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GASB STATEMENT NO. 68 REPORT

FOR THE

NEBRASKA PUBLIC EMPLOYEES

RETIREMENT SYSTEM

SCHOOL RETIREMENT SYSTEM

MEASUREMENT DATE: JUNE 30, 2020

FOR STATE FISCAL YEAR ENDING: JUNE 30, 2021





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

July 19, 2021

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, 2020. 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.

The annual actuarial valuation used as the basis for much of the information presented in this report was performed as of July 1, 2020. 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 appropriate actuarial models that were developed for this purpose. These models use assumptions about future 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.

3802 Raynor Pkwy, Suite 202, Bellevue, NE 68123

Phone (402) 905-4461 • Fax (402) 905-4464

www.CavMacConsulting.com

Offices in Kennesaw, GA • Bellevue, NE



Board of Trustees
July 19, 2021
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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, 2020
Prior Measurement Date:	June 30, 2019
Measurement Date (MD):	June 30, 2020
Membership Data:	
Retirees and Beneficiaries	26,184
Inactive Vested Members	6,492
Inactive Nonvested Members	18,273
Active Employees	<u>43,177</u>
Total	94,126
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.50%
Municipal Bond Index Rate at Prior Measurement Date	3.50%
Municipal Bond Index Rate at Measurement Date	2.19%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.50%
Single Equivalent Interest Rate at Measurement Date	7.50%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$13,832,473,336
Fiduciary Net Position (FNP)	<u>12,273,804,548</u>
Net Pension Liability (NPL = TPL – FNP)	\$1,558,668,788
FNP as a percentage of TPL	88.73%
Collective Pension Expense/(Income):	\$314,675,558
Collective Deferred Outflows of Resources:	\$779,796,382
Collective Deferred Inflows of Resources:	\$499,977,783



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, 2020 (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, 2021.

Much of the material provided in this report is based on the results of the July 1, 2020 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement System, which was issued November 10, 2020. 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, 2019 or the June 30, 2020 TPL. The SEIR for both the current Measurement Date and the Prior Measurement Date is 7.50%, 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 7.50%, 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, 2020, 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 11.62 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 no changes in the actuarial assumptions or other inputs since the Prior Measurement Date. If there was such a change, the change would 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, 2020 is shown in the following table.



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

June 30, 2020	
Service Cost at end of year	\$277,689,944
Interest on the Total Pension Liability	984,203,894
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(35,066,162)
Expensed portion of current-period assumption changes	0
Employee contributions	(203,866,708)
Projected earnings on plan investments	(909,402,433)
Expensed portion of current-period differences between projected and actual earnings on plan investments	124,978,405
Administrative expenses	3,385,232
Other changes*	(6,357)
Recognition of beginning Deferred Outflows of Resources	304,529,240
Recognition of beginning Deferred Inflows of Resources	(231,769,497)
Total Pension Expense/(Income)	\$314,675,558

* Other changes consist of (\$4,500) in miscellaneous additions to assets and (\$1,857) from the difference between employer contributions reported on the FNP Statement and 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, 2020, the plan received \$203,022,597 in employer contribution and \$41,860,351 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, 2020 was determined by an actuarial valuation performed as of July 1, 2020, using the following key actuarial assumptions and other inputs:

Price Inflation	2.75 percent
Wage Inflation	3.50 percent
Salary increases, including wage inflation	3.50 – 8.50 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.50 percent
Municipal Bond Index Rate	2.19 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.50 percent
Cost-of-Living-Adjustment	2.25 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	Pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for females), projected generationally with MP-2015.



Post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries (SOA) projection scale tool using 0.5% ultimate rate in 2035.

Disabled mortality rates were based on the RP-2014 Disabled Lives Table (static table).

The actuarial assumptions used in the valuation are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

A comprehensive experience study that contained a number of recommended assumption changes was performed and presented to the Public Employees Retirement Board in late 2020. The Board adopted all of the recommended assumptions, with an implementation date of July 1, 2021. Some economic assumptions will be phased-in over a 4-year period. To provide consistency with the July 1, 2020 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at June 30, 2020. The new set of actuarial assumptions will be used in next year's GASB 68 report to calculate the Total Pension Liability at June 30, 2021.

Paragraph 78

(a): Discount rate (SEIR). The discount rate used to measure the TPL at June 30, 2020 was 7.50%. There was no change in the SEIR since the Prior Measurement Date.

(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 in the prior year were projected forward with price inflation as an estimate for administrative expenses in the current and future years. The portion of expenses in future years allocated to the current members was based on the proportionate share of covered payroll in each year for the remainder of the existing members to the total covered payroll for all members.

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 7.50% 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 was performed and results provided in a report dated November 17, 2016. 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 2.19% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2119.

(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 Hewitt Investment Consulting, Inc., are summarized in the following table:



Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap U.S. Equity	26.1%	5.83%
Small Cap U.S. Equity	2.9%	7.56%
Global Equity	15.0%	6.51%
International Developed Equity	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	<u>7.5%</u>	5.18%
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 7.50 percent, as well as the System’s NPL calculated using a discount rate that is 1-percentage-point lower (6.50 percent) or 1-percentage-point higher (8.50 percent) than the current rate.

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$15,735,037,754	\$13,832,473,336	\$12,261,886,448
Fiduciary Net Position	<u>12,273,804,548</u>	<u>12,273,804,548</u>	<u>12,273,804,548</u>
Net Pension Liability	\$3,461,233,206	\$1,558,668,788	(\$11,918,100)



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://npers.ne.gov/SelfService/>. Go to ‘Related Links’ and click on ‘Retirement Plan Audits’.

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, 2020. The TPL as of June 30, 2020 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2020.

(d): There were no changes in the actuarial assumptions since the Prior Measurement Date.

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

(f): A comprehensive experience study that contained a number of recommended assumption changes was performed and presented to the Public Employees Retirement Board in late 2020. The Board adopted all of the recommended assumptions, with an implementation date of July 1, 2021. Some economic assumptions will be phased-in over a 4-year period. To provide consistency with the July 1, 2020 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at June 30, 2020. The new set of actuarial assumptions will be used in next year’s GASB 68 report to calculate the Total Pension Liability at June 30, 2021.

(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, 2020). 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	\$320,006,785	(\$320,006,785)
Changes of assumptions	202,573,692	0	202,573,692
Differences between projected and actual earnings	555,618,512	158,366,820	397,251,692
Changes in proportion	<u>21,604,178</u>	<u>21,604,178</u>	<u>0</u>
Total	\$779,796,382	\$499,977,783	\$279,818,599



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, 2019	Additions	Recognition	June 30, 2020
Differences between expected and actual experience				
2015 Base	\$ 0	\$ 0	\$ 0	\$ 0
2016 Base	0	0	0	0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions				
2015 Base	\$ 0	\$ 0	\$ 0	\$ 0
2016 Base	0	0	0	0
2017 Base	364,632,645	0	162,058,953	202,573,692
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
Total	\$ 364,632,645	\$ 0	\$ 162,058,953	\$ 202,573,692
Differences between projected and actual earnings				
2015 Base	\$ 0	\$ 0	\$ 0	\$ 0
2016 Base	123,901,990	0	123,901,990	0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	74,273,190	0	18,568,297	55,704,893
2020 Base	0	624,892,024	124,978,405	499,913,619
Total	\$ 198,175,180	\$ 624,892,024	\$ 267,448,692	\$ 555,618,512
Changes in proportion				
2015 Base	\$ 906,919	\$ 0	\$ 906,919	\$ 0
2016 Base	3,393,809	0	2,651,412	742,397
2017 Base	5,148,347	0	2,288,153	2,860,194
2018 Base	7,032,445	0	2,020,825	5,011,620
2019 Base	7,026,590	0	1,582,563	5,444,027
2020 Base	0	9,260,929	1,714,989	7,545,940
Total	\$ 23,508,110	\$ 9,260,929	\$ 11,164,861	\$ 21,604,178
Total	\$ 586,315,935	\$ 634,152,953	\$ 440,672,506	\$ 779,796,382



Collective Deferred Inflows of Resources				
	June 30, 2019	Additions	Recognition	June 30, 2020
Differences between expected and actual experience				
2015 Base	\$ 9,894,227	\$ 0	\$ 9,894,227	\$ 0
2016 Base	26,208,964	0	20,475,753	5,733,211
2017 Base	61,866,097	0	27,496,044	34,370,053
2018 Base	33,491,938	0	9,624,120	23,867,818
2019 Base	131,321,507	0	29,576,916	101,744,591
2020 Base	0	189,357,274	35,066,162	154,291,112
Total	\$ 262,782,733	\$ 189,357,274	\$ 132,133,222	\$ 320,006,785
Changes of assumptions				
2015 Base	\$ 0	\$ 0	\$ 0	\$ 0
2016 Base	0	0	0	0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0
Differences between projected and actual earnings				
2015 Base	\$ 0	\$ 0	\$ 0	\$ 0
2016 Base	0	0	0	0
2017 Base	222,076,109	0	111,038,055	111,038,054
2018 Base	70,993,148	0	23,664,382	47,328,766
2019 Base	0	0	0	0
2020 Base	0	0	0	0
Total	\$ 293,069,257	\$ 0	\$ 134,702,437	\$ 158,366,820
Changes in proportion				
2015 Base	\$ 906,919	\$ 0	\$ 906,919	\$ 0
2016 Base	3,393,809	0	2,651,412	742,397
2017 Base	5,148,347	0	2,288,153	2,860,194
2018 Base	7,032,445	0	2,020,825	5,011,620
2019 Base	7,026,590	0	1,582,563	5,444,027
2020 Base	0	9,260,929	1,714,989	7,545,940
Total	\$ 23,508,110	\$ 9,260,929	\$ 11,164,861	\$ 21,604,178
Total	\$ 579,360,100	\$ 198,618,203	\$ 278,000,520	\$ 499,977,783



(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, 2020) 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
2022	\$305,605,655	\$242,198,889	\$63,406,766
2023	184,061,441	104,805,591	79,255,850
2024	143,546,704	69,262,656	74,284,048
2025	124,978,404	48,080,005	76,898,399
2026	0	14,026,464	(14,026,464)
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:

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:

7/1/2020 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 (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2019	\$13,418,780,632	\$12,202,769,075	\$1,216,011,557
Changes for the year:			
Service Cost at end of year	277,689,944		277,689,944
Interest on TPL	984,203,894		984,203,894
Benefit term changes	0		0
Differences between expected and actual experience	(189,357,274)		(189,357,274)
Assumption changes	0		0
Employer contributions		203,022,597	(203,022,597)
Non-Employer (State) contributions		41,860,351	(41,860,351)
Employee contributions		203,866,708	(203,866,708)
Net investment income		284,510,409	(284,510,409)
Benefit payments, including member refunds	(658,843,860)	(658,843,860)	0
Administrative expenses		(3,385,232)	3,385,232
Other changes		4,500	(4,500)
Net changes	<u>413,692,704</u>	<u>71,035,473</u>	<u>342,657,231</u>
Balances at June 30, 2020	\$13,832,473,336	\$12,273,804,548	\$1,558,668,788



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, whom 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	<p>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:</p> <ol style="list-style-type: none">(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	<p>Pre-retirement death benefits are payable only as described above.</p> <p>Monthly pension benefits are paid under the form of payment elected by the retiree at retirement. Payment forms include: life annuity, 5- year certain and life annuity, 100% joint and survivor annuity (spouse only), 10-year certain and life annuity, 15-year</p>



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, 2020

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 7.50% per annum, compounded annually, net of expenses.
- 2. Inflation 2.75% per annum, compounded annually
- 3. Salary Increases Rates vary by service. Sample rates are as follows:

Rates by Service	
Years	Rate
<1	8.50%
1	8.00
5	6.46
10	5.18
15	4.71
20	4.45
25	4.24
30	4.07
35	3.82
40+	3.50

- 4. Payroll Growth 3.50% per annum
- 5. Investment on Employee Contributions 3.00% per annum compounded annually.
- 6. Increase in Compensation And Benefit Limits 2.75% per annum on the 401(a)(17) compensation limit and 415 benefit limit

Demographic Assumptions

- 1. Mortality
 - a. Healthy lives - Active members RP-2014 White Collar Table for Employees (100% of male rates for males, 55% of female rates for females), projected generationally with MP-2015.
 - b. Healthy lives – Retired members and beneficiaries RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally from 2013 with a Society of Actuaries (SOA) projection scale tool using 0.5% ultimate rate in 2035.
 - c. Disabled lives RP-2014 Disabled Lives Table (static table)



d. Healthy mortality rates and life expectancies are shown below at sample ages:

Pre-retirement Mortality		
Sample Age	Mortality Rate (Base Rates)	
	Males	Females
20	0.03%	0.01%
30	0.03	0.01
40	0.04	0.02
50	0.12	0.05
60	0.33	0.11

Post-retirement Mortality		
Sample Age	Mortality Rate (Base Rates)	
	Males	Females
50	0.23%	0.17%
60	0.47	0.31
70	1.03	0.82
80	3.65	2.28
90	14.57	12.63

Projection Scale – Post-retirement Mortality						
Sample Age	Scale (2020)		Scale (2030)		Scale (2040)	
	Males	Females	Males	Females	Males	Females
50	0.0252	0.0144	0.0080	0.0052	0.0050	0.0050
60	0.0083	0.0051	0.0066	0.0059	0.0050	0.0050
70	0.0088	0.0121	0.0061	0.0057	0.0050	0.0050
80	0.0114	0.0104	0.0057	0.0058	0.0050	0.0050
90	0.0109	0.0104	0.0057	0.0057	0.0046	0.0046

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

Sample Age	Males	Females
30	0.79%	0.30%
40	1.10	0.55
50	2.04	1.19
60	2.66	1.70
70	4.03	2.82
80	7.66	6.10



2. Retirement

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

Retirement Rates When Eligible for Unreduced Benefits	
Age	Rate
55	18%
56	15
57	15
58	15
59	15
60	25
61	25
62	30
63	25
64	25
65	30
66	30
67	30
68	25
69	25
70	25
71	25
72	25
73	25
74	25
75	25
76	25
77	25
78	35
79	35
80	100

Retirement Rates When Eligible for Reduced Benefits	
Age	Rate
60	10%
61	12
62	12
63	12
64	15



3. Termination

Rates vary by service.
Sample rates are as follows:

Rates by Service		
Years	Male	Female
<1	27.5%	31.7%
1	15.0	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.

2. Marital Status

- a. Percent married
- b. Spouse’s age

85% married
Females assumed to be two years younger than males.

3. Administrative Expense

Investment return is assumed to be net of investment and administrative expenses.



- | | |
|---|--|
| 4. Commencement age for deferred vested benefit | Age 62 |
| 5. Cost of Living Adjustment | Service annuity – None

Formula annuity – 2.25% per annum, compounded annually, for members hired before January 1, 2013. 1.00% per annum, compounded annually, for members hired on or after January 1, 2013. |
| 6. 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

There have been no changes to the assumptions since the prior year.



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 6/30/2019 and 6/30/2020

Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
Total	\$196,787,620			\$203,020,740		
00-DE Nebraska Dept of Education	237,234	0.120553%	0.099959%	198,102	0.097577%	0.080897%
01-10 Elkhorn Public Schools	5,528,829	2.809541%	2.329583%	5,799,122	2.856419%	2.368138%
01-15 Douglas County West Comm Schools	641,525	0.325999%	0.270308%	680,280	0.335079%	0.277800%
01-17 Millard Public Schools	13,230,102	6.723036%	5.574531%	13,559,035	6.678645%	5.536987%
01-54 Ralston Public Schools	2,206,786	1.121405%	0.929834%	2,302,393	1.134068%	0.940209%
01-59 Bennington Public Schools	1,433,406	0.728403%	0.603969%	1,640,336	0.807965%	0.669850%
01-66 Westside Community Schools	4,323,913	2.197248%	1.821889%	4,410,150	2.172266%	1.800936%
02-1 Lincoln Public Schools	30,979,912	15.742824%	13.053462%	31,998,495	15.761197%	13.066949%
02-145 Waverly School District 145	1,233,930	0.627036%	0.519919%	1,312,726	0.646597%	0.536067%
02-148 Malcolm Public School	412,186	0.209457%	0.173675%	432,818	0.213189%	0.176746%
02-160 Norris School District 160	1,388,372	0.705518%	0.584993%	1,450,882	0.714647%	0.592484%
02-161 Raymond Central Public School	501,621	0.254905%	0.211359%	503,906	0.248204%	0.205776%
03-1 Southern Public Schools	331,478	0.168445%	0.139669%	325,152	0.160157%	0.132780%
03-100 Diller-Odell Public Schools	228,339	0.116033%	0.096211%	232,117	0.114332%	0.094788%
03-15 Beatrice Public Schools	1,372,250	0.697325%	0.578200%	1,409,015	0.694025%	0.575387%
03-34 Daniel Freeman Public Schools	310,946	0.158011%	0.131018%	317,583	0.156429%	0.129689%
04-15 Anselmo-Merna Public School	182,330	0.092653%	0.076825%	192,237	0.094688%	0.078502%
04-180 Callaway Public School	185,260	0.094142%	0.078060%	218,729	0.107737%	0.089320%
04-25 Broken Bow Public Schools	608,670	0.309303%	0.256464%	555,016	0.273379%	0.226647%
04-44 Ansley Public School	178,436	0.090674%	0.075184%	180,303	0.088810%	0.073629%
04-84 Sargent Public Schools	158,158	0.080370%	0.066640%	165,394	0.081467%	0.067541%
04-89 Arnold Public Schools	163,585	0.083128%	0.068927%	161,644	0.079619%	0.066009%
05-1 Fremont Public Schools	3,417,301	1.736543%	1.439887%	3,535,551	1.741473%	1.443783%
05-594 Logan View Public Schools	416,998	0.211903%	0.175703%	430,445	0.212020%	0.175777%
05-595 North Bend Central Public Schools	455,705	0.231572%	0.192012%	463,100	0.228105%	0.189112%
05-62 Scribner-Snyder Community Schools	207,728	0.105559%	0.087526%	207,505	0.102209%	0.084737%
06-1 Ashland-Greenwood Public Schools	588,765	0.299188%	0.248077%	627,412	0.309038%	0.256211%
06-107 Cedar Bluffs Public School	272,863	0.138659%	0.114972%	282,307	0.139053%	0.115283%
06-39 Wahoo Public School	683,402	0.347279%	0.287953%	697,295	0.343460%	0.284748%
06-72 Mead Public Schools	202,946	0.103129%	0.085511%	210,626	0.103746%	0.086011%
06-9 Yutan Public School	339,797	0.172672%	0.143174%	349,449	0.172125%	0.142702%
07-1 Madison Public Schools	388,648	0.197496%	0.163757%	398,123	0.196100%	0.162578%
07-13 Newman Grove Public Schools	170,676	0.086731%	0.071915%	170,038	0.083754%	0.069437%
07-2 Norfolk Public Schools	2,845,443	1.445946%	1.198933%	2,941,933	1.449080%	1.201372%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2019 and 6/30/2020

Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Employer Allocated			Employer Allocated		
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
07-5 Battle Creek Public School	328,060	0.166708%	0.138229%	330,828	0.162953%	0.135098%
07-80 Elkhorn Valley School	306,001	0.155498%	0.128934%	321,711	0.158462%	0.131374%
08-126 Doniphan-Trumbull Public School	376,114	0.191127%	0.158477%	382,679	0.188493%	0.156272%
08-2 Grand Island Public Schools	6,977,553	3.545728%	2.940007%	7,233,639	3.563005%	2.953939%
08-82 Northwest High School	981,299	0.498659%	0.413472%	1,016,546	0.500710%	0.415118%
08-83 Wood River Jr-Sr High School	420,146	0.213502%	0.177029%	439,955	0.216704%	0.179660%
09-105 Pleasanton Public School	167,702	0.085220%	0.070662%	173,116	0.085270%	0.070694%
09-119 Amherst Public School	217,189	0.110367%	0.091513%	225,673	0.111158%	0.092156%
09-19 Shelton Public Schools	243,322	0.123647%	0.102524%	241,992	0.119196%	0.098820%
09-2 Gibbon Public Schools	386,833	0.196574%	0.162993%	358,874	0.176767%	0.146550%
09-69 Ravenna Public Schools	339,033	0.172284%	0.142852%	367,237	0.180886%	0.149965%
09-7 Kearney Public Schools	3,870,305	1.966742%	1.630761%	3,962,376	1.951710%	1.618082%
09-9 Elm Creek Public School	261,995	0.133136%	0.110392%	259,223	0.127683%	0.105857%
10-1 Columbus Public Schools	2,578,664	1.310379%	1.086525%	2,758,025	1.358494%	1.126271%
10-5 Lakeview Community Schools	577,463	0.293445%	0.243315%	596,975	0.294046%	0.243781%
10-67 Humphrey Public Schools	215,279	0.109397%	0.090709%	223,287	0.109982%	0.091182%
11-111 Nebraska City Public Schools	955,186	0.485389%	0.402469%	962,477	0.474078%	0.393038%
11-27 Syracuse-Dunbar-Avoca School	573,777	0.291572%	0.241762%	593,542	0.292355%	0.242379%
11-501 Palmyra District OR 1	399,899	0.203213%	0.168498%	410,913	0.202400%	0.167801%
12-13 Creighton Community School	253,557	0.128848%	0.106837%	260,614	0.128368%	0.106425%
12-501 Niobrara Public Schools	207,139	0.105260%	0.087278%	230,326	0.113449%	0.094056%
12-505 Santee Community Schools	311,138	0.158109%	0.131099%	364,333	0.179456%	0.148780%
12-576 Wausa Public School	178,040	0.090473%	0.075017%	186,452	0.091839%	0.076140%
12-586 Bloomfield Community Schools	207,983	0.105689%	0.087634%	218,538	0.107643%	0.089242%
12-96 Crofton Community School	271,389	0.137910%	0.114351%	280,033	0.137933%	0.114355%
13-101 Wynot Public Schools	146,281	0.074334%	0.061635%	164,061	0.080810%	0.066996%
13-45 Randolph Public Schools	224,529	0.114097%	0.094606%	221,616	0.109159%	0.090499%
13-54 Laurel-Concord-Coleridge Comm School	377,026	0.191590%	0.158860%	389,044	0.191628%	0.158871%
13-8 Hartington-Newcastle Public School	336,767	0.171132%	0.141897%	346,656	0.170749%	0.141561%
14-123 Silver Lake Public Schools	225,381	0.114530%	0.094965%	240,266	0.118346%	0.098116%
14-18 Hastings Public Schools	2,515,114	1.278085%	1.059748%	2,495,754	1.229310%	1.019170%
14-3 Kenesaw Public School	200,125	0.101696%	0.084323%	215,502	0.106148%	0.088003%
14-90 Adams Central Jr-Sr High School	694,640	0.352990%	0.292688%	718,553	0.353931%	0.293429%
15-1 North Platte Public Schools	2,693,142	1.368553%	1.134761%	2,698,159	1.329007%	1.101824%
15-37 Hershey Public Schools	343,993	0.174804%	0.144942%	348,215	0.171517%	0.142198%
15-55 Sutherland Public School	268,424	0.136403%	0.113101%	265,844	0.130944%	0.108560%



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Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Employer Allocated			Employer Allocated		
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
15-565 Wallace School District 65R	197,742	0.100485%	0.083319%	210,049	0.103462%	0.085776%
15-6 Brady Public School	168,526	0.085639%	0.071009%	176,786	0.087078%	0.072193%
15-7 Maxwell Public School	242,818	0.123391%	0.102312%	242,873	0.119630%	0.099180%
16-5 Milford Public Schools	479,943	0.243889%	0.202225%	508,970	0.250699%	0.207844%
16-567 Centennial Public School	428,631	0.217814%	0.180605%	436,452	0.214979%	0.178230%
16-9 Seward Public Schools	953,408	0.484486%	0.401721%	969,266	0.477422%	0.395811%
17-12 York Public Schools	866,055	0.440096%	0.364914%	882,881	0.434872%	0.360534%
17-83 McCool Junction Public Schools	219,267	0.111423%	0.092388%	218,011	0.107384%	0.089028%
17-96 Heartland Community Schools	270,671	0.137545%	0.114048%	280,881	0.138351%	0.114701%
18-1 Lexington Public Schools	2,106,583	1.070486%	0.887613%	2,190,245	1.078828%	0.894411%
18-101 Sumner Eddyville Miller School	195,581	0.099387%	0.082409%	211,492	0.104173%	0.086366%
18-11 Cozad City Schools	631,910	0.321113%	0.266257%	618,489	0.304643%	0.252567%
18-20 Gothenburg Public Schools	598,085	0.303924%	0.252004%	587,767	0.289511%	0.240022%
18-4 Overton Public Schools	217,724	0.110639%	0.091738%	225,787	0.111214%	0.092203%
19-56 Falls City Public Schools	667,553	0.339225%	0.281275%	674,931	0.332444%	0.275616%
19-70 Humboldt Table Rock Steinauer	351,516	0.178627%	0.148112%	374,394	0.184412%	0.152888%
20-1 Plattsmouth Community Schools	1,184,495	0.601915%	0.499089%	1,171,036	0.576806%	0.478206%
20-22 Weeping Water Public Schools	275,349	0.139922%	0.116019%	288,356	0.142033%	0.117754%
20-32 Louisville Public Schools	416,395	0.211596%	0.175449%	434,764	0.214148%	0.177541%
20-56 Conestoga Public Schools	476,748	0.242265%	0.200879%	501,730	0.247132%	0.204887%
20-97 Elmwood-Murdock Schools	327,863	0.166608%	0.138146%	334,872	0.164945%	0.136749%
21-11 Morrill Public Schools	316,699	0.160934%	0.133441%	343,237	0.169065%	0.140165%
21-16 Gering Public Schools	1,269,164	0.644941%	0.534765%	1,290,437	0.635618%	0.526964%
21-2 Minatare Public Schools	199,050	0.101150%	0.083870%	205,364	0.101154%	0.083863%
21-31 Mitchell Public Schools	510,020	0.259173%	0.214898%	519,453	0.255862%	0.212125%
21-32 Scottsbluff Public Schools	2,314,213	1.175995%	0.975098%	2,382,937	1.173741%	0.973100%
22-2 Crete Public Schools	1,415,537	0.719322%	0.596439%	1,482,775	0.730356%	0.605508%
22-44 Dorchester Public Schools	192,349	0.097744%	0.081046%	195,133	0.096115%	0.079685%
22-68 Friend Public School	207,311	0.105348%	0.087351%	208,091	0.102497%	0.084976%
22-82 Wilber-Clatonia Public Schools	372,747	0.189416%	0.157058%	388,427	0.191324%	0.158619%
23-1 Boone Central Schools	503,676	0.255949%	0.212225%	499,516	0.246042%	0.203983%
23-17 St. Edward Public School	174,231	0.088538%	0.073413%	181,332	0.089317%	0.074049%
23-75 Riverside Public Schools	247,591	0.125816%	0.104323%	253,886	0.125054%	0.103677%
24-1 West Point Public School	560,058	0.284600%	0.235981%	599,935	0.295504%	0.244990%
24-20 Bancroft-Rosalie Comm. School	224,594	0.114130%	0.094633%	234,792	0.115649%	0.095880%
24-30 Wisner-Pilger Public Schools	357,406	0.181620%	0.150594%	368,661	0.181588%	0.150547%



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Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
25-502 East Butler Public School	345,777	0.175711%	0.145694%	352,034	0.173398%	0.143757%
25-56 David City Public Schools	583,734	0.296631%	0.245957%	601,675	0.296361%	0.245701%
26-1 Nebraska Unified Sch Dist #1	471,567	0.239632%	0.198695%	489,404	0.241061%	0.199854%
26-18 Elgin Public Schools	174,041	0.088441%	0.073333%	172,098	0.084769%	0.070278%
26-9 Neligh-Oakdale Public Schools	314,437	0.159785%	0.132489%	307,166	0.151298%	0.125435%
27-17 Wayne Community Schools	572,984	0.291169%	0.241428%	585,967	0.288624%	0.239286%
27-560 Wakefield Community School	343,339	0.174472%	0.144667%	357,594	0.176137%	0.146028%
27-595 Winside Public School	210,711	0.107075%	0.088783%	210,058	0.103466%	0.085779%
28-2 Giltner Public Schools	171,208	0.087001%	0.072139%	178,048	0.087699%	0.072708%
28-504 Aurora Public Schools	928,192	0.471672%	0.391096%	951,972	0.468904%	0.388749%
28-91 Hampton Public Schools	166,589	0.084654%	0.070192%	175,990	0.086686%	0.071868%
29-1 Blair Community Schools	1,328,661	0.675175%	0.559834%	1,307,317	0.643933%	0.533858%
29-24 Arlington Public Schools	452,716	0.230053%	0.190753%	490,102	0.241405%	0.200139%
29-3 Fort Calhoun Community School	451,214	0.229290%	0.190120%	466,866	0.229960%	0.190650%
30-11 Harvard Public Schools	259,424	0.131829%	0.109308%	257,755	0.126960%	0.105257%
30-2 Sutton Public Schools	314,134	0.159631%	0.132361%	321,189	0.158205%	0.131161%
30-5 South Central NE Unif School #5	619,876	0.314997%	0.261186%	656,941	0.323583%	0.268269%
31-1 Tekamah-Herman Schools	395,296	0.200874%	0.166558%	412,683	0.203271%	0.168524%
31-14 Oakland-Craig Public School	335,651	0.170565%	0.141427%	356,186	0.175443%	0.145453%
31-20 Lyons-Decatur NE Schools	243,575	0.123776%	0.102631%	258,151	0.127155%	0.105419%
32-2001 Bruning-Davenport Unif. School	215,958	0.109742%	0.090995%	216,180	0.106482%	0.088280%
32-60 Deshler Public School	219,192	0.111385%	0.092357%	223,441	0.110058%	0.091245%
32-70 Thayer Central Community Schools	346,588	0.176123%	0.146036%	351,304	0.173038%	0.143459%
33-300 Tri-County Schools	355,941	0.180876%	0.149977%	369,787	0.182142%	0.151006%
33-303 Meridian Public School	189,269	0.096179%	0.079749%	191,137	0.094147%	0.078053%
33-8 Fairbury Public Schools	650,788	0.330706%	0.274211%	656,858	0.323542%	0.268235%
34-1 Exeter - Milligan Public Schools	195,865	0.099531%	0.082528%	203,200	0.100088%	0.082979%
34-25 Fillmore Central Public Schools	407,947	0.207303%	0.171889%	422,399	0.208057%	0.172491%
34-54 Shickley Public School	189,714	0.096405%	0.079936%	191,704	0.094426%	0.078285%
35-1 Ponca Public School	346,744	0.176202%	0.146101%	350,254	0.172521%	0.143030%
35-70 Allen Consolidated Schools	168,867	0.085812%	0.071153%	172,971	0.085199%	0.070635%
36-137 Chambers Public School	136,734	0.069483%	0.057613%	141,046	0.069474%	0.057598%
36-239 West Holt Public School	369,759	0.187897%	0.155798%	387,727	0.190979%	0.158333%
36-29 Ewing Public Schools	155,564	0.079052%	0.065547%	160,421	0.079017%	0.065510%
36-44 Stuart Public School	158,533	0.080560%	0.066798%	164,516	0.081034%	0.067182%
36-7 O'Neill Public Schools	634,714	0.322538%	0.267438%	633,651	0.312111%	0.258758%



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	Employer Allocated			Employer Allocated		
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
37-44 Holdrege Public Schools	719,291	0.365516%	0.303074%	746,697	0.367793%	0.304922%
37-54 Bertrand Community School	217,908	0.110733%	0.091816%	235,453	0.115975%	0.096150%
37-55 Loomis Public School	190,060	0.096581%	0.080082%	192,434	0.094785%	0.078582%
38-18 Arapahoe Public Schools	226,831	0.115267%	0.095576%	233,770	0.115146%	0.095463%
38-21 Cambridge Public Schools	247,897	0.125972%	0.104452%	249,743	0.123014%	0.101986%
38-540 Southern Valley Schools	358,773	0.182315%	0.151170%	375,658	0.185034%	0.153404%
39-1 Sidney Public Schools	844,690	0.429239%	0.355912%	863,547	0.425349%	0.352639%
39-3 Leyton Public School	175,882	0.089377%	0.074109%	197,947	0.097501%	0.080834%
39-9 Potter-Dix Public Schools	184,113	0.093559%	0.077576%	180,711	0.089011%	0.073795%
40-2 Pierce Public Schools	434,689	0.220892%	0.183157%	444,437	0.218912%	0.181491%
40-5 Plainview Public Schools	265,922	0.135131%	0.112046%	280,634	0.138229%	0.114600%
40-542 Osmond Community Schools	184,345	0.093677%	0.077674%	192,922	0.095026%	0.078782%
41-15 Cross County Community School	305,363	0.155174%	0.128665%	321,306	0.158263%	0.131209%
41-19 Osceola Public School	232,978	0.118391%	0.098166%	224,120	0.110393%	0.091522%
41-32 Shelby-Rising City Public Schools	322,805	0.164037%	0.136014%	333,967	0.164499%	0.136379%
41-75 High Plains Community Schools	267,822	0.136097%	0.112847%	267,631	0.131824%	0.109290%
42-11 Superior Public Schools	345,300	0.175468%	0.145493%	353,390	0.174066%	0.144311%
43-123 Schuyler Community Schools	1,205,323	0.612499%	0.507865%	1,246,636	0.614044%	0.509078%
43-39 Leigh Community School	177,455	0.090176%	0.074771%	183,116	0.090196%	0.074778%
43-58 Clarkson Public School	205,154	0.104251%	0.086442%	209,448	0.103166%	0.085531%
43-70 Howells-Dodge Public Schools	268,730	0.136558%	0.113230%	273,284	0.134609%	0.111599%
44-23 Johnson-Brock Public Schools	200,145	0.101706%	0.084331%	208,636	0.102766%	0.085199%
44-29 Auburn Public Schools	637,355	0.323880%	0.268551%	647,901	0.319130%	0.264577%
45-2 Red Cloud Community Schools	183,084	0.093036%	0.077143%	190,867	0.094014%	0.077943%
45-74 Blue Hill Public Schools	258,890	0.131558%	0.109084%	272,465	0.134206%	0.111265%
46-4 Central City Public Schools	572,343	0.290843%	0.241158%	593,861	0.292512%	0.242510%
46-49 Palmer Public School	208,637	0.106021%	0.087909%	220,759	0.108737%	0.090149%
47-21 Arcadia Public Schools	138,628	0.070445%	0.058411%	148,942	0.073363%	0.060822%
47-5 Ord Public Schools	411,157	0.208934%	0.173242%	420,875	0.207306%	0.171869%
48-17 McCook Public Schools	889,573	0.452047%	0.374823%	871,840	0.429434%	0.356026%
48-179 Southwest Public Schools	287,486	0.146089%	0.121132%	286,745	0.141239%	0.117095%
49-1 St. Paul Public School	469,760	0.238714%	0.197934%	480,780	0.236813%	0.196332%
49-100 Centura Public School	366,933	0.186461%	0.154608%	388,674	0.191445%	0.158719%
49-103 Elba Public School	131,884	0.067018%	0.055569%	122,506	0.060342%	0.050027%
50-506 Franklin Public Schools	253,729	0.128935%	0.106909%	253,691	0.124958%	0.103597%
51-2 Alma Public Schools	283,082	0.143852%	0.119278%	293,637	0.144634%	0.119910%



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	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	
52-1	Wilcox-Hildreth Public Schools	225,502	0.114592%	0.095016%	223,083	0.109882%	0.091099%
52-501	Axtell Community School	213,231	0.108356%	0.089845%	226,027	0.111332%	0.092301%
52-503	Minden Public Schools	580,624	0.295051%	0.244647%	586,592	0.288932%	0.239542%
53-3	Stanton Community School	312,525	0.158813%	0.131683%	322,718	0.158958%	0.131785%
54-1	Pawnee City Public Schools	217,240	0.110393%	0.091534%	222,605	0.109646%	0.090903%
54-69	Lewiston Consolidated Schools	185,007	0.094014%	0.077953%	184,045	0.090653%	0.075157%
55-1	Pender Public School	293,353	0.149071%	0.123605%	298,352	0.146956%	0.121835%
55-13	Walthill Public School	376,875	0.191514%	0.158797%	393,023	0.193588%	0.160496%
55-16	Omaha Nation Public School	692,906	0.352109%	0.291958%	813,352	0.400625%	0.332142%
55-17	Winnebago Public School	671,948	0.341458%	0.283126%	729,938	0.359539%	0.298079%
55-561	Emerson-Hubbard Com Schools	225,621	0.114652%	0.095066%	230,828	0.113697%	0.094261%
56-1	Loup City Public Schools	257,622	0.130914%	0.108550%	267,667	0.131842%	0.109305%
56-15	Litchfield Public Schools	146,265	0.074326%	0.061629%	149,427	0.073602%	0.061020%
57-33	Sterling Public Schools	171,539	0.087170%	0.072279%	179,826	0.088575%	0.073434%
57-50	Johnson County Central Public School	432,067	0.219560%	0.182052%	447,694	0.220516%	0.182821%
58-1	Fullerton Public School	251,901	0.128007%	0.106139%	254,763	0.125486%	0.104035%
58-30	Twin River Public Schools	402,517	0.204544%	0.169601%	406,564	0.200257%	0.166025%
59-1	Bellevue Public Schools	7,224,401	3.671166%	3.044016%	7,453,376	3.671239%	3.043672%
59-27	Papillion LaVista Public Schools	7,153,092	3.634930%	3.013970%	7,398,866	3.644389%	3.021412%
59-37	Gretna Public School	2,936,176	1.492053%	1.237164%	3,181,360	1.567012%	1.299145%
59-46	Springfield Platteview Community Schools	856,902	0.435445%	0.361057%	887,828	0.437309%	0.362555%
60-125	Medicine Valley Public Schools	199,896	0.101580%	0.084227%	208,509	0.102703%	0.085147%
60-46	Maywood Public Schools	165,269	0.083983%	0.069636%	161,302	0.079451%	0.065870%
60-95	Eustis-Farnam Public Schools	185,616	0.094323%	0.078210%	185,666	0.091452%	0.075819%
61-10	Gordon-Rushville Public Schools	572,101	0.290720%	0.241056%	561,727	0.276685%	0.229388%
61-3	Hay Springs School	160,824	0.081725%	0.067764%	172,994	0.085210%	0.070644%
62-60	Central Valley Public	330,614	0.168005%	0.139304%	357,586	0.176133%	0.146025%
63-51	Boyd County Schools	281,816	0.143208%	0.118744%	279,705	0.137772%	0.114221%
64-21	Bayard Public Schools	313,432	0.159274%	0.132065%	332,708	0.163879%	0.135865%
64-63	Bridgeport Public Schools	409,157	0.207918%	0.172399%	407,140	0.200541%	0.166260%
65-10	Hemingford Public School	350,621	0.178172%	0.147735%	367,982	0.181253%	0.150269%
65-6	Alliance Public Schools	792,061	0.402495%	0.333736%	806,741	0.397369%	0.329442%
66-30	Cody-Kilgore Unified Schools	154,388	0.078454%	0.065052%	154,782	0.076240%	0.063207%
66-6	Valentine Community Schools	528,952	0.268793%	0.222875%	548,276	0.270059%	0.223895%
67-70	Hitchcock Public Schools	209,863	0.106644%	0.088426%	224,077	0.110371%	0.091504%
68-1	Ogallala Public Schools	632,865	0.321598%	0.266659%	648,836	0.319591%	0.264960%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2019 and 6/30/2020

Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Employer Allocated			Employer Allocated		
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
68-6 Paxton Consolidated Schools	202,654	0.102981%	0.085389%	203,439	0.100206%	0.083077%
69-2 Chadron Public Schools	639,876	0.325161%	0.269613%	682,811	0.336326%	0.278834%
69-71 Crawford Public Schools	180,038	0.091488%	0.075859%	172,589	0.085011%	0.070479%
70-11 South Sioux City Comm School	2,675,114	1.359391%	1.127164%	2,684,813	1.322433%	1.096374%
70-31 Homer Community School	302,324	0.153630%	0.127385%	318,662	0.156960%	0.130129%
71-1 Kimball Public Schools	418,682	0.212758%	0.176412%	378,161	0.186267%	0.154426%
72-10 Chase County Schools	426,147	0.216552%	0.179558%	438,303	0.215891%	0.178986%
72-536 Wauneta-Palisade Public Schools	204,075	0.103703%	0.085987%	201,224	0.099115%	0.082172%
73-30 Elwood Public Schools	178,431	0.090672%	0.075182%	185,863	0.091549%	0.075899%
74-20 Perkins County Schools	350,666	0.178195%	0.147754%	347,045	0.170941%	0.141720%
75-10 Ainsworth Community Schools	356,623	0.181222%	0.150264%	349,299	0.172051%	0.142640%
76-117 Dundy County Public Schools	336,304	0.170897%	0.141702%	334,374	0.164699%	0.136545%
77-1 Garden County Schools	282,328	0.143468%	0.118959%	300,458	0.147994%	0.122696%
78-25 Creek Valley Schools	166,269	0.084492%	0.070058%	170,281	0.083874%	0.069536%
78-95 South Platte Schools	185,680	0.094356%	0.078237%	187,902	0.092553%	0.076732%
79-79 Hayes Center Public School	142,394	0.072359%	0.059998%	149,281	0.073530%	0.060961%
80-500 Sioux County High School	151,337	0.076904%	0.063766%	151,065	0.074409%	0.061689%
81-100 Rock County Public Schools	204,644	0.103992%	0.086227%	219,486	0.108110%	0.089630%
82-100 Keya Paha Co. High School	114,044	0.057953%	0.048053%	113,594	0.055952%	0.046387%
83-100 Burwell Jr.-Sr. High School	265,480	0.134907%	0.111861%	264,258	0.130163%	0.107913%
84-45 Wheeler Central Schools	153,350	0.077927%	0.064615%	159,958	0.078789%	0.065321%
85-1 Banner County School	183,747	0.093373%	0.077422%	192,888	0.095009%	0.078768%
86-71 Sandhills Public School	122,744	0.062374%	0.051719%	122,188	0.060185%	0.049897%
87-501 Stapleton Public Schools	155,339	0.078937%	0.065452%	164,015	0.080787%	0.066977%
88-25 Loup County Public School	131,537	0.066842%	0.055423%	130,467	0.064263%	0.053278%
89-1 Thedford Public Schools	125,484	0.063766%	0.052873%	134,783	0.066389%	0.055040%
90-90 McPherson Co High School	105,427	0.053574%	0.044422%	104,081	0.051266%	0.042503%
91-500 Arthur County High School	128,606	0.065353%	0.054189%	128,640	0.063363%	0.052532%
92-11 District 11 Area Schools	138,524	0.070393%	0.058368%	135,852	0.066915%	0.055476%
93-1 Mullen Public Schools	182,097	0.092535%	0.076727%	180,139	0.088729%	0.073562%
97-1 Ed. Service Unit 1	635,094	0.322731%	0.267598%	648,350	0.319352%	0.264761%
97-10 Ed. Service Unit 10	661,383	0.336090%	0.278675%	683,919	0.336871%	0.279286%
97-11 Ed. Service Unit 11	255,513	0.129842%	0.107661%	252,644	0.124442%	0.103170%
97-13 Ed. Service Unit 13	719,013	0.365375%	0.302958%	765,737	0.377172%	0.312698%
97-15 Ed. Service Unit 15	145,296	0.073834%	0.061221%	138,439	0.068190%	0.056533%
97-16 Ed. Service Unit 16	258,034	0.131123%	0.108723%	266,372	0.131204%	0.108776%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2019 and 6/30/2020

Entity	Year Ended June 30, 2019			Year Ended June 30, 2020		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
97-17 Ed. Service Unit 17	300,793	0.152852%	0.126740%	292,711	0.144178%	0.119532%
97-2 Ed. Service Unit 2	329,722	0.167552%	0.138929%	390,352	0.192272%	0.159405%
97-3 Ed. Service Unit #3	884,953	0.449700%	0.372877%	1,058,332	0.521293%	0.432182%
97-4 Ed. Service Unit 4	332,983	0.169209%	0.140303%	327,430	0.161279%	0.133710%
97-5 Ed. Service Unit 5	274,076	0.139275%	0.115482%	304,528	0.149998%	0.124357%
97-6 Ed. Service Unit 6	419,945	0.213400%	0.176945%	460,924	0.227033%	0.188224%
97-7 Ed. Service Unit 7	453,252	0.230325%	0.190978%	483,898	0.238349%	0.197605%
97-8 Ed. Service Unit 8	352,790	0.179274%	0.148648%	381,524	0.187924%	0.155800%
97-9 Ed. Service Unit 9	211,452	0.107452%	0.089096%	233,311	0.114920%	0.095275%
98-11 Lincoln Regional Center	22,416	0.011391%	0.009445%	23,283	0.011468%	0.009508%
98-12 Nebraska Correctional Youth Facility	176,228	0.089552%	0.074254%	172,948	0.085187%	0.070625%
98-4 Nebraska Youth Academy	31,348	0.015930%	0.013209%	32,337	0.015928%	0.013205%
98-6 Youth Development Center	59,355	0.030162%	0.025009%	52,799	0.026007%	0.021561%
98-9 W Kearney High School YR and TC	112,303	0.057068%	0.047319%	134,180	0.066092%	0.054794%
99-3 Sarpy County Coop Head Start	128,060	0.065075%	0.053958%	23,755	0.011701%	0.009701%



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2020

*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	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total	\$1,216,011,557	\$0	\$1,216,011,557	\$1,558,668,788	\$0	\$1,558,668,788	\$3,461,233,206	\$1,558,668,788	(\$11,918,100)
<u>Special Funding Situation</u>									
State	207,732,872	(207,732,872)	0	266,441,243	(266,441,243)	0	591,668,535	266,441,243	(2,037,298)
<u>Schools</u>									
00-DE Nebraska Dept of Education	1,215,513	250,425	1,465,938	1,260,916	259,986	1,520,902	2,800,034	1,260,916	(9,641)
01-10 Elkhorn Public Schools	28,327,999	5,836,344	34,164,343	36,911,428	7,610,683	44,522,111	81,966,779	36,911,428	(282,237)
01-15 Douglas County West Comm Schools	3,286,977	677,209	3,964,186	4,329,982	892,790	5,222,772	9,615,306	4,329,982	(33,108)
01-17 Millard Public Schools	67,786,941	13,965,954	81,752,895	86,303,288	17,794,667	104,097,955	191,648,033	86,303,288	(659,904)
01-54 Ralston Public Schools	11,306,889	2,329,525	13,636,414	14,654,744	3,021,620	17,676,364	32,542,826	14,654,744	(112,055)
01-59 Bennington Public Schools	7,344,333	1,513,132	8,857,465	10,440,743	2,152,755	12,593,498	23,185,071	10,440,743	(79,833)
01-66 Westside Community Schools	22,154,381	4,564,409	26,718,790	28,070,627	5,787,805	33,858,432	62,334,595	28,070,627	(214,637)
02-1 Lincoln Public Schools	158,731,594	32,702,969	191,434,563	203,670,453	41,994,401	245,664,854	452,277,575	203,670,453	(1,557,335)
02-145 Waverly School District 145	6,322,275	1,302,555	7,624,830	8,355,509	1,722,797	10,078,306	18,554,529	8,355,509	(63,889)
02-148 Malcolm Public School	2,111,908	435,113	2,547,021	2,754,885	568,025	3,322,910	6,117,591	2,754,885	(21,065)
02-160 Norris School District 160	7,113,582	1,465,598	8,579,180	9,234,863	1,904,117	11,138,980	20,507,253	9,234,863	(70,613)
02-161 Raymond Central Public School	2,570,150	529,524	3,099,674	3,207,366	661,312	3,868,678	7,122,387	3,207,366	(24,525)
03-1 Southern Public Schools	1,698,391	349,920	2,048,311	2,069,600	426,717	2,496,317	4,595,825	2,069,600	(15,825)
03-100 Diller-Odell Public Schools	1,169,937	241,038	1,410,975	1,477,431	304,626	1,782,057	3,280,834	1,477,431	(11,297)
03-15 Beatrice Public Schools	7,030,979	1,448,574	8,479,553	8,968,378	1,849,173	10,817,551	19,915,486	8,968,378	(68,575)
03-34 Daniel Freeman Public Schools	1,593,194	328,238	1,921,432	2,021,422	416,788	2,438,210	4,488,839	2,021,422	(15,456)
04-15 Anselmo-Merna Public School	934,201	192,470	1,126,671	1,223,586	252,286	1,475,872	2,717,137	1,223,586	(9,356)
04-180 Callaway Public School	949,219	195,559	1,144,778	1,392,203	287,060	1,679,263	3,091,573	1,392,203	(10,645)
04-25 Broken Bow Public Schools	3,118,632	642,528	3,761,160	3,532,676	728,397	4,261,073	7,844,781	3,532,676	(27,012)
04-44 Ansley Public School	914,246	188,360	1,102,606	1,147,632	236,622	1,384,254	2,548,471	1,147,632	(8,775)
04-84 Sargent Public Schools	810,350	166,958	977,308	1,052,740	217,061	1,269,801	2,337,752	1,052,740	(8,050)
04-89 Arnold Public Schools	838,160	172,686	1,010,846	1,028,862	212,135	1,240,997	2,284,725	1,028,862	(7,867)
05-1 Fremont Public Schools	17,509,192	3,607,372	21,116,564	22,503,795	4,640,001	27,143,796	49,972,697	22,503,795	(172,072)
05-594 Logan View Public Schools	2,136,569	440,196	2,576,765	2,739,781	564,909	3,304,690	6,084,052	2,739,781	(20,949)
05-595 North Bend Central Public Schools	2,334,888	481,054	2,815,942	2,947,630	607,771	3,555,401	6,545,607	2,947,630	(22,539)
05-62 Scribner-Snyder Community Schools	1,064,326	219,284	1,283,610	1,320,769	272,331	1,593,100	2,932,945	1,320,769	(10,099)
06-1 Ashland-Greenwood Public Schools	3,016,645	621,516	3,638,161	3,993,481	823,398	4,816,879	8,868,060	3,993,481	(30,535)
06-107 Cedar Bluffs Public School	1,398,073	288,036	1,686,109	1,796,880	370,496	2,167,376	3,990,213	1,796,880	(13,740)
06-39 Wahoo Public School	3,501,542	721,411	4,222,953	4,438,278	915,126	5,353,404	9,855,792	4,438,278	(33,937)
06-72 Mead Public Schools	1,039,824	214,237	1,254,061	1,340,627	276,430	1,617,057	2,977,041	1,340,627	(10,251)
06-9 Yutan Public School	1,741,012	358,699	2,099,711	2,224,252	458,607	2,682,859	4,939,249	2,224,252	(17,007)
07-1 Madison Public Schools	1,991,304	410,270	2,401,574	2,534,053	522,496	3,056,549	5,627,204	2,534,053	(19,376)
07-13 Newman Grove Public Schools	874,495	180,164	1,054,659	1,082,293	223,154	1,305,447	2,403,377	1,082,293	(8,276)
07-2 Norfolk Public Schools	14,579,164	3,003,706	17,582,870	18,725,410	3,860,948	22,586,358	41,582,287	18,725,410	(143,181)
07-5 Battle Creek Public School	1,680,881	346,308	2,027,189	2,105,730	434,168	2,539,898	4,676,057	2,105,730	(16,101)

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

*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	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
07-80 Elkhorn Valley School	1,567,852	323,022	1,890,874	2,047,686	422,212	2,469,898	4,547,161	2,047,686	(15,657)
08-126 Doniphan-Trumbull Public School	1,927,099	397,027	2,324,126	2,435,763	502,219	2,937,982	5,408,938	2,435,763	(18,625)
08-2 Grand Island Public Schools	35,750,825	7,365,637	43,116,462	46,042,125	9,493,322	55,535,447	102,242,718	46,042,125	(352,053)
08-82 Northwest High School	5,027,867	1,035,884	6,063,751	6,470,315	1,334,095	7,804,410	14,368,202	6,470,315	(49,474)
08-83 Wood River Jr-Sr High School	2,152,693	443,516	2,596,209	2,800,304	577,394	3,377,698	6,218,452	2,800,304	(21,412)
09-105 Pleasanton Public School	859,258	177,027	1,036,285	1,101,885	227,192	1,329,077	2,446,884	1,101,885	(8,425)
09-119 Amherst Public School	1,112,809	229,266	1,342,075	1,436,407	296,178	1,732,585	3,189,734	1,436,407	(10,983)
09-19 Shelton Public Schools	1,246,704	256,858	1,503,562	1,540,276	317,595	1,857,871	3,420,391	1,540,276	(11,777)
09-2 Gibbon Public Schools	1,982,014	408,349	2,390,363	2,284,229	470,983	2,755,212	5,072,437	2,284,229	(17,466)
09-69 Ravenna Public Schools	1,737,097	357,896	2,094,993	2,337,458	481,956	2,819,414	5,190,638	2,337,458	(17,873)
09-7 Kearney Public Schools	19,830,242	4,085,568	23,915,810	25,220,539	5,200,156	30,420,695	56,005,591	25,220,539	(192,845)
09-9 Elm Creek Public School	1,342,379	276,570	1,618,949	1,649,960	340,195	1,990,155	3,663,958	1,649,960	(12,616)
10-1 Columbus Public Schools	13,212,270	2,722,090	15,934,360	17,554,835	3,619,587	21,174,422	38,982,866	17,554,835	(134,230)
10-5 Lakeview Community Schools	2,958,739	609,586	3,568,325	3,799,738	783,465	4,583,203	8,437,829	3,799,738	(29,054)
10-67 Humphrey Public Schools	1,103,032	227,248	1,330,280	1,421,225	293,030	1,714,255	3,156,022	1,421,225	(10,867)
11-111 Nebraska City Public Schools	4,894,070	1,008,316	5,902,386	6,126,161	1,263,145	7,389,306	13,603,962	6,126,161	(46,843)
11-27 Syracuse-Dunbar-Avooca School	2,939,854	605,695	3,545,549	3,777,886	778,960	4,556,846	8,389,302	3,777,886	(28,887)
11-501 Palmyra District OR 1	2,048,955	422,139	2,471,094	2,615,462	539,284	3,154,746	5,807,984	2,615,462	(19,999)
12-13 Creighton Community School	1,299,150	267,657	1,566,807	1,658,813	342,019	2,000,832	3,683,617	1,658,813	(12,684)
12-501 Niobrara Public Schools	1,061,311	218,663	1,279,974	1,466,022	302,272	1,768,294	3,255,498	1,466,022	(11,210)
12-505 Santee Community Schools	1,594,179	328,445	1,922,624	2,318,987	478,138	2,797,125	5,149,623	2,318,987	(17,732)
12-576 Wausa Public School	912,215	187,947	1,100,162	1,186,770	244,696	1,431,466	2,635,383	1,186,770	(9,074)
12-586 Bloomfield Community Schools	1,065,640	219,550	1,285,190	1,390,987	286,811	1,677,798	3,088,874	1,390,987	(10,636)
12-96 Crofton Community School	1,390,521	286,481	1,677,002	1,782,416	367,503	2,149,919	3,958,093	1,782,416	(13,629)
13-101 Wynot Public Schools	749,489	154,421	903,910	1,044,246	215,314	1,259,560	2,318,888	1,044,246	(7,985)
13-45 Randolph Public Schools	1,150,420	237,013	1,387,433	1,410,580	290,847	1,701,427	3,132,381	1,410,580	(10,786)
13-54 Laurel-Concord-Coleridge Comm School	1,931,756	398,001	2,329,757	2,476,273	510,573	2,986,846	5,498,896	2,476,273	(18,934)
13-8 Hartington-Newcastle Public School	1,725,484	355,501	2,080,985	2,206,467	454,944	2,661,411	4,899,756	2,206,467	(16,871)
14-123 Silver Lake Public Schools	1,154,785	237,913	1,392,698	1,529,303	315,319	1,844,622	3,396,024	1,529,303	(11,694)
14-18 Hastings Public Schools	12,886,658	2,655,003	15,541,661	15,885,485	3,275,386	19,160,871	35,275,850	15,885,485	(121,466)
14-3 Kenesaw Public School	1,025,377	211,258	1,236,635	1,371,675	282,821	1,654,496	3,045,989	1,371,675	(10,488)
14-90 Adams Central Jr-Sr High School	3,559,120	733,279	4,292,399	4,573,586	943,026	5,516,612	10,156,262	4,573,586	(34,971)
15-1 North Platte Public Schools	13,798,825	2,842,938	16,641,763	17,173,787	3,541,030	20,714,817	38,136,698	17,173,787	(131,316)
15-37 Hershey Public Schools	1,762,511	363,126	2,125,637	2,216,396	456,986	2,673,382	4,921,804	2,216,396	(16,947)
15-55 Sutherland Public School	1,375,321	283,355	1,658,676	1,692,091	348,892	2,040,983	3,757,515	1,692,091	(12,938)
15-565 Wallace School District 65R	1,013,169	208,740	1,221,909	1,336,964	275,666	1,612,630	2,968,907	1,336,964	(10,223)
15-6 Brady Public School	863,478	177,902	1,041,380	1,125,250	232,008	1,357,258	2,498,768	1,125,250	(8,604)
15-7 Maxwell Public School	1,244,126	256,323	1,500,449	1,545,888	318,747	1,864,635	3,432,851	1,545,888	(11,820)
16-5 Milford Public Schools	2,459,079	506,639	2,965,718	3,239,600	667,967	3,907,567	7,193,966	3,239,600	(24,771)
16-567 Centennial Public School	2,196,178	452,465	2,648,643	2,778,015	572,796	3,350,811	6,168,956	2,778,015	(21,242)
16-9 Seward Public Schools	4,884,974	1,006,432	5,891,406	6,169,383	1,272,045	7,441,428	13,699,942	6,169,383	(47,173)
17-12 York Public Schools	4,437,396	914,222	5,351,618	5,619,531	1,158,683	6,778,214	12,478,923	5,619,531	(42,969)

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Exhibit 2

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Entity	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
17-83 McCool Junction Public Schools	1,123,449	231,468	1,354,917	1,387,652	286,109	1,673,761	3,081,467	1,387,652	(10,610)
17-96 Heartland Community Schools	1,386,837	285,726	1,672,563	1,787,809	368,625	2,156,434	3,970,069	1,787,809	(13,670)
18-1 Lexington Public Schools	10,793,477	2,223,756	13,017,233	13,940,905	2,874,450	16,815,355	30,957,651	13,940,905	(106,597)
18-101 Sumner Eddyville Miller School	1,002,103	206,454	1,208,557	1,346,160	277,552	1,623,712	2,989,329	1,346,160	(10,293)
18-11 Cozad City Schools	3,237,716	667,055	3,904,771	3,936,683	811,692	4,748,375	8,741,933	3,936,683	(30,101)
18-20 Gothenburg Public Schools	3,064,398	631,353	3,695,751	3,741,148	771,370	4,512,518	8,307,721	3,741,148	(28,606)
18-4 Overton Public Schools	1,115,545	229,838	1,345,383	1,437,139	296,319	1,733,458	3,191,361	1,437,139	(10,989)
19-56 Falls City Public Schools	3,420,337	704,678	4,125,015	4,295,941	885,760	5,181,701	9,539,713	4,295,941	(32,848)
19-70 Humboldt Table Rock Steinauer	1,801,059	371,066	2,172,125	2,383,018	491,354	2,874,372	5,291,810	2,383,018	(18,221)
20-1 Plattsmouth Community Schools	6,068,980	1,250,376	7,319,356	7,453,648	1,536,847	8,990,495	16,551,825	7,453,648	(56,993)
20-22 Weeping Water Public Schools	1,410,804	290,664	1,701,468	1,835,395	378,429	2,213,824	4,075,741	1,835,395	(14,034)
20-32 Louisville Public Schools	2,133,480	439,552	2,573,032	2,767,276	570,582	3,337,858	6,145,108	2,767,276	(21,160)
20-56 Conestoga Public Schools	2,442,712	503,258	2,945,970	3,193,510	658,459	3,851,969	7,091,617	3,193,510	(24,419)
20-97 Elmwood-Murdock Schools	1,679,871	346,102	2,025,973	2,131,464	439,482	2,570,946	4,733,202	2,131,464	(16,298)
21-11 Morrill Public Schools	1,622,658	334,318	1,956,976	2,184,708	450,455	2,635,163	4,851,438	2,184,708	(16,705)
21-16 Gering Public Schools	6,502,804	1,339,753	7,842,557	8,213,623	1,693,556	9,907,179	18,239,453	8,213,623	(62,804)
21-2 Minatare Public Schools	1,019,869	210,127	1,229,996	1,307,146	269,510	1,576,656	2,902,694	1,307,146	(9,995)
21-31 Mitchell Public Schools	2,613,185	538,389	3,151,574	3,306,326	681,715	3,988,041	7,342,141	3,306,326	(25,281)
21-32 Scottsbluff Public Schools	11,857,304	2,442,931	14,300,235	15,167,406	3,127,329	18,294,735	33,681,260	15,167,406	(115,975)
22-2 Crete Public Schools	7,252,767	1,494,272	8,747,039	9,437,864	1,945,967	11,383,831	20,958,044	9,437,864	(72,165)
22-44 Dorchester Public Schools	985,529	203,049	1,188,578	1,242,025	256,090	1,498,115	2,758,084	1,242,025	(9,497)
22-68 Friend Public School	1,062,198	218,846	1,281,044	1,324,494	273,095	1,597,589	2,941,218	1,324,494	(10,128)
22-82 Wilber-Clatonia Public Schools	1,909,843	393,477	2,303,320	2,472,345	509,762	2,982,107	5,490,173	2,472,345	(18,904)
23-1 Boone Central Schools	2,580,681	531,688	3,112,369	3,179,419	655,561	3,834,980	7,060,327	3,179,419	(24,311)
23-17 St. Edward Public School	892,711	183,921	1,076,632	1,154,179	237,977	1,392,156	2,563,009	1,154,179	(8,825)
23-75 Riverside Public Schools	1,268,580	261,357	1,529,937	1,615,981	333,197	1,949,178	3,588,503	1,615,981	(12,356)
24-1 West Point Public School	2,869,556	591,213	3,460,769	3,818,583	787,346	4,605,929	8,479,675	3,818,583	(29,198)
24-20 Bancroft-Rosalie Comm. School	1,150,748	237,086	1,387,834	1,494,452	308,133	1,802,585	3,318,630	1,494,452	(11,427)
24-30 Wisner-Pilger Public Schools	1,831,240	377,280	2,208,520	2,346,529	483,826	2,830,355	5,210,783	2,346,529	(17,942)
25-502 East Butler Public School	1,771,656	365,010	2,136,666	2,240,695	462,006	2,702,701	4,975,765	2,240,695	(17,133)
25-56 David City Public Schools	2,990,866	616,201	3,607,067	3,829,665	789,621	4,619,286	8,504,285	3,829,665	(29,283)
26-1 Nebraska Unified Sch Dist #1	2,416,154	497,799	2,913,953	3,115,062	642,281	3,757,343	6,917,413	3,115,062	(23,819)
26-18 Elgin Public Schools	891,738	183,715	1,075,453	1,095,401	225,867	1,321,268	2,432,485	1,095,401	(8,376)
26-9 Neligh-Oakdale Public Schools	1,611,082	331,922	1,943,004	1,955,116	403,119	2,358,235	4,341,598	1,955,116	(14,949)
27-17 Wayne Community Schools	2,935,792	604,857	3,540,649	3,729,676	769,016	4,498,692	8,282,246	3,729,676	(28,518)
27-560 Wakefield Community School	1,759,167	362,433	2,121,600	2,276,093	469,299	2,745,392	5,054,370	2,276,093	(17,404)
27-595 Winside Public School	1,079,612	222,432	1,302,044	1,337,010	275,682	1,612,692	2,969,011	1,337,010	(10,223)
28-2 Giltner Public Schools	877,219	180,723	1,057,942	1,133,277	233,660	1,366,937	2,516,593	1,133,277	(8,665)
28-504 Aurora Public Schools	4,755,773	979,813	5,735,586	6,059,309	1,249,351	7,308,660	13,455,509	6,059,309	(46,331)
28-91 Hampton Public Schools	853,543	175,859	1,029,402	1,120,184	230,964	1,351,148	2,487,519	1,120,184	(8,565)
29-1 Blair Community Schools	6,807,646	1,402,560	8,210,206	8,321,078	1,715,705	10,036,783	18,478,070	8,321,078	(63,626)
29-24 Arlington Public Schools	2,319,579	477,892	2,797,471	3,119,504	643,200	3,762,704	6,927,278	3,119,504	(23,853)

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Entity	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
29-3 Fort Calhoun Community School	2,311,881	476,312	2,788,193	2,971,602	612,713	3,584,315	6,598,841	2,971,602	(22,722)
30-11 Harvard Public Schools	1,329,198	273,858	1,603,056	1,640,608	338,278	1,978,886	3,643,190	1,640,608	(12,545)
30-2 Sutton Public Schools	1,609,525	331,606	1,941,131	2,044,366	421,526	2,465,892	4,539,788	2,044,366	(15,632)
30-5 South Central NE Unif School #5	3,176,052	654,348	3,830,400	4,181,425	862,162	5,043,587	9,285,416	4,181,425	(31,973)
31-1 Tekamah-Herman Schools	2,025,365	417,286	2,442,651	2,626,731	541,591	3,168,322	5,833,009	2,626,731	(20,085)
31-14 Oakland-Craig Public School	1,719,769	354,321	2,074,090	2,267,131	467,444	2,734,575	5,034,468	2,267,131	(17,335)
31-20 Lyons-Decatur NE Schools	1,248,005	257,125	1,505,130	1,643,133	338,792	1,981,925	3,648,797	1,643,133	(12,564)
32-2001 Bruning-Davenport Unif. School	1,106,510	227,965	1,334,475	1,375,993	283,709	1,659,702	3,055,577	1,375,993	(10,521)
32-60 Deshler Public School	1,123,072	231,382	1,354,454	1,422,207	293,233	1,715,440	3,158,202	1,422,207	(10,875)
32-70 Thayer Central Community Schools	1,775,815	365,861	2,141,676	2,236,051	461,038	2,697,089	4,965,451	2,236,051	(17,098)
33-300 Tri-County Schools	1,823,738	375,735	2,199,473	2,353,683	485,308	2,838,991	5,226,670	2,353,683	(17,997)
33-303 Meridian Public School	969,757	199,791	1,169,548	1,216,588	250,852	1,467,440	2,701,596	1,216,588	(9,302)
33-8 Fairbury Public Schools	3,334,437	686,986	4,021,423	4,180,895	862,053	5,042,948	9,284,239	4,180,895	(31,969)
34-1 Exeter - Milligan Public Schools	1,003,550	206,758	1,210,308	1,293,368	266,672	1,560,040	2,872,097	1,293,368	(9,890)
34-25 Fillmore Central Public Schools	2,090,190	430,638	2,520,828	2,688,563	554,357	3,242,920	5,970,316	2,688,563	(20,558)
34-54 Shickley Public School	972,031	200,265	1,172,296	1,220,204	251,585	1,471,789	2,709,626	1,220,204	(9,330)
35-1 Ponca Public School	1,776,605	366,032	2,142,637	2,229,364	459,667	2,689,031	4,950,602	2,229,364	(17,046)
35-70 Allen Consolidated Schools	865,229	178,255	1,043,484	1,100,966	227,004	1,327,970	2,444,842	1,100,966	(8,418)
36-137 Chambers Public School	700,581	144,340	844,921	897,762	185,108	1,082,870	1,993,601	897,762	(6,865)
36-239 West Holt Public School	1,894,522	390,327	2,284,849	2,467,887	508,843	2,976,730	5,480,274	2,467,887	(18,870)
36-29 Ewing Public Schools	797,059	164,222	961,281	1,021,084	210,529	1,231,613	2,267,454	1,021,084	(7,808)
36-44 Stuart Public School	812,271	167,348	979,619	1,047,145	215,907	1,263,052	2,325,326	1,047,145	(8,007)
36-7 O'Neill Public Schools	3,252,077	670,022	3,922,099	4,033,180	831,597	4,864,777	8,956,218	4,033,180	(30,839)
37-44 Holdrege Public Schools	3,685,415	759,302	4,444,717	4,752,724	979,951	5,732,675	10,554,062	4,752,724	(36,341)
37-54 Bertrand Community School	1,116,493	230,033	1,346,526	1,498,660	309,006	1,807,666	3,327,976	1,498,660	(11,459)
37-55 Loomis Public School	973,806	200,630	1,174,436	1,224,833	252,551	1,477,384	2,719,906	1,224,833	(9,365)
38-18 Arapahoe Public Schools	1,162,215	239,445	1,401,660	1,487,952	306,793	1,794,745	3,304,197	1,487,952	(11,377)
38-21 Cambridge Public Schools	1,270,148	261,686	1,531,834	1,589,624	327,757	1,917,381	3,529,973	1,589,624	(12,155)
38-540 Southern Valley Schools	1,838,245	378,726	2,216,971	2,391,060	493,007	2,884,067	5,309,670	2,391,060	(18,283)
39-1 Sidney Public Schools	4,327,931	891,665	5,219,596	5,496,474	1,133,308	6,629,782	12,205,658	5,496,474	(42,028)
39-3 Leyton Public School	901,174	185,661	1,086,835	1,259,934	259,784	1,519,718	2,797,853	1,259,934	(9,634)
39-9 Potter-Dix Public Schools	943,333	194,355	1,137,688	1,150,220	237,167	1,387,387	2,554,217	1,150,220	(8,795)
40-2 Pierce Public Schools	2,227,210	458,862	2,686,072	2,828,844	583,269	3,412,113	6,281,827	2,828,844	(21,630)
40-5 Plainview Public Schools	1,362,492	280,717	1,643,209	1,786,234	368,298	2,154,532	3,966,573	1,786,234	(13,658)
40-542 Osmond Community Schools	944,525	194,598	1,139,123	1,227,950	253,191	1,481,141	2,726,829	1,227,950	(9,389)
41-15 Cross County Community School	1,564,581	322,353	1,886,934	2,045,114	421,682	2,466,796	4,541,449	2,045,114	(15,638)
41-19 Osceola Public School	1,193,710	245,938	1,439,648	1,426,525	294,136	1,720,661	3,167,790	1,426,525	(10,908)
41-32 Shelby-Rising City Public Schools	1,653,946	340,763	1,994,709	2,125,697	438,298	2,563,995	4,720,395	2,125,697	(16,254)
41-75 High Plains Community Schools	1,372,233	282,722	1,654,955	1,703,469	351,231	2,054,700	3,782,782	1,703,469	(13,025)
42-11 Superior Public Schools	1,769,212	364,499	2,133,711	2,249,331	463,781	2,713,112	4,994,940	2,249,331	(17,199)
43-123 Schuyler Community Schools	6,175,697	1,272,362	7,448,059	7,934,840	1,636,072	9,570,912	17,620,377	7,934,840	(60,672)
43-39 Leigh Community School	909,224	187,327	1,096,551	1,165,541	240,316	1,405,857	2,588,241	1,165,541	(8,912)

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	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
43-58 Clarkson Public School	1,051,145	216,559	1,267,704	1,333,145	274,871	1,608,016	2,960,427	1,333,145	(10,194)
43-70 Howells-Dodge Public Schools	1,376,890	283,671	1,660,561	1,739,459	358,649	2,098,108	3,862,702	1,739,459	(13,300)
44-23 Johnson-Brock Public Schools	1,025,475	211,282	1,236,757	1,327,970	273,812	1,601,782	2,948,936	1,327,970	(10,154)
44-29 Auburn Public Schools	3,265,611	672,807	3,938,418	4,123,879	850,301	4,974,180	9,157,627	4,123,879	(31,533)
45-2 Red Cloud Community Schools	938,068	193,261	1,131,329	1,214,873	250,494	1,465,367	2,697,789	1,214,873	(9,289)
45-74 Blue Hill Public Schools	1,326,474	273,286	1,599,760	1,734,253	357,574	2,091,827	3,851,141	1,734,253	(13,261)
46-4 Central City Public Schools	2,932,509	604,175	3,536,684	3,779,928	779,365	4,559,293	8,393,837	3,779,928	(28,903)
46-49 Palmer Public School	1,068,984	220,244	1,289,228	1,405,124	289,726	1,694,850	3,120,267	1,405,124	(10,744)
47-21 Arcadia Public Schools	710,285	146,334	856,619	948,014	195,472	1,143,486	2,105,191	948,014	(7,249)
47-5 Ord Public Schools	2,106,643	434,019	2,540,662	2,678,868	552,346	3,231,214	5,948,787	2,678,868	(20,484)
48-17 McCook Public Schools	4,557,891	939,053	5,496,944	5,549,266	1,144,188	6,693,454	12,322,890	5,549,266	(42,432)
48-179 Southwest Public Schools	1,472,979	303,480	1,776,459	1,825,123	376,325	2,201,448	4,052,931	1,825,123	(13,955)
49-1 St. Paul Public School	2,406,900	495,890	2,902,790	3,060,166	630,964	3,691,130	6,795,508	3,060,166	(23,399)
49-100 Centura Public School	1,880,051	387,336	2,267,387	2,473,904	510,089	2,983,993	5,493,635	2,473,904	(18,916)
49-103 Elba Public School	675,725	139,222	814,947	779,755	160,777	940,532	1,731,551	779,755	(5,962)
50-506 Franklin Public Schools	1,300,026	267,839	1,567,865	1,614,734	332,947	1,947,681	3,585,734	1,614,734	(12,347)
51-2 Alma Public Schools	1,450,434	298,823	1,749,257	1,869,000	385,365	2,254,365	4,150,365	1,869,000	(14,291)
52-1 Wilcox-Hildreth Public Schools	1,155,406	238,046	1,393,452	1,419,932	292,764	1,712,696	3,153,149	1,419,932	(10,857)
52-501 Axtell Community School	1,092,526	225,095	1,317,621	1,438,667	296,630	1,735,297	3,194,753	1,438,667	(11,001)
52-503 Minden Public Schools	2,974,936	612,918	3,587,854	3,733,666	769,827	4,503,493	8,291,107	3,733,666	(28,549)
53-3 Stanton Community School	1,601,280	329,904	1,931,184	2,054,092	423,537	2,477,629	4,561,386	2,054,092	(15,706)
54-1 Pawnee City Public Schools	1,113,064	229,328	1,342,392	1,416,877	292,141	1,709,018	3,146,365	1,416,877	(10,834)
54-69 Lewiston Consolidated Schools	947,917	195,304	1,143,221	1,171,449	241,531	1,412,980	2,601,359	1,171,449	(8,957)
55-1 Pender Public School	1,503,051	309,670	1,812,721	1,899,004	391,553	2,290,557	4,216,993	1,899,004	(14,520)
55-13 Walthill Public School	1,930,990	397,842	2,328,832	2,501,601	515,795	3,017,396	5,555,141	2,501,601	(19,128)
55-16 Omaha Nation Public School	3,550,243	731,443	4,281,686	5,176,994	1,067,423	6,244,417	11,496,209	5,176,994	(39,585)
55-17 Winnebago Public School	3,442,845	709,324	4,152,169	4,646,064	957,958	5,604,022	10,317,209	4,646,064	(35,525)
55-561 Emerson-Hubbard Com Schools	1,156,014	238,168	1,394,182	1,469,217	302,943	1,772,160	3,262,593	1,469,217	(11,234)
56-1 Loup City Public Schools	1,319,981	271,948	1,591,929	1,703,703	351,277	2,054,980	3,783,301	1,703,703	(13,027)
56-15 Litchfield Public Schools	749,416	154,397	903,813	951,100	196,111	1,147,211	2,112,045	951,100	(7,272)
57-33 Sterling Public Schools	878,921	181,076	1,059,997	1,144,593	235,998	1,380,591	2,541,722	1,144,593	(8,752)
57-50 Johnson County Central Public School	2,213,773	456,102	2,669,875	2,849,574	587,540	3,437,114	6,327,861	2,849,574	(21,789)
58-1 Fullerton Public School	1,290,663	265,917	1,556,580	1,621,561	334,350	1,955,911	3,600,894	1,621,561	(12,399)
58-30 Twin River Public Schools	2,062,368	424,911	2,487,279	2,587,780	533,563	3,121,343	5,746,512	2,587,780	(19,787)
59-1 Bellevue Public Schools	37,015,586	7,626,217	44,641,803	47,440,765	9,781,691	57,222,456	105,348,586	47,440,765	(362,748)
59-27 Papillion LaVista Public Schools	36,650,224	7,550,945	44,201,169	47,093,806	9,710,148	56,803,954	104,578,115	47,093,806	(360,095)
59-37 Greta Public School	15,044,057	3,099,480	18,143,537	20,249,368	4,175,159	24,424,527	44,966,438	20,249,368	(154,833)
59-46 Springfield Platteview Community Schools	4,390,495	904,567	5,295,062	5,651,032	1,165,167	6,816,199	12,548,874	5,651,032	(43,210)
60-125 Medicine Valley Public Schools	1,024,210	211,015	1,235,225	1,327,160	273,640	1,600,800	2,947,136	1,327,160	(10,148)
60-46 Maywood Public Schools	846,782	174,461	1,021,243	1,026,695	211,683	1,238,378	2,279,914	1,026,695	(7,850)
60-95 Eustis-Farnam Public Schools	951,043	195,936	1,146,979	1,181,767	243,667	1,425,434	2,624,272	1,181,767	(9,036)
61-10 Gordon-Rushville Public Schools	2,931,269	603,920	3,535,189	3,575,399	737,204	4,312,603	7,939,654	3,575,399	(27,339)

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

*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	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
61-3 Hay Springs School	824,018	169,767	993,785	1,101,106	227,036	1,328,142	2,445,154	1,101,106	(8,419)
62-60 Central Valley Public	1,693,953	349,007	2,042,960	2,276,046	469,284	2,745,330	5,054,266	2,276,046	(17,403)
63-51 Boyd County Schools	1,443,941	297,485	1,741,426	1,780,327	367,082	2,147,409	3,953,455	1,780,327	(13,613)
64-21 Bayard Public Schools	1,605,926	330,864	1,936,790	2,117,685	436,646	2,554,331	4,702,604	2,117,685	(16,193)
64-63 Bridgeport Public Schools	2,096,392	431,915	2,528,307	2,591,443	534,327	3,125,770	5,754,646	2,591,443	(19,815)
65-10 Hemingford Public School	1,796,475	370,117	2,166,592	2,342,196	482,938	2,825,134	5,201,161	2,342,196	(17,909)
65-6 Alliance Public Schools	4,058,268	836,118	4,894,386	5,134,910	1,058,757	6,193,667	11,402,756	5,134,910	(39,263)
66-30 Cody-Kilgore Unified Schools	791,040	162,970	954,010	985,188	203,141	1,188,329	2,187,742	985,188	(7,533)
66-6 Valentine Community Schools	2,710,186	558,368	3,268,554	3,489,781	719,544	4,209,325	7,749,528	3,489,781	(26,684)
67-70 Hitchcock Public Schools	1,075,270	221,533	1,296,803	1,426,244	294,074	1,720,318	3,167,167	1,426,244	(10,906)
68-1 Ogallala Public Schools	3,242,604	668,065	3,910,669	4,129,849	851,516	4,981,365	9,170,884	4,129,849	(31,578)
68-6 Paxton Consolidated Schools	1,038,340	213,921	1,252,261	1,294,895	266,985	1,561,880	2,875,489	1,294,895	(9,901)
69-2 Chadron Public Schools	3,278,525	675,470	3,953,995	4,346,099	896,109	5,242,208	9,651,095	4,346,099	(33,232)
69-71 Crawford Public Schools	922,454	190,051	1,112,505	1,098,534	226,506	1,325,040	2,439,443	1,098,534	(8,400)
70-11 South Sioux City Comm School	13,706,445	2,823,907	16,530,352	17,088,839	3,523,511	20,612,350	37,948,061	17,088,839	(130,667)
70-31 Homer Community School	1,549,016	319,143	1,868,159	2,028,280	418,207	2,446,487	4,504,068	2,028,280	(15,509)
71-1 Kimball Public Schools	2,145,190	441,972	2,587,162	2,406,990	496,296	2,903,286	5,345,044	2,406,990	(18,405)
72-10 Chase County Schools	2,183,446	449,851	2,633,297	2,789,799	575,227	3,365,026	6,195,123	2,789,799	(21,332)
72-536 Wauneta-Palisade Public Schools	1,045,612	215,428	1,261,040	1,280,789	264,086	1,544,875	2,844,165	1,280,789	(9,793)
73-30 Elwood Public Schools	914,222	188,360	1,102,582	1,183,014	243,932	1,426,946	2,627,041	1,183,014	(9,046)
74-20 Perkins County Schools	1,796,706	370,166	2,166,872	2,208,945	455,459	2,664,404	4,905,260	2,208,945	(16,890)
75-10 Ainsworth Community Schools	1,827,228	376,452	2,203,680	2,223,285	458,420	2,681,705	4,937,103	2,223,285	(17,000)
76-117 Dundy County Public Schools	1,723,113	355,014	2,078,127	2,128,284	438,828	2,567,112	4,726,141	2,128,284	(16,274)
77-1 Garden County Schools	1,446,555	298,032	1,744,587	1,912,424	394,312	2,306,736	4,246,795	1,912,424	(14,623)
78-25 Creek Valley Schools	851,913	175,519	1,027,432	1,083,836	223,482	1,307,318	2,406,803	1,083,836	(8,287)
78-95 South Platte Schools	951,371	196,009	1,147,380	1,195,998	246,597	1,442,595	2,655,873	1,195,998	(9,145)
79-79 Hayes Center Public School	729,583	150,311	879,894	950,180	195,909	1,146,089	2,110,002	950,180	(7,265)
80-500 Sioux County High School	775,402	159,760	935,162	961,527	198,263	1,159,790	2,135,200	961,527	(7,352)
81-100 Rock County Public Schools	1,048,530	216,025	1,264,555	1,397,035	288,042	1,685,077	3,102,303	1,397,035	(10,682)
82-100 Keya Paha Co. High School	584,330	120,385	704,715	723,020	149,086	872,106	1,605,562	723,020	(5,528)
83-100 Burwell Jr.-Sr. High School	1,360,243	280,242	1,640,485	1,682,006	346,804	2,028,810	3,735,121	1,682,006	(12,861)
84-45 Wheeler Central Schools	785,726	161,875	947,601	1,018,138	209,922	1,228,060	2,260,912	1,018,138	(7,785)
85-1 Banner County School	941,460	193,966	1,135,426	1,227,732	253,144	1,480,876	2,726,344	1,227,732	(9,388)
86-71 Sandhills Public School	628,909	129,566	758,475	777,729	160,356	938,085	1,727,052	777,729	(5,947)
87-501 Stapleton Public Schools	795,904	163,979	959,883	1,043,950	215,252	1,259,202	2,318,230	1,043,950	(7,982)
88-25 Loup County Public School	673,950	138,856	812,806	830,428	171,219	1,001,647	1,844,076	830,428	(6,350)
89-1 Thedford Public Schools	642,942	132,460	775,402	857,891	176,894	1,034,785	1,905,063	857,891	(6,560)
90-90 McPherson Co High School	540,177	111,289	651,466	662,481	136,586	799,067	1,471,128	662,481	(5,066)
91-500 Arthur County High School	658,945	135,755	794,700	818,800	168,819	987,619	1,818,255	818,800	(6,261)
92-11 District 11 Area Schools	709,762	146,225	855,987	864,687	178,296	1,042,983	1,920,154	864,687	(6,612)
93-1 Mullen Public Schools	933,009	192,227	1,125,236	1,146,588	236,403	1,382,991	2,546,152	1,146,588	(8,767)
97-1 Ed. Service Unit 1	3,254,023	670,423	3,924,446	4,126,747	850,893	4,977,640	9,163,996	4,126,747	(31,554)

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

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Entity	6/30/19 NPL			6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
97-10 Ed. Service Unit 10	3,388,720	698,173	4,086,893	4,353,144	897,559	5,250,703	9,666,740	4,353,144	(33,286)
97-11 Ed. Service Unit 11	1,309,170	269,724	1,578,894	1,608,079	331,560	1,939,639	3,570,954	1,608,079	(12,296)
97-13 Ed. Service Unit 13	3,684,004	758,998	4,443,002	4,873,926	1,004,936	5,878,862	10,823,207	4,873,926	(37,268)
97-15 Ed. Service Unit 15	744,454	153,376	897,830	881,162	181,694	1,062,856	1,956,739	881,162	(6,738)
97-16 Ed. Service Unit 16	1,322,084	272,387	1,594,471	1,695,458	349,578	2,045,036	3,764,991	1,695,458	(12,964)
97-17 Ed. Service Unit 17	1,541,173	317,525	1,858,698	1,863,108	384,149	2,247,257	4,137,281	1,863,108	(14,246)
97-2 Ed. Service Unit 2	1,689,393	348,059	2,037,452	2,484,596	512,288	2,996,884	5,517,379	2,484,596	(18,998)
97-3 Ed. Service Unit #3	4,534,227	934,177	5,468,404	6,736,286	1,388,945	8,125,231	14,958,827	6,736,286	(51,508)
97-4 Ed. Service Unit 4	1,706,101	351,500	2,057,601	2,084,096	429,709	2,513,805	4,628,015	2,084,096	(15,936)
97-5 Ed. Service Unit 5	1,404,274	289,326	1,693,600	1,938,314	399,658	2,337,972	4,304,286	1,938,314	(14,821)
97-6 Ed. Service Unit 6	2,151,672	443,297	2,594,969	2,933,789	604,904	3,538,693	6,514,872	2,933,789	(22,433)
97-7 Ed. Service Unit 7	2,322,315	478,464	2,800,779	3,080,007	635,064	3,715,071	6,839,570	3,080,007	(23,551)
97-8 Ed. Service Unit 8	1,807,577	372,416	2,179,993	2,428,406	500,707	2,929,113	5,392,601	2,428,406	(18,568)
97-9 Ed. Service Unit 9	1,083,418	223,211	1,306,629	1,485,022	306,200	1,791,222	3,297,690	1,485,022	(11,355)
98-11 Lincoln Regional Center	114,852	23,664	138,516	148,198	30,550	178,748	329,094	148,198	(1,133)
98-12 Nebraska Correctional Youth Facility	902,937	186,026	1,088,963	1,100,810	226,973	1,327,783	2,444,496	1,100,810	(8,417)
98-4 Nebraska Youth Academy	160,623	33,088	193,711	205,822	42,443	248,265	457,056	205,822	(1,574)
98-6 Youth Development Center	304,112	62,661	366,773	336,065	69,298	405,363	746,276	336,065	(2,570)
98-9 W Kearney High School YR and TC	575,405	118,548	693,953	854,057	176,098	1,030,155	1,896,548	854,057	(6,530)
99-3 Sarpy County Coop Head Start	656,136	135,184	791,320	151,206	31,174	182,380	335,774	151,206	(1,156)



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2020

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Inflows of Resources
		Plan Investments	Changes of Assumptions				Plan Investments	Changes of Assumptions		
Total	\$0	\$555,618,512	\$202,573,692	\$21,604,178	\$779,796,382	\$320,006,785	\$158,366,820	\$0	\$21,604,178	\$499,977,783
<u>Special Funding Situation</u>										
State	0	94,978,284	34,628,259	422,518	130,029,061	54,702,453	27,071,468	0	367,075	82,140,996
<u>Schools</u>										
00-DE Nebraska Dept of Education	0	449,479	163,876	4,406	617,761	258,876	128,114	0	216,220	603,210
01-10 Elkhorn Public Schools	0	13,157,813	4,797,225	2,048,956	20,003,994	7,578,202	3,750,345	0	0	11,328,547
01-15 Douglas County West Comm Schools	0	1,543,508	562,750	125,705	2,231,963	888,979	439,943	0	22,087	1,351,009
01-17 Millard Public Schools	0	30,764,525	11,216,479	0	41,981,004	17,718,734	8,768,750	0	2,439,916	28,927,400
01-54 Ralston Public Schools	0	5,223,975	1,904,616	115,790	7,244,381	3,008,733	1,488,979	0	62,635	4,560,347
01-59 Bennington Public Schools	0	3,721,811	1,356,940	1,479,479	6,558,230	2,143,565	1,060,820	0	0	3,204,385
01-66 Westside Community Schools	0	10,006,334	3,648,223	13,262	13,667,819	5,763,117	2,852,085	0	463,103	9,078,305
02-1 Lincoln Public Schools	0	72,602,385	26,470,199	2,896,533	101,969,117	41,815,115	20,693,715	0	0	62,508,830
02-145 Waverly School District 145	0	2,978,487	1,085,931	203,636	4,268,054	1,715,451	848,952	0	272	2,564,675
02-148 Malcolm Public School	0	982,033	358,041	57,783	1,397,857	565,599	279,907	0	4,734	850,240
02-160 Norris School District 160	0	3,291,951	1,200,217	121,772	4,613,940	1,895,989	938,298	0	6,751	2,841,038
02-161 Raymond Central Public School	0	1,143,330	416,848	6,411	1,566,589	658,497	325,881	0	77,875	1,062,253
03-1 Southern Public Schools	0	737,750	268,977	5,998	1,012,725	424,905	210,279	0	126,077	761,261
03-100 Diller-Odell Public Schools	0	526,660	192,016	10,674	729,350	303,328	150,113	0	21,332	474,773
03-15 Beatrice Public Schools	0	3,196,957	1,165,583	189	4,362,729	1,841,277	911,222	0	208,134	2,960,633
03-34 Daniel Freeman Public Schools	0	720,576	262,716	34,683	1,017,975	415,014	205,384	0	26,096	646,494
04-15 Anselmo-Merna Public School	0	436,172	159,024	57,777	652,973	251,212	124,321	0	29,246	404,779
04-180 Callaway Public School	0	496,278	180,939	119,652	796,869	285,830	141,453	0	11,786	439,069
04-25 Broken Bow Public Schools	0	1,259,293	459,127	0	1,718,420	725,286	358,934	0	441,718	1,525,938
04-44 Ansley Public School	0	409,096	149,153	10,455	568,704	235,618	116,604	0	50,392	402,614
04-84 Sargent Public Schools	0	375,270	136,820	12,699	524,789	216,136	106,963	0	11,188	334,287
04-89 Arnold Public Schools	0	366,758	133,717	9,219	509,694	211,233	104,536	0	33,348	349,117
05-1 Fremont Public Schools	0	8,021,926	2,924,725	38,382	10,985,033	4,620,204	2,286,473	0	216,202	7,122,879
05-594 Logan View Public Schools	0	976,650	356,078	36,032	1,368,760	562,498	278,372	0	0	840,870
05-595 North Bend Central Public Schools	0	1,050,741	383,091	18,780	1,452,612	605,171	299,491	0	36,227	940,889
05-62 Scribner-Snyder Community Schools	0	470,814	171,655	5,089	647,558	271,164	134,195	0	47,877	453,236

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
06-1	Ashland-Greenwood Public Schools	0	1,423,556	519,016	152,845	2,095,417	819,893	405,753	0	0	1,225,646
06-107	Cedar Bluffs Public School	0	640,534	233,533	184,417	1,058,484	368,913	182,570	0	0	551,483
06-39	Wahoo Public School	0	1,582,113	576,825	16,147	2,175,085	911,213	450,946	0	41,502	1,403,661
06-72	Mead Public Schools	0	477,893	174,236	31,877	684,006	275,241	136,213	0	1,555	413,009
06-9	Yutan Public School	0	792,879	289,077	1,970	1,083,926	456,656	225,993	0	53,428	736,077
07-1	Madison Public Schools	0	903,313	329,340	21,885	1,254,538	520,261	257,470	0	63,939	841,670
07-13	Newman Grove Public Schools	0	385,805	140,661	7,321	533,787	222,203	109,965	0	36,375	368,543
07-2	Norfolk Public Schools	0	6,675,045	2,433,664	24,027	9,132,736	3,844,472	1,902,575	0	292,429	6,039,476
07-5	Battle Creek Public School	0	750,629	273,673	4,400	1,028,702	432,323	213,950	0	34,952	681,225
07-80	Elkhorn Valley School	0	729,938	266,129	78,794	1,074,861	420,406	208,053	0	0	628,459
08-126	Doniphan-Trumbull Public School	0	868,276	316,566	831	1,185,673	500,081	247,483	0	36,507	784,071
08-2	Grand Island Public Schools	0	16,412,632	5,983,903	137,252	22,533,787	9,452,805	4,678,059	0	290,794	14,421,658
08-82	Northwest High School	0	2,306,472	840,920	87,033	3,234,425	1,328,406	657,409	0	11,928	1,997,743
08-83	Wood River Jr-Sr High School	0	998,224	363,944	75,161	1,437,329	574,924	284,522	0	43,101	902,547
09-105	Pleasanton Public School	0	392,789	143,207	12,961	548,957	226,226	111,956	0	5,578	343,760
09-119	Amherst Public School	0	512,036	186,684	26,406	725,126	294,905	145,945	0	10,346	451,196
09-19	Shelton Public Schools	0	549,062	200,183	1,434	750,679	316,231	156,498	0	63,612	536,341
09-2	Gibbon Public Schools	0	814,259	296,872	1,229	1,112,360	468,970	232,087	0	296,334	997,391
09-69	Ravenna Public Schools	0	833,233	303,790	80,591	1,217,614	479,898	237,495	0	30,235	747,628
09-7	Kearney Public Schools	0	8,990,363	3,277,808	84,878	12,353,049	5,177,972	2,562,505	0	450,412	8,190,889
09-9	Elm Creek Public School	0	588,161	214,438	63,771	866,370	338,750	167,642	0	60,017	566,409
10-1	Columbus Public Schools	0	6,257,770	2,281,529	432,956	8,972,255	3,604,144	1,783,640	0	57,255	5,445,039
10-5	Lakeview Community Schools	0	1,354,492	493,836	52,410	1,900,738	780,116	386,068	0	88,731	1,254,915
10-67	Humphrey Public Schools	0	506,624	184,711	17,444	708,779	291,789	144,402	0	3,614	439,805
11-111	Nebraska City Public Schools	0	2,183,792	796,192	13,184	2,993,168	1,257,748	622,442	0	172,306	2,052,496
11-27	Syracuse-Dunbar-Avoca School	0	1,346,703	490,996	22,447	1,860,146	775,629	383,848	0	17,624	1,177,101
11-501	Palmyra District OR 1	0	932,333	339,921	148,716	1,420,970	536,975	265,741	0	8,600	811,316
12-13	Creighton Community School	0	591,317	215,589	0	806,906	340,567	168,542	0	19,989	529,098
12-501	Niobrara Public Schools	0	522,593	190,533	99,594	812,720	300,986	148,953	0	1,022	450,961
12-505	Santee Community Schools	0	826,649	301,389	338,377	1,466,415	476,106	235,618	0	180,065	891,789
12-576	Wausa Public School	0	423,048	154,240	70,021	647,309	243,653	120,580	0	12,340	376,573
12-586	Bloomfield Community Schools	0	495,845	180,781	56,041	732,667	285,580	141,330	0	409	427,319
12-96	Crofton Community School	0	635,378	231,653	15,506	882,537	365,944	181,100	0	13,997	561,041

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2020

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Inflows of Resources
		Plan Investments	Changes of Assumptions				Plan Investments	Changes of Assumptions		
13-101 Wynot Public Schools	0	372,242	135,716	62,176	570,134	214,392	106,099	0	10,890	331,381
13-45 Randolph Public Schools	0	502,829	183,327	13,140	699,296	289,603	143,320	0	59,203	492,126
13-54 Laurel-Concord-Coleridge Comm School	0	882,717	321,831	8,069	1,212,617	508,398	251,599	0	35,822	795,819
13-8 Hartington-Newcastle Public School	0	786,539	286,765	29,585	1,102,889	453,005	224,186	0	11,734	688,925
14-123 Silver Lake Public Schools	0	545,151	198,757	38,699	782,607	313,978	155,383	0	28,214	497,575
14-18 Hastings Public Schools	0	5,662,697	2,064,570	22,399	7,749,666	3,261,413	1,614,027	0	467,416	5,342,856
14-3 Kenesaw Public School	0	488,961	178,271	83,968	751,200	281,616	139,368	0	0	420,984
14-90 Adams Central Jr-Sr High School	0	1,630,346	594,410	156,669	2,381,425	938,993	464,694	0	2,600	1,406,287
15-1 North Platte Public Schools	0	6,121,938	2,232,006	569	8,354,513	3,525,912	1,744,924	0	728,833	5,999,669
15-37 Hershey Public Schools	0	790,078	288,056	5,664	1,083,798	455,043	225,194	0	60,855	741,092
15-55 Sutherland Public School	0	603,179	219,914	3,623	826,716	347,399	171,923	0	65,653	584,975
15-565 Wallace School District 65R	0	476,587	173,760	48,595	698,942	274,489	135,841	0	0	410,330
15-6 Brady Public School	0	401,118	146,244	13,916	561,278	231,022	114,330	0	17,344	362,696
15-7 Maxwell Public School	0	551,062	200,913	1,592	753,567	317,383	157,068	0	36,967	511,418
16-5 Milford Public Schools	0	1,154,820	421,037	83,262	1,659,119	665,115	329,156	0	40,573	1,034,844
16-567 Centennial Public School	0	990,279	361,047	10,274	1,361,600	570,348	282,257	0	39,004	891,609
16-9 Seward Public Schools	0	2,199,199	801,809	20,516	3,021,524	1,266,622	626,833	0	58,999	1,952,454
17-12 York Public Schools	0	2,003,194	730,347	5,350	2,738,891	1,153,733	570,966	0	222,416	1,947,115
17-83 McCool Junction Public Schools	0	494,656	180,347	21,215	696,218	284,896	140,991	0	47,928	473,815
17-96 Heartland Community Schools	0	637,300	232,354	12,264	881,918	367,051	181,648	0	37,493	586,192
18-1 Lexington Public Schools	0	4,969,513	1,811,841	194,269	6,975,623	2,862,176	1,416,450	0	59,995	4,338,621
18-101 Sumner Eddyville Miller School	0	479,865	174,955	84,690	739,510	276,377	136,775	0	27	413,179
18-11 Cozad City Schools	0	1,403,309	511,634	0	1,914,943	808,232	399,982	0	216,412	1,424,626
18-20 Gothenburg Public Schools	0	1,333,607	486,221	0	1,819,828	768,087	380,115	0	174,118	1,322,320
18-4 Overton Public Schools	0	512,297	186,779	26,030	725,106	295,056	146,019	0	341	441,416
19-56 Falls City Public Schools	0	1,531,374	558,326	0	2,089,700	881,990	436,484	0	72,683	1,391,157
19-70 Humboldt Table Rock Steinauer	0	849,474	309,711	47,051	1,206,236	489,252	242,124	0	86,349	817,725
20-1 Plattsmouth Community Schools	0	2,657,001	968,720	0	3,625,721	1,530,292	757,320	0	402,978	2,690,590
20-22 Weeping Water Public Schools	0	654,263	238,539	29,848	922,650	376,821	186,483	0	24,603	587,907
20-32 Louisville Public Schools	0	986,451	359,651	58,594	1,404,696	568,143	281,166	0	10,991	860,300
20-56 Conestoga Public Schools	0	1,138,390	415,047	39,625	1,593,062	655,652	324,473	0	20,329	1,000,454
20-97 Elmwood-Murdock Schools	0	759,803	277,017	7,391	1,044,211	437,606	216,565	0	20,648	674,819
21-11 Morrill Public Schools	0	778,783	283,937	85,867	1,148,587	448,538	221,975	0	64,206	734,719

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
21-16	Gering Public Schools	0	2,927,910	1,067,490	0	3,995,400	1,686,321	834,536	0	425,575	2,946,432
21-2	Minatare Public Schools	0	465,958	169,884	59,532	695,374	268,367	132,811	0	8,846	410,024
21-31	Mitchell Public Schools	0	1,178,606	429,709	0	1,608,315	678,814	335,936	0	66,691	1,081,441
21-32	Scottsbluff Public Schools	0	5,406,724	1,971,245	156,152	7,534,121	3,113,986	1,541,068	0	107,941	4,762,995
22-2	Crete Public Schools	0	3,364,315	1,226,600	249,862	4,840,777	1,937,667	958,924	0	0	2,896,591
22-44	Dorchester Public Schools	0	442,745	161,421	29,466	633,632	254,997	126,195	0	13,408	394,600
22-68	Friend Public School	0	472,142	172,139	232	644,513	271,929	134,574	0	105,800	512,303
22-82	Wilber-Clatonia Public Schools	0	881,317	321,320	19,764	1,222,401	507,592	251,200	0	12,488	771,280
23-1	Boone Central Schools	0	1,133,367	413,216	4,413	1,550,996	652,759	323,041	0	118,642	1,094,442
23-17	St. Edward Public School	0	411,430	150,004	42,303	603,737	236,962	117,269	0	0	354,231
23-75	Riverside Public Schools	0	576,049	210,022	11,062	797,133	331,773	164,190	0	9,496	505,459
24-1	West Point Public School	0	1,361,210	496,285	88,753	1,946,248	783,985	387,983	0	104,934	1,276,902
24-20	Bancroft-Rosalie Comm. School	0	532,727	194,228	18,111	745,066	306,823	151,842	0	21,512	480,177
24-30	Wisner-Pilger Public Schools	0	836,467	304,969	0	1,141,436	481,761	238,416	0	67,540	787,717
25-502	East Butler Public School	0	798,741	291,214	25,756	1,115,711	460,032	227,663	0	19,082	706,777
25-56	David City Public Schools	0	1,365,160	497,726	32,067	1,894,953	786,260	389,109	0	32,177	1,207,546
26-1	Nebraska Unified Sch Dist #1	0	1,110,426	404,852	77,513	1,592,791	639,546	316,502	0	57,315	1,013,363
26-18	Elgin Public Schools	0	390,478	142,365	5,249	538,092	224,894	111,297	0	32,343	368,534
26-9	Neligh-Oakdale Public Schools	0	696,940	254,098	15,543	966,581	401,401	198,647	0	91,262	691,310
27-17	Wayne Community Schools	0	1,329,517	484,730	1,773	1,816,020	765,731	378,950	0	82,119	1,226,800
27-560	Wakefield Community School	0	811,359	295,814	60,421	1,167,594	467,300	231,260	0	16,653	715,213
27-595	Winside Public School	0	476,604	173,766	12,741	663,111	274,499	135,845	0	51,971	462,315
28-2	Giltner Public Schools	0	403,979	147,287	38,150	589,416	232,671	115,145	0	16,477	364,293
28-504	Aurora Public Schools	0	2,159,961	787,503	15,829	2,963,293	1,244,023	615,649	0	32,773	1,892,445
28-91	Hampton Public Schools	0	399,312	145,586	17,883	562,781	229,982	113,815	0	8,704	352,501
29-1	Blair Community Schools	0	2,966,214	1,081,456	0	4,047,670	1,708,382	845,454	0	508,528	3,062,364
29-24	Arlington Public Schools	0	1,112,009	405,429	118,164	1,635,602	640,458	316,954	0	5,696	963,108
29-3	Fort Calhoun Community School	0	1,059,287	386,207	73,881	1,519,375	610,093	301,926	0	0	912,019
30-11	Harvard Public Schools	0	584,827	213,223	17,382	815,432	336,830	166,692	0	71,985	575,507
30-2	Sutton Public Schools	0	728,755	265,698	8,989	1,003,442	419,724	207,716	0	37,798	665,238
30-5	South Central NE Unif School #5	0	1,490,552	543,442	89,893	2,123,887	858,479	424,849	0	58,531	1,341,859
31-1	Tekamah-Herman Schools	0	936,351	341,385	25,950	1,303,686	539,288	266,886	0	62,836	869,010
31-14	Oakland-Craig Public School	0	808,164	294,650	54,794	1,157,608	465,459	230,349	0	814	696,622

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
31-20	Lyons-Decatur NE Schools	0	585,727	213,551	32,498	831,776	337,348	166,949	0	356	504,653
32-2001	Bruning-Davenport Unif. School	0	490,500	178,832	0	669,332	282,502	139,806	0	54,458	476,766
32-60	Deshler Public School	0	506,974	184,838	30,453	722,265	291,990	144,502	0	10,955	447,447
32-70	Thayer Central Community Schools	0	797,085	290,610	9,872	1,097,567	459,079	227,191	0	25,868	712,138
33-300	Tri-County Schools	0	839,017	305,898	11,722	1,156,637	483,229	239,143	0	5,630	728,002
33-303	Meridian Public School	0	433,677	158,115	27,879	619,671	249,775	123,610	0	17,036	390,421
33-8	Fairbury Public Schools	0	1,490,363	543,374	6,540	2,040,277	858,370	424,795	0	125,072	1,408,237
34-1	Exeter - Milligan Public Schools	0	461,047	168,094	11,635	640,776	265,538	131,411	0	24,845	421,794
34-25	Fillmore Central Public Schools	0	958,392	349,421	12,809	1,320,622	551,983	273,169	0	18,988	844,140
34-54	Shickley Public School	0	434,966	158,585	19,273	612,824	250,517	123,977	0	16,265	390,759
35-1	Ponca Public School	0	794,701	289,741	28,690	1,113,132	457,706	226,512	0	39,849	724,067
35-70	Allen Consolidated Schools	0	392,461	143,088	9,371	544,920	226,037	111,862	0	20,245	358,144
36-137	Chambers Public School	0	320,025	116,678	8,673	445,376	184,318	91,216	0	11,117	286,651
36-239	West Holt Public School	0	879,727	320,741	54,339	1,254,807	506,676	250,747	0	1,974	759,397
36-29	Ewing Public Schools	0	363,986	132,706	42,478	539,170	209,636	103,746	0	364	313,746
36-44	Stuart Public School	0	373,276	136,093	27,063	536,432	214,987	106,394	0	0	321,381
36-7	O'Neill Public Schools	0	1,437,707	524,176	35,935	1,997,818	828,043	409,787	0	123,834	1,361,664
37-44	Holdrege Public Schools	0	1,694,203	617,692	18,205	2,330,100	975,771	482,895	0	69,010	1,527,676
37-54	Bertrand Community School	0	534,227	194,775	45,039	774,041	307,687	152,270	0	17,885	477,842
37-55	Loomis Public School	0	436,616	159,186	15,907	611,709	251,468	124,448	0	42,369	418,285
38-18	Arapahoe Public Schools	0	530,410	193,383	992	724,785	305,488	151,182	0	53,721	510,391
38-21	Cambridge Public Schools	0	566,653	206,597	413	773,663	326,362	161,512	0	67,281	555,155
38-540	Southern Valley Schools	0	852,341	310,756	23,847	1,186,944	490,903	242,941	0	99,644	833,488
39-1	Sidney Public Schools	0	1,959,328	714,354	5,899	2,679,581	1,128,469	558,463	0	286,164	1,973,096
39-3	Leyton Public School	0	449,129	163,748	73,224	686,101	258,674	128,014	0	78,590	465,278
39-9	Potter-Dix Public Schools	0	410,019	149,489	7,513	567,021	236,149	116,867	0	56,607	409,623
40-2	Pierce Public Schools	0	1,008,398	367,653	0	1,376,051	580,784	287,422	0	96,173	964,379
40-5	Plainview Public Schools	0	636,739	232,149	25,161	894,049	366,728	181,488	0	30,907	579,123
40-542	Osmond Community Schools	0	437,727	159,592	27,633	624,952	252,108	124,765	0	21,952	398,825
41-15	Cross County Community School	0	729,021	265,795	50,098	1,044,914	419,878	207,792	0	14,981	642,651
41-19	Osceola Public School	0	508,513	185,399	1,088	695,000	292,877	144,940	0	83,789	521,606
41-32	Shelby-Rising City Public Schools	0	757,747	276,268	3,596	1,037,611	436,422	215,979	0	22,780	675,181
41-75	High Plains Community Schools	0	607,235	221,393	18,323	846,951	349,735	173,079	0	76,685	599,499

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
42-11	Superior Public Schools	0	801,819	292,336	22,496	1,116,651	461,805	228,541	0	22,954	713,300
43-123	Schuyler Community Schools	0	2,828,532	1,031,258	34,564	3,894,354	1,629,084	806,211	0	17,964	2,453,259
43-39	Leigh Community School	0	415,480	151,481	13,672	580,633	239,295	118,424	0	4,517	362,236
43-58	Clarkson Public School	0	475,226	173,263	36,161	684,650	273,705	135,453	0	8,975	418,133
43-70	Howells-Dodge Public Schools	0	620,065	226,070	15,755	861,890	357,124	176,736	0	32,334	566,194
44-23	Johnson-Brock Public Schools	0	473,381	172,591	8,735	654,707	272,643	134,927	0	11,158	418,728
44-29	Auburn Public Schools	0	1,470,039	535,963	79,518	2,085,520	846,664	419,002	0	127,915	1,393,581
45-2	Red Cloud Community Schools	0	433,066	157,892	8,107	599,065	249,423	123,436	0	49,257	422,116
45-74	Blue Hill Public Schools	0	618,209	225,394	92,739	936,342	356,056	176,207	0	1,824	534,087
46-4	Central City Public Schools	0	1,347,430	491,261	59,634	1,898,325	776,048	384,055	0	8,775	1,168,878
46-49	Palmer Public School	0	500,885	182,618	45,241	728,744	288,483	142,766	0	37,811	469,060
47-21	Arcadia Public Schools	0	337,938	123,209	39,490	500,637	194,635	96,322	0	12,113	303,070
47-5	Ord Public Schools	0	954,936	348,161	2,603	1,305,700	549,992	272,183	0	91,078	913,253
48-17	McCook Public Schools	0	1,978,146	721,215	0	2,699,361	1,139,307	563,827	0	256,241	1,959,375
48-179	Southwest Public Schools	0	650,601	237,204	12,888	900,693	374,712	185,440	0	95,266	655,418
49-1	St. Paul Public School	0	1,090,857	397,717	47,622	1,536,196	628,276	310,925	0	15,782	954,983
49-100	Centura Public School	0	881,872	321,523	67,508	1,270,903	507,912	251,358	0	45,309	804,579
49-103	Elba Public School	0	277,959	101,342	23,339	402,640	160,090	79,226	0	57,316	296,632
50-506	Franklin Public Schools	0	575,604	209,860	0	785,464	331,517	164,063	0	71,341	566,921
51-2	Alma Public Schools	0	666,242	242,906	51,689	960,837	383,720	189,898	0	0	573,618
52-1	Wilcox-Hildreth Public Schools	0	506,163	184,543	71,290	761,996	291,523	144,271	0	73,059	508,853
52-501	Axtell Community School	0	512,841	186,978	38,092	737,911	295,369	146,174	0	295	441,838
52-503	Minden Public Schools	0	1,330,940	485,249	24,681	1,840,870	766,551	379,355	0	109,404	1,255,310
53-3	Stanton Community School	0	732,222	266,962	1,756	1,000,940	421,721	208,704	0	23,966	654,391
54-1	Pawnee City Public Schools	0	505,074	184,146	0	689,220	290,896	143,960	0	47,214	482,070
54-69	Lewiston Consolidated Schools	0	417,586	152,248	24,364	594,198	240,507	119,024	0	37,300	396,831
55-1	Pender Public School	0	676,938	246,806	27,297	951,041	389,880	192,946	0	18,863	601,689
55-13	Walthill Public School	0	891,745	325,123	63,930	1,280,798	513,598	254,172	0	4,279	772,049
55-16	Omaha Nation Public School	0	1,845,442	672,832	878,194	3,396,468	1,062,877	526,003	0	0	1,588,880
55-17	Winnebago Public School	0	1,656,182	603,830	327,446	2,587,458	953,873	472,058	0	0	1,425,931
55-561	Emerson-Hubbard Com Schools	0	523,732	190,948	0	714,680	301,642	149,278	0	77,129	528,049
56-1	Loup City Public Schools	0	607,319	221,423	30,114	858,856	349,783	173,103	0	15,807	538,693
56-15	Litchfield Public Schools	0	339,038	123,610	21,865	484,513	195,268	96,635	0	13,709	305,612

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

*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				
	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	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
57-33 Sterling Public Schools	0	408,013	148,758	21,107	577,878	234,994	116,295	0	32,132	383,421
57-50 Johnson County Central Public School	0	1,015,787	370,347	7,576	1,393,710	585,040	289,528	0	9,249	883,817
58-1 Fullerton Public School	0	578,038	210,748	4,067	792,853	332,919	164,757	0	67,278	564,954
58-30 Twin River Public Schools	0	922,466	336,323	38,860	1,297,649	531,291	262,929	0	36,264	830,484
59-1 Bellevue Public Schools	0	16,911,205	6,165,679	0	23,076,884	9,739,957	4,820,167	0	491,462	15,051,586
59-27 Papillion LaVista Public Schools	0	16,787,524	6,120,586	189,988	23,098,098	9,668,723	4,784,914	0	303,326	14,756,963
59-37 Gretna Public School	0	7,218,290	2,631,726	1,999,422	11,849,438	4,157,352	2,057,415	0	0	6,214,767
59-46 Springfield Platteview Community Schools	0	2,014,423	734,441	140,732	2,889,596	1,160,201	574,167	0	2,020	1,736,388
60-125 Medicine Valley Public Schools	0	473,092	172,485	9,074	654,651	272,476	134,845	0	12,565	419,886
60-46 Maywood Public Schools	0	365,986	133,435	1,161	500,582	210,788	104,316	0	62,222	377,326
60-95 Eustis-Farnam Public Schools	0	421,264	153,589	438	575,291	242,626	120,072	0	30,153	392,851
61-10 Gordon-Rushville Public Schools	0	1,274,522	464,680	0	1,739,202	734,057	363,274	0	241,740	1,339,071
61-3 Hay Springs School	0	392,511	143,106	85,492	621,109	226,066	111,877	0	3,830	341,773
62-60 Central Valley Public	0	811,342	295,808	94,188	1,201,338	467,290	231,255	0	24,418	722,963
63-51 Boyd County Schools	0	634,633	231,382	2,245	868,260	365,515	180,888	0	210,682	757,085
64-21 Bayard Public Schools	0	754,891	275,227	37,436	1,067,554	434,777	215,165	0	43,170	693,112
64-63 Bridgeport Public Schools	0	923,771	336,799	0	1,260,570	532,043	263,301	0	169,962	965,306
65-10 Hemingford Public School	0	834,922	304,405	39,583	1,178,910	480,871	237,976	0	1,200	720,047
65-6 Alliance Public Schools	0	1,830,441	667,363	0	2,497,804	1,054,237	521,727	0	247,400	1,823,364
66-30 Cody-Kilgore Unified Schools	0	351,190	128,041	4,919	484,150	202,267	100,099	0	24,730	327,096
66-6 Valentine Community Schools	0	1,244,002	453,552	20,292	1,717,846	716,479	354,575	0	68,896	1,139,950
67-70 Hitchcock Public Schools	0	508,413	185,363	38,827	732,603	292,819	144,912	0	8,646	446,377
68-1 Ogallala Public Schools	0	1,472,167	536,739	16,159	2,025,065	847,890	419,609	0	92,790	1,360,289
68-6 Paxton Consolidated Schools	0	461,591	168,292	11,530	641,413	265,852	131,566	0	24,850	422,268
69-2 Chadron Public Schools	0	1,549,253	564,844	90,842	2,204,939	892,288	441,581	0	119,178	1,453,047
69-71 Crawford Public Schools	0	391,594	142,772	35,251	569,617	225,538	111,615	0	79,864	417,017
70-11 South Sioux City Comm School	0	6,091,657	2,220,965	20,049	8,332,671	3,508,471	1,736,293	0	408,511	5,653,275
70-31 Homer Community School	0	723,021	263,607	27,033	1,013,661	416,422	206,081	0	92,077	714,580
71-1 Kimball Public Schools	0	858,019	312,826	9,094	1,179,939	494,174	244,560	0	225,559	964,293
72-10 Chase County Schools	0	994,479	362,579	20,924	1,377,982	572,767	283,454	0	29,717	885,938
72-536 Wauneta-Palisade Public Schools	0	456,563	166,459	26,804	649,826	262,956	130,133	0	41,244	434,333
73-30 Elwood Public Schools	0	421,709	153,751	12,378	587,838	242,882	120,199	0	49,767	412,848
74-20 Perkins County Schools	0	787,423	287,087	1,013	1,075,523	453,514	224,437	0	119,613	797,564

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2020

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
75-10	Ainsworth Community Schools	0	792,534	288,951	13,320	1,094,805	456,458	225,894	0	105,128	787,480
76-117	Dundy County Public Schools	0	758,669	276,604	2,354	1,037,627	436,953	216,242	0	67,951	721,146
77-1	Garden County Schools	0	681,722	248,550	42,175	972,447	392,636	194,310	0	12,037	598,983
78-25	Creek Valley Schools	0	386,355	140,862	0	527,217	222,520	110,122	0	162,222	494,864
78-95	South Platte Schools	0	426,337	155,439	4,161	585,937	245,548	121,518	0	26,075	393,141
79-79	Hayes Center Public School	0	338,711	123,491	57,097	519,299	195,079	96,542	0	27,235	318,856
80-500	Sioux County High School	0	342,756	124,966	4,443	472,165	197,409	97,695	0	27,336	322,440
81-100	Rock County Public Schools	0	498,001	181,567	47,477	727,045	286,822	141,944	0	13,233	441,999
82-100	Keya Paha Co. High School	0	257,735	93,968	2,502	354,205	148,442	73,462	0	30,148	252,052
83-100	Burwell Jr.-Sr. High School	0	599,585	218,603	0	818,188	345,329	170,898	0	85,663	601,890
84-45	Wheeler Central Schools	0	362,936	132,323	60,161	555,420	209,032	103,447	0	0	312,479
85-1	Banner County School	0	437,650	159,563	21,048	618,261	252,063	124,742	0	12,689	389,494
86-71	Sandhills Public School	0	277,237	101,078	5,113	383,428	159,674	79,020	0	37,276	275,970
87-501	Stapleton Public Schools	0	372,137	135,678	15,486	523,301	214,331	106,069	0	11,467	331,867
88-25	Loup County Public School	0	296,022	107,927	53,349	457,298	170,493	84,375	0	23,977	278,845
89-1	Theford Public Schools	0	305,812	111,497	58,236	475,545	176,132	87,165	0	39,667	302,964
90-90	McPherson Co High School	0	236,155	86,100	9,973	332,228	136,012	67,311	0	46,866	250,189
91-500	Arthur County High School	0	291,878	106,416	7,078	405,372	168,106	83,193	0	53,861	305,160
92-11	District 11 Area Schools	0	308,235	112,380	5,481	426,096	177,527	87,856	0	38,243	303,626
93-1	Mullen Public Schools	0	408,724	149,017	41,373	599,114	235,403	116,498	0	32,359	384,260
97-1	Ed. Service Unit 1	0	1,471,061	536,336	123,217	2,130,614	847,253	419,294	0	27,950	1,294,497
97-10	Ed. Service Unit 10	0	1,551,765	565,760	162,012	2,279,537	893,734	442,296	0	59,690	1,395,720
97-11	Ed. Service Unit 11	0	573,232	208,995	39,978	822,205	330,151	163,387	0	90,948	584,486
97-13	Ed. Service Unit 13	0	1,737,408	633,444	234,444	2,605,296	1,000,655	495,210	0	23,662	1,519,527
97-15	Ed. Service Unit 15	0	314,108	114,521	2,405	431,034	180,909	89,530	0	99,511	369,950
97-16	Ed. Service Unit 16	0	604,380	220,352	14,202	838,934	348,091	172,265	0	52,532	572,888
97-17	Ed. Service Unit 17	0	664,142	242,140	43,860	950,142	382,511	189,299	0	71,010	642,820
97-2	Ed. Service Unit 2	0	885,684	322,913	335,371	1,543,968	510,107	252,445	0	0	762,552
97-3	Ed. Service Unit #3	0	2,401,283	875,487	773,464	4,050,234	1,383,012	684,433	0	1,628	2,069,073
97-4	Ed. Service Unit 4	0	742,918	270,861	31,886	1,045,665	427,881	211,752	0	132,377	772,010
97-5	Ed. Service Unit 5	0	690,951	251,915	207,622	1,150,488	397,951	196,940	0	24,393	619,284
97-6	Ed. Service Unit 6	0	1,045,807	381,292	194,209	1,621,308	602,330	298,084	0	11,718	912,132
97-7	Ed. Service Unit 7	0	1,097,930	400,296	89,345	1,587,571	632,349	312,941	0	38,078	983,368

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

*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				
		Net Difference Between					Net Difference Between				
		Differences Between	Projected and Actual Earnings				Differences Between	Projected and Actual Earnings			
		Expected and	on Pension	Total Deferred			Expected and	on Pension	Total Deferred		
Entity		Actual	Plan	Changes of	Changes in	Outflows of	Actual	Plan	Changes of	Changes in	Inflows of
		Experience	Investments	Assumptions	Proportion*	Resources	Experience	Investments	Assumptions	Proportion*	Resources
97-8	Ed. Service Unit 8	0	865,654	315,610	70,459	1,251,723	498,571	246,736	0	45,964	791,271
97-9	Ed. Service Unit 9	0	529,366	193,002	60,872	783,240	304,886	150,884	0	402,043	857,813
98-11	Lincoln Regional Center	0	52,828	19,261	3,943	76,032	30,426	15,058	0	3,974	49,458
98-12	Nebraska Correctional Youth Facility	0	392,406	143,068	3,166	538,640	226,005	111,847	0	40,244	378,096
98-4	Nebraska Youth Academy	0	73,369	26,750	200	100,319	42,257	20,912	0	6,856	70,025
98-6	Youth Development Center	0	119,797	43,677	1,806	165,280	68,997	34,145	0	51,317	154,459
98-9	W Kearney High School YR and TC	0	304,446	110,998	75,765	491,209	175,345	86,776	0	37,304	299,425
99-3	Sarpy County Coop Head Start	0	53,901	19,652	17,339	90,892	31,044	15,363	0	455,834	502,241



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2020

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	\$314,675,558	\$0	\$314,675,558	\$0	\$314,675,558
<u>Special Funding Situation</u>					
State	0	53,791,124	53,791,124	81,563	53,872,687
<u>Schools</u>					
00-DE Nebraska Dept of Education	307,051	(52,488)	254,563	(51,042)	203,521
01-10 Elkhorn Public Schools	8,988,452	(1,536,501)	7,451,951	1,262,789	8,714,740
01-15 Douglas County West Comm Schools	1,054,412	(180,243)	874,169	12,029	886,198
01-17 Millard Public Schools	21,016,063	(3,592,518)	17,423,545	(1,286,951)	16,136,594
01-54 Ralston Public Schools	3,568,635	(610,027)	2,958,608	42,040	3,000,648
01-59 Bennington Public Schools	2,542,468	(434,614)	2,107,854	597,713	2,705,567
01-66 Westside Community Schools	6,835,590	(1,168,485)	5,667,105	(210,201)	5,456,904
02-1 Lincoln Public Schools	49,596,632	(8,478,138)	41,118,494	1,907,046	43,025,540
02-145 Waverly School District 145	2,034,683	(347,811)	1,686,872	55,472	1,742,344
02-148 Malcolm Public School	670,854	(114,678)	556,176	27,919	584,095
02-160 Norris School District 160	2,248,819	(384,417)	1,864,402	21,346	1,885,748
02-161 Raymond Central Public School	781,037	(133,510)	647,527	(6,712)	640,815
03-1 Southern Public Schools	503,975	(86,149)	417,826	(26,154)	391,672
03-100 Diller-Odell Public Schools	359,775	(61,500)	298,275	1,580	299,855
03-15 Beatrice Public Schools	2,183,927	(373,325)	1,810,602	(81,520)	1,729,082
03-34 Daniel Freeman Public Schools	492,244	(84,144)	408,100	18,994	427,094
04-15 Anselmo-Merna Public School	297,960	(50,933)	247,027	(480)	246,547
04-180 Callaway Public School	339,022	(57,954)	281,068	29,492	310,560
04-25 Broken Bow Public Schools	860,257	(147,054)	713,203	(136,461)	576,742

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

		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	279,463	(47,771)	231,692	(1,045)	230,647
04-84	Sargent Public Schools	256,357	(43,822)	212,535	7,667	220,202
04-89	Arnold Public Schools	250,542	(42,828)	207,714	(6,640)	201,074
05-1	Fremont Public Schools	5,479,990	(936,758)	4,543,232	(158,781)	4,384,451
05-594	Logan View Public Schools	667,175	(114,048)	553,127	27,082	580,209
05-595	North Bend Central Public Schools	717,791	(122,702)	595,089	8,343	603,432
05-62	Scribner-Snyder Community Schools	321,627	(54,980)	266,647	(3,363)	263,284
06-1	Ashland-Greenwood Public Schools	972,467	(166,234)	806,233	49,331	855,564
06-107	Cedar Bluffs Public School	437,566	(74,799)	362,767	83,305	446,072
06-39	Wahoo Public School	1,080,785	(184,753)	896,032	13,055	909,087
06-72	Mead Public Schools	326,463	(55,807)	270,656	12,675	283,331
06-9	Yutan Public School	541,635	(92,587)	449,048	(12,619)	436,429
07-1	Madison Public Schools	617,079	(105,486)	511,593	(27,493)	484,100
07-13	Newman Grove Public Schools	263,553	(45,052)	218,501	(4,108)	214,393
07-2	Norfolk Public Schools	4,559,901	(779,477)	3,780,424	(215,165)	3,565,259
07-5	Battle Creek Public School	512,773	(87,653)	425,120	(2,882)	422,238
07-80	Elkhorn Valley School	498,641	(85,239)	413,402	29,353	442,755
08-126	Doniphan-Trumbull Public School	593,141	(101,391)	491,750	(15,665)	476,085
08-2	Grand Island Public Schools	11,211,906	(1,916,582)	9,295,324	(221,558)	9,073,766
08-82	Northwest High School	1,575,612	(269,337)	1,306,275	73,569	1,379,844
08-83	Wood River Jr-Sr High School	681,915	(116,569)	565,346	16,821	582,167
09-105	Pleasanton Public School	268,324	(45,867)	222,457	604	223,061
09-119	Amherst Public School	349,787	(59,795)	289,992	15,493	305,485
09-19	Shelton Public Schools	375,081	(64,119)	310,962	(17,511)	293,451
09-2	Gibbon Public Schools	556,243	(95,086)	461,157	(84,803)	376,354
09-69	Ravenna Public Schools	569,204	(97,301)	471,903	3,800	475,703
09-7	Kearney Public Schools	6,141,554	(1,049,845)	5,091,709	(94,852)	4,996,857

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2020

		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	401,787	(68,681)	333,106	4,539	337,645
10-1	Columbus Public Schools	4,274,849	(730,749)	3,544,100	72,231	3,616,331
10-5	Lakeview Community Schools	925,291	(158,172)	767,119	(5,565)	761,554
10-67	Humphrey Public Schools	346,086	(59,159)	286,927	8,079	295,006
11-111	Nebraska City Public Schools	1,491,808	(255,013)	1,236,795	(30,550)	1,206,245
11-27	Syracuse-Dunbar-Avoca School	919,970	(157,263)	762,707	8,310	771,017
11-501	Palmyra District OR 1	636,903	(108,874)	528,029	49,841	577,870
12-13	Creighton Community School	403,943	(69,050)	334,893	(23,981)	310,912
12-501	Niobrara Public Schools	356,996	(61,025)	295,971	25,581	321,552
12-505	Santee Community Schools	564,704	(96,530)	468,174	93,589	561,763
12-576	Wausa Public School	288,995	(49,401)	239,594	15,206	254,800
12-586	Bloomfield Community Schools	338,726	(57,903)	280,823	21,569	302,392
12-96	Crofton Community School	434,041	(74,194)	359,847	(13,450)	346,397
13-101	Wynot Public Schools	254,289	(43,469)	210,820	30,245	241,065
13-45	Randolph Public Schools	343,497	(58,719)	284,778	(7,549)	277,229
13-54	Laurel-Concord-Coleridge Comm School	603,006	(103,078)	499,928	(20,757)	479,171
13-8	Hartington-Newcastle Public School	537,305	(91,847)	445,458	12,179	457,637
14-123	Silver Lake Public Schools	372,406	(63,659)	308,747	(14,927)	293,820
14-18	Hastings Public Schools	3,868,338	(661,259)	3,207,079	(143,408)	3,063,671
14-3	Kenesaw Public School	334,022	(57,098)	276,924	25,814	302,738
14-90	Adams Central Jr-Sr High School	1,113,734	(190,385)	923,349	66,903	990,252
15-1	North Platte Public Schools	4,182,060	(714,889)	3,467,171	(241,208)	3,225,963
15-37	Hershey Public Schools	539,722	(92,260)	447,462	(22,110)	425,352
15-55	Sutherland Public School	412,049	(70,437)	341,612	(6,678)	334,934
15-565	Wallace School District 65R	325,570	(55,654)	269,916	19,835	289,751
15-6	Brady Public School	274,013	(46,839)	227,174	(727)	226,447
15-7	Maxwell Public School	376,446	(64,351)	312,095	(13,061)	299,034

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2020

		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)	
16-5	Milford Public Schools	788,888	(134,854)	654,034	10,748	664,782
16-567	Centennial Public School	676,486	(115,640)	560,846	(15,960)	544,886
16-9	Seward Public Schools	1,502,330	(256,810)	1,245,520	1,170	1,246,690
17-12	York Public Schools	1,368,436	(233,924)	1,134,512	(132,199)	1,002,313
17-83	McCool Junction Public Schools	337,911	(57,762)	280,149	8,364	288,513
17-96	Heartland Community Schools	435,357	(74,421)	360,936	(7,808)	353,128
18-1	Lexington Public Schools	3,394,808	(580,315)	2,814,493	81,895	2,896,388
18-101	Sumner Eddyville Miller School	327,807	(56,034)	271,773	44,232	316,005
18-11	Cozad City Schools	958,637	(163,870)	794,767	(78,392)	716,375
18-20	Gothenburg Public Schools	911,020	(155,729)	755,291	(54,685)	700,606
18-4	Overton Public Schools	349,963	(59,823)	290,140	16,067	306,207
19-56	Falls City Public Schools	1,046,120	(178,824)	867,296	(28,530)	838,766
19-70	Humboldt Table Rock Steinauer	580,299	(99,198)	481,101	(42,442)	438,659
20-1	Plattsmouth Community Schools	1,815,067	(310,270)	1,504,797	(180,658)	1,324,139
20-22	Weeping Water Public Schools	446,943	(76,400)	370,543	(17,044)	353,499
20-32	Louisville Public Schools	673,871	(115,193)	558,678	1,853	560,531
20-56	Conestoga Public Schools	777,664	(132,935)	644,729	(2,451)	642,278
20-97	Elmwood-Murdock Schools	519,042	(88,726)	430,316	(4,456)	425,860
21-11	Morrill Public Schools	532,006	(90,941)	441,065	(35,990)	405,075
21-16	Gering Public Schools	2,000,134	(341,907)	1,658,227	(286,486)	1,371,741
21-2	Minatare Public Schools	318,307	(54,411)	263,896	17,362	281,258
21-31	Mitchell Public Schools	805,135	(137,629)	667,506	(36,374)	631,132
21-32	Scottsbluff Public Schools	3,693,476	(631,368)	3,062,108	(91,991)	2,970,117
22-2	Crete Public Schools	2,298,252	(392,866)	1,905,386	98,042	2,003,428
22-44	Dorchester Public Schools	302,450	(51,701)	250,749	21,475	272,224
22-68	Friend Public School	322,533	(55,134)	267,399	(42,123)	225,276
22-82	Wilber-Clatonia Public Schools	602,050	(102,915)	499,135	3,046	502,181

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Pension Expense

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23-1	Boone Central Schools	774,234	(132,349)	641,885	(35,544)	606,341
23-17	St. Edward Public School	281,059	(48,045)	233,014	14,186	247,200
23-75	Riverside Public Schools	393,514	(67,268)	326,246	5,326	331,572
24-1	West Point Public School	929,879	(158,955)	770,924	(51,514)	719,410
24-20	Bancroft-Rosalie Comm. School	363,919	(62,208)	301,711	5,866	307,577
24-30	Wisner-Pilger Public Schools	571,413	(97,678)	473,735	(44,493)	429,242
25-502	East Butler Public School	545,641	(93,273)	452,368	18,153	470,521
25-56	David City Public Schools	932,576	(159,415)	773,161	36,763	809,924
26-1	Nebraska Unified Sch Dist #1	758,560	(129,668)	628,892	(1,435)	627,457
26-18	Elgin Public Schools	266,747	(45,599)	221,148	(7,894)	213,254
26-9	Neligh-Oakdale Public Schools	476,098	(81,385)	394,713	(14,528)	380,185
27-17	Wayne Community Schools	908,229	(155,254)	752,975	(26,707)	726,268
27-560	Wakefield Community School	554,260	(94,746)	459,514	19,285	478,799
27-595	Winside Public School	325,582	(55,656)	269,926	(13,954)	255,972
28-2	Giltner Public Schools	275,967	(47,173)	228,794	14,721	243,515
28-504	Aurora Public Schools	1,475,526	(252,228)	1,223,298	8,017	1,231,315
28-91	Hampton Public Schools	272,780	(46,629)	226,151	6,706	232,857
29-1	Blair Community Schools	2,026,300	(346,379)	1,679,921	(240,347)	1,439,574
29-24	Arlington Public Schools	759,643	(129,854)	629,789	34,247	664,036
29-3	Fort Calhoun Community School	723,628	(123,699)	599,929	47,615	647,544
30-11	Harvard Public Schools	399,512	(68,294)	331,218	9,263	340,481
30-2	Sutton Public Schools	497,832	(85,100)	412,732	(11,423)	401,309
30-5	South Central NE Unif School #5	1,018,237	(174,060)	844,177	(30,080)	814,097
31-1	Tekamah-Herman Schools	639,644	(109,340)	530,304	(51,643)	478,661
31-14	Oakland-Craig Public School	552,076	(94,371)	457,705	15,583	473,288
31-20	Lyons-Decatur NE Schools	400,126	(68,398)	331,728	7,852	339,580
32-2001	Bruning-Davenport Unif. School	335,073	(57,277)	277,796	(16,805)	260,991

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32-60	Deshler Public School	346,326	(59,200)	287,126	12,522	299,648
32-70	Thayer Central Community Schools	544,508	(93,078)	451,430	(3,708)	447,722
33-300	Tri-County Schools	573,156	(97,977)	475,179	4,780	479,959
33-303	Meridian Public School	296,258	(50,644)	245,614	7,068	252,682
33-8	Fairbury Public Schools	1,018,108	(174,038)	844,070	(24,342)	819,728
34-1	Exeter - Milligan Public Schools	314,952	(53,837)	261,115	(10,284)	250,831
34-25	Fillmore Central Public Schools	654,705	(111,918)	542,787	(3,066)	539,721
34-54	Shickley Public School	297,136	(50,792)	246,344	11,218	257,562
35-1	Ponca Public School	542,881	(92,801)	450,080	8,990	459,070
35-70	Allen Consolidated Schools	268,100	(45,829)	222,271	2,558	224,829
36-137	Chambers Public School	218,618	(37,371)	181,247	(2,918)	178,329
36-239	West Holt Public School	600,964	(102,729)	498,235	37,455	535,690
36-29	Ewing Public Schools	248,647	(42,503)	206,144	16,682	222,826
36-44	Stuart Public School	254,994	(43,589)	211,405	12,772	224,177
36-7	O'Neill Public Schools	982,137	(167,889)	814,248	(33,650)	780,598
37-44	Holdrege Public Schools	1,157,355	(197,840)	959,515	(33,484)	926,031
37-54	Bertrand Community School	364,945	(62,384)	302,561	14,896	317,457
37-55	Loomis Public School	298,265	(50,987)	247,278	(4,056)	243,222
38-18	Arapahoe Public Schools	362,336	(61,937)	300,399	(19,895)	280,504
38-21	Cambridge Public Schools	387,095	(66,170)	320,925	(25,316)	295,609
38-540	Southern Valley Schools	582,257	(99,532)	482,725	(18,592)	464,133
39-1	Sidney Public Schools	1,338,469	(228,800)	1,109,669	(71,580)	1,038,089
39-3	Leyton Public School	306,812	(52,447)	254,365	(12,194)	242,171
39-9	Potter-Dix Public Schools	280,096	(47,881)	232,215	(17,133)	215,082
40-2	Pierce Public Schools	688,863	(117,755)	571,108	(47,405)	523,703
40-5	Plainview Public Schools	434,973	(74,355)	360,618	(8,988)	351,630
40-542	Osmond Community Schools	299,024	(51,116)	247,908	(29,228)	218,680

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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)	
41-15	Cross County Community School	498,015	(85,132)	412,883	18,015	430,898
41-19	Osceola Public School	347,380	(59,383)	287,997	(15,906)	272,091
41-32	Shelby-Rising City Public Schools	517,638	(88,487)	429,151	(17,005)	412,146
41-75	High Plains Community Schools	414,818	(70,909)	343,909	(15,026)	328,883
42-11	Superior Public Schools	547,743	(93,632)	454,111	6,375	460,486
43-123	Schuyler Community Schools	1,932,246	(330,302)	1,601,944	5,524	1,607,468
43-39	Leigh Community School	283,825	(48,517)	235,308	4,983	240,291
43-58	Clarkson Public School	324,638	(55,493)	269,145	23,512	292,657
43-70	Howells-Dodge Public Schools	423,582	(72,407)	351,175	(25,080)	326,095
44-23	Johnson-Brock Public Schools	323,379	(55,279)	268,100	(2,819)	265,281
44-29	Auburn Public Schools	1,004,224	(171,665)	832,559	(24,495)	808,064
45-2	Red Cloud Community Schools	295,839	(50,571)	245,268	(19,376)	225,892
45-74	Blue Hill Public Schools	422,313	(72,189)	350,124	19,390	369,514
46-4	Central City Public Schools	920,464	(157,344)	763,120	39,486	802,606
46-49	Palmer Public School	342,169	(58,492)	283,677	29,142	312,819
47-21	Arcadia Public Schools	230,855	(39,463)	191,392	4,653	196,045
47-5	Ord Public Schools	652,341	(111,511)	540,830	(25,547)	515,283
48-17	McCook Public Schools	1,351,324	(230,997)	1,120,327	(89,052)	1,031,275
48-179	Southwest Public Schools	444,445	(75,976)	368,469	(16,678)	351,791
49-1	St. Paul Public School	745,193	(127,384)	617,809	43,099	660,908
49-100	Centura Public School	602,431	(102,981)	499,450	11,744	511,194
49-103	Elba Public School	189,882	(32,459)	157,423	7,888	165,311
50-506	Franklin Public Schools	393,212	(67,218)	325,994	(41,025)	284,969
51-2	Alma Public Schools	455,128	(77,801)	377,327	32,317	409,644
52-1	Wilcox-Hildreth Public Schools	345,772	(59,106)	286,666	(15,846)	270,820
52-501	Axtell Community School	350,335	(59,886)	290,449	10,238	300,687
52-503	Minden Public Schools	909,198	(155,418)	753,780	(24,849)	728,931

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53-3	Stanton Community School	500,202	(85,507)	414,695	(5,430)	409,265
54-1	Pawnee City Public Schools	345,029	(58,979)	286,050	(24,769)	261,281
54-69	Lewiston Consolidated Schools	285,263	(48,762)	236,501	(2,072)	234,429
55-1	Pender Public School	462,435	(79,050)	383,385	27,010	410,395
55-13	Walthill Public School	609,174	(104,132)	505,042	18,672	523,714
55-16	Omaha Nation Public School	1,260,669	(215,499)	1,045,170	331,085	1,376,255
55-17	Winnebago Public School	1,131,381	(193,399)	937,982	121,746	1,059,728
55-561	Emerson-Hubbard Com Schools	357,777	(61,161)	296,616	(40,320)	256,296
56-1	Loup City Public Schools	414,875	(70,919)	343,956	(12,446)	331,510
56-15	Litchfield Public Schools	231,608	(39,593)	192,015	(1,186)	190,829
57-33	Sterling Public Schools	278,724	(47,645)	231,079	488	231,567
57-50	Johnson County Central Public School	693,910	(118,617)	575,293	(324)	574,969
58-1	Fullerton Public School	394,874	(67,501)	327,373	(18,970)	308,403
58-30	Twin River Public Schools	630,160	(107,720)	522,440	18,157	540,597
59-1	Bellevue Public Schools	11,552,492	(1,974,800)	9,577,692	(755,514)	8,822,178
59-27	Papillion LaVista Public Schools	11,468,001	(1,960,356)	9,507,645	134,978	9,642,623
59-37	Gretna Public School	4,931,004	(842,912)	4,088,092	858,687	4,946,779
59-46	Springfield Platteview Community Schools	1,376,105	(235,233)	1,140,872	54,726	1,195,598
60-125	Medicine Valley Public Schools	323,181	(55,244)	267,937	(271)	267,666
60-46	Maywood Public Schools	250,013	(42,736)	207,277	(13,885)	193,392
60-95	Eustis-Farnam Public Schools	287,777	(49,193)	238,584	(6,594)	231,990
61-10	Gordon-Rushville Public Schools	870,660	(148,832)	721,828	(158,958)	562,870
61-3	Hay Springs School	268,135	(45,836)	222,299	12,982	235,281
62-60	Central Valley Public	554,248	(94,743)	459,505	29,683	489,188
63-51	Boyd County Schools	433,535	(74,109)	359,426	(62,687)	296,739
64-21	Bayard Public Schools	515,687	(88,153)	427,534	(15,561)	411,973
64-63	Bridgeport Public Schools	631,054	(107,874)	523,180	(126,214)	396,966

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65-10	Hemingford Public School	570,359	(97,499)	472,860	8,141	481,001
65-6	Alliance Public Schools	1,250,423	(213,750)	1,036,673	(190,827)	845,846
66-30	Cody-Kilgore Unified Schools	239,909	(41,012)	198,897	4,288	203,185
66-6	Valentine Community Schools	849,810	(145,267)	704,543	(20,890)	683,653
67-70	Hitchcock Public Schools	347,311	(59,370)	287,941	8,458	296,399
68-1	Ogallala Public Schools	1,005,675	(171,911)	833,764	(12,895)	820,869
68-6	Paxton Consolidated Schools	315,324	(53,901)	261,423	7,448	268,871
69-2	Chadron Public Schools	1,058,336	(180,914)	877,422	(37,030)	840,392
69-71	Crawford Public Schools	267,509	(45,729)	221,780	(44,254)	177,526
70-11	South Sioux City Comm School	4,161,373	(711,352)	3,450,021	(179,565)	3,270,456
70-31	Homer Community School	493,915	(84,431)	409,484	(34,897)	374,587
71-1	Kimball Public Schools	586,137	(100,196)	485,941	(52,200)	433,741
72-10	Chase County Schools	679,356	(116,131)	563,225	(12,397)	550,828
72-536	Wauneta-Palisade Public Schools	311,891	(53,316)	258,575	1,412	259,987
73-30	Elwood Public Schools	288,082	(49,246)	238,836	(12,727)	226,109
74-20	Perkins County Schools	537,910	(91,952)	445,958	(77,391)	368,567
75-10	Ainsworth Community Schools	541,402	(92,549)	448,853	(27,364)	421,489
76-117	Dundy County Public Schools	518,267	(88,593)	429,674	(26,995)	402,679
77-1	Garden County Schools	465,701	(79,607)	386,094	14,860	400,954
78-25	Creek Valley Schools	263,931	(45,118)	218,813	(76,953)	141,860
78-95	South Platte Schools	291,242	(49,785)	241,457	(5,789)	235,668
79-79	Hayes Center Public School	231,381	(39,552)	191,829	(2,631)	189,198
80-500	Sioux County High School	234,147	(40,027)	194,120	(13,045)	181,075
81-100	Rock County Public Schools	340,196	(58,152)	282,044	11,761	293,805
82-100	Keya Paha Co. High School	176,067	(30,098)	145,969	(17,076)	128,893
83-100	Burwell Jr.-Sr. High School	409,591	(70,015)	339,576	(25,567)	314,009
84-45	Wheeler Central Schools	247,930	(42,381)	205,549	26,727	232,276

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85-1	Banner County School	298,970	(51,106)	247,864	(2,337)	245,527
86-71	Sandhills Public School	189,387	(32,373)	157,014	(9,908)	147,106
87-501	Stapleton Public Schools	254,217	(43,457)	210,760	1,679	212,439
88-25	Loup County Public School	202,220	(34,567)	167,653	6,303	173,956
89-1	Theford Public Schools	208,910	(35,713)	173,197	1,242	174,439
90-90	McPherson Co High School	161,322	(27,575)	133,747	(16,377)	117,370
91-500	Arthur County High School	199,388	(34,083)	165,305	10,980	176,285
92-11	District 11 Area Schools	210,565	(35,996)	174,569	(7,450)	167,119
93-1	Mullen Public Schools	279,208	(47,726)	231,482	3,131	234,613
97-1	Ed. Service Unit 1	1,004,923	(171,785)	833,138	68,536	901,674
97-10	Ed. Service Unit 10	1,060,051	(181,206)	878,845	52,069	930,914
97-11	Ed. Service Unit 11	391,589	(66,938)	324,651	(44,412)	280,239
97-13	Ed. Service Unit 13	1,186,868	(202,884)	983,984	230,960	1,214,944
97-15	Ed. Service Unit 15	214,577	(36,681)	177,896	(19,718)	158,178
97-16	Ed. Service Unit 16	412,867	(70,576)	342,291	(30,239)	312,052
97-17	Ed. Service Unit 17	453,693	(77,555)	376,138	(617)	375,521
97-2	Ed. Service Unit 2	605,033	(103,424)	501,609	111,069	612,678
97-3	Ed. Service Unit #3	1,640,382	(280,411)	1,359,971	177,469	1,537,440
97-4	Ed. Service Unit 4	507,506	(86,753)	420,753	(13,744)	407,009
97-5	Ed. Service Unit 5	472,007	(80,686)	391,321	34,087	425,408
97-6	Ed. Service Unit 6	714,417	(122,122)	592,295	21,541	613,836
97-7	Ed. Service Unit 7	750,026	(128,211)	621,815	8,781	630,596
97-8	Ed. Service Unit 8	591,351	(101,086)	490,265	(36,758)	453,507
97-9	Ed. Service Unit 9	361,625	(61,818)	299,807	(233,522)	66,285
98-11	Lincoln Regional Center	36,087	(6,168)	29,919	(3,310)	26,609
98-12	Nebraska Correctional Youth Facility	268,063	(45,823)	222,240	(10,194)	212,046
98-4	Nebraska Youth Academy	50,122	(8,569)	41,553	(11,448)	30,105

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

		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)
98-6	Youth Development Center	81,838	(13,991)	67,847	(26,771)	41,076
98-9	W Kearney High School YR and TC	207,975	(35,552)	172,423	(5,486)	166,937
99-3	Sarpy County Coop Head Start	36,820	(6,293)	30,527	(104,841)	(74,314)

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2022	2023	2024	2025	2026	Thereafter
Total	\$63,406,766	\$79,255,850	\$74,284,048	\$76,898,399	(\$14,026,464)	\$0
<u>Special Funding Situation</u>						
State	10,822,155	13,580,492	12,723,363	13,149,892	(2,387,836)	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	(3,741)	12,581	14,413	19,715	(28,417)	0
01-10 Elkhorn Public Schools	2,392,272	2,447,339	2,141,038	1,992,433	(297,635)	0
01-15 Douglas County West Comm Schools	197,085	244,236	234,853	237,034	(32,254)	0
01-17 Millard Public Schools	2,505,676	3,668,747	3,624,170	4,065,276	(810,266)	0
01-54 Ralston Public Schools	610,861	751,437	704,591	739,728	(122,584)	0
01-59 Bennington Public Schools	929,451	944,305	811,133	703,910	(34,954)	0
01-66 Westside Community Schools	945,330	1,307,643	1,268,240	1,339,671	(271,372)	0
02-1 Lincoln Public Schools	9,634,841	11,254,212	10,216,563	10,175,405	(1,820,746)	0
02-145 Waverly School District 145	400,138	472,978	440,557	450,435	(60,727)	0
02-148 Malcolm Public School	131,945	151,089	141,823	144,801	(22,041)	0
02-160 Norris School District 160	402,717	500,164	469,512	476,903	(76,394)	0
02-161 Raymond Central Public School	116,682	144,738	133,820	142,961	(33,865)	0
03-1 Southern Public Schools	55,300	72,279	67,652	81,028	(24,796)	0
03-100 Diller-Odell Public Schools	59,522	73,824	67,029	68,772	(14,570)	0
03-15 Beatrice Public Schools	293,161	389,824	378,595	423,742	(83,227)	0
03-34 Daniel Freeman Public Schools	89,048	103,179	98,509	100,125	(19,380)	0
04-15 Anselmo-Merna Public School	50,674	67,854	69,778	69,400	(9,511)	0
04-180 Callaway Public School	79,601	93,930	91,928	94,786	(2,443)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
04-25	Broken Bow Public Schools	16,157	65,057	70,490	99,272	(58,495)	0
04-44	Ansley Public School	38,564	48,012	42,581	48,652	(11,719)	0
04-84	Sargent Public Schools	43,994	51,788	49,767	53,619	(8,666)	0
04-89	Arnold Public Schools	39,162	47,328	42,173	43,787	(11,874)	0
05-1	Fremont Public Schools	822,148	1,077,018	1,044,642	1,117,368	(199,022)	0
05-594	Logan View Public Schools	135,227	148,529	133,167	135,555	(24,590)	0
05-595	North Bend Central Public Schools	119,312	144,933	136,091	140,510	(29,123)	0
05-62	Scribner-Snyder Community Schools	45,379	55,868	51,154	56,306	(14,386)	0
06-1	Ashland-Greenwood Public Schools	211,003	245,876	223,260	218,285	(28,653)	0
06-107	Cedar Bluffs Public School	144,948	151,001	126,454	100,488	(15,890)	0
06-39	Wahoo Public School	182,111	217,415	202,768	211,939	(42,810)	0
06-72	Mead Public Schools	63,213	77,282	72,170	69,945	(11,614)	0
06-9	Yutan Public School	71,973	100,294	92,793	103,225	(20,437)	0
07-1	Madison Public Schools	83,170	113,266	115,149	125,142	(23,859)	0
07-13	Newman Grove Public Schools	40,169	47,739	42,976	46,320	(11,961)	0
07-2	Norfolk Public Schools	607,235	878,787	856,064	917,502	(166,327)	0
07-5	Battle Creek Public School	79,950	100,264	92,668	96,351	(21,755)	0
07-80	Elkhorn Valley School	108,604	127,726	116,088	110,226	(16,241)	0
08-126	Doniphan-Trumbull Public School	85,366	114,782	110,006	115,341	(23,894)	0
08-2	Grand Island Public Schools	1,749,036	2,284,553	2,183,285	2,297,113	(401,857)	0
08-82	Northwest High School	320,222	341,411	309,379	322,424	(56,754)	0
08-83	Wood River Jr-Sr High School	136,841	150,547	131,550	138,688	(22,845)	0
09-105	Pleasanton Public School	44,762	59,422	55,654	55,248	(9,889)	0
09-119	Amherst Public School	68,183	77,783	69,331	70,984	(12,352)	0
09-19	Shelton Public Schools	40,183	62,100	61,998	67,238	(17,179)	0
09-2	Gibbon Public Schools	6,553	32,071	42,247	69,380	(35,281)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
09-69	Ravenna Public Schools	97,618	127,948	126,492	132,593	(14,665)	0
09-7	Kearney Public Schools	955,186	1,172,629	1,088,668	1,183,992	(238,316)	0
09-9	Elm Creek Public School	72,416	85,413	82,373	78,669	(18,909)	0
10-1	Columbus Public Schools	785,056	974,245	930,068	960,229	(122,380)	0
10-5	Lakeview Community Schools	148,067	187,711	166,296	177,526	(33,775)	0
10-67	Humphrey Public Schools	61,097	76,211	71,787	72,245	(12,366)	0
11-111	Nebraska City Public Schools	210,868	262,873	252,846	277,658	(63,575)	0
11-27	Syracuse-Dunbar-Avoca School	156,255	193,823	180,227	186,181	(33,442)	0
11-501	Palmyra District OR 1	157,570	182,249	157,524	136,470	(24,159)	0
12-13	Creighton Community School	56,242	80,200	76,349	80,316	(15,299)	0
12-501	Niobrara Public Schools	87,299	101,036	91,705	88,840	(7,123)	0
12-505	Santee Community Schools	178,069	120,183	123,698	157,712	(5,036)	0
12-576	Wausa Public School	61,412	80,693	73,379	64,922	(9,672)	0
12-586	Bloomfield Community Schools	78,549	87,076	76,959	73,840	(11,076)	0
12-96	Crofton Community School	72,897	93,362	84,478	86,794	(16,036)	0
13-101	Wynot Public Schools	57,317	61,982	60,265	63,785	(4,595)	0
13-45	Randolph Public Schools	45,795	62,030	56,776	58,938	(16,370)	0
13-54	Laurel-Concord-Coleridge Comm School	85,153	115,630	115,077	123,213	(22,276)	0
13-8	Hartington-Newcastle Public School	106,787	115,992	104,314	107,030	(20,159)	0
14-123	Silver Lake Public Schools	59,496	76,979	76,462	83,034	(10,939)	0
14-18	Hastings Public Schools	541,684	697,553	654,360	692,507	(179,294)	0
14-3	Kenesaw Public School	79,495	92,056	86,481	81,235	(9,050)	0
14-90	Adams Central Jr-Sr High School	235,206	274,499	260,454	245,473	(40,494)	0
15-1	North Platte Public Schools	475,281	676,977	648,495	738,135	(184,044)	0
15-37	Hershey Public Schools	72,256	95,021	94,211	103,620	(22,401)	0
15-55	Sutherland Public School	52,236	68,509	67,158	73,132	(19,295)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
15-565	Wallace School District 65R	70,014	80,353	74,549	73,526	(9,830)	0
15-6	Brady Public School	39,667	54,773	54,757	58,451	(9,066)	0
15-7	Maxwell Public School	52,212	71,058	66,532	69,062	(16,714)	0
16-5	Milford Public Schools	138,337	168,453	166,119	175,488	(24,121)	0
16-567	Centennial Public School	103,816	133,033	127,222	133,045	(27,125)	0
16-9	Seward Public Schools	246,140	307,017	284,865	291,861	(60,813)	0
17-12	York Public Schools	93,763	234,415	251,408	266,681	(54,491)	0
17-83	McCool Junction Public Schools	55,575	65,832	57,453	59,041	(15,496)	0
17-96	Heartland Community Schools	60,148	84,420	80,219	86,442	(15,503)	0
18-1	Lexington Public Schools	650,844	739,641	669,471	696,415	(119,368)	0
18-101	Sumner Eddyville Miller School	84,165	90,839	82,283	77,617	(8,571)	0
18-11	Cozad City Schools	88,069	145,986	144,060	159,889	(47,686)	0
18-20	Gothenburg Public Schools	100,033	145,921	140,809	155,142	(44,397)	0
18-4	Overton Public Schools	67,814	80,492	74,430	73,470	(12,516)	0
19-56	Falls City Public Schools	154,547	201,300	188,452	197,968	(43,725)	0
19-70	Humboldt Table Rock Steinauer	61,458	105,299	112,228	126,696	(17,170)	0
20-1	Plattsmouth Community Schools	146,312	276,839	282,877	314,881	(85,777)	0
20-22	Weeping Water Public Schools	64,872	95,077	93,690	96,068	(14,965)	0
20-32	Louisville Public Schools	120,659	156,987	145,927	143,852	(23,030)	0
20-56	Conestoga Public Schools	130,148	164,429	157,192	165,989	(25,149)	0
20-97	Elmwood-Murdock Schools	85,034	105,983	97,650	101,156	(20,431)	0
21-11	Morrill Public Schools	84,939	118,305	108,007	116,256	(13,638)	0
21-16	Gering Public Schools	150,709	298,879	309,961	370,322	(80,902)	0
21-2	Minatare Public Schools	67,872	84,763	76,299	68,185	(11,768)	0
21-31	Mitchell Public Schools	106,696	152,704	145,387	154,322	(32,236)	0
21-32	Scottsbluff Public Schools	584,807	803,236	761,096	760,266	(138,279)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
22-2	Crete Public Schools	473,747	548,247	502,450	496,550	(76,807)	0
22-44	Dorchester Public Schools	60,959	68,930	61,909	59,630	(12,397)	0
22-68	Friend Public School	13,114	35,800	41,628	55,712	(14,044)	0
22-82	Wilber-Clatonia Public Schools	99,086	126,206	120,876	125,803	(20,851)	0
23-1	Boone Central Schools	91,846	132,792	129,801	138,107	(35,993)	0
23-17	St. Edward Public School	61,017	70,424	65,635	62,248	(9,817)	0
23-75	Riverside Public Schools	72,058	82,102	74,733	77,904	(15,123)	0
24-1	West Point Public School	124,258	182,620	184,464	204,299	(26,294)	0
24-20	Bancroft-Rosalie Comm. School	60,209	70,706	69,824	76,482	(12,332)	0
24-30	Wisner-Pilger Public Schools	63,056	100,485	99,614	111,722	(21,159)	0
25-502	East Butler Public School	100,560	117,741	106,058	106,472	(21,898)	0
25-56	David City Public Schools	171,396	188,611	175,136	186,958	(34,693)	0
26-1	Nebraska Unified Sch Dist #1	128,210	173,407	153,206	151,598	(26,994)	0
26-18	Elgin Public Schools	37,470	50,178	46,779	47,724	(12,594)	0
26-9	Neligh-Oakdale Public Schools	65,165	82,414	73,653	77,950	(23,911)	0
27-17	Wayne Community Schools	118,350	165,692	163,326	177,334	(35,481)	0
27-560	Wakefield Community School	106,294	124,771	120,064	120,514	(19,263)	0
27-595	Winside Public School	41,571	56,388	56,692	60,865	(14,722)	0
28-2	Giltner Public Schools	52,968	60,731	60,315	60,799	(9,689)	0
28-504	Aurora Public Schools	249,651	302,103	281,921	293,801	(56,630)	0
28-91	Hampton Public Schools	47,266	57,315	55,374	58,901	(8,578)	0
29-1	Blair Community Schools	164,917	298,145	288,117	332,273	(98,145)	0
29-24	Arlington Public Schools	156,618	183,920	174,222	177,401	(19,666)	0
29-3	Fort Calhoun Community School	152,361	170,346	157,311	153,605	(26,268)	0
30-11	Harvard Public Schools	60,850	68,799	60,900	67,770	(18,393)	0
30-2	Sutton Public Schools	70,172	94,663	93,525	99,315	(19,471)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
30-5	South Central NE Unif School #5	159,789	215,786	213,012	224,727	(31,287)	0
31-1	Tekamah-Herman Schools	70,781	127,895	126,016	131,864	(21,879)	0
31-14	Oakland-Craig Public School	109,641	128,257	118,608	121,274	(16,796)	0
31-20	Lyons-Decatur NE Schools	75,807	90,755	85,217	87,633	(12,289)	0
32-2001	Bruning-Davenport Unif. School	40,515	55,840	52,203	58,822	(14,814)	0
32-60	Deshler Public School	67,313	79,019	72,162	70,118	(13,793)	0
32-70	Thayer Central Community Schools	88,079	110,766	103,431	105,584	(22,430)	0
33-300	Tri-County Schools	96,966	119,964	113,570	118,395	(20,261)	0
33-303	Meridian Public School	55,883	67,236	60,540	58,058	(12,468)	0
33-8	Fairbury Public Schools	142,857	180,302	166,978	184,879	(42,976)	0
34-1	Exeter - Milligan Public Schools	41,418	61,110	62,072	65,618	(11,236)	0
34-25	Fillmore Central Public Schools	108,391	133,188	125,446	133,113	(23,656)	0
34-54	Shickley Public School	57,495	63,041	56,750	57,240	(12,462)	0
35-1	Ponca Public School	96,455	109,264	101,359	104,801	(22,812)	0
35-70	Allen Consolidated Schools	45,011	53,141	47,774	51,221	(10,371)	0
36-137	Chambers Public School	32,174	44,990	44,360	45,293	(8,091)	0
36-239	West Holt Public School	125,414	135,996	125,407	128,531	(19,939)	0
36-29	Ewing Public Schools	56,022	64,096	59,616	54,910	(9,221)	0
36-44	Stuart Public School	52,813	61,552	55,822	53,945	(9,080)	0
36-7	O'Neill Public Schools	139,915	191,166	172,694	176,450	(44,071)	0
37-44	Holdrege Public Schools	170,735	224,436	214,770	233,599	(41,117)	0
37-54	Bertrand Community School	64,047	81,265	78,108	82,385	(9,605)	0
37-55	Loomis Public School	42,866	51,813	52,707	58,403	(12,363)	0
38-18	Arapahoe Public Schools	41,869	58,604	58,269	69,143	(13,491)	0
38-21	Cambridge Public Schools	34,082	62,658	65,763	72,519	(16,514)	0
38-540	Southern Valley Schools	69,254	95,825	94,058	113,835	(19,517)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
39-1	Sidney Public Schools	120,163	188,323	200,637	249,757	(52,395)	0
39-3	Leyton Public School	45,889	56,802	54,245	69,200	(5,314)	0
39-9	Potter-Dix Public Schools	36,097	45,506	42,265	47,265	(13,735)	0
40-2	Pierce Public Schools	70,991	116,565	118,397	132,669	(26,949)	0
40-5	Plainview Public Schools	67,120	87,620	83,132	90,839	(13,785)	0
40-542	Osmond Community Schools	55,386	59,517	57,771	63,512	(10,059)	0
41-15	Cross County Community School	97,859	113,756	102,096	104,678	(16,125)	0
41-19	Osceola Public School	36,150	50,777	49,866	55,389	(18,787)	0
41-32	Shelby-Rising City Public Schools	74,802	102,817	98,750	104,862	(18,801)	0
41-75	High Plains Community Schools	45,805	69,347	72,529	78,287	(18,517)	0
42-11	Superior Public Schools	98,614	115,345	103,579	107,112	(21,299)	0
43-123	Schuyler Community Schools	333,223	407,677	377,830	392,685	(70,320)	0
43-39	Leigh Community School	52,715	61,112	56,716	58,338	(10,484)	0
43-58	Clarkson Public School	67,346	75,657	69,469	66,859	(12,812)	0
43-70	Howells-Dodge Public Schools	61,200	88,920	81,066	81,624	(17,113)	0
44-23	Johnson-Brock Public Schools	50,736	66,213	63,327	66,879	(11,175)	0
44-29	Auburn Public Schools	140,360	191,144	196,373	204,730	(40,669)	0
45-2	Red Cloud Community Schools	28,590	48,381	50,834	59,360	(10,216)	0
45-74	Blue Hill Public Schools	95,119	114,480	107,603	98,705	(13,653)	0
46-4	Central City Public Schools	170,833	206,454	192,678	192,284	(32,804)	0
46-49	Palmer Public School	51,515	72,866	72,380	73,560	(10,638)	0
47-21	Arcadia Public Schools	47,025	53,780	50,348	52,786	(6,371)	0
47-5	Ord Public Schools	82,056	107,196	105,208	123,323	(25,337)	0
48-17	McCook Public Schools	153,995	219,712	206,969	226,087	(66,775)	0
48-179	Southwest Public Schools	57,349	69,421	63,167	75,377	(20,038)	0
49-1	St. Paul Public School	156,646	161,858	143,772	147,911	(28,972)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
49-100	Centura Public School	112,362	130,106	116,971	125,463	(18,579)	0
49-103	Elba Public School	26,269	32,830	30,475	28,411	(11,978)	0
50-506	Franklin Public Schools	35,297	64,179	65,126	71,437	(17,496)	0
51-2	Alma Public Schools	99,201	110,737	98,433	95,102	(16,253)	0
52-1	Wilcox-Hildreth Public Schools	53,826	71,883	73,461	70,261	(16,288)	0
52-501	Axtell Community School	69,113	82,991	77,205	77,511	(10,748)	0
52-503	Minden Public Schools	125,087	172,664	158,732	167,250	(38,172)	0
53-3	Stanton Community School	76,450	97,748	91,836	98,910	(18,396)	0
54-1	Pawnee City Public Schools	37,708	59,546	57,921	65,289	(13,314)	0
54-69	Lewiston Consolidated Schools	42,037	57,861	56,081	54,435	(13,047)	0
55-1	Pender Public School	89,619	99,728	89,136	89,542	(18,674)	0
55-13	Walthill Public School	128,934	145,891	128,163	126,750	(20,990)	0
55-16	Omaha Nation Public School	519,083	488,071	430,964	380,073	(10,601)	0
55-17	Winnebago Public School	292,869	320,011	296,824	280,244	(28,420)	0
55-561	Emerson-Hubbard Com Schools	20,585	53,383	58,466	68,141	(13,944)	0
56-1	Loup City Public Schools	66,426	91,392	88,354	88,645	(14,655)	0
56-15	Litchfield Public Schools	39,035	53,833	48,794	46,343	(9,103)	0
57-33	Sterling Public Schools	44,901	54,494	49,339	54,989	(9,265)	0
57-50	Johnson County Central Public School	112,192	144,082	136,416	142,160	(24,955)	0
58-1	Fullerton Public School	49,452	65,038	59,860	70,025	(16,476)	0
58-30	Twin River Public Schools	114,449	132,628	123,311	123,265	(26,488)	0
59-1	Bellevue Public Schools	1,609,300	2,291,278	2,212,237	2,339,713	(427,229)	0
59-27	Papillion LaVista Public Schools	1,930,160	2,327,382	2,184,364	2,316,358	(417,130)	0
59-37	Gretna Public School	1,568,731	1,617,820	1,374,262	1,200,573	(126,714)	0
59-46	Springfield Platteview Community Schools	286,963	336,712	295,204	283,842	(49,512)	0
60-125	Medicine Valley Public Schools	51,146	64,997	62,656	67,087	(11,120)	0

Deferred Outflows for contributions made after 6/30/20 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: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
60-46	Maywood Public Schools	24,781	35,153	35,007	40,927	(12,612)	0
60-95	Eustis-Farnam Public Schools	39,520	52,853	50,100	52,741	(12,774)	0
61-10	Gordon-Rushville Public Schools	33,485	128,295	134,048	146,930	(42,627)	0
61-3	Hay Springs School	68,492	80,195	72,490	65,487	(7,328)	0
62-60	Central Valley Public	122,113	129,634	116,876	124,215	(14,462)	0
63-51	Boyd County Schools	4,199	26,842	35,151	65,055	(20,071)	0
64-21	Bayard Public Schools	77,231	103,621	99,714	109,528	(15,653)	0
64-63	Bridgeport Public Schools	39,445	85,148	89,968	109,523	(28,819)	0
65-10	Hemingford Public School	104,977	129,255	120,895	122,548	(18,810)	0
65-6	Alliance Public Schools	81,714	199,878	208,337	234,565	(50,055)	0
66-30	Cody-Kilgore Unified Schools	37,691	44,855	41,358	43,669	(10,519)	0
66-6	Valentine Community Schools	103,570	164,413	166,405	174,000	(30,493)	0
67-70	Hitchcock Public Schools	66,663	78,064	74,007	77,572	(10,080)	0
68-1	Ogallala Public Schools	155,640	186,490	170,998	190,335	(38,687)	0
68-6	Paxton Consolidated Schools	54,363	62,176	57,167	59,165	(13,726)	0
69-2	Chadron Public Schools	148,366	201,128	203,227	230,024	(30,853)	0
69-71	Crawford Public Schools	22,703	52,882	48,184	43,535	(14,703)	0
70-11	South Sioux City Comm School	566,253	777,057	740,722	776,720	(181,356)	0
70-31	Homer Community School	52,063	80,855	82,292	99,667	(15,795)	0
71-1	Kimball Public Schools	49,124	71,866	65,651	70,360	(41,354)	0
72-10	Chase County Schools	110,537	137,456	131,559	138,109	(25,616)	0
72-536	Wauneta-Palisade Public Schools	51,669	64,260	58,334	56,170	(14,942)	0
73-30	Elwood Public Schools	37,376	46,212	45,368	56,037	(10,002)	0
74-20	Perkins County Schools	41,111	81,593	84,939	95,598	(25,282)	0
75-10	Ainsworth Community Schools	67,120	93,303	84,284	89,455	(26,836)	0
76-117	Dundy County Public Schools	66,952	93,776	87,376	92,151	(23,773)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
77-1	Garden County Schools	86,866	102,996	96,286	101,179	(13,862)	0
78-25	Creek Valley Schools	(20,033)	4,026	16,158	42,422	(10,219)	0
78-95	South Platte Schools	43,912	54,097	51,427	55,468	(12,109)	0
79-79	Hayes Center Public School	42,704	54,330	56,147	54,949	(7,688)	0
80-500	Sioux County High School	31,152	44,927	41,573	42,584	(10,511)	0
81-100	Rock County Public Schools	68,937	78,926	71,854	74,851	(9,523)	0
82-100	Keya Paha Co. High School	15,996	31,551	30,832	31,774	(7,999)	0
83-100	Burwell Jr.-Sr. High School	43,644	62,815	59,201	69,312	(18,674)	0
84-45	Wheeler Central Schools	67,622	69,928	59,689	54,234	(8,531)	0
85-1	Banner County School	53,219	62,911	59,202	63,279	(9,844)	0
86-71	Sandhills Public School	20,749	32,548	30,175	32,618	(8,633)	0
87-501	Stapleton Public Schools	41,215	53,084	50,957	54,202	(8,027)	0
88-25	Loup County Public School	43,509	54,225	48,919	41,193	(9,392)	0
89-1	Theford Public Schools	35,521	43,450	47,975	51,415	(5,780)	0
90-90	McPherson Co High School	12,779	21,851	25,425	29,664	(7,680)	0
91-500	Arthur County High School	24,071	25,903	25,612	33,480	(8,853)	0
92-11	District 11 Area Schools	27,914	36,913	33,007	35,009	(10,372)	0
93-1	Mullen Public Schools	51,987	63,905	58,449	53,669	(13,155)	0
97-1	Ed. Service Unit 1	217,999	235,214	214,722	207,862	(39,679)	0
97-10	Ed. Service Unit 10	226,680	266,763	220,503	208,497	(38,627)	0
97-11	Ed. Service Unit 11	38,090	69,954	73,776	74,393	(18,495)	0
97-13	Ed. Service Unit 13	310,673	292,679	258,315	259,240	(35,137)	0
97-15	Ed. Service Unit 15	10,631	18,487	17,074	27,021	(12,130)	0
97-16	Ed. Service Unit 16	61,765	75,132	66,965	77,396	(15,211)	0
97-17	Ed. Service Unit 17	76,644	91,074	83,063	79,762	(23,220)	0
97-2	Ed. Service Unit 2	211,175	211,867	187,590	174,808	(4,023)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2020

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2022	2023	2024	2025	2026	Thereafter
97-3	Ed. Service Unit #3	483,837	530,409	494,268	480,156	(7,509)	0
97-4	Ed. Service Unit 4	72,839	74,157	67,951	83,365	(24,658)	0
97-5	Ed. Service Unit 5	120,363	156,159	141,193	122,981	(9,494)	0
97-6	Ed. Service Unit 6	166,663	200,635	182,804	175,377	(16,302)	0
97-7	Ed. Service Unit 7	131,837	163,374	161,460	169,316	(21,783)	0
97-8	Ed. Service Unit 8	85,292	127,427	127,677	135,503	(15,446)	0
97-9	Ed. Service Unit 9	(146,314)	(18,483)	28,905	69,150	(7,832)	0
98-11	Lincoln Regional Center	4,313	8,286	7,814	7,439	(1,277)	0
98-12	Nebraska Correctional Youth Facility	34,605	48,151	44,816	46,129	(13,158)	0
98-4	Nebraska Youth Academy	5,001	8,709	8,592	9,847	(1,856)	0
98-6	Youth Development Center	(2,827)	4,377	6,291	9,091	(6,112)	0
98-9	W Kearney High School YR and TC	31,348	48,893	53,720	58,815	(990)	0
99-3	Sarpy County Coop Head Start	(94,450)	(93,709)	(91,956)	(90,236)	(40,999)	0

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