,478	102,478	0.047448%	0.039311%
91-500 Arthur County High School	133,550	133,550	0.063907%	0.052994%	131,775	131,775	0.061012%	0.050549%
92-11 District 11 Area Schools	137,899	137,899	0.065989%	0.054720%	145,967	145,967	0.067583%	0.055993%
93-1 Mullen Public Schools	183,313	183,313	0.087721%	0.072741%	196,604	196,604	0.091028%	0.075418%
97-1 Ed. Service Unit 1	673,643	673,643	0.322357%	0.267309%	699,877	699,877	0.324046%	0.268476%



Exhibit 1

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Entity	Year Ended June 30, 2021				Year Ended June 30, 2022			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
97-10 Ed. Service Unit 10	718,937	718,937	0.344032%	0.285283%	745,285	745,285	0.345070%	0.285895%
97-11 Ed. Service Unit 11	227,839	227,839	0.109027%	0.090409%	230,330	230,330	0.106644%	0.088356%
97-13 Ed. Service Unit 13	838,579	838,579	0.401284%	0.332758%	830,303	830,303	0.384434%	0.318509%
97-15 Ed. Service Unit 15	129,957	129,957	0.062188%	0.051568%	132,668	132,668	0.061426%	0.050892%
97-16 Ed. Service Unit 16	268,062	268,062	0.128275%	0.106370%	252,338	252,338	0.116834%	0.096798%
97-17 Ed. Service Unit 17	306,936	306,936	0.146878%	0.121796%	317,424	317,424	0.146969%	0.121766%
97-2 Ed. Service Unit 2	447,460	447,460	0.214122%	0.177557%	503,815	503,815	0.233269%	0.193266%
97-3 Ed. Service Unit #3	1,115,350	1,115,350	0.533727%	0.442585%	1,189,387	1,189,387	0.550691%	0.456255%
97-4 Ed. Service Unit 4	341,065	341,065	0.163209%	0.135338%	340,815	340,815	0.157799%	0.130739%
97-5 Ed. Service Unit 5	333,578	333,578	0.159627%	0.132368%	348,134	348,134	0.161188%	0.133546%
97-6 Ed. Service Unit 6	485,414	485,414	0.232284%	0.192618%	509,121	509,121	0.235725%	0.195301%
97-7 Ed. Service Unit 7	491,635	491,635	0.235261%	0.195086%	548,424	548,424	0.253923%	0.210378%
97-8 Ed. Service Unit 8	398,857	398,857	0.190864%	0.158271%	451,287	451,287	0.208948%	0.173116%
97-9 Ed. Service Unit 9	261,649	261,649	0.125207%	0.103826%	290,569	290,569	0.134535%	0.111464%
98-11 Lincoln Regional Center	24,854	24,854	0.011893%	0.009862%	31,923	31,923	0.014780%	0.012245%
98-12 Nebraska Correctional Youth Facility	165,221	165,221	0.079063%	0.065562%	157,747	157,747	0.073038%	0.060513%
98-4 Nebraska Youth Academy	27,896	27,896	0.013349%	0.011069%	53,163	53,163	0.024615%	0.020394%
98-6 Youth Development Center	22,050	22,050	0.010552%	0.008750%	0	0	0.000000%	0.000000%
98-9 W Kearney High School YR and TC	155,789	155,789	0.074549%	0.061819%	135,635	135,635	0.062800%	0.052031%
99-3 Sarpy County Coop Head Start	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
Total	(\$1,416,303,321)	\$0	(\$1,416,303,321)	\$810,465,539	\$0	\$810,465,539	\$2,897,517,155	\$810,465,539	(\$902,749,181)
<u>Special Funding Situation</u>									
State	(241,856,226)	241,856,226	0	138,984,377	(138,984,377)	0	496,886,785	138,984,377	(154,809,830)
<u>Schools</u>									
00-DE Nebraska Dept of Education	(1,281,684)	(263,942)	(1,545,626)	656,866	135,964	792,830	2,348,380	656,866	(731,660)
01-10 Elkhorn Public Schools	(35,485,494)	(7,307,601)	(42,793,095)	21,293,977	4,407,466	25,701,443	76,128,670	21,293,977	(23,718,615)
01-15 Douglas County West Comm Schools	(4,090,072)	(842,275)	(4,932,347)	2,369,623	490,469	2,860,092	8,471,703	2,369,623	(2,639,440)
01-17 Millard Public Schools	(79,286,671)	(16,327,655)	(95,614,326)	44,611,589	9,233,788	53,845,377	159,492,093	44,611,589	(49,691,287)
01-54 Ralston Public Schools	(13,156,679)	(2,709,388)	(15,866,067)	7,489,107	1,550,104	9,039,211	26,774,507	7,489,107	(8,341,854)
01-59 Bennington Public Schools	(10,385,582)	(2,138,732)	(12,524,314)	6,448,866	1,334,796	7,783,662	23,055,515	6,448,866	(7,183,166)
01-66 Westside Community Schools	(25,830,228)	(5,319,267)	(31,149,495)	15,161,201	3,138,090	18,299,291	54,203,216	15,161,201	(16,887,530)
02-1 Lincoln Public Schools	(180,414,756)	(37,153,130)	(217,567,886)	101,443,152	20,996,904	122,440,056	362,672,136	101,443,152	(112,993,978)
02-145 Waverly School District 145	(7,765,634)	(1,599,190)	(9,364,824)	4,484,800	928,275	5,413,075	16,033,730	4,484,800	(4,995,462)
02-148 Malcolm Public School	(2,512,196)	(517,333)	(3,029,529)	1,462,120	302,628	1,764,748	5,227,266	1,462,120	(1,628,605)
02-160 Norris School District 160	(8,177,835)	(1,684,069)	(9,861,904)	4,611,711	954,542	5,566,253	16,487,452	4,611,711	(5,136,823)
02-161 Raymond Central Public School	(2,813,911)	(579,481)	(3,393,392)	1,620,477	335,411	1,955,888	5,793,412	1,620,477	(1,804,993)
03-1 Southern Public Schools	(1,849,805)	(380,929)	(2,230,734)	1,042,299	215,738	1,258,037	3,726,352	1,042,299	(1,160,981)
03-100 Diller-Odell Public Schools	(1,316,950)	(271,208)	(1,588,158)	782,132	161,882	944,014	2,796,220	782,132	(871,189)
03-15 Beatrice Public Schools	(7,906,173)	(1,628,126)	(9,534,299)	4,320,577	894,170	5,214,747	15,444,752	4,320,577	(4,811,960)
03-34 Daniel Freeman Public Schools	(1,801,014)	(370,887)	(2,171,901)	1,028,205	212,820	1,241,025	3,675,964	1,028,205	(1,145,282)
04-15 Anselmo-Merna Public School	(1,145,053)	(235,800)	(1,380,853)	669,007	138,468	807,475	2,391,785	669,007	(745,183)
04-180 Callaway Public School	(1,249,137)	(257,229)	(1,506,366)	711,313	147,229	858,542	2,543,035	711,313	(792,307)
04-25 Broken Bow Public Schools	(3,169,517)	(652,703)	(3,822,220)	1,840,097	380,862	2,220,959	6,578,581	1,840,097	(2,049,620)
04-44 Ansley Public School	(1,072,991)	(220,958)	(1,293,949)	602,241	124,657	726,898	2,153,087	602,241	(670,815)
04-84 Sargent Public Schools	(927,480)	(191,003)	(1,118,483)	557,098	115,313	672,411	1,991,695	557,098	(620,532)
04-89 Arnold Public Schools	(898,871)	(185,111)	(1,083,982)	520,222	107,678	627,900	1,859,858	520,222	(579,457)
05-1 Fremont Public Schools	(20,498,979)	(4,221,392)	(24,720,371)	11,722,395	2,426,323	14,148,718	41,909,051	11,722,395	(13,057,166)
05-594 Logan View Public Schools	(2,419,868)	(498,326)	(2,918,194)	1,376,673	284,943	1,661,616	4,921,781	1,376,673	(1,533,428)
05-595 North Bend Central Public Schools	(2,696,372)	(555,276)	(3,251,648)	1,565,455	324,024	1,889,479	5,596,699	1,565,455	(1,743,705)
05-62 Scribner-Snyder Community Schools	(1,176,353)	(242,245)	(1,418,598)	692,810	143,396	836,206	2,476,885	692,810	(771,697)
06-1 Ashland-Greenwood Public Schools	(3,734,721)	(769,095)	(4,503,816)	2,142,020	443,357	2,585,377	7,657,993	2,142,020	(2,385,921)
06-107 Cedar Bluffs Public School	(1,758,921)	(362,220)	(2,121,141)	1,059,003	219,198	1,278,201	3,786,070	1,059,003	(1,179,586)
06-39 Wahoo Public School	(4,047,625)	(833,537)	(4,881,162)	2,387,785	494,230	2,882,015	8,536,636	2,387,785	(2,659,671)
06-72 Mead Public Schools	(1,213,460)	(249,893)	(1,463,353)	700,558	145,001	845,559	2,504,585	700,558	(780,327)
06-9 Yutan Public School	(2,009,168)	(413,759)	(2,422,927)	1,094,647	226,574	1,321,221	3,913,503	1,094,647	(1,219,289)
07-1 Madison Public Schools	(2,356,063)	(485,197)	(2,841,260)	1,397,786	289,320	1,687,106	4,997,261	1,397,786	(1,556,944)
07-13 Newman Grove Public Schools	(975,621)	(200,916)	(1,176,537)	582,352	120,540	702,892	2,081,982	582,352	(648,661)
07-2 Norfolk Public Schools	(17,110,941)	(3,523,692)	(20,634,633)	9,731,600	2,014,266	11,745,866	34,791,705	9,731,600	(10,839,689)
07-5 Battle Creek Public School	(1,954,598)	(402,513)	(2,357,111)	1,135,454	235,019	1,370,473	4,059,393	1,135,454	(1,264,743)
07-80 Elkhorn Valley School	(1,877,395)	(386,623)	(2,264,018)	1,098,732	227,417	1,326,149	3,928,106	1,098,732	(1,223,839)

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
08-126 Doniphan-Trumbull Public School	(2,207,861)	(454,676)	(2,662,537)	1,292,838	267,592	1,560,430	4,622,061	1,292,838	(1,440,047)
08-2 Grand Island Public Schools	(41,839,696)	(8,616,138)	(50,455,834)	23,587,473	4,882,180	28,469,653	84,328,209	23,587,473	(26,273,260)
08-82 Northwest High School	(5,590,121)	(1,151,185)	(6,741,306)	3,067,920	635,000	3,702,920	10,968,203	3,067,920	(3,417,249)
08-83 Wood River Jr-Sr High School	(2,584,442)	(532,218)	(3,116,660)	1,446,462	299,394	1,745,856	5,171,286	1,446,462	(1,611,164)
09-105 Pleasanton Public School	(982,150)	(202,262)	(1,184,412)	583,722	120,824	704,546	2,086,879	583,722	(650,187)
09-119 Amherst Public School	(1,353,519)	(278,728)	(1,632,247)	772,098	159,808	931,906	2,760,349	772,098	(860,013)
09-19 Shelton Public Schools	(1,354,850)	(279,012)	(1,633,862)	760,671	157,449	918,120	2,719,494	760,671	(847,284)
09-2 Gibbon Public Schools	(2,013,941)	(414,736)	(2,428,677)	1,312,906	271,749	1,584,655	4,693,804	1,312,906	(1,462,400)
09-69 Ravenna Public Schools	(2,069,035)	(426,081)	(2,495,116)	1,150,067	238,042	1,388,109	4,111,635	1,150,067	(1,281,019)
09-7 Kearney Public Schools	(23,101,862)	(4,757,405)	(27,859,267)	13,735,956	2,843,089	16,579,045	49,107,787	13,735,956	(15,300,001)
09-9 Elm Creek Public School	(1,509,170)	(310,780)	(1,819,950)	809,720	167,596	977,316	2,894,851	809,720	(901,919)
10-1 Columbus Public Schools	(15,840,701)	(3,262,115)	(19,102,816)	8,950,400	1,852,571	10,802,971	31,998,818	8,950,400	(9,969,538)
10-5 Lakeview Community Schools	(3,528,762)	(726,691)	(4,255,453)	1,993,299	412,576	2,405,875	7,126,299	1,993,299	(2,220,266)
10-67 Humphrey Public Schools	(1,257,861)	(259,042)	(1,516,903)	746,512	154,515	901,027	2,668,874	746,512	(831,513)
11-111 Nebraska City Public Schools	(5,394,232)	(1,110,849)	(6,505,081)	3,028,888	626,928	3,655,816	10,828,659	3,028,888	(3,373,772)
11-27 Syracuse-Dunbar-Avoca School	(3,431,604)	(706,679)	(4,138,283)	1,960,459	405,784	2,366,243	7,008,891	1,960,459	(2,183,687)
11-501 Palmyra District OR 1	(2,354,576)	(484,886)	(2,839,462)	1,384,664	286,605	1,671,269	4,950,350	1,384,664	(1,542,329)
12-13 Creighton Community School	(1,475,094)	(303,769)	(1,778,863)	853,169	176,592	1,029,761	3,050,187	853,169	(950,315)
12-501 Niobrara Public Schools	(1,404,392)	(289,209)	(1,693,601)	801,550	165,903	967,453	2,865,644	801,550	(892,819)
12-505 Santee Community Schools	(2,128,930)	(438,417)	(2,567,347)	1,222,174	252,971	1,475,145	4,369,427	1,222,174	(1,361,337)
12-576 Wausa Public School	(1,099,859)	(226,495)	(1,326,354)	623,386	129,026	752,412	2,228,683	623,386	(694,368)
12-583 Verdigre Public Schools	(902,823)	(185,918)	(1,088,741)	511,939	105,960	617,899	1,830,246	511,939	(570,231)
12-586 Bloomfield Community Schools	(1,310,973)	(269,976)	(1,580,949)	738,982	152,952	891,934	2,641,956	738,982	(823,127)
12-96 Crofton Community School	(1,668,689)	(343,637)	(2,012,326)	959,842	198,670	1,158,512	3,431,559	959,842	(1,069,135)
13-101 Wynot Public Schools	(968,397)	(199,416)	(1,167,813)	578,567	119,754	698,321	2,068,451	578,567	(644,446)
13-45 Randolph Public Schools	(1,283,383)	(264,297)	(1,547,680)	723,413	149,734	873,147	2,586,295	723,413	(805,785)
13-54 Laurel-Concord-Coleridge Comm School	(2,369,957)	(488,044)	(2,858,001)	1,363,851	282,294	1,646,145	4,875,942	1,363,851	(1,519,146)
13-8 Hartington-Newcastle Public School	(2,066,826)	(425,627)	(2,492,453)	1,143,462	236,672	1,380,134	4,088,020	1,143,462	(1,273,662)
14-123 Silver Lake Public Schools	(1,391,872)	(286,632)	(1,678,504)	811,908	168,050	979,958	2,902,675	811,908	(904,356)
14-18 Hastings Public Schools	(14,104,384)	(2,904,541)	(17,008,925)	8,117,542	1,680,184	9,797,726	29,021,242	8,117,542	(9,041,846)
14-3 Kenesaw Public School	(1,230,838)	(253,462)	(1,484,300)	698,070	144,490	842,560	2,495,689	698,070	(777,556)
14-90 Adams Central Jr-Sr High School	(4,153,734)	(855,391)	(5,009,125)	2,360,578	488,597	2,849,175	8,439,366	2,360,578	(2,629,365)
15-1 North Platte Public Schools	(15,457,903)	(3,183,269)	(18,641,172)	8,684,706	1,797,580	10,482,286	31,048,925	8,684,706	(9,673,589)
15-37 Hershey Public Schools	(2,040,227)	(420,147)	(2,460,374)	1,196,093	247,573	1,443,666	4,276,185	1,196,093	(1,332,286)
15-55 Sutherland Public School	(1,516,875)	(312,366)	(1,829,241)	822,793	170,303	993,096	2,941,588	822,793	(916,480)
15-565 Wallace School District 65R	(1,259,094)	(259,282)	(1,518,376)	684,981	141,775	826,756	2,448,895	684,981	(762,977)
15-6 Brady Public School	(1,047,441)	(215,703)	(1,263,144)	591,867	122,510	714,377	2,115,999	591,867	(659,260)
15-7 Maxwell Public School	(1,398,515)	(287,991)	(1,686,506)	775,275	160,464	935,739	2,771,707	775,275	(863,552)
16-5 Milford Public Schools	(2,999,759)	(617,749)	(3,617,508)	1,740,224	360,195	2,100,419	6,221,520	1,740,224	(1,938,374)
16-567 Centennial Public School	(2,411,086)	(496,514)	(2,907,600)	1,457,946	301,769	1,759,715	5,212,344	1,457,946	(1,623,956)
16-9 Seward Public Schools	(5,721,809)	(1,178,307)	(6,900,116)	3,211,494	664,720	3,876,214	11,481,499	3,211,494	(3,577,171)
17-12 York Public Schools	(5,067,293)	(1,043,518)	(6,110,811)	2,843,794	588,609	3,432,403	10,166,924	2,843,794	(3,167,602)
17-83 McCool Junction Public Schools	(1,266,572)	(260,826)	(1,527,398)	714,474	147,886	862,360	2,554,335	714,474	(795,828)
17-96 Heartland Community Schools	(1,620,039)	(333,624)	(1,953,663)	918,971	190,208	1,109,179	3,285,437	918,971	(1,023,609)

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
18-1 Lexington Public Schools	(12,543,193)	(2,583,040)	(15,126,233)	7,501,475	1,552,665	9,054,140	26,818,723	7,501,475	(8,355,630)
18-101 Sumner Eddyville Miller School	(1,205,586)	(248,264)	(1,453,850)	654,759	135,526	790,285	2,340,846	654,759	(729,313)
18-11 Cozad City Schools	(3,630,495)	(747,638)	(4,378,133)	2,066,792	427,789	2,494,581	7,389,045	2,066,792	(2,302,128)
18-20 Gothenburg Public Schools	(3,435,895)	(707,557)	(4,143,452)	1,931,655	399,819	2,331,474	6,905,913	1,931,655	(2,151,603)
18-4 Overton Public Schools	(1,288,227)	(265,288)	(1,553,515)	711,305	147,229	858,534	2,543,006	711,305	(792,298)
19-56 Falls City Public Schools	(3,956,684)	(814,814)	(4,771,498)	2,239,738	463,586	2,703,324	8,007,347	2,239,738	(2,494,765)
19-70 Humboldt Table Rock Steinauer	(2,184,478)	(449,846)	(2,634,324)	1,213,153	251,099	1,464,252	4,337,178	1,213,153	(1,351,289)
20-1 Plattsmouth Community Schools	(6,373,096)	(1,312,431)	(7,685,527)	3,452,729	714,652	4,167,381	12,343,945	3,452,729	(3,845,874)
20-22 Weeping Water Public Schools	(1,666,890)	(343,269)	(2,010,159)	1,013,665	209,814	1,223,479	3,623,983	1,013,665	(1,129,086)
20-32 Louisville Public Schools	(2,625,940)	(540,758)	(3,166,698)	1,503,430	311,186	1,814,616	5,374,952	1,503,430	(1,674,618)
20-56 Conestoga Public Schools	(2,830,992)	(582,993)	(3,413,985)	1,617,503	334,795	1,952,298	5,782,778	1,617,503	(1,801,680)
20-97 Elmwood-Murdock Schools	(1,928,070)	(397,047)	(2,325,117)	1,108,174	229,370	1,337,544	3,961,862	1,108,174	(1,234,356)
21-11 Morrill Public Schools	(2,082,532)	(428,857)	(2,511,389)	1,288,194	266,636	1,554,830	4,605,459	1,288,194	(1,434,875)
21-16 Gering Public Schools	(7,522,058)	(1,549,025)	(9,071,083)	3,915,651	810,465	4,726,116	13,998,948	3,915,651	(4,361,506)
21-2 Minatare Public Schools	(1,214,423)	(250,091)	(1,464,514)	728,009	150,682	878,691	2,602,724	728,009	(810,903)
21-31 Mitchell Public Schools	(3,012,959)	(620,468)	(3,633,427)	1,703,696	352,633	2,056,329	6,090,929	1,703,696	(1,897,687)
21-32 Scottsbluff Public Schools	(14,112,953)	(2,906,311)	(17,019,264)	8,199,504	1,697,147	9,896,651	29,314,268	8,199,504	(9,133,141)
22-2 Crete Public Schools	(8,474,536)	(1,745,183)	(10,219,719)	5,019,100	1,038,862	6,057,962	17,943,918	5,019,100	(5,590,599)
22-44 Dorchester Public Schools	(1,150,520)	(236,933)	(1,387,453)	679,900	140,729	820,629	2,430,727	679,900	(757,316)
22-68 Friend Public School	(1,200,374)	(247,187)	(1,447,561)	667,248	138,112	805,360	2,385,497	667,248	(743,224)
22-82 Wilber-Clatonia Public Schools	(2,273,663)	(468,215)	(2,741,878)	1,298,236	268,710	1,566,946	4,641,359	1,298,236	(1,446,060)
23-1 Boone Central Schools	(2,989,193)	(615,568)	(3,604,761)	1,623,995	336,132	1,960,127	5,805,987	1,623,995	(1,808,911)
23-17 St. Edward Public School	(1,001,723)	(206,285)	(1,208,008)	555,064	114,883	669,947	1,984,423	555,064	(618,266)
23-75 Riverside Public Schools	(1,414,434)	(291,277)	(1,705,711)	788,307	163,163	951,470	2,818,299	788,307	(878,068)
24-1 West Point Public School	(3,449,761)	(710,418)	(4,160,179)	1,940,498	401,650	2,342,148	6,937,525	1,940,498	(2,161,452)
24-20 Bancroft-Rosalie Comm. School	(1,385,300)	(285,286)	(1,670,586)	803,512	166,307	969,819	2,872,656	803,512	(895,004)
24-30 Wisner-Pilger Public Schools	(2,122,925)	(437,185)	(2,560,110)	1,250,913	258,919	1,509,832	4,472,173	1,250,913	(1,393,348)
25-502 East Butler Public School	(2,055,198)	(423,234)	(2,478,432)	1,139,239	235,797	1,375,036	4,072,924	1,139,239	(1,268,958)
25-56 David City Public Schools	(3,578,149)	(736,860)	(4,315,009)	1,994,702	412,867	2,407,569	7,131,311	1,994,702	(2,221,828)
26-1 Nebraska Unified Sch Dist #1	0	0	0	0	0	0	0	0	0
26-115 Summerland Public Schools	(2,671,035)	(550,049)	(3,221,084)	1,256,594	260,095	1,516,689	4,492,484	1,256,594	(1,399,676)
26-18 Elgin Public Schools	(998,607)	(205,647)	(1,204,254)	585,440	121,172	706,612	2,093,022	585,440	(652,101)
26-9 Neligh-Oakdale Public Schools	(1,706,461)	(351,414)	(2,057,875)	953,780	197,413	1,151,193	3,409,885	953,780	(1,062,382)
27-17 Wayne Community Schools	(3,450,200)	(710,503)	(4,160,703)	1,935,359	400,589	2,335,948	6,919,155	1,935,359	(2,155,729)
27-560 Wakefield Community School	(2,124,767)	(437,552)	(2,562,319)	1,274,903	263,879	1,538,782	4,557,939	1,274,903	(1,420,070)
27-595 Winside Public School	(1,222,411)	(251,734)	(1,474,145)	682,412	141,248	823,660	2,439,709	682,412	(760,115)
28-2 Giltner Public Schools	(1,045,699)	(215,335)	(1,261,034)	598,286	123,831	722,117	2,138,947	598,286	(666,409)
28-504 Aurora Public Schools	(5,530,806)	(1,138,977)	(6,669,783)	3,133,470	648,567	3,782,037	11,202,555	3,133,470	(3,490,263)
28-91 Hampton Public Schools	(1,045,416)	(215,278)	(1,260,694)	593,107	122,761	715,868	2,120,432	593,107	(660,641)
29-1 Blair Community Schools	(7,516,860)	(1,547,963)	(9,064,823)	4,313,954	892,914	5,206,868	15,422,933	4,313,954	(4,805,162)
29-24 Arlington Public Schools	(3,059,470)	(630,043)	(3,689,513)	1,772,415	366,857	2,139,272	6,336,609	1,772,415	(1,974,231)
29-3 Fort Calhoun Community School	(2,765,828)	(569,566)	(3,335,394)	1,574,953	325,986	1,900,939	5,630,658	1,574,953	(1,754,285)
30-11 Harvard Public Schools	(1,419,221)	(292,268)	(1,711,489)	794,896	164,525	959,421	2,841,856	794,896	(885,407)
30-2 Sutton Public Schools	(1,843,361)	(379,612)	(2,222,973)	1,054,732	218,307	1,273,039	3,770,800	1,054,732	(1,174,829)

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
30-5 South Central NE Unif School #5	(3,834,160)	(789,575)	(4,623,735)	2,148,350	444,670	2,593,020	7,680,623	2,148,350	(2,392,971)
31-1 Tekamah-Herman Schools	(2,362,918)	(486,599)	(2,849,517)	1,337,519	276,839	1,614,358	4,781,802	1,337,519	(1,489,816)
31-14 Oakland-Craig Public School	(2,030,242)	(418,093)	(2,448,335)	1,131,240	234,143	1,365,383	4,044,325	1,131,240	(1,260,048)
31-20 Lyons-Decatur NE Schools	(1,511,479)	(311,261)	(1,822,740)	873,714	180,839	1,054,553	3,123,639	873,714	(973,200)
32-2001 Bruning-Davenport Unif. School	(1,222,709)	(251,790)	(1,474,499)	687,567	142,309	829,876	2,458,138	687,567	(765,856)
32-60 Deshler Public School	(1,271,557)	(261,860)	(1,533,417)	698,727	144,627	843,354	2,498,036	698,727	(778,287)
32-70 Thayer Central Community Schools	(2,003,163)	(412,512)	(2,415,675)	1,143,235	236,631	1,379,866	4,087,209	1,143,235	(1,273,409)
33-300 Tri-County Schools	(2,082,504)	(428,857)	(2,511,361)	1,187,105	245,709	1,432,814	4,244,051	1,187,105	(1,322,275)
33-303 Meridian Public School	(1,136,201)	(233,973)	(1,370,174)	674,648	139,635	814,283	2,411,951	674,648	(751,466)
33-8 Fairbury Public Schools	(3,866,678)	(796,274)	(4,662,952)	2,326,085	481,457	2,807,542	8,316,048	2,326,085	(2,590,944)
34-1 Exeter - Milligan Public Schools	(1,149,727)	(236,763)	(1,386,490)	609,608	126,181	735,789	2,179,425	609,608	(679,021)
34-25 Fillmore Central Public Schools	(2,422,063)	(498,779)	(2,920,842)	1,379,574	285,552	1,665,126	4,932,154	1,379,574	(1,536,660)
34-54 Shickley Public School	(1,107,450)	(228,053)	(1,335,503)	562,812	116,488	679,300	2,012,123	562,812	(626,896)
35-1 Ponca Public School	(1,984,807)	(408,731)	(2,393,538)	1,150,586	238,147	1,388,733	4,113,489	1,150,586	(1,281,597)
35-70 Allen Consolidated Schools	(1,020,801)	(210,222)	(1,231,023)	607,185	125,678	732,863	2,170,762	607,185	(676,322)
36-137 Chambers Public School	(819,062)	(168,668)	(987,730)	451,932	93,544	545,476	1,615,714	451,932	(503,391)
36-239 West Holt Public School	(2,224,899)	(458,174)	(2,683,073)	1,268,362	262,526	1,530,888	4,534,556	1,268,362	(1,412,784)
36-29 Ewing Public Schools	0	0	0	0	0	0	0	0	0
36-44 Stuart Public School	(973,000)	(200,379)	(1,173,379)	570,487	118,085	688,572	2,039,562	570,487	(635,445)
36-7 O'Neill Public Schools	(3,595,215)	(740,373)	(4,335,588)	2,096,755	433,988	2,530,743	7,496,167	2,096,755	(2,335,502)
37-44 Holdrege Public Schools	(4,237,806)	(872,698)	(5,110,504)	2,376,504	491,896	2,868,400	8,496,303	2,376,504	(2,647,104)
37-54 Bertrand Community School	(1,350,502)	(278,119)	(1,628,621)	758,920	157,084	916,004	2,713,235	758,920	(845,334)
37-55 Loomis Public School	(1,131,456)	(233,011)	(1,364,467)	652,676	135,088	787,764	2,333,400	652,676	(726,993)
38-18 Arapahoe Public Schools	(1,341,353)	(276,235)	(1,617,588)	684,317	141,637	825,954	2,446,519	684,317	(762,236)
38-21 Cambridge Public Schools	(1,442,774)	(297,112)	(1,739,886)	789,993	163,512	953,505	2,824,326	789,993	(879,946)
38-540 Southern Valley Schools	(2,243,892)	(462,097)	(2,705,989)	1,273,955	263,685	1,537,640	4,554,549	1,273,955	(1,419,013)
39-1 Sidney Public Schools	(5,032,735)	(1,036,394)	(6,069,129)	2,844,694	588,795	3,433,489	10,170,140	2,844,694	(3,168,604)
39-3 Leyton Public School	(1,185,644)	(244,157)	(1,429,801)	651,728	134,894	786,622	2,330,009	651,728	(725,937)
39-9 Potter-Dix Public Schools	(1,011,439)	(208,281)	(1,219,720)	588,228	121,756	709,984	2,102,989	588,228	(655,206)
40-2 Pierce Public Schools	(2,567,545)	(528,735)	(3,096,280)	1,459,308	302,052	1,761,360	5,217,211	1,459,308	(1,625,472)
40-5 Plainview Public Schools	(1,601,542)	(329,814)	(1,931,356)	1,188,079	190,022	1,378,101	3,282,249	1,188,079	(1,022,616)
40-542 Osmond Community Schools	(1,065,527)	(219,428)	(1,284,955)	614,446	127,179	741,625	2,196,724	614,446	(684,410)
41-15 Cross County Community School	(1,837,625)	(378,422)	(2,216,047)	1,042,324	215,737	1,258,061	3,726,439	1,042,324	(1,161,008)
41-19 Osceola Public School	(1,314,315)	(270,656)	(1,584,971)	721,703	149,377	871,080	2,580,181	721,703	(803,880)
41-32 Shelby-Rising City Public Schools	(1,863,784)	(383,819)	(2,247,603)	1,136,500	235,237	1,371,737	4,063,130	1,136,500	(1,265,907)
41-75 High Plains Community Schools	(1,547,906)	(318,768)	(1,866,674)	801,785	165,951	967,736	2,866,485	801,785	(893,081)
42-11 Superior Public Schools	(2,117,770)	(436,122)	(2,553,892)	1,188,248	245,944	1,434,192	4,248,137	1,188,248	(1,323,548)
43-123 Schuyler Community Schools	(7,258,073)	(1,494,667)	(8,752,740)	4,198,325	868,973	5,067,298	15,009,545	4,198,325	(4,676,367)
43-39 Leigh Community School	(1,047,583)	(215,731)	(1,263,314)	625,566	129,480	755,046	2,236,478	625,566	(696,796)
43-58 Clarkson Public School	(1,187,386)	(244,525)	(1,431,911)	664,955	137,633	802,588	2,377,297	664,955	(740,670)
43-70 Howells-Dodge Public Schools	(1,620,449)	(333,710)	(1,954,159)	917,269	189,859	1,107,128	3,279,352	917,269	(1,021,713)
44-23 Johnson-Brock Public Schools	(1,259,122)	(259,297)	(1,518,419)	731,380	151,387	882,767	2,614,777	731,380	(814,659)
44-29 Auburn Public Schools	(3,693,153)	(760,540)	(4,453,693)	2,131,208	441,120	2,572,328	7,619,340	2,131,208	(2,373,878)
45-2 Red Cloud Community Schools	(1,154,216)	(237,699)	(1,391,915)	650,172	134,577	784,749	2,324,446	650,172	(724,203)

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Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

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Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
45-74 Blue Hill Public Schools	(1,555,115)	(320,241)	(1,875,356)	889,105	184,024	1,073,129	3,178,663	889,105	(990,343)
46-4 Central City Public Schools	(3,443,302)	(709,087)	(4,152,389)	1,959,892	405,662	2,365,554	7,006,863	1,959,892	(2,183,055)
46-49 Palmer Public School	(1,292,986)	(266,265)	(1,559,251)	733,714	151,865	885,579	2,623,122	733,714	(817,259)
47-21 Arcadia Public Schools	(889,382)	(183,156)	(1,072,538)	476,230	98,568	574,798	1,702,581	476,230	(530,455)
47-5 Ord Public Schools	(2,440,418)	(502,561)	(2,942,979)	1,387,817	287,253	1,675,070	4,961,621	1,387,817	(1,545,841)
48-17 McCook Public Schools	(5,082,659)	(1,046,691)	(6,129,350)	2,966,660	614,042	3,580,702	10,606,188	2,966,660	(3,304,459)
48-179 Southwest Public Schools	(1,767,773)	(364,047)	(2,131,820)	994,895	205,923	1,200,818	3,556,876	994,895	(1,108,179)
49-1 St. Paul Public School	(2,830,426)	(582,879)	(3,413,305)	1,564,563	323,838	1,888,401	5,593,512	1,564,563	(1,742,712)
49-100 Centura Public School	(2,207,493)	(454,591)	(2,662,084)	1,268,362	262,526	1,530,888	4,534,556	1,268,362	(1,412,784)
49-103 Elba Public School	(749,479)	(154,335)	(903,814)	417,657	86,444	504,101	1,493,178	417,657	(465,214)
50-506 Franklin Public Schools	(1,425,538)	(293,557)	(1,719,095)	767,778	158,916	926,694	2,744,905	767,778	(855,201)
51-2 Alma Public Schools	(1,740,580)	(358,438)	(2,099,018)	1,020,109	211,142	1,231,251	3,647,018	1,020,109	(1,136,263)
52-1 Wilcox-Hildreth Public Schools	(1,320,207)	(271,874)	(1,592,081)	750,207	155,278	905,485	2,682,087	750,207	(835,630)
52-501 Axtell Community School	(1,338,477)	(275,627)	(1,614,104)	786,743	162,839	949,582	2,812,707	786,743	(876,326)
52-503 Minden Public Schools	(3,419,820)	(704,243)	(4,124,063)	1,943,383	402,242	2,345,625	6,947,840	1,943,383	(2,164,666)
53-3 Stanton Community School	(1,834,637)	(377,813)	(2,212,450)	1,056,085	218,591	1,274,676	3,775,639	1,056,085	(1,176,336)
54-1 Pawnee City Public Schools	(1,363,716)	(280,825)	(1,644,541)	760,776	157,465	918,241	2,719,870	760,776	(847,402)
54-69 Lewiston Consolidated Schools	(1,096,969)	(225,901)	(1,322,870)	588,463	121,805	710,268	2,103,829	588,463	(655,468)
55-1 Pender Public School	(1,742,435)	(358,821)	(2,101,256)	1,007,384	208,509	1,215,893	3,601,527	1,007,384	(1,122,090)
55-13 Walthill Public School	(2,208,003)	(454,690)	(2,662,693)	1,202,861	248,975	1,451,836	4,300,379	1,202,861	(1,339,824)
55-16 Omaha Nation Public School	(4,897,818)	(1,008,620)	(5,906,438)	3,006,487	622,291	3,628,778	10,748,572	3,006,487	(3,348,820)
55-17 Winnebago Public School	(4,316,623)	(888,929)	(5,205,552)	2,584,485	534,940	3,119,425	9,239,863	2,584,485	(2,878,768)
55-561 Emerson-Hubbard Com Schools	(1,338,959)	(275,740)	(1,614,699)	716,930	148,396	865,326	2,563,115	716,930	(798,563)
56-1 Loup City Public Schools	(1,563,528)	(321,982)	(1,885,510)	920,916	190,613	1,111,529	3,292,391	920,916	(1,025,776)
56-15 Litchfield Public Schools	(864,809)	(178,100)	(1,042,909)	493,792	102,208	596,000	1,765,370	493,792	(550,018)
57-33 Sterling Public Schools	(1,024,242)	(210,930)	(1,235,172)	588,066	121,715	709,781	2,102,409	588,066	(655,026)
57-50 Johnson County Central Public School	(2,502,041)	(515,252)	(3,017,293)	1,455,458	301,258	1,756,716	5,203,448	1,455,458	(1,621,184)
58-1 Fullerton Public School	(1,461,200)	(300,908)	(1,762,108)	846,896	175,296	1,022,192	3,027,761	846,896	(943,328)
58-30 Twin River Public Schools	(2,334,521)	(480,750)	(2,815,271)	1,315,961	272,381	1,588,342	4,704,728	1,315,961	(1,465,803)
59-1 Bellevue Public Schools	(42,655,784)	(8,784,197)	(51,439,981)	24,657,312	5,103,615	29,760,927	88,153,019	24,657,312	(27,464,916)
59-27 Papillion LaVista Public Schools	(43,040,721)	(8,863,467)	(51,904,188)	24,784,239	5,129,882	29,914,121	88,606,799	24,784,239	(27,606,296)
59-37 Gretna Public School	(19,138,351)	(3,941,204)	(23,079,555)	11,618,915	2,404,903	14,023,818	41,539,096	11,618,915	(12,941,903)
59-46 Springfield Platteview Community Schools	(5,238,099)	(1,078,685)	(6,316,784)	2,957,591	612,169	3,569,760	10,573,764	2,957,591	(3,294,357)
60-125 Medicine Valley Public Schools	(1,155,349)	(237,925)	(1,393,274)	663,723	137,374	801,097	2,372,893	663,723	(739,297)
60-46 Maywood Public Schools	(907,383)	(186,853)	(1,094,236)	527,256	109,138	636,394	1,885,009	527,256	(587,293)
60-95 Eustis-Farnam Public Schools	(1,067,128)	(219,754)	(1,286,882)	574,944	119,001	693,945	2,055,499	574,944	(640,410)
61-10 Gordon-Rushville Public Schools	(3,209,712)	(660,988)	(3,870,700)	1,841,045	381,065	2,222,110	6,581,971	1,841,045	(2,050,676)
61-3 Hay Springs School	(989,146)	(203,693)	(1,192,839)	559,294	115,767	675,061	1,999,548	559,294	(622,978)
62-60 Central Valley Public	(2,086,866)	(429,749)	(2,516,615)	1,196,215	247,597	1,443,812	4,276,619	1,196,215	(1,332,422)
63-51 Boyd County Schools	(1,608,326)	(331,202)	(1,939,528)	934,523	193,426	1,127,949	3,341,040	934,523	(1,040,933)
64-21 Bayard Public Schools	(1,896,600)	(390,574)	(2,287,174)	1,066,970	220,844	1,287,814	3,814,552	1,066,970	(1,188,460)
64-63 Bridgeport Public Schools	(2,308,475)	(475,382)	(2,783,857)	1,339,043	277,155	1,616,198	4,787,249	1,339,043	(1,491,513)
65-10 Hemingford Public School	(2,065,353)	(425,330)	(2,490,683)	1,162,362	240,586	1,402,948	4,155,590	1,162,362	(1,294,714)
65-6 Alliance Public Schools	(4,770,860)	(982,476)	(5,753,336)	2,718,326	562,641	3,280,967	9,718,359	2,718,326	(3,027,848)

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Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
66-30 Cody-Kilgore Unified Schools	(879,312)	(181,074)	(1,060,386)	507,173	104,972	612,145	1,813,208	507,173	(564,922)
66-6 Valentine Community Schools	(3,268,998)	(673,183)	(3,942,181)	1,883,125	389,777	2,272,902	6,732,410	1,883,125	(2,097,547)
67-70 Hitchcock Public Schools	(1,303,169)	(268,361)	(1,571,530)	732,839	151,687	884,526	2,619,993	732,839	(816,284)
68-1 Ogallala Public Schools	(3,750,400)	(772,324)	(4,522,724)	2,156,916	446,445	2,603,361	7,711,249	2,156,916	(2,402,513)
68-6 Paxton Consolidated Schools	(1,158,635)	(238,605)	(1,397,240)	656,663	135,916	792,579	2,347,655	656,663	(731,434)
69-2 Chadron Public Schools	(3,989,797)	(821,626)	(4,811,423)	2,264,984	468,805	2,733,789	8,097,604	2,264,984	(2,522,886)
69-71 Crawford Public Schools	(981,215)	(202,064)	(1,183,279)	609,057	126,060	735,117	2,177,455	609,057	(678,407)
70-11 South Sioux City Comm School	(15,592,706)	(3,211,043)	(18,803,749)	8,742,662	1,809,575	10,552,237	31,256,126	8,742,662	(9,738,145)
70-31 Homer Community School	(1,878,216)	(386,779)	(2,264,995)	1,082,863	224,134	1,306,997	3,871,373	1,082,863	(1,206,163)
71-1 Kimball Public Schools	(1,988,844)	(409,567)	(2,398,411)	1,119,861	231,793	1,351,654	4,003,644	1,119,861	(1,247,374)
72-10 Chase County Schools	(2,369,546)	(487,959)	(2,857,505)	1,391,018	287,918	1,678,936	4,973,067	1,391,018	(1,549,406)
72-536 Wauneta-Palisade Public Schools	(1,158,479)	(238,577)	(1,397,056)	675,045	139,724	814,769	2,413,371	675,045	(751,909)
73-30 Elwood Public Schools	(1,110,821)	(228,761)	(1,339,582)	637,334	131,919	769,253	2,278,550	637,334	(709,904)
74-20 Perkins County Schools	(2,011,632)	(414,255)	(2,425,887)	1,118,094	231,420	1,349,514	3,997,328	1,118,094	(1,245,406)
75-10 Ainsworth Community Schools	(2,059,220)	(424,055)	(2,483,275)	1,201,256	248,643	1,449,899	4,294,642	1,201,256	(1,338,037)
76-117 Dundy County Public Schools	(1,841,138)	(379,144)	(2,220,282)	1,037,574	214,757	1,252,331	3,709,459	1,037,574	(1,155,718)
77-1 Garden County Schools	(1,734,688)	(357,220)	(2,091,908)	937,790	194,106	1,131,896	3,352,717	937,790	(1,044,571)
78-25 Creek Valley Schools	(978,850)	(201,568)	(1,180,418)	598,723	123,920	722,643	2,140,512	598,723	(666,897)
78-95 South Platte Schools	(1,086,333)	(223,705)	(1,310,038)	655,829	135,745	791,574	2,344,671	655,829	(730,505)
79-79 Hayes Center Public School	(865,163)	(178,157)	(1,043,320)	481,838	99,736	581,574	1,722,632	481,838	(536,702)
80-500 Sioux County High School	(887,866)	(182,845)	(1,070,711)	504,823	104,485	609,308	1,804,805	504,823	(562,304)
81-100 Rock County Public Schools	(1,241,248)	(255,615)	(1,496,863)	686,327	142,058	828,385	2,453,704	686,327	(764,475)
82-100 Keya Paha Co. High School	(669,685)	(137,905)	(807,590)	355,284	73,541	428,825	1,270,185	355,284	(395,738)
83-100 Burwell Jr.-Sr. High School	(1,333,450)	(274,607)	(1,608,057)	756,489	156,581	913,070	2,704,543	756,489	(842,626)
84-45 Wheeler Central Schools	(902,369)	(185,833)	(1,088,202)	558,605	115,621	674,226	1,997,085	558,605	(622,211)
85-1 Banner County School	(1,125,664)	(231,806)	(1,357,470)	676,017	139,927	815,944	2,416,848	676,017	(752,992)
86-71 Sandhills Public School	(744,253)	(153,258)	(897,511)	410,071	84,880	494,951	1,466,057	410,071	(456,764)
87-501 Stapleton Public Schools	(927,594)	(191,017)	(1,118,611)	545,046	112,817	657,863	1,948,609	545,046	(607,108)
88-25 Loup County Public School	(755,612)	(155,609)	(911,221)	443,073	91,705	534,778	1,584,044	443,073	(493,524)
89-1 Thedford Public Schools	(759,960)	(156,502)	(916,462)	425,883	88,147	514,030	1,522,587	425,883	(474,377)
90-90 McPherson Co High School	(569,708)	(117,327)	(687,035)	318,602	65,948	384,550	1,139,043	318,602	(354,880)
91-500 Arthur County High School	(750,556)	(154,561)	(905,117)	409,682	84,799	494,481	1,464,666	409,682	(456,331)
92-11 District 11 Area Schools	(775,001)	(159,603)	(934,604)	453,804	93,933	547,737	1,622,407	453,804	(505,476)
93-1 Mullen Public Schools	(1,030,233)	(212,162)	(1,242,395)	611,237	126,514	737,751	2,185,249	611,237	(680,835)
97-1 Ed. Service Unit 1	(3,785,906)	(779,647)	(4,565,553)	2,175,905	450,376	2,626,281	7,779,138	2,175,905	(2,423,665)
97-10 Ed. Service Unit 10	(4,040,473)	(832,064)	(4,872,537)	2,317,080	479,593	2,796,673	8,283,857	2,317,080	(2,580,915)
97-11 Ed. Service Unit 11	(1,280,466)	(263,687)	(1,544,153)	716,095	148,218	864,313	2,560,130	716,095	(797,633)
97-13 Ed. Service Unit 13	(4,712,863)	(970,536)	(5,683,399)	2,581,406	534,299	3,115,705	9,228,853	2,581,406	(2,875,337)
97-15 Ed. Service Unit 15	(730,359)	(150,412)	(880,771)	412,462	85,375	497,837	1,474,604	412,462	(459,427)
97-16 Ed. Service Unit 16	(1,506,522)	(310,241)	(1,816,763)	784,514	162,385	946,899	2,804,739	784,514	(873,843)
97-17 Ed. Service Unit 17	(1,725,001)	(355,237)	(2,080,238)	986,871	204,262	1,191,133	3,528,191	986,871	(1,099,242)
97-2 Ed. Service Unit 2	(2,514,746)	(517,871)	(3,032,617)	1,566,354	324,211	1,890,565	5,599,916	1,566,354	(1,744,707)
97-3 Ed. Service Unit #3	(6,268,346)	(1,290,847)	(7,559,193)	3,697,790	765,371	4,463,161	13,220,067	3,697,790	(4,118,838)
97-4 Ed. Service Unit 4	(1,916,797)	(394,737)	(2,311,534)	1,059,595	219,312	1,278,907	3,788,185	1,059,595	(1,180,245)

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	6/30/21 NPL			6/30/22 NPL			NPL Sensitivities at 6/30/22		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
97-5 Ed. Service Unit 5	(1,874,732)	(386,071)	(2,260,803)	1,082,344	224,029	1,306,373	3,869,518	1,082,344	(1,205,585)
97-6 Ed. Service Unit 6	(2,728,055)	(561,791)	(3,289,846)	1,582,847	327,623	1,910,470	5,658,880	1,582,847	(1,763,078)
97-7 Ed. Service Unit 7	(2,763,009)	(569,000)	(3,332,009)	1,705,041	352,917	2,057,958	6,095,739	1,705,041	(1,899,186)
97-8 Ed. Service Unit 8	(2,241,597)	(461,616)	(2,703,213)	1,403,046	290,406	1,693,452	5,016,066	1,403,046	(1,562,803)
97-9 Ed. Service Unit 9	(1,470,491)	(302,820)	(1,773,311)	903,377	186,983	1,090,360	3,229,689	903,377	(1,006,240)
98-11 Lincoln Regional Center	(139,676)	(28,765)	(168,441)	99,242	20,545	119,787	354,801	99,242	(110,542)
98-12 Nebraska Correctional Youth Facility	(928,557)	(191,215)	(1,119,772)	490,437	101,511	591,948	1,753,375	490,437	(546,281)
98-4 Nebraska Youth Academy	(156,771)	(32,291)	(189,062)	165,286	34,210	199,496	590,920	165,286	(184,107)
98-6 Youth Development Center	(123,927)	(25,521)	(149,448)	0	0	0	0	0	0
98-9 W Kearney High School YR and TC	(875,545)	(180,295)	(1,055,840)	421,693	87,279	508,972	1,507,607	421,693	(469,709)
99-3 Sarpy County Coop Head Start	0	0	0	0	0	0	0	0	0



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Total	\$0	\$2,208,224,121	\$67,076,383	\$21,885,424	\$2,297,185,928	\$150,523,741	\$1,633,299,398	\$97,157,721	\$21,885,424	\$1,902,866,284
Special Funding Situation										
State	0	378,681,929	11,502,734	510,794	390,695,457	25,812,878	280,089,761	16,661,295	206,182	322,770,116
Schools										
00-DE Nebraska Dept of Education	0	1,789,721	54,364	77,634	1,921,719	121,996	1,323,756	78,744	159,009	1,683,505
01-10 Elkhorn Public Schools	0	58,018,351	1,762,349	2,376,018	62,156,718	3,954,825	42,912,916	2,552,699	0	49,420,440
01-15 Douglas County West Comm Schools	0	6,456,362	196,117	170,362	6,822,841	440,098	4,775,408	284,068	3,369	5,502,943
01-17 Millard Public Schools	0	121,550,372	3,692,179	490,803	125,733,354	8,285,489	89,903,985	5,347,988	1,242,405	104,779,867
01-54 Ralston Public Schools	0	20,405,095	619,819	55,752	21,080,666	1,390,915	15,092,503	897,786	141,513	17,522,717
01-59 Bennington Public Schools	0	17,570,817	533,726	1,421,671	19,526,214	1,197,716	12,996,147	773,083	0	14,966,946
01-66 Westside Community Schools	0	41,308,763	1,254,783	452,783	43,016,329	2,815,815	30,553,773	1,817,508	139,102	35,326,198
02-1 Lincoln Public Schools	0	276,395,730	8,395,709	649,123	285,440,562	18,840,538	204,434,404	12,160,891	3,884,510	239,320,343
02-145 Waverly School District 145	0	12,219,451	371,175	221,678	12,812,304	832,940	9,038,042	537,633	0	10,408,615
02-148 Malcolm Public School	0	3,983,747	121,009	45,185	4,149,941	271,552	2,946,554	175,277	918	3,394,301
02-160 Norris School District 160	0	12,565,237	381,678	57,394	13,004,309	856,510	9,293,800	552,847	168,197	10,871,354
02-161 Raymond Central Public School	0	4,415,212	134,115	7,112	4,556,439	300,963	3,265,684	194,261	96,268	3,857,176
03-1 Southern Public Schools	0	2,839,887	86,264	0	2,926,151	193,581	2,100,505	124,950	86,934	2,505,970
03-100 Diller-Odell Public Schools	0	2,131,025	64,731	21,727	2,217,483	145,261	1,576,199	93,761	25,172	1,840,393
03-15 Beatrice Public Schools	0	11,770,585	357,540	0	12,128,125	802,343	8,706,041	517,884	349,554	10,375,822
03-34 Daniel Freeman Public Schools	0	2,801,486	85,097	11,036	2,897,619	190,963	2,072,102	123,260	31,601	2,417,926
04-15 Anselmo-Merna Public School	0	1,822,801	55,369	54,664	1,932,834	124,251	1,348,223	80,200	4,284	1,556,958
04-180 Callaway Public School	0	1,938,070	58,870	63,413	2,060,353	132,109	1,433,482	85,271	13,091	1,663,953
04-25 Broken Bow Public Schools	0	5,013,596	152,292	18,311	5,184,199	341,752	3,708,276	220,589	222,536	4,493,153
04-44 Ansley Public School	0	1,640,887	49,843	18,666	1,709,396	111,851	1,213,672	72,196	31,207	1,428,926
04-84 Sargent Public Schools	0	1,517,889	46,107	23,141	1,587,137	103,467	1,122,697	66,784	19,250	1,312,198
04-89 Arnold Public Schools	0	1,417,415	43,055	4,741	1,465,211	96,618	1,048,382	62,364	37,536	1,244,900
05-1 Fremont Public Schools	0	31,939,268	970,178	49,626	32,959,072	2,177,142	23,623,683	1,405,268	43,698	27,249,791
05-594 Logan View Public Schools	0	3,750,934	113,937	3,044	3,867,915	255,683	2,774,355	165,034	45,081	3,240,153
05-595 North Bend Central Public Schools	0	4,265,295	129,561	30,956	4,425,812	290,744	3,154,799	187,665	17,063	3,650,271
05-62 Scribner-Snyder Community Schools	0	1,887,656	57,339	14,028	1,959,023	128,672	1,396,193	83,053	37,003	1,644,921
06-1 Ashland-Greenwood Public Schools	0	5,836,226	177,280	124,923	6,138,429	397,827	4,316,729	256,783	0	4,971,339
06-107 Cedar Bluffs Public School	0	2,885,398	87,646	160,861	3,133,905	196,683	2,134,167	126,952	0	2,457,802
06-39 Wahoo Public School	0	6,505,848	197,620	58,529	6,761,997	443,472	4,812,010	286,245	19,142	5,560,869
06-72 Mead Public Schools	0	1,908,767	57,980	16,815	1,983,562	130,111	1,411,808	83,982	2,673	1,628,574

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
06-9 Yutan Public School	0	2,982,516	90,596	237	3,073,349	203,303	2,205,999	131,225	65,382	2,605,909
07-1 Madison Public Schools	0	3,808,458	115,685	73,739	3,997,882	259,604	2,816,902	167,565	15,591	3,259,662
07-13 Newman Grove Public Schools	0	1,586,697	48,197	17,128	1,652,022	108,157	1,173,591	69,812	22,752	1,374,312
07-2 Norfolk Public Schools	0	26,515,074	805,414	67,431	27,387,919	1,807,402	19,611,712	1,166,614	95,255	22,680,983
07-5 Battle Creek Public School	0	3,093,700	93,973	35,632	3,223,305	210,882	2,288,236	136,117	18,546	2,653,781
07-80 Elkhorn Valley School	0	2,993,645	90,934	56,321	3,140,900	204,062	2,214,231	131,715	0	2,550,008
08-126 Doniphan-Trumbull Public School	0	3,522,515	106,999	20,770	3,650,284	240,112	2,605,407	154,984	16,306	3,016,809
08-2 Grand Island Public Schools	0	64,267,294	1,952,165	76,541	66,296,000	4,380,784	47,534,909	2,827,640	294,224	55,037,557
08-82 Northwest High School	0	8,358,967	253,910	8,844	8,621,721	569,790	6,182,659	367,779	257,970	7,378,198
08-83 Wood River Jr-Sr High School	0	3,941,084	119,713	41,133	4,101,930	268,644	2,914,998	173,400	40,074	3,397,116
09-105 Pleasanton Public School	0	1,590,429	48,310	19,117	1,657,856	108,412	1,176,351	69,976	10,819	1,365,558
09-119 Amherst Public School	0	2,103,687	63,901	33,271	2,200,859	143,398	1,555,979	92,558	6,024	1,797,959
09-19 Shelton Public Schools	0	2,072,551	62,955	0	2,135,506	141,276	1,532,949	91,188	58,991	1,824,404
09-2 Gibbon Public Schools	0	3,577,191	108,660	111,401	3,797,252	243,839	2,645,847	157,390	159,593	3,206,669
09-69 Ravenna Public Schools	0	3,133,514	95,183	42,625	3,271,322	213,596	2,317,685	137,869	58,564	2,727,714
09-7 Kearney Public Schools	0	37,425,490	1,136,826	463,147	39,025,463	2,551,111	27,681,534	1,646,651	184,951	32,064,247
09-9 Elm Creek Public School	0	2,206,193	67,015	29,899	2,303,107	150,385	1,631,797	97,068	64,752	1,944,002
10-1 Columbus Public Schools	0	24,386,589	740,760	230,447	25,357,796	1,662,313	18,037,391	1,072,964	149,364	20,922,032
10-5 Lakeview Community Schools	0	5,431,017	164,971	54,734	5,650,722	370,206	4,017,018	238,955	53,986	4,680,165
10-67 Humphrey Public Schools	0	2,033,973	61,783	25,151	2,120,907	138,646	1,504,416	89,491	19,011	1,751,564
11-111 Nebraska City Public Schools	0	8,252,619	250,679	0	8,503,298	562,540	6,103,999	363,100	210,031	7,239,670
11-27 Syracuse-Dunbar-Avoca School	0	5,341,540	162,253	5,713	5,509,506	364,106	3,950,837	235,018	8,125	4,558,086
11-501 Palmyra District OR 1	0	3,772,707	114,599	69,315	3,956,621	257,167	2,790,459	165,992	16,208	3,229,826
12-13 Creighton Community School	0	2,324,575	70,611	6,291	2,401,477	158,455	1,719,358	102,277	22,853	2,002,943
12-501 Niobrara Public Schools	0	2,183,934	66,339	85,372	2,335,645	148,868	1,615,333	96,089	1,458	1,861,748
12-505 Santee Community Schools	0	3,329,980	101,151	122,209	3,553,400	226,988	2,462,999	146,513	34,851	2,871,351
12-576 Wausa Public School	0	1,698,500	51,593	36,373	1,786,466	115,778	1,256,285	74,731	4,164	1,450,958
12-583 Verdigre Public Schools	0	1,394,847	42,369	511,589	1,948,805	95,080	1,031,690	61,371	3,258	1,191,399
12-586 Bloomfield Community Schools	0	2,013,459	61,160	43,975	2,118,594	137,248	1,489,242	88,588	7,782	1,722,860
12-96 Crofton Community School	0	2,615,222	79,439	33,414	2,728,075	178,267	1,934,333	115,065	3,776	2,231,441
13-101 Wynot Public Schools	0	1,576,385	47,884	57,687	1,681,956	107,454	1,165,963	69,358	2,106	1,344,881
13-45 Randolph Public Schools	0	1,971,039	59,872	2,990	2,033,901	134,356	1,457,867	86,722	34,470	1,713,415
13-54 Laurel-Concord-Coleridge Comm School	0	3,716,000	112,876	76,635	3,905,511	253,301	2,748,516	163,497	5,278	3,170,592
13-8 Hartington-Newcastle Public School	0	3,115,517	94,636	37,430	3,247,583	212,369	2,304,373	137,077	32,590	2,686,409
14-123 Silver Lake Public Schools	0	2,212,155	67,196	30,648	2,309,999	150,792	1,636,207	97,331	4,679	1,889,009
14-18 Hastings Public Schools	0	22,117,352	671,830	32,250	22,821,432	1,507,631	16,358,963	973,122	417,362	19,257,078
14-3 Kenesaw Public School	0	1,901,988	57,774	37,965	1,997,727	129,649	1,406,793	83,684	13,161	1,633,287
14-90 Adams Central Jr-Sr High School	0	6,431,718	195,368	63,451	6,690,537	438,418	4,757,180	282,984	13,023	5,491,605

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
15-1	North Platte Public Schools	0	23,662,667	718,770	0	24,381,437	1,612,967	17,501,946	1,041,113	503,812	20,659,838
15-37	Hershey Public Schools	0	3,258,919	98,992	36,102	3,394,013	222,144	2,410,440	143,386	20,968	2,796,938
15-55	Sutherland Public School	0	2,241,811	68,097	0	2,309,908	152,813	1,658,142	98,635	71,011	1,980,601
15-565	Wallace School District 65R	0	1,866,325	56,691	45,669	1,968,685	127,218	1,380,416	82,115	24,664	1,614,413
15-6	Brady Public School	0	1,612,622	48,985	21,434	1,683,041	109,924	1,192,766	70,952	7,384	1,381,026
15-7	Maxwell Public School	0	2,112,343	64,164	310	2,176,817	143,988	1,562,382	92,939	38,327	1,837,636
16-5	Milford Public Schools	0	4,741,477	144,026	88,450	4,973,953	323,203	3,507,004	208,616	7,855	4,046,678
16-567	Centennial Public School	0	3,972,374	120,664	58,594	4,151,632	270,777	2,938,142	174,777	79,731	3,463,427
16-9	Seward Public Schools	0	8,750,154	265,792	70,483	9,086,429	596,455	6,471,998	384,990	75,330	7,528,773
17-12	York Public Schools	0	7,748,305	235,360	0	7,983,665	528,164	5,730,986	340,911	91,798	6,691,859
17-83	McCool Junction Public Schools	0	1,946,682	59,132	6,361	2,012,175	132,696	1,439,851	85,650	31,419	1,689,616
17-96	Heartland Community Schools	0	2,503,861	76,057	4,390	2,584,308	170,676	1,851,966	110,165	18,698	2,151,505
18-1	Lexington Public Schools	0	20,438,792	620,843	266,147	21,325,782	1,393,212	15,117,427	899,269	92,060	17,501,968
18-101	Sumner Eddyville Miller School	0	1,783,980	54,190	32,872	1,871,042	121,605	1,319,510	78,492	34,370	1,553,977
18-11	Cozad City Schools	0	5,631,259	171,053	30,248	5,832,560	383,855	4,165,126	247,765	97,593	4,894,339
18-20	Gothenburg Public Schools	0	5,263,059	159,869	20,657	5,443,585	358,757	3,892,789	231,565	101,605	4,584,716
18-4	Overton Public Schools	0	1,938,048	58,870	8,922	2,005,840	132,107	1,433,465	85,270	27,963	1,678,805
19-56	Falls City Public Schools	0	6,102,472	185,367	30,103	6,317,942	415,975	4,513,656	268,497	52,295	5,250,423
19-70	Humboldt Table Rock Steinauer	0	3,305,402	100,404	36,497	3,442,303	225,313	2,444,821	145,432	39,219	2,854,785
20-1	Plattsmouth Community Schools	0	9,407,432	285,757	0	9,693,189	641,258	6,958,149	413,909	505,274	8,518,590
20-22	Weeping Water Public Schools	0	2,761,870	83,894	56,185	2,901,949	188,263	2,042,800	121,517	1,865	2,354,445
20-32	Louisville Public Schools	0	4,096,300	124,428	86,909	4,307,637	279,225	3,029,803	180,230	0	3,489,258
20-56	Conestoga Public Schools	0	4,407,107	133,869	21,537	4,562,513	300,411	3,259,690	193,904	46,395	3,800,400
20-97	Elmwood-Murdock Schools	0	3,019,371	91,716	4,555	3,115,642	205,816	2,233,259	132,847	15,305	2,587,227
21-11	Morrill Public Schools	0	3,509,862	106,615	162,096	3,778,573	239,250	2,596,048	154,427	21,549	3,011,274
21-16	Gering Public Schools	0	10,668,726	324,070	33,234	11,026,030	727,234	7,891,057	469,404	393,311	9,481,006
21-2	Minatare Public Schools	0	1,983,559	60,252	55,800	2,099,611	135,209	1,467,128	87,273	37	1,689,647
21-31	Mitchell Public Schools	0	4,641,952	141,003	4,888	4,787,843	316,419	3,433,391	204,237	37,660	3,991,707
21-32	Scottsbluff Public Schools	0	22,340,670	678,614	332,415	23,351,699	1,522,853	16,524,139	982,948	10,735	19,040,675
22-2	Crete Public Schools	0	13,675,223	415,395	209,479	14,300,097	932,172	10,114,795	601,684	57,399	11,706,050
22-44	Dorchester Public Schools	0	1,852,479	56,270	34,542	1,943,291	126,274	1,370,175	81,506	7,314	1,585,269
22-68	Friend Public School	0	1,818,009	55,223	0	1,873,232	123,925	1,344,679	79,989	48,681	1,597,274
22-82	Wilber-Clatonia Public Schools	0	3,537,222	107,446	24,856	3,669,524	241,115	2,616,284	155,631	3,179	3,016,209
23-1	Boone Central Schools	0	4,424,795	134,406	56,765	4,615,966	301,616	3,272,773	194,683	107,947	3,877,019
23-17	St. Edward Public School	0	1,512,346	45,939	16,503	1,574,788	103,089	1,118,598	66,540	39,264	1,327,491
23-75	Riverside Public Schools	0	2,147,851	65,243	17	2,213,111	146,408	1,588,645	94,501	49,915	1,879,469
24-1	West Point Public School	0	5,287,151	160,601	48,411	5,496,163	360,399	3,910,609	232,625	56,641	4,560,274
24-20	Bancroft-Rosalie Comm. School	0	2,189,278	66,501	29,688	2,285,467	149,232	1,619,286	96,324	4,232	1,869,074

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

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Deferred Outflows of Resources						Deferred Inflows of Resources				
Entity	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan		Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan		Changes in Proportion*	Total Deferred Inflows of Resources
		Changes of Assumptions	Investments				Changes of Assumptions	Investments		
24-30 Wisner-Pilger Public Schools	0	3,408,284	103,529	25,058	3,536,871	232,326	2,520,916	149,958	21,563	2,924,763
25-502 East Butler Public School	0	3,104,012	94,287	14,728	3,213,027	211,585	2,295,864	136,571	35,978	2,679,998
25-56 David City Public Schools	0	5,434,837	165,087	55,689	5,655,613	370,466	4,019,844	239,123	46,293	4,675,726
26-1 Nebraska Unified Sch Dist #1	0	0	0	19,019	19,019	0	0	0	1,619,260	1,619,260
26-115 Summerland Public Schools	0	3,423,763	103,999	1,513,556	5,041,318	233,381	2,532,365	150,639	188,769	3,105,154
26-18 Elgin Public Schools	0	1,595,111	48,453	13,497	1,657,061	108,731	1,179,814	70,182	16,416	1,375,143
26-9 Neligh-Oakdale Public Schools	0	2,598,704	78,937	2,434	2,680,075	177,141	1,922,116	114,338	102,273	2,315,868
27-17 Wayne Community Schools	0	5,273,151	160,176	34,671	5,467,998	359,445	3,900,254	232,009	50,083	4,541,791
27-560 Wakefield Community School	0	3,473,647	105,515	97,287	3,676,449	236,781	2,569,262	152,834	3,221	2,962,098
27-595 Winside Public School	0	1,859,325	56,478	9,594	1,925,397	126,741	1,375,238	81,807	32,021	1,615,807
28-2 Giltner Public Schools	0	1,630,111	49,516	23,917	1,703,544	111,117	1,205,702	71,722	3,260	1,391,801
28-504 Aurora Public Schools	0	8,537,569	259,335	14,512	8,811,416	581,964	6,314,760	375,637	36,335	7,308,696
28-91 Hampton Public Schools	0	1,616,000	49,087	24,617	1,689,704	110,155	1,195,265	71,101	5,437	1,381,958
29-1 Blair Community Schools	0	11,753,957	357,035	8,683	12,119,675	801,209	8,693,742	517,152	235,014	10,247,117
29-24 Arlington Public Schools	0	4,829,187	146,690	201,038	5,176,915	329,182	3,571,879	212,475	1,104	4,114,640
29-3 Fort Calhoun Community School	0	4,291,176	130,348	60,358	4,481,882	292,508	3,173,942	188,804	5,391	3,660,645
30-11 Harvard Public Schools	0	2,165,804	65,788	1,106	2,232,698	147,632	1,601,924	95,291	87,700	1,932,547
30-2 Sutton Public Schools	0	2,873,761	87,293	3,737	2,964,791	195,890	2,125,560	126,440	18,431	2,466,321
30-5 South Central NE Unif School #5	0	5,853,472	177,803	66,119	6,097,394	399,002	4,329,485	257,542	39,712	5,025,741
31-1 Tekamah-Herman Schools	0	3,644,254	110,697	11,836	3,766,787	248,411	2,695,450	160,340	30,678	3,134,879
31-14 Oakland-Craig Public School	0	3,082,217	93,625	23,589	3,199,431	210,100	2,279,743	135,612	38,103	2,663,558
31-20 Lyons-Decatur NE Schools	0	2,380,554	72,311	32,583	2,485,448	162,271	1,760,762	104,740	68	2,027,841
32-2001 Bruning-Davenport Unif. School	0	1,873,369	56,905	0	1,930,274	127,698	1,385,626	82,425	48,923	1,644,672
32-60 Deshler Public School	0	1,903,776	57,829	9,314	1,970,919	129,771	1,408,116	83,763	37,804	1,659,454
32-70 Thayer Central Community Schools	0	3,114,899	94,617	3,670	3,213,186	212,327	2,303,916	137,050	32,204	2,685,497
33-300 Tri-County Schools	0	3,234,430	98,248	5,528	3,338,206	220,475	2,392,326	142,209	35,967	2,791,077
33-303 Meridian Public School	0	1,838,170	55,836	42,594	1,936,600	125,299	1,359,591	80,876	9,114	1,574,880
33-8 Fairbury Public Schools	0	6,337,736	192,513	117,085	6,647,334	432,012	4,687,667	278,848	59,020	5,457,547
34-1 Exeter - Milligan Public Schools	0	1,660,960	50,453	5,031	1,716,444	113,219	1,228,519	73,079	50,386	1,465,203
34-25 Fillmore Central Public Schools	0	3,758,839	114,177	3,234	3,876,250	256,222	2,780,202	165,382	21,236	3,223,042
34-54 Shickley Public School	0	1,533,457	46,580	3,028	1,583,065	104,528	1,134,212	67,469	58,850	1,365,059
35-1 Ponca Public School	0	3,134,927	95,226	15,807	3,245,960	213,693	2,318,730	137,931	41,554	2,711,908
35-70 Allen Consolidated Schools	0	1,654,357	50,252	28,422	1,733,031	112,769	1,223,635	72,789	9,121	1,418,314
36-137 Chambers Public School	0	1,231,350	37,403	5,262	1,274,015	83,935	910,760	54,177	12,472	1,061,344
36-239 West Holt Public School	0	3,455,827	104,973	17,217	3,578,017	235,567	2,556,081	152,050	13,682	2,957,380
36-29 Ewing Public Schools	0	0	0	15,653	15,653	0	0	0	525,953	525,953
36-44 Stuart Public School	0	1,554,369	47,215	30,234	1,631,818	105,954	1,149,679	68,389	0	1,324,022
36-7 O'Neill Public Schools	0	5,712,897	173,533	34,331	5,920,761	389,420	4,225,509	251,357	96,214	4,962,500

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
37-44	Holdrege Public Schools	0	6,475,109	196,686	9,929	6,681,724	441,376	4,789,275	284,893	100,391	5,615,935
37-54	Bertrand Community School	0	2,067,781	62,810	23,289	2,153,880	140,950	1,529,422	90,978	20,309	1,781,659
37-55	Loomis Public School	0	1,778,305	54,017	18,467	1,850,789	121,218	1,315,312	78,242	13,401	1,528,173
38-18	Arapahoe Public Schools	0	1,864,514	56,636	0	1,921,150	127,095	1,379,076	82,035	80,879	1,669,085
38-21	Cambridge Public Schools	0	2,152,444	65,382	0	2,217,826	146,722	1,592,042	94,704	43,782	1,877,250
38-540	Southern Valley Schools	0	3,471,063	105,436	52,364	3,628,863	236,605	2,567,351	152,720	41,036	2,997,712
39-1	Sidney Public Schools	0	7,750,756	235,435	21,702	8,007,893	528,331	5,732,799	341,019	110,133	6,712,282
39-3	Leyton Public School	0	1,775,721	53,939	59,251	1,888,911	121,042	1,313,401	78,128	47,446	1,560,017
39-9	Potter-Dix Public Schools	0	1,602,707	48,683	6,555	1,657,945	109,249	1,185,432	70,516	44,529	1,409,726
40-2	Pierce Public Schools	0	3,976,084	120,776	0	4,096,860	271,030	2,940,886	174,940	33,367	3,420,223
40-5	Plainview Public Schools	0	2,501,432	75,983	14,845	2,592,260	170,510	1,850,169	110,058	22,927	2,153,664
40-542	Osmond Community Schools	0	1,674,143	50,853	10,687	1,735,683	114,118	1,238,270	73,659	32,730	1,458,777
41-15	Cross County Community School	0	2,839,953	86,266	16,959	2,943,178	193,586	2,100,554	124,953	24,412	2,443,505
41-19	Osceola Public School	0	1,966,379	59,730	10,249	2,036,358	134,038	1,454,420	86,517	60,168	1,735,143
41-32	Shelby-Rising City Public Schools	0	3,096,549	94,060	50,541	3,241,150	211,076	2,290,343	136,242	42,597	2,680,258
41-75	High Plains Community Schools	0	2,184,574	66,358	7,245	2,258,177	148,912	1,615,807	96,117	83,143	1,943,979
42-11	Superior Public Schools	0	3,237,544	98,343	43,653	3,379,540	220,687	2,394,629	142,446	26,726	2,784,488
43-123	Schuyler Community Schools	0	11,438,910	347,465	65,291	11,851,666	779,734	8,460,720	503,291	4,917	9,748,662
43-39	Leigh Community School	0	1,704,440	51,774	20,832	1,777,046	116,183	1,260,678	74,992	7,221	1,459,074
43-58	Clarkson Public School	0	1,811,760	55,033	11,100	1,877,893	123,499	1,340,057	79,714	28,569	1,571,839
43-70	Howells-Dodge Public Schools	0	2,499,224	75,916	25,642	2,600,782	170,360	1,848,536	109,961	17,495	2,146,352
44-23	Johnson-Brock Public Schools	0	1,992,746	60,531	41,922	2,095,199	135,836	1,473,922	87,677	2,487	1,699,922
44-29	Auburn Public Schools	0	5,806,768	176,385	45,674	6,028,827	395,819	4,294,940	255,487	66,370	5,012,616
45-2	Red Cloud Community Schools	0	1,771,482	53,810	32,806	1,858,098	120,753	1,310,265	77,942	18,389	1,527,349
45-74	Blue Hill Public Schools	0	2,422,488	73,585	40,049	2,536,122	165,129	1,791,778	106,585	12,302	2,075,794
46-4	Central City Public Schools	0	5,339,994	162,206	24,430	5,526,630	364,001	3,949,694	234,950	7,293	4,555,938
46-49	Palmer Public School	0	1,999,105	60,724	23,383	2,083,212	136,269	1,478,626	87,957	6,836	1,709,688
47-21	Arcadia Public Schools	0	1,297,552	39,414	30,820	1,367,786	88,448	959,727	57,090	24,347	1,129,612
47-5	Ord Public Schools	0	3,781,297	114,860	3,532	3,899,689	257,752	2,796,813	166,370	38,566	3,259,501
48-17	McCook Public Schools	0	8,083,072	245,529	63,191	8,391,792	550,983	5,978,594	355,640	122,031	7,007,248
48-179	Southwest Public Schools	0	2,710,728	82,340	61,966	2,855,034	184,777	2,004,973	119,267	53,689	2,362,706
49-1	St. Paul Public School	0	4,262,866	129,488	30,239	4,422,593	290,579	3,153,003	187,558	46,878	3,678,018
49-100	Centura Public School	0	3,455,827	104,973	28,702	3,589,502	235,567	2,556,081	152,050	41,887	2,985,585
49-103	Elba Public School	0	1,137,964	34,566	31,273	1,203,803	77,569	841,688	50,068	37,574	1,006,899
50-506	Franklin Public Schools	0	2,091,917	63,543	0	2,155,460	142,596	1,547,274	92,040	79,966	1,861,876
51-2	Alma Public Schools	0	2,779,425	84,427	53,501	2,917,353	189,460	2,055,785	122,290	0	2,367,535
52-1	Wilcox-Hildreth Public Schools	0	2,044,043	62,089	46,361	2,152,493	139,332	1,511,864	89,934	30,551	1,771,681
52-501	Axtell Community School	0	2,143,589	65,113	49,510	2,258,212	146,118	1,585,493	94,314	0	1,825,925

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
52-503	Minden Public Schools	0	5,295,012	160,840	20,178	5,476,030	360,935	3,916,423	232,971	54,940	4,565,269
53-3	Stanton Community School	0	2,877,449	87,405	4,874	2,969,728	196,141	2,128,287	126,602	26,989	2,478,019
54-1	Pawnee City Public Schools	0	2,072,838	62,964	43,209	2,179,011	141,295	1,533,162	91,201	28,390	1,794,048
54-69	Lewiston Consolidated Schools	0	1,603,347	48,703	27,916	1,679,966	109,292	1,185,906	70,544	42,368	1,408,110
55-1	Pender Public School	0	2,744,756	83,374	19,721	2,847,851	187,096	2,030,142	120,764	10,109	2,348,111
55-13	Walthill Public School	0	3,277,358	99,552	15,342	3,392,252	223,401	2,424,078	144,198	80,550	2,872,227
55-16	Omaha Nation Public School	0	8,191,584	248,825	596,105	9,036,514	558,380	6,058,855	360,414	0	6,977,649
55-17	Winnebago Public School	0	7,041,784	213,899	272,989	7,528,672	480,004	5,208,412	309,825	0	5,998,241
55-561	Emerson-Hubbard Com Schools	0	1,953,373	59,335	2,231	2,014,939	133,152	1,444,800	85,945	50,835	1,714,732
56-1	Loup City Public Schools	0	2,509,161	76,218	40,489	2,625,868	171,037	1,855,885	110,398	1,124	2,138,444
56-15	Litchfield Public Schools	0	1,345,405	40,868	5,941	1,392,214	91,710	995,120	59,195	4,026	1,150,051
57-33	Sterling Public Schools	0	1,602,265	48,670	9,012	1,659,947	109,219	1,185,106	70,497	22,269	1,387,091
57-50	Johnson County Central Public School	0	3,965,595	120,458	20,580	4,106,633	270,315	2,933,128	174,479	50,708	3,428,630
58-1	Fullerton Public School	0	2,307,484	70,091	7,456	2,385,031	157,290	1,706,716	101,525	36,224	2,001,755
58-30	Twin River Public Schools	0	3,585,516	108,913	11,789	3,706,218	244,407	2,652,005	157,756	42,838	3,097,006
59-1	Bellevue Public Schools	0	67,182,216	2,040,708	172,163	69,395,087	4,579,480	49,690,913	2,955,892	305,896	57,532,181
59-27	Papillion LaVista Public Schools	0	67,528,046	2,051,213	288,077	69,867,336	4,603,054	49,946,704	2,971,107	100,446	57,621,311
59-37	Gretna Public School	0	31,657,322	961,614	1,547,984	34,166,920	2,157,923	23,415,143	1,392,863	0	26,965,929
59-46	Springfield Platteview Community Schools	0	8,058,362	244,778	90,758	8,393,898	549,299	5,960,318	354,553	27,674	6,891,844
60-125	Medicine Valley Public Schools	0	1,808,403	54,932	6,738	1,870,073	123,270	1,337,574	79,566	31,771	1,572,181
60-46	Maywood Public Schools	0	1,436,582	43,637	5,565	1,485,784	97,925	1,062,559	63,207	41,493	1,265,184
60-95	Eustis-Farnam Public Schools	0	1,566,514	47,584	0	1,614,098	106,782	1,158,663	68,924	42,512	1,376,881
61-10	Gordon-Rushville Public Schools	0	5,016,180	152,370	3,000	5,171,550	341,928	3,710,187	220,703	98,435	4,371,253
61-3	Hay Springs School	0	1,523,873	46,289	33,757	1,603,919	103,875	1,127,124	67,048	11,128	1,309,175
62-60	Central Valley Public	0	3,259,250	99,002	48,577	3,406,829	222,167	2,410,685	143,401	10,222	2,786,475
63-51	Boyd County Schools	0	2,546,237	77,344	9,842	2,633,423	173,564	1,883,309	112,030	81,848	2,250,751
64-21	Bayard Public Schools	0	2,907,105	88,305	20,420	3,015,830	198,163	2,150,222	127,907	41,585	2,517,877
64-63	Bridgeport Public Schools	0	3,648,406	110,823	12,526	3,771,755	248,694	2,698,521	160,523	83,584	3,191,322
65-10	Hemingford Public School	0	3,167,013	96,200	18,529	3,281,742	215,880	2,342,462	139,343	49,200	2,746,885
65-6	Alliance Public Schools	0	7,406,450	224,976	59,478	7,690,904	504,861	5,478,135	325,870	67,162	6,376,028
66-30	Cody-Kilgore Unified Schools	0	1,381,862	41,975	3,142	1,426,979	94,195	1,022,086	60,799	21,556	1,198,636
66-6	Valentine Community Schools	0	5,130,831	155,853	69,653	5,356,337	349,743	3,794,987	225,747	2,652	4,373,129
67-70	Hitchcock Public Schools	0	1,996,720	60,652	21,646	2,079,018	136,107	1,476,862	87,852	10,520	1,711,341
68-1	Ogallala Public Schools	0	5,876,813	178,512	7,490	6,062,815	400,593	4,346,749	258,569	42,031	5,047,942
68-6	Paxton Consolidated Schools	0	1,789,169	54,347	1,489	1,845,005	121,959	1,323,348	78,720	27,432	1,551,459
69-2	Chadron Public Schools	0	6,171,258	187,456	72,591	6,431,305	420,664	4,564,533	271,524	42,183	5,298,904
69-71	Crawford Public Schools	0	1,659,458	50,407	42,285	1,752,150	113,117	1,227,408	73,013	38,532	1,452,070
70-11	South Sioux City Comm School	0	23,820,577	723,567	45,071	24,589,215	1,623,731	17,618,744	1,048,061	301,102	20,591,638

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
70-31	Homer Community School	0	2,950,408	89,621	40,293	3,080,322	201,115	2,182,251	129,812	27,061	2,540,239
71-1	Kimball Public Schools	0	3,051,214	92,683	2,735	3,146,632	207,986	2,256,811	134,248	244,908	2,843,953
72-10	Chase County Schools	0	3,790,019	115,125	30,086	3,935,230	258,347	2,803,264	166,754	100,924	3,329,289
72-536	Wauneta-Palisade Public Schools	0	1,839,252	55,869	15,771	1,910,892	125,373	1,360,391	80,924	23,518	1,590,206
73-30	Elwood Public Schools	0	1,736,503	52,748	25,339	1,814,590	118,369	1,284,394	76,403	16,551	1,495,717
74-20	Perkins County Schools	0	3,046,400	92,537	2,943	3,141,880	207,658	2,253,251	134,036	62,488	2,657,433
75-10	Ainsworth Community Schools	0	3,272,986	99,419	40,571	3,412,976	223,103	2,420,844	144,005	51,315	2,839,267
76-117	Dundy County Public Schools	0	2,827,013	85,873	454	2,913,340	192,704	2,090,983	124,383	95,648	2,503,718
77-1	Garden County Schools	0	2,555,136	77,614	20,357	2,653,107	174,171	1,889,891	112,421	44,870	2,221,353
78-25	Creek Valley Schools	0	1,631,303	49,552	26,791	1,707,646	111,198	1,206,584	71,774	50,408	1,439,964
78-95	South Platte Schools	0	1,786,895	54,278	23,735	1,864,908	121,804	1,321,666	78,620	10,695	1,532,785
79-79	Hayes Center Public School	0	1,312,833	39,878	25,530	1,378,241	89,489	971,029	57,762	13,927	1,132,207
80-500	Sioux County High School	0	1,375,459	41,781	8,884	1,426,124	93,758	1,017,350	60,518	14,081	1,185,707
81-100	Rock County Public Schools	0	1,869,990	56,802	19,788	1,946,580	127,468	1,383,127	82,276	38,150	1,631,021
82-100	Keya Paha Co. High School	0	968,019	29,404	7,683	1,005,106	65,985	715,989	42,591	28,897	853,462
83-100	Burwell Jr.-Sr. High School	0	2,061,156	62,609	0	2,123,765	140,499	1,524,522	90,687	153,185	1,908,893
84-45	Wheeler Central Schools	0	1,521,996	46,232	45,123	1,613,351	103,747	1,125,735	66,965	12,906	1,309,353
85-1	Banner County School	0	1,841,902	55,949	35,064	1,932,915	125,553	1,362,351	81,040	2,630	1,571,574
86-71	Sandhills Public School	0	1,117,295	33,939	22,274	1,173,508	76,160	826,400	49,159	26,252	977,971
87-501	Stapleton Public Schools	0	1,485,053	45,110	18,083	1,548,246	101,229	1,098,410	65,340	14,827	1,279,806
88-25	Loup County Public School	0	1,207,214	36,670	27,172	1,271,056	82,290	892,908	53,115	11,525	1,039,838
89-1	Theford Public Schools	0	1,160,378	35,247	25,514	1,221,139	79,097	858,266	51,054	24,733	1,013,150
90-90	McPherson Co High School	0	868,075	26,368	4,175	898,618	59,172	642,066	38,194	38,487	777,919
91-500	Arthur County High School	0	1,116,235	33,906	3,708	1,153,849	76,088	825,617	49,112	35,571	986,388
92-11	District 11 Area Schools	0	1,236,451	37,558	8,110	1,282,119	84,283	914,533	54,402	25,460	1,078,678
93-1	Mullen Public Schools	0	1,665,398	50,588	30,140	1,746,126	113,522	1,231,802	73,274	23,599	1,442,197
97-1	Ed. Service Unit 1	0	5,928,552	180,084	62,032	6,170,668	404,120	4,385,017	260,845	15,246	5,065,228
97-10	Ed. Service Unit 10	0	6,313,202	191,768	83,876	6,588,846	430,340	4,669,521	277,769	24,988	5,402,618
97-11	Ed. Service Unit 11	0	1,951,099	59,266	16,734	2,027,099	132,997	1,443,118	85,845	142,530	1,804,490
97-13	Ed. Service Unit 13	0	7,033,393	213,644	224,432	7,471,469	479,432	5,202,206	309,456	90,088	6,081,182
97-15	Ed. Service Unit 15	0	1,123,809	34,137	0	1,157,946	76,605	831,219	49,446	89,224	1,046,494
97-16	Ed. Service Unit 16	0	2,137,517	64,929	803	2,203,249	145,704	1,581,001	94,047	94,019	1,914,771
97-17	Ed. Service Unit 17	0	2,688,866	81,676	32,561	2,803,103	183,287	1,988,803	118,305	38,901	2,329,296
97-2	Ed. Service Unit 2	0	4,267,746	129,636	373,819	4,771,201	290,911	3,156,612	187,773	0	3,635,296
97-3	Ed. Service Unit #3	0	10,075,133	306,039	534,565	10,915,737	686,772	7,452,010	443,287	0	8,582,069
97-4	Ed. Service Unit 4	0	2,887,010	87,695	13,066	2,987,771	196,793	2,135,359	127,023	82,612	2,541,787
97-5	Ed. Service Unit 5	0	2,948,995	89,578	155,040	3,193,613	201,018	2,181,206	129,750	0	2,511,974
97-6	Ed. Service Unit 6	0	4,312,684	131,001	134,081	4,577,766	293,974	3,189,850	189,750	0	3,673,574

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2022

*Assumes no difference between actual employer contributions and the employer's proportionate share of total contributions because the proportionate share is based on the actual employer contributions, except for the State, which contributes a flat percentage. In addition, it is the employer's responsibility to adjust these numbers for any employer contributions subsequent to the Measurement Date, which are to be reported as a Deferred Outflow of Resources.

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
97-7	Ed. Service Unit 7	0	4,645,618	141,114	129,914	4,916,646	316,669	3,436,103	204,398	26,114	3,983,284
97-8	Ed. Service Unit 8	0	3,822,789	116,120	141,799	4,080,708	260,581	2,827,503	168,196	4,388	3,260,668
97-9	Ed. Service Unit 9	0	2,461,375	74,766	144,809	2,680,950	167,780	1,820,541	108,296	73,654	2,170,271
98-11	Lincoln Regional Center	0	270,397	8,214	17,232	295,843	18,432	199,998	11,897	46	230,373
98-12	Nebraska Correctional Youth Facility	0	1,336,263	40,590	597	1,377,450	91,086	988,358	58,793	88,721	1,226,958
98-4	Nebraska Youth Academy	0	450,345	13,680	52,473	516,498	30,698	333,095	19,814	18,670	402,277
98-6	Youth Development Center	0	0	0	756	756	0	0	0	173,111	173,111
98-9	W Kearney High School YR and TC	0	1,148,961	34,901	96,547	1,280,409	78,319	849,822	50,552	58,854	1,037,547
99-3	Sarpy County Coop Head Start	0	0	0	4,570	4,570	0	0	0	318,921	318,921



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

Entity	Pension Expense				
	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
Total	(\$13,775,617)	\$0	(\$13,775,617)	\$0	(\$13,775,617)
<u>Special Funding Situation</u>					
State	0	(2,362,340)	(2,362,340)	82,774	(2,279,566)
<u>Schools</u>					
00-DE Nebraska Dept of Education	(13,476)	2,311	(11,165)	(40,759)	(51,924)
01-10 Elkhorn Public Schools	(436,852)	74,915	(361,937)	1,053,443	691,506
01-15 Douglas County West Comm Schools	(48,613)	8,336	(40,277)	54,819	14,542
01-17 Millard Public Schools	(915,219)	156,948	(758,271)	(693,836)	(1,452,107)
01-54 Ralston Public Schools	(153,641)	26,347	(127,294)	(26,818)	(154,112)
01-59 Bennington Public Schools	(132,300)	22,688	(109,612)	644,302	534,690
01-66 Westside Community Schools	(311,036)	53,339	(257,697)	(5,326)	(263,023)
02-1 Lincoln Public Schools	(2,081,122)	356,878	(1,724,244)	(168,104)	(1,892,348)
02-145 Waverly School District 145	(92,007)	15,778	(76,229)	83,722	7,493
02-148 Malcolm Public School	(29,996)	5,144	(24,852)	16,383	(8,469)
02-160 Norris School District 160	(94,611)	16,225	(78,386)	(16,046)	(94,432)
02-161 Raymond Central Public School	(33,245)	5,701	(27,544)	(33,634)	(61,178)
03-1 Southern Public Schools	(21,383)	3,667	(17,716)	(40,691)	(58,407)
03-100 Diller-Odell Public Schools	(16,046)	2,752	(13,294)	(1,094)	(14,388)
03-15 Beatrice Public Schools	(88,627)	15,198	(73,429)	(139,291)	(212,720)
03-34 Daniel Freeman Public Schools	(21,094)	3,617	(17,477)	(6,003)	(23,480)
04-15 Anselmo-Merna Public School	(13,725)	2,354	(11,371)	13,394	2,023
04-180 Callaway Public School	(14,593)	2,503	(12,090)	19,913	7,823
04-25 Broken Bow Public Schools	(37,750)	6,474	(31,276)	(117,221)	(148,497)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
04-44	Ansley Public School	(12,355)	2,119	(10,236)	(7,126)	(17,362)
04-84	Sargent Public Schools	(11,429)	1,960	(9,469)	(2,477)	(11,946)
04-89	Arnold Public Schools	(10,673)	1,831	(8,842)	(10,121)	(18,963)
05-1	Fremont Public Schools	(240,488)	41,241	(199,247)	(60,005)	(259,252)
05-594	Logan View Public Schools	(28,243)	4,843	(23,400)	(3,774)	(27,174)
05-595	North Bend Central Public Schools	(32,116)	5,508	(26,608)	1,621	(24,987)
05-62	Scribner-Snyder Community Schools	(14,213)	2,437	(11,776)	(12,189)	(23,965)
06-1	Ashland-Greenwood Public Schools	(43,944)	7,536	(36,408)	61,403	24,995
06-107	Cedar Bluffs Public School	(21,726)	3,726	(18,000)	89,127	71,127
06-39	Wahoo Public School	(48,986)	8,400	(40,586)	5,507	(35,079)
06-72	Mead Public Schools	(14,372)	2,464	(11,908)	9,293	(2,615)
06-9	Yutan Public School	(22,457)	3,851	(18,606)	(23,501)	(42,107)
07-1	Madison Public Schools	(28,676)	4,918	(23,758)	1,223	(22,535)
07-13	Newman Grove Public Schools	(11,947)	2,049	(9,898)	(4,812)	(14,710)
07-2	Norfolk Public Schools	(199,646)	34,236	(165,410)	(66,714)	(232,124)
07-5	Battle Creek Public School	(23,294)	3,994	(19,300)	2,795	(16,505)
07-80	Elkhorn Valley School	(22,541)	3,866	(18,675)	30,271	11,596
08-126	Doniphan-Trumbull Public School	(26,523)	4,548	(21,975)	(5,343)	(27,318)
08-2	Grand Island Public Schools	(483,903)	82,983	(400,920)	(112,118)	(513,038)
08-82	Northwest High School	(62,939)	10,793	(52,146)	(56,891)	(109,037)
08-83	Wood River Jr-Sr High School	(29,675)	5,089	(24,586)	9,745	(14,841)
09-105	Pleasanton Public School	(11,975)	2,053	(9,922)	3,607	(6,315)
09-119	Amherst Public School	(15,840)	2,717	(13,123)	12,482	(641)
09-19	Shelton Public Schools	(15,605)	2,676	(12,929)	(26,053)	(38,982)
09-2	Gibbon Public Schools	(26,935)	4,619	(22,316)	(69,125)	(91,441)
09-69	Ravenna Public Schools	(23,594)	4,046	(19,548)	(5,496)	(25,044)
09-7	Kearney Public Schools	(281,797)	48,325	(233,472)	2,744	(230,728)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
09-9	Elm Creek Public School	(16,612)	2,849	(13,763)	(5,321)	(19,084)
10-1	Columbus Public Schools	(183,620)	31,489	(152,131)	44,959	(107,172)
10-5	Lakeview Community Schools	(40,893)	7,013	(33,880)	3,190	(30,690)
10-67	Humphrey Public Schools	(15,315)	2,626	(12,689)	2,517	(10,172)
11-111	Nebraska City Public Schools	(62,139)	10,656	(51,483)	(86,755)	(138,238)
11-27	Syracuse-Dunbar-Avooca School	(40,219)	6,897	(33,322)	1,007	(32,315)
11-501	Palmyra District OR 1	(28,407)	4,872	(23,535)	51,442	27,907
12-13	Creighton Community School	(17,503)	3,002	(14,501)	(8,133)	(22,634)
12-501	Niobrara Public Schools	(16,444)	2,820	(13,624)	38,313	24,689
12-505	Santee Community Schools	(25,073)	4,300	(20,773)	6,542	(14,231)
12-576	Wausa Public School	(12,789)	2,193	(10,596)	23,015	12,419
12-583	Verdigre Public Schools	(10,503)	1,801	(8,702)	151,067	142,365
12-586	Bloomfield Community Schools	(15,160)	2,599	(12,561)	22,487	9,926
12-96	Crofton Community School	(19,691)	3,376	(16,315)	11,762	(4,553)
13-101	Wynot Public Schools	(11,869)	2,035	(9,834)	16,020	6,186
13-45	Randolph Public Schools	(14,841)	2,545	(12,296)	(11,154)	(23,450)
13-54	Laurel-Concord-Coleridge Comm School	(27,980)	4,798	(23,182)	11,080	(12,102)
13-8	Hartington-Newcastle Public School	(23,458)	4,022	(19,436)	8,009	(11,427)
14-123	Silver Lake Public Schools	(16,657)	2,857	(13,800)	2,029	(11,771)
14-18	Hastings Public Schools	(166,534)	28,559	(137,975)	(158,385)	(296,360)
14-3	Kenesaw Public School	(14,321)	2,456	(11,865)	18,704	6,839
14-90	Adams Central Jr-Sr High School	(48,428)	8,305	(40,123)	39,003	(1,120)
15-1	North Platte Public Schools	(178,169)	30,554	(147,615)	(246,440)	(394,055)
15-37	Hershey Public Schools	(24,538)	4,208	(20,330)	(8,750)	(29,080)
15-55	Sutherland Public School	(16,880)	2,895	(13,985)	(28,141)	(42,126)
15-565	Wallace School District 65R	(14,053)	2,410	(11,643)	14,205	2,562
15-6	Brady Public School	(12,142)	2,082	(10,060)	568	(9,492)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
15-7	Maxwell Public School	(15,905)	2,728	(13,177)	(12,532)	(25,709)
16-5	Milford Public Schools	(35,701)	6,122	(29,579)	16,881	(12,698)
16-567	Centennial Public School	(29,910)	5,129	(24,781)	(14,914)	(39,695)
16-9	Seward Public Schools	(65,885)	11,299	(54,586)	2,904	(51,682)
17-12	York Public Schools	(58,341)	10,005	(48,336)	(66,703)	(115,039)
17-83	McCool Junction Public Schools	(14,658)	2,514	(12,144)	(5,402)	(17,546)
17-96	Heartland Community Schools	(18,853)	3,233	(15,620)	(8,515)	(24,135)
18-1	Lexington Public Schools	(153,895)	26,391	(127,504)	60,942	(66,562)
18-101	Sumner Eddyville Miller School	(13,433)	2,304	(11,129)	13,882	2,753
18-11	Cozad City Schools	(42,401)	7,271	(35,130)	(46,904)	(82,034)
18-20	Gothenburg Public Schools	(39,628)	6,795	(32,833)	(43,625)	(76,458)
18-4	Overton Public Schools	(14,593)	2,503	(12,090)	367	(11,723)
19-56	Falls City Public Schools	(45,949)	7,880	(38,069)	(12,065)	(50,134)
19-70	Humboldt Table Rock Steinauer	(24,888)	4,268	(20,620)	(18,481)	(39,101)
20-1	Plattsmouth Community Schools	(70,834)	12,147	(58,687)	(200,030)	(258,717)
20-22	Weeping Water Public Schools	(20,796)	3,567	(17,229)	11,042	(6,187)
20-32	Louisville Public Schools	(30,843)	5,289	(25,554)	35,130	9,576
20-56	Conestoga Public Schools	(33,184)	5,691	(27,493)	(10,261)	(37,754)
20-97	Elmwood-Murdock Schools	(22,734)	3,898	(18,836)	(3,097)	(21,933)
21-11	Morrill Public Schools	(26,428)	4,532	(21,896)	38,814	16,918
21-16	Gering Public Schools	(80,331)	13,776	(66,555)	(170,256)	(236,811)
21-2	Minatare Public Schools	(14,935)	2,561	(12,374)	27,999	15,625
21-31	Mitchell Public Schools	(34,952)	5,994	(28,958)	(17,192)	(46,150)
21-32	Scottsbluff Public Schools	(168,215)	28,847	(139,368)	107,127	(32,241)
22-2	Crete Public Schools	(102,968)	17,658	(85,310)	78,081	(7,229)
22-44	Dorchester Public Schools	(13,948)	2,392	(11,556)	12,861	1,305
22-68	Friend Public School	(13,689)	2,348	(11,341)	(35,178)	(46,519)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
22-82 Wilber-Clatonia Public Schools	(26,634)	4,568	(22,066)	4,606	(17,460)
23-1 Boone Central Schools	(33,317)	5,714	(27,603)	(25,688)	(53,291)
23-17 St. Edward Public School	(11,387)	1,952	(9,435)	960	(8,475)
23-75 Riverside Public Schools	(16,172)	2,773	(13,399)	(12,467)	(25,866)
24-1 West Point Public School	(39,810)	6,827	(32,983)	(20,220)	(53,203)
24-20 Bancroft-Rosalie Comm. School	(16,484)	2,827	(13,657)	1,017	(12,640)
24-30 Wisner-Pilger Public Schools	(25,663)	4,401	(21,262)	(14,697)	(35,959)
25-502 East Butler Public School	(23,372)	4,008	(19,364)	1,216	(18,148)
25-56 David City Public Schools	(40,922)	7,018	(33,904)	2,062	(31,842)
26-1 Nebraska Unified Sch Dist #1	0	0	0	(460,936)	(460,936)
26-115 Summerland Public Schools	(25,779)	4,420	(21,359)	406,225	384,866
26-18 Elgin Public Schools	(12,010)	2,059	(9,951)	(2,765)	(12,716)
26-9 Neligh-Oakdale Public Schools	(19,567)	3,355	(16,212)	(32,370)	(48,582)
27-17 Wayne Community Schools	(39,704)	6,808	(32,896)	(19,819)	(52,715)
27-560 Wakefield Community School	(26,155)	4,485	(21,670)	27,862	6,192
27-595 Winside Public School	(14,000)	2,401	(11,599)	(13,031)	(24,630)
28-2 Giltner Public Schools	(12,274)	2,105	(10,169)	5,768	(4,401)
28-504 Aurora Public Schools	(64,284)	11,024	(53,260)	(6,776)	(60,036)
28-91 Hampton Public Schools	(12,168)	2,087	(10,081)	4,180	(5,901)
29-1 Blair Community Schools	(88,502)	15,177	(73,325)	(130,425)	(203,750)
29-24 Arlington Public Schools	(36,362)	6,236	(30,126)	66,532	36,406
29-3 Fort Calhoun Community School	(32,311)	5,541	(26,770)	29,058	2,288
30-11 Harvard Public Schools	(16,307)	2,796	(13,511)	(29,373)	(42,884)
30-2 Sutton Public Schools	(21,638)	3,711	(17,927)	(11,709)	(29,636)
30-5 South Central NE Unif School #5	(44,074)	7,558	(36,516)	1,782	(34,734)
31-1 Tekamah-Herman Schools	(27,440)	4,706	(22,734)	(11,998)	(34,732)
31-14 Oakland-Craig Public School	(23,208)	3,980	(19,228)	3,144	(16,084)

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31-20 Lyons-Decatur NE Schools	(17,924)	3,073	(14,851)	11,688	(3,163)
32-2001 Bruning-Davenport Unif. School	(14,106)	2,419	(11,687)	(20,681)	(32,368)
32-60 Deshler Public School	(14,335)	2,459	(11,876)	(1,349)	(13,225)
32-70 Thayer Central Community Schools	(23,454)	4,022	(19,432)	(8,234)	(27,666)
33-300 Tri-County Schools	(24,354)	4,177	(20,177)	(9,891)	(30,068)
33-303 Meridian Public School	(13,841)	2,374	(11,467)	14,404	2,937
33-8 Fairbury Public Schools	(47,720)	8,183	(39,537)	(3,017)	(42,554)
34-1 Exeter - Milligan Public Schools	(12,506)	2,144	(10,362)	(16,568)	(26,930)
34-25 Fillmore Central Public Schools	(28,302)	4,853	(23,449)	(8,055)	(31,504)
34-54 Shickley Public School	(11,546)	1,980	(9,566)	(10,414)	(19,980)
35-1 Ponca Public School	(23,605)	4,048	(19,557)	(8,643)	(28,200)
35-70 Allen Consolidated Schools	(12,457)	2,137	(10,320)	4,223	(6,097)
36-137 Chambers Public School	(9,272)	1,590	(7,682)	(2,751)	(10,433)
36-239 West Holt Public School	(26,021)	4,462	(21,559)	6,793	(14,766)
36-29 Ewing Public Schools	0	0	0	(143,835)	(143,835)
36-44 Stuart Public School	(11,704)	2,007	(9,697)	14,082	4,385
36-7 O'Neill Public Schools	(43,015)	7,376	(35,639)	(19,393)	(55,032)
37-44 Holdrege Public Schools	(48,755)	8,361	(40,394)	(38,481)	(78,875)
37-54 Bertrand Community School	(15,569)	2,670	(12,899)	973	(11,926)
37-55 Loomis Public School	(13,390)	2,296	(11,094)	(6,536)	(17,630)
38-18 Arapahoe Public Schools	(14,039)	2,408	(11,631)	(31,992)	(43,623)
38-21 Cambridge Public Schools	(16,207)	2,779	(13,428)	(24,072)	(37,500)
38-540 Southern Valley Schools	(26,136)	4,482	(21,654)	(15,372)	(37,026)
39-1 Sidney Public Schools	(58,360)	10,008	(48,352)	(90,286)	(138,638)
39-3 Leyton Public School	(13,370)	2,292	(11,078)	(4,624)	(15,702)
39-9 Potter-Dix Public Schools	(12,068)	2,070	(9,998)	(17,161)	(27,159)
40-2 Pierce Public Schools	(29,938)	5,134	(24,804)	(29,337)	(54,141)

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Pension Expense

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40-5	Plainview Public Schools	(18,835)	3,230	(15,605)	(6,574)	(22,179)
40-542	Osmond Community Schools	(12,606)	2,162	(10,444)	(10,631)	(21,075)
41-15	Cross County Community School	(21,383)	3,666	(17,717)	4,828	(12,889)
41-19	Osceola Public School	(14,806)	2,539	(12,267)	(23,516)	(35,783)
41-32	Shelby-Rising City Public Schools	(23,316)	3,999	(19,317)	(5,623)	(24,940)
41-75	High Plains Community Schools	(16,449)	2,821	(13,628)	(30,520)	(44,148)
42-11	Superior Public Schools	(24,377)	4,180	(20,197)	9,666	(10,531)
43-123	Schuyler Community Schools	(86,130)	14,770	(71,360)	19,367	(51,993)
43-39	Leigh Community School	(12,834)	2,201	(10,633)	4,031	(6,602)
43-58	Clarkson Public School	(13,642)	2,340	(11,302)	1,543	(9,759)
43-70	Howells-Dodge Public Schools	(18,818)	3,227	(15,591)	5,594	(9,997)
44-23	Johnson-Brock Public Schools	(15,005)	2,574	(12,431)	9,220	(3,211)
44-29	Auburn Public Schools	(43,722)	7,497	(36,225)	(24,824)	(61,049)
45-2	Red Cloud Community Schools	(13,339)	2,288	(11,051)	(6,562)	(17,613)
45-74	Blue Hill Public Schools	(18,240)	3,128	(15,112)	22,685	7,573
46-4	Central City Public Schools	(40,208)	6,895	(33,313)	14,043	(19,270)
46-49	Palmer Public School	(15,052)	2,581	(12,471)	3,165	(9,306)
47-21	Arcadia Public Schools	(9,770)	1,675	(8,095)	5,114	(2,981)
47-5	Ord Public Schools	(28,471)	4,882	(23,589)	(29,344)	(52,933)
48-17	McCook Public Schools	(60,862)	10,437	(50,425)	(46,515)	(96,940)
48-179	Southwest Public Schools	(20,411)	3,501	(16,910)	(7,631)	(24,541)
49-1	St. Paul Public School	(32,097)	5,504	(26,593)	5,923	(20,670)
49-100	Centura Public School	(26,021)	4,462	(21,559)	(1,677)	(23,236)
49-103	Elba Public School	(8,568)	1,469	(7,099)	(1,705)	(8,804)
50-506	Franklin Public Schools	(15,751)	2,701	(13,050)	(32,511)	(45,561)
51-2	Alma Public Schools	(20,928)	3,589	(17,339)	26,611	9,272
52-1	Wilcox-Hildreth Public Schools	(15,391)	2,640	(12,751)	3,890	(8,861)

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52-501 Axtell Community School	(16,140)	2,768	(13,372)	18,370	4,998
52-503 Minden Public Schools	(39,869)	6,837	(33,032)	(14,759)	(47,791)
53-3 Stanton Community School	(21,666)	3,716	(17,950)	(11,069)	(29,019)
54-1 Pawnee City Public Schools	(15,607)	2,676	(12,931)	(2,770)	(15,701)
54-69 Lewiston Consolidated Schools	(12,073)	2,071	(10,002)	(2,433)	(12,435)
55-1 Pender Public School	(20,667)	3,544	(17,123)	7,630	(9,493)
55-13 Walthill Public School	(24,677)	4,232	(20,445)	(1,829)	(22,274)
55-16 Omaha Nation Public School	(61,679)	10,577	(51,102)	289,549	238,447
55-17 Winnebago Public School	(53,021)	9,092	(43,929)	117,769	73,840
55-561 Emerson-Hubbard Com Schools	(14,708)	2,522	(12,186)	(28,438)	(40,624)
56-1 Loup City Public Schools	(18,893)	3,240	(15,653)	11,493	(4,160)
56-15 Litchfield Public Schools	(10,130)	1,737	(8,393)	5,398	(2,995)
57-33 Sterling Public Schools	(12,064)	2,069	(9,995)	(6,057)	(16,052)
57-50 Johnson County Central Public School	(29,859)	5,120	(24,739)	(11,748)	(36,487)
58-1 Fullerton Public School	(17,374)	2,979	(14,395)	(17,781)	(32,176)
58-30 Twin River Public Schools	(26,997)	4,629	(22,368)	(4,945)	(27,313)
59-1 Bellevue Public Schools	(505,851)	86,747	(419,104)	(157,859)	(576,963)
59-27 Papillion LaVista Public Schools	(508,455)	87,193	(421,262)	(1,105)	(422,367)
59-37 Gretna Public School	(238,365)	40,876	(197,489)	817,631	620,142
59-46 Springfield Platteview Community Schools	(60,676)	10,405	(50,271)	60,432	10,161
60-125 Medicine Valley Public Schools	(13,616)	2,335	(11,281)	(10,586)	(21,867)
60-46 Maywood Public Schools	(10,817)	1,855	(8,962)	(20,082)	(29,044)
60-95 Eustis-Farnam Public Schools	(11,795)	2,023	(9,772)	(13,999)	(23,771)
61-10 Gordon-Rushville Public Schools	(37,770)	6,477	(31,293)	(59,404)	(90,697)
61-3 Hay Springs School	(11,474)	1,968	(9,506)	21,228	11,722
62-60 Central Valley Public	(24,541)	4,209	(20,332)	17,366	(2,966)
63-51 Boyd County Schools	(19,172)	3,288	(15,884)	(63,027)	(78,911)

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64-21	Bayard Public Schools	(21,889)	3,754	(18,135)	(11,605)	(29,740)
64-63	Bridgeport Public Schools	(27,471)	4,711	(22,760)	(51,556)	(74,316)
65-10	Hemingford Public School	(23,846)	4,089	(19,757)	(3,499)	(23,256)
65-6	Alliance Public Schools	(55,767)	9,563	(46,204)	(45,429)	(91,633)
66-30	Cody-Kilgore Unified Schools	(10,405)	1,784	(8,621)	(7,282)	(15,903)
66-6	Valentine Community Schools	(38,633)	6,625	(32,008)	5,404	(26,604)
67-70	Hitchcock Public Schools	(15,034)	2,578	(12,456)	4,717	(7,739)
68-1	Ogallala Public Schools	(44,250)	7,589	(36,661)	(22,180)	(58,841)
68-6	Paxton Consolidated Schools	(13,472)	2,311	(11,161)	(7,695)	(18,856)
69-2	Chadron Public Schools	(46,467)	7,969	(38,498)	(15,889)	(54,387)
69-71	Crawford Public Schools	(12,495)	2,143	(10,352)	1,674	(8,678)
70-11	South Sioux City Comm School	(179,358)	30,758	(148,600)	(109,422)	(258,022)
70-31	Homer Community School	(22,215)	3,809	(18,406)	(15,088)	(33,494)
71-1	Kimball Public Schools	(22,974)	3,940	(19,034)	(86,746)	(105,780)
72-10	Chase County Schools	(28,537)	4,894	(23,643)	(26,685)	(50,328)
72-536	Wauneta-Palisade Public Schools	(13,849)	2,375	(11,474)	151	(11,323)
73-30	Elwood Public Schools	(13,075)	2,242	(10,833)	(7,648)	(18,481)
74-20	Perkins County Schools	(22,938)	3,934	(19,004)	(35,195)	(54,199)
75-10	Ainsworth Community Schools	(24,644)	4,226	(20,418)	(9,576)	(29,994)
76-117	Dundy County Public Schools	(21,286)	3,650	(17,636)	(32,564)	(50,200)
77-1	Garden County Schools	(19,239)	3,299	(15,940)	(3,420)	(19,360)
78-25	Creek Valley Schools	(12,283)	2,106	(10,177)	(46,003)	(56,180)
78-95	South Platte Schools	(13,455)	2,308	(11,147)	(1,396)	(12,543)
79-79	Hayes Center Public School	(9,885)	1,695	(8,190)	4,223	(3,967)
80-500	Sioux County High School	(10,357)	1,776	(8,581)	(2,096)	(10,677)
81-100	Rock County Public Schools	(14,080)	2,414	(11,666)	(632)	(12,298)
82-100	Keya Paha Co. High School	(7,289)	1,250	(6,039)	(7,486)	(13,525)

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83-100 Burwell Jr.-Sr. High School	(15,520)	2,662	(12,858)	(56,524)	(69,382)
84-45 Wheeler Central Schools	(11,460)	1,965	(9,495)	20,992	11,497
85-1 Banner County School	(13,869)	2,379	(11,490)	7,204	(4,286)
86-71 Sandhills Public School	(8,413)	1,443	(6,970)	(3,178)	(10,148)
87-501 Stapleton Public Schools	(11,182)	1,918	(9,264)	(1,284)	(10,548)
88-25 Loup County Public School	(9,090)	1,559	(7,531)	13,859	6,328
89-1 Thedford Public Schools	(8,737)	1,498	(7,239)	(4,883)	(12,122)
90-90 McPherson Co High School	(6,536)	1,121	(5,415)	(18,429)	(23,844)
91-500 Arthur County High School	(8,405)	1,442	(6,963)	(17,759)	(24,722)
92-11 District 11 Area Schools	(9,310)	1,597	(7,713)	(7,227)	(14,940)
93-1 Mullen Public Schools	(12,540)	2,151	(10,389)	7,072	(3,317)
97-1 Ed. Service Unit 1	(44,639)	7,655	(36,984)	32,935	(4,049)
97-10 Ed. Service Unit 10	(47,536)	8,152	(39,384)	60,477	21,093
97-11 Ed. Service Unit 11	(14,691)	2,519	(12,172)	(44,830)	(57,002)
97-13 Ed. Service Unit 13	(52,958)	9,081	(43,877)	74,397	30,520
97-15 Ed. Service Unit 15	(8,462)	1,451	(7,011)	(39,007)	(46,018)
97-16 Ed. Service Unit 16	(16,095)	2,760	(13,335)	(29,051)	(42,386)
97-17 Ed. Service Unit 17	(20,246)	3,472	(16,774)	1,692	(15,082)
97-2 Ed. Service Unit 2	(32,134)	5,510	(26,624)	148,847	122,223
97-3 Ed. Service Unit #3	(75,861)	13,009	(62,852)	230,137	167,285
97-4 Ed. Service Unit 4	(21,738)	3,728	(18,010)	(33,821)	(51,831)
97-5 Ed. Service Unit 5	(22,205)	3,808	(18,397)	78,183	59,786
97-6 Ed. Service Unit 6	(32,473)	5,569	(26,904)	65,351	38,447
97-7 Ed. Service Unit 7	(34,979)	5,998	(28,981)	20,318	(8,663)
97-8 Ed. Service Unit 8	(28,784)	4,936	(23,848)	28,816	4,968
97-9 Ed. Service Unit 9	(18,533)	3,178	(15,355)	(63,862)	(79,217)
98-11 Lincoln Regional Center	(2,036)	349	(1,687)	4,641	2,954

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2022

		Pension Expense				
Entity		Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
98-12	Nebraska Correctional Youth Facility	(10,061)	1,725	(8,336)	(26,338)	(34,674)
98-4	Nebraska Youth Academy	(3,391)	582	(2,809)	5,083	2,274
98-6	Youth Development Center	0	0	0	(54,410)	(54,410)
98-9	W Kearney High School YR and TC	(8,651)	1,483	(7,168)	9,677	2,509
99-3	Sarpy County Coop Head Start	0	0	0	(124,501)	(124,501)



Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2024	2025	2026	2027	2028	Thereafter
Total	(\$4,213,187)	(\$1,598,836)	(\$92,523,701)	\$486,924,695	\$5,730,673	\$0
<u>Special Funding Situation</u>						
State	(646,975)	(219,020)	(15,806,352)	83,578,056	1,019,632	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	(38,321)	(33,015)	(81,284)	391,019	(188)	0
01-10 Elkhorn Public Schools	754,185	612,358	(1,913,423)	13,070,245	212,912	0
01-15 Douglas County West Comm Schools	46,929	49,492	(233,051)	1,437,932	18,594	0
01-17 Millard Public Schools	(695,037)	(254,782)	(5,100,731)	26,736,528	267,510	0
01-54 Ralston Public Schools	(65,850)	(31,136)	(878,756)	4,483,243	50,449	0
01-59 Bennington Public Schools	510,909	406,977	(446,315)	4,010,169	77,528	0
01-66 Westside Community Schools	(34,005)	39,249	(1,635,206)	9,188,898	131,196	0
02-1 Lincoln Public Schools	(1,083,446)	(1,139,009)	(12,634,792)	60,373,608	603,869	0
02-145 Waverly School District 145	54,639	64,970	(461,917)	2,711,700	34,297	0
02-148 Malcolm Public School	8,303	11,377	(158,792)	882,863	11,890	0
02-160 Norris School District 160	(41,214)	(34,437)	(566,398)	2,746,686	28,318	0
02-161 Raymond Central Public School	(42,746)	(33,758)	(205,280)	968,941	12,106	0
03-1 Southern Public Schools	(44,134)	(30,867)	(132,896)	621,732	6,347	0
03-100 Diller-Odell Public Schools	(7,242)	(5,455)	(90,358)	472,814	7,329	0
03-15 Beatrice Public Schools	(144,370)	(100,331)	(568,791)	2,548,137	17,659	0
03-34 Daniel Freeman Public Schools	(9,570)	(8,028)	(124,966)	615,138	7,119	0
04-15 Anselmo-Merna Public School	15,744	15,471	(67,116)	406,175	5,602	0
04-180 Callaway Public School	18,654	21,472	(74,344)	425,812	4,808	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
04-25	Broken Bow Public Schools	(110,085)	(81,293)	(239,418)	1,107,169	14,674	0
04-44	Ansley Public School	(12,026)	(5,937)	(66,925)	361,844	3,515	0
04-84	Sargent Public Schools	(4,036)	(153)	(63,526)	337,051	5,603	0
04-89	Arnold Public Schools	(14,699)	(13,132)	(67,137)	311,229	4,049	0
05-1	Fremont Public Schools	(81,538)	(8,743)	(1,327,492)	7,044,666	82,388	0
05-594	Logan View Public Schools	(17,553)	(15,318)	(170,086)	821,494	9,226	0
05-595	North Bend Central Public Schools	(5,957)	(1,432)	(174,741)	945,185	12,486	0
05-62	Scribner-Snyder Community Schools	(16,291)	(11,120)	(82,490)	417,862	6,141	0
06-1	Ashland-Greenwood Public Schools	40,391	35,627	(218,661)	1,294,279	15,454	0
06-107	Cedar Bluffs Public School	64,807	39,243	(91,122)	652,376	10,799	0
06-39	Wahoo Public School	(7,396)	2,032	(261,691)	1,446,782	21,400	0
06-72	Mead Public Schools	4,816	2,601	(79,347)	421,571	5,345	0
06-9	Yutan Public School	(29,598)	(19,366)	(136,083)	648,226	4,261	0
07-1	Madison Public Schools	3,923	14,175	(143,819)	850,929	13,012	0
07-13	Newman Grove Public Schools	(9,150)	(5,743)	(66,221)	353,188	5,637	0
07-2	Norfolk Public Schools	(80,297)	(18,875)	(1,102,131)	5,843,212	65,027	0
07-5	Battle Creek Public School	(3,987)	(173)	(122,827)	687,414	9,097	0
07-80	Elkhorn Valley School	19,453	13,701	(116,579)	665,007	9,310	0
08-126	Doniphan-Trumbull Public School	(9,071)	(3,651)	(145,838)	781,035	10,998	0
08-2	Grand Island Public Schools	(189,140)	(76,452)	(2,735,798)	14,115,451	144,382	0
08-82	Northwest High School	(84,233)	(72,144)	(418,063)	1,804,537	13,426	0
08-83	Wood River Jr-Sr High School	(7,840)	(732)	(161,186)	866,391	8,179	0
09-105	Pleasanton Public School	320	(52)	(66,397)	352,933	5,496	0
09-119	Amherst Public School	4,599	6,333	(79,832)	466,494	5,305	0
09-19	Shelton Public Schools	(25,197)	(20,085)	(99,989)	451,915	4,457	0
09-2	Gibbon Public Schools	(58,490)	(30,952)	(149,655)	810,269	19,408	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
09-69	Ravenna Public Schools	(5,475)	415	(139,511)	682,189	5,990	0
09-7	Kearney Public Schools	(72,174)	25,156	(1,466,929)	8,345,461	129,703	0
09-9	Elm Creek Public School	(7,307)	(11,166)	(103,336)	478,590	2,322	0
10-1	Columbus Public Schools	10,250	39,837	(1,022,842)	5,352,445	56,075	0
10-5	Lakeview Community Schools	(16,467)	(5,180)	(218,448)	1,198,199	12,454	0
10-67	Humphrey Public Schools	(1,255)	(773)	(86,226)	450,631	6,966	0
11-111	Nebraska City Public Schools	(92,986)	(68,680)	(392,350)	1,799,883	17,763	0
11-27	Syracuse-Dunbar-Avoca School	(10,731)	(4,788)	(223,970)	1,177,250	13,659	0
11-501	Palmyra District OR 1	27,861	6,887	(156,512)	836,414	12,144	0
12-13	Creighton Community School	(11,129)	(7,191)	(101,755)	512,004	6,603	0
12-501	Niobrara Public Schools	29,492	26,753	(73,613)	485,732	5,534	0
12-505	Santee Community Schools	11,100	45,167	(119,416)	736,249	8,886	0
12-576	Wausa Public School	16,246	7,808	(67,492)	374,917	4,028	0
12-583	Verdigre Public Schools	148,406	150,057	92,623	362,999	3,322	0
12-586	Bloomfield Community Schools	12,964	9,897	(76,783)	445,134	4,519	0
12-96	Crofton Community School	3,573	5,997	(100,539)	580,503	7,102	0
13-101	Wynot Public Schools	14,626	18,260	(54,112)	352,668	5,632	0
13-45	Randolph Public Schools	(15,668)	(13,539)	(87,720)	432,993	4,420	0
13-54	Laurel-Concord-Coleridge Comm School	11,335	19,718	(134,327)	828,066	10,126	0
13-8	Hartington-Newcastle Public School	(2,575)	128	(126,630)	684,643	5,607	0
14-123	Silver Lake Public Schools	2,170	8,796	(87,052)	490,365	6,713	0
14-18	Hastings Public Schools	(193,106)	(155,418)	(1,011,234)	4,863,780	60,331	0
14-3	Kenesaw Public School	13,877	8,581	(80,002)	417,442	4,543	0
14-90	Adams Central Jr-Sr High School	27,275	12,238	(271,759)	1,415,515	15,661	0
15-1	North Platte Public Schools	(265,288)	(176,440)	(1,071,110)	5,183,185	51,252	0
15-37	Hershey Public Schools	(8,708)	842	(130,073)	724,752	10,261	0

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Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
15-55	Sutherland Public School	(28,371)	(22,582)	(108,609)	485,907	2,962	0
15-565	Wallace School District 65R	9,106	8,050	(74,162)	408,680	2,600	0
15-6	Brady Public School	1,064	4,779	(63,496)	355,956	3,711	0
15-7	Maxwell Public School	(16,157)	(13,719)	(96,293)	461,450	3,901	0
16-5	Milford Public Schools	15,835	25,383	(180,477)	1,052,738	13,796	0
16-567	Centennial Public School	(19,442)	(13,577)	(175,256)	881,233	15,245	0
16-9	Seward Public Schools	(16,265)	(9,256)	(362,333)	1,926,766	18,745	0
17-12	York Public Schools	(46,569)	(31,548)	(343,946)	1,697,291	16,578	0
17-83	McCool Junction Public Schools	(13,070)	(11,504)	(85,249)	427,976	4,403	0
17-96	Heartland Community Schools	(11,791)	(5,601)	(106,354)	550,562	5,988	0
18-1	Lexington Public Schools	(3,756)	24,003	(820,117)	4,550,208	73,477	0
18-101	Sumner Eddyville Miller School	6,216	1,405	(79,711)	386,740	2,414	0
18-11	Cozad City Schools	(47,017)	(31,124)	(240,923)	1,243,349	13,937	0
18-20	Gothenburg Public Schools	(46,845)	(32,556)	(230,564)	1,157,355	11,480	0
18-4	Overton Public Schools	(4,809)	(5,885)	(87,835)	422,169	3,395	0
19-56	Falls City Public Schools	(22,854)	(13,318)	(255,680)	1,345,074	14,295	0
19-70	Humboldt Table Rock Steinauer	(10,257)	4,128	(136,827)	724,226	6,251	0
20-1	Plattsmouth Community Schools	(188,166)	(157,526)	(510,732)	2,018,870	12,154	0
20-22	Weeping Water Public Schools	10,241	12,809	(104,877)	618,389	10,943	0
20-32	Louisville Public Schools	25,082	23,215	(150,906)	910,308	10,680	0
20-56	Conestoga Public Schools	(15,721)	(7,062)	(193,372)	966,990	11,278	0
20-97	Elmwood-Murdock Schools	(10,393)	(6,887)	(128,459)	666,013	8,142	0
21-11	Morrill Public Schools	28,789	37,528	(109,442)	795,223	15,200	0
21-16	Gering Public Schools	(153,330)	(94,115)	(505,489)	2,294,809	3,146	0
21-2	Minatare Public Schools	19,919	11,961	(73,413)	444,264	7,233	0
21-31	Mitchell Public Schools	(22,820)	(13,934)	(198,753)	1,020,887	10,754	0

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Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
21-32	Scottsbluff Public Schools	70,743	70,923	(862,722)	4,966,306	65,774	0
22-2	Crete Public Schools	36,298	30,758	(555,127)	3,035,920	46,198	0
22-44	Dorchester Public Schools	6,267	4,098	(71,752)	413,243	6,165	0
22-68	Friend Public School	(28,594)	(14,580)	(81,929)	397,585	3,476	0
22-82	Wilber-Clatonia Public Schools	413	5,381	(142,696)	781,214	9,002	0
23-1	Boone Central Schools	(26,981)	(18,768)	(189,591)	968,267	6,020	0
23-17	St. Edward Public School	(3,032)	(6,564)	(73,573)	327,688	2,778	0
23-75	Riverside Public Schools	(18,780)	(15,776)	(102,974)	466,927	4,244	0
24-1	West Point Public School	(16,283)	3,406	(222,131)	1,159,297	11,601	0
24-20	Bancroft-Rosalie Comm. School	724	7,468	(84,312)	486,149	6,364	0
24-30	Wisner-Pilger Public Schools	(14,585)	(2,379)	(138,714)	756,662	11,123	0
25-502	East Butler Public School	(9,241)	(8,912)	(134,380)	679,832	5,730	0
25-56	David City Public Schools	(9,567)	2,267	(219,763)	1,196,182	10,768	0
26-1	Nebraska Unified Sch Dist #1	(471,201)	(478,033)	(474,909)	(176,098)	0	0
26-115	Summerland Public Schools	399,693	403,746	262,771	878,231	(8,276)	0
26-18	Elgin Public Schools	(5,714)	(4,715)	(66,814)	354,140	5,021	0
26-9	Neligh-Oakdale Public Schools	(39,854)	(35,759)	(130,572)	565,083	5,309	0
27-17	Wayne Community Schools	(20,349)	(6,354)	(218,724)	1,160,412	11,221	0
27-560	Wakefield Community School	23,788	24,532	(125,499)	778,787	12,741	0
27-595	Winside Public School	(12,009)	(7,878)	(82,029)	407,758	3,748	0
28-2	Giltner Public Schools	5,856	6,370	(65,130)	360,423	4,225	0
28-504	Aurora Public Schools	(23,919)	(12,094)	(360,596)	1,879,161	20,168	0
28-91	Hampton Public Schools	2,729	6,290	(62,383)	357,242	3,868	0
29-1	Blair Community Schools	(136,337)	(92,221)	(521,206)	2,591,032	31,291	0
29-24	Arlington Public Schools	57,571	61,235	(152,701)	1,082,273	13,897	0
29-3	Fort Calhoun Community School	17,313	13,705	(169,513)	949,085	10,645	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
30-11	Harvard Public Schools	(36,171)	(29,488)	(109,124)	470,402	4,532	0
30-2	Sutton Public Schools	(11,808)	(6,046)	(123,903)	632,774	7,451	0
30-5	South Central NE Unif School #5	1,178	12,810	(240,301)	1,285,662	12,306	0
31-1	Tekamah-Herman Schools	(12,452)	(6,695)	(157,261)	799,783	8,534	0
31-14	Oakland-Craig Public School	(5,154)	(2,642)	(135,371)	672,969	6,069	0
31-20	Lyons-Decatur NE Schools	6,850	9,327	(92,762)	527,459	6,734	0
32-2001	Bruning-Davenport Unif. School	(23,503)	(16,975)	(87,478)	409,461	4,098	0
32-60	Deshler Public School	(7,301)	(9,477)	(88,813)	413,940	3,116	0
32-70	Thayer Central Community Schools	(14,380)	(12,290)	(138,121)	684,588	7,891	0
33-300	Tri-County Schools	(14,948)	(10,242)	(144,775)	708,989	8,105	0
33-303	Meridian Public School	8,081	5,736	(69,510)	411,098	6,315	0
33-8	Fairbury Public Schools	(15,097)	3,295	(241,628)	1,419,611	23,605	0
34-1	Exeter - Milligan Public Schools	(14,651)	(11,308)	(81,104)	357,039	1,264	0
34-25	Fillmore Central Public Schools	(14,392)	(6,784)	(161,490)	826,528	9,348	0
34-54	Shickley Public School	(15,740)	(15,481)	(77,142)	326,862	(494)	0
35-1	Ponca Public School	(15,418)	(12,004)	(138,650)	691,053	9,071	0
35-70	Allen Consolidated Schools	(788)	2,771	(62,715)	369,701	5,747	0
36-137	Chambers Public School	(2,866)	(1,981)	(53,697)	269,077	2,136	0
36-239	West Holt Public School	(2,517)	559	(146,243)	760,172	8,666	0
36-29	Ewing Public Schools	(145,057)	(151,476)	(156,042)	(57,725)	0	0
36-44	Stuart Public School	8,727	6,934	(59,009)	346,244	4,900	0
36-7	O'Neill Public Schools	(35,900)	(32,145)	(252,622)	1,261,615	17,314	0
37-44	Holdrege Public Schools	(45,341)	(26,817)	(290,899)	1,415,109	13,738	0
37-54	Bertrand Community School	(1,349)	2,861	(86,846)	453,065	4,490	0
37-55	Loomis Public School	(5,128)	619	(71,920)	394,099	4,945	0
38-18	Arapahoe Public Schools	(31,138)	(20,552)	(93,159)	397,332	(417)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
38-21	Cambridge Public Schools	(20,004)	(13,364)	(98,296)	468,902	3,339	0
38-540	Southern Valley Schools	(16,134)	3,742	(133,051)	768,224	8,370	0
39-1	Sidney Public Schools	(75,228)	(26,151)	(326,807)	1,705,906	17,892	0
39-3	Leyton Public School	(6,551)	8,393	(65,739)	389,871	2,919	0
39-9	Potter-Dix Public Schools	(19,791)	(14,822)	(74,717)	352,795	4,755	0
40-2	Pierce Public Schools	(26,068)	(11,833)	(170,148)	874,998	9,690	0
40-5	Plainview Public Schools	(10,137)	(2,464)	(105,887)	550,493	6,592	0
40-542	Osmond Community Schools	(11,654)	(5,991)	(76,864)	366,774	4,642	0
41-15	Cross County Community School	(5,727)	(3,213)	(121,651)	623,477	6,787	0
41-19	Osceola Public School	(23,628)	(18,169)	(90,096)	429,926	3,183	0
41-32	Shelby-Rising City Public Schools	(8,818)	(2,605)	(129,768)	689,631	12,451	0
41-75	High Plains Community Schools	(26,072)	(20,585)	(107,967)	468,457	367	0
42-11	Superior Public Schools	(1,103)	2,491	(128,013)	714,764	6,911	0
43-123	Schuyler Community Schools	(6,995)	8,094	(463,036)	2,532,416	32,526	0
43-39	Leigh Community School	100	1,785	(69,226)	379,242	6,071	0
43-58	Clarkson Public School	(3,849)	(6,550)	(83,052)	395,717	3,788	0
43-70	Howells-Dodge Public Schools	(1,480)	(880)	(101,053)	551,990	5,854	0
44-23	Johnson-Brock Public Schools	6,769	10,453	(72,187)	444,386	5,857	0
44-29	Auburn Public Schools	(17,520)	(9,204)	(253,135)	1,279,874	16,195	0
45-2	Red Cloud Community Schools	(3,615)	4,971	(66,676)	392,123	3,945	0
45-74	Blue Hill Public Schools	16,718	7,779	(103,158)	532,754	6,235	0
46-4	Central City Public Schools	2,136	1,724	(222,739)	1,176,376	13,197	0
46-49	Palmer Public School	3,348	4,537	(80,007)	440,847	4,799	0
47-21	Arcadia Public Schools	2,231	4,615	(52,667)	282,694	1,304	0
47-5	Ord Public Schools	(30,001)	(11,902)	(159,988)	832,812	9,265	0
48-17	McCook Public Schools	(56,979)	(37,599)	(339,569)	1,794,042	24,650	0

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Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2024	2025	2026	2027	2028	Thereafter
48-179 Southwest Public Schools	(13,235)	(877)	(101,439)	601,900	5,978	0
49-1 St. Paul Public School	(10,534)	(6,482)	(180,376)	934,384	7,585	0
49-100 Centura Public School	(13,514)	(5,080)	(147,103)	760,320	9,294	0
49-103 Elba Public School	(3,744)	(5,769)	(47,528)	251,702	2,242	0
50-506 Franklin Public Schools	(30,404)	(24,326)	(105,199)	451,111	2,402	0
51-2 Alma Public Schools	14,966	11,791	(104,981)	619,308	8,735	0
52-1 Wilcox-Hildreth Public Schools	6,097	2,935	(84,946)	451,756	4,970	0
52-501 Axtell Community School	13,084	13,514	(79,084)	477,897	6,877	0
52-503 Minden Public Schools	(26,885)	(18,360)	(224,004)	1,167,126	12,884	0
53-3 Stanton Community School	(15,919)	(8,884)	(124,845)	633,497	7,859	0
54-1 Pawnee City Public Schools	(3,830)	3,615	(77,685)	458,722	4,140	0
54-69 Lewiston Consolidated Schools	(3,535)	(5,249)	(70,413)	349,372	1,680	0
55-1 Pender Public School	(2,142)	(1,671)	(112,126)	607,906	7,773	0
55-13 Walthill Public School	(17,831)	(19,560)	(156,316)	709,055	4,677	0
55-16 Omaha Nation Public School	233,326	183,450	(242,517)	1,850,487	34,119	0
55-17 Winnebago Public School	95,967	79,932	(247,654)	1,576,696	25,490	0
55-561 Emerson-Hubbard Com Schools	(22,396)	(12,873)	(89,682)	423,198	1,960	0
56-1 Loup City Public Schools	9,102	9,505	(97,725)	558,376	8,164	0
56-15 Litchfield Public Schools	826	(1,628)	(56,989)	296,531	3,421	0
57-33 Sterling Public Schools	(10,618)	(4,991)	(68,449)	352,634	4,283	0
57-50 Johnson County Central Public School	(17,891)	(12,232)	(176,403)	872,742	11,788	0
58-1 Fullerton Public School	(22,190)	(12,012)	(98,932)	509,745	6,664	0
58-30 Twin River Public Schools	(12,848)	(12,989)	(159,421)	786,425	8,044	0
59-1 Bellevue Public Schools	(213,754)	(86,313)	(2,852,065)	14,825,038	189,999	0
59-27 Papillion LaVista Public Schools	(122,745)	10,206	(2,756,573)	14,930,130	185,007	0
59-37 Gretna Public School	578,262	408,089	(1,041,460)	7,131,829	124,269	0

Deferred Outflows for contributions made after 6/30/22 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
59-46	Springfield Platteview Community Schools	21,574	10,275	(325,234)	1,777,042	18,399	0
60-125	Medicine Valley Public Schools	(12,144)	(7,797)	(83,047)	396,024	4,856	0
60-46	Maywood Public Schools	(19,694)	(13,795)	(66,594)	316,451	4,233	0
60-95	Eustis-Farnam Public Schools	(15,972)	(13,457)	(74,536)	339,371	1,813	0
61-10	Gordon-Rushville Public Schools	(51,817)	(38,992)	(226,523)	1,104,339	13,290	0
61-3	Hay Springs School	14,127	7,081	(64,247)	334,252	3,531	0
62-60	Central Valley Public	5,650	13,030	(127,075)	720,165	8,584	0
63-51	Boyd County Schools	(53,897)	(23,966)	(110,079)	563,111	7,502	0
64-21	Bayard Public Schools	(14,303)	(4,600)	(125,948)	636,417	6,387	0
64-63	Bridgeport Public Schools	(45,431)	(25,903)	(163,299)	804,459	10,606	0
65-10	Hemingford Public School	(10,431)	(8,957)	(144,086)	691,348	6,984	0
65-6	Alliance Public Schools	(34,722)	(8,338)	(298,378)	1,637,837	18,476	0
66-30	Cody-Kilgore Unified Schools	(10,272)	(7,978)	(61,593)	304,351	3,836	0
66-6	Valentine Community Schools	8,739	16,555	(195,626)	1,139,437	14,103	0
67-70	Hitchcock Public Schools	1,400	4,937	(81,731)	438,700	4,371	0
68-1	Ogallala Public Schools	(35,712)	(16,344)	(246,432)	1,297,429	15,933	0
68-6	Paxton Consolidated Schools	(11,987)	(10,043)	(81,066)	392,397	4,245	0
69-2	Chadron Public Schools	(11,702)	15,112	(246,341)	1,360,461	14,869	0
69-71	Crawford Public Schools	(2,685)	(7,214)	(69,697)	372,367	7,308	0
70-11	South Sioux City Comm School	(136,695)	(101,159)	(1,043,184)	5,228,167	50,449	0
70-31	Homer Community School	(12,810)	4,656	(113,972)	654,044	8,164	0
71-1	Kimball Public Schools	(91,103)	(86,820)	(183,758)	657,594	6,766	0
72-10	Chase County Schools	(30,915)	(24,557)	(181,595)	830,961	12,048	0
72-536	Wauneta-Palisade Public Schools	(5,198)	(7,334)	(79,463)	407,143	5,537	0
73-30	Elwood Public Schools	(8,032)	2,710	(65,820)	385,404	4,610	0
74-20	Perkins County Schools	(30,615)	(20,054)	(137,513)	666,809	5,818	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
75-10	Ainsworth Community Schools	(17,749)	(12,431)	(133,795)	727,747	9,937	0
76-117	Dundy County Public Schools	(37,569)	(33,017)	(141,192)	615,075	6,325	0
77-1	Garden County Schools	(8,904)	(4,195)	(112,883)	554,571	3,166	0
78-25	Creek Valley Schools	(33,527)	(7,149)	(63,735)	365,426	6,669	0
78-95	South Platte Schools	(3,659)	492	(70,894)	399,389	6,796	0
79-79	Hayes Center Public School	6,565	5,329	(55,936)	287,505	2,572	0
80-500	Sioux County High School	(5,008)	(3,981)	(57,620)	303,662	3,364	0
81-100	Rock County Public Schools	(6,816)	(3,948)	(83,824)	406,805	3,342	0
82-100	Keya Paha Co. High School	(7,745)	(6,870)	(44,325)	209,836	747	0
83-100	Burwell Jr.-Sr. High School	(58,706)	(48,975)	(123,712)	441,331	4,935	0
84-45	Wheeler Central Schools	11,097	5,736	(60,305)	340,853	6,617	0
85-1	Banner County School	3,898	8,096	(69,249)	411,804	6,790	0
86-71	Sandhills Public School	(5,202)	(2,741)	(44,628)	246,209	1,898	0
87-501	Stapleton Public Schools	(2,914)	338	(62,140)	328,404	4,753	0
88-25	Loup County Public School	8,899	1,209	(50,640)	267,946	3,805	0
89-1	Thedford Public Schools	164	3,539	(51,390)	253,230	2,445	0
90-90	McPherson Co High School	(14,398)	(10,243)	(44,684)	188,239	1,786	0
91-500	Arthur County High School	(17,568)	(9,752)	(50,281)	243,417	1,646	0
92-11	District 11 Area Schools	(10,734)	(8,718)	(54,570)	273,604	3,859	0
93-1	Mullen Public Schools	2,096	(2,636)	(71,147)	369,928	5,689	0
97-1	Ed. Service Unit 1	14,295	7,533	(243,386)	1,311,013	15,984	0
97-10	Ed. Service Unit 10	16,058	4,225	(248,909)	1,398,158	16,695	0
97-11	Ed. Service Unit 11	(39,601)	(39,371)	(118,790)	416,358	4,016	0
97-13	Ed. Service Unit 13	42,160	43,237	(256,424)	1,550,353	10,963	0
97-15	Ed. Service Unit 15	(39,754)	(29,955)	(63,976)	242,566	2,572	0
97-16	Ed. Service Unit 16	(35,888)	(25,769)	(107,486)	456,972	649	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2022

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2024	2025	2026	2027	2028	Thereafter
97-17	Ed. Service Unit 17	(5,507)	(8,749)	(113,763)	594,863	6,961	0
97-2	Ed. Service Unit 2	124,352	112,456	(97,163)	977,147	19,112	0
97-3	Ed. Service Unit #3	196,260	182,777	(326,776)	2,248,269	33,138	0
97-4	Ed. Service Unit 4	(38,887)	(23,551)	(128,873)	632,153	5,141	0
97-5	Ed. Service Unit 5	63,773	45,802	(95,029)	658,833	8,258	0
97-6	Ed. Service Unit 6	48,651	41,409	(156,706)	958,273	12,565	0
97-7	Ed. Service Unit 7	19,365	27,554	(175,158)	1,041,721	19,879	0
97-8	Ed. Service Unit 8	29,519	37,798	(128,897)	864,105	17,515	0
97-9	Ed. Service Unit 9	(16,433)	24,235	(67,466)	560,048	10,297	0
98-11	Lincoln Regional Center	4,126	3,822	(7,381)	62,984	1,920	0
98-12	Nebraska Correctional Youth Facility	(28,711)	(27,662)	(77,755)	283,737	884	0
98-4	Nebraska Youth Academy	4,762	6,206	(12,034)	109,349	5,938	0
98-6	Youth Development Center	(51,424)	(49,188)	(44,787)	(22,478)	(4,478)	0
98-9	W Kearney High School YR and TC	15,037	20,059	(37,233)	247,023	(2,024)	0
99-3	Sarpy County Coop Head Start	(122,265)	(120,799)	(62,741)	(8,546)	0	0

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