



Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve

GASB STATEMENT NO. 68 REPORT

FOR THE

NEBRASKA PUBLIC EMPLOYEES

RETIREMENT SYSTEM

SCHOOL RETIREMENT SYSTEM

MEASUREMENT DATE: JUNE 30, 2023

FOR STATE FISCAL YEAR ENDING: JUNE 30, 2024





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

January 4, 2024

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, 2023. Please note that although the funding for both the Nebraska School Retirement System and Service Annuity Fund are commingled in one trust, separate reporting has been prepared under GASB 68. This report includes only the relevant GASB 68 information and schedules for the Nebraska School Retirement Plan. Please note that the discount rate used to determine the Total Pension Liability (TPL) changed from 7.20% at the Prior Measurement Date to 7.10% at the current Measurement Date.

The annual actuarial valuation used as the basis for much of the information presented in this report was performed as of July 1, 2023. The valuation was based upon data, furnished by the Nebraska Public Employees Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System including actuarial assumptions and methods and the Plan's funding policy.

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

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
January 4, 2024
Page 2

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

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

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

Respectfully submitted,

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

Patrice Beckham, FSA, EA, FCA, MAAA
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



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Summary of Principal Results	1
II	Introduction	2
III	Pension Expense/(Income)	4
IV	Notes to Financial Statements	6
V	Required Supplementary Information	17

Appendix

A	Schedule of Changes in Net Pension Liability	20
B	Summary of Plan Provisions	21
C	Statement of Actuarial Assumptions	25
D	Detailed Information for Employers	32
	Exhibit 1 – Schedule of Allocated Proportion by Employer	
	Exhibit 2 – Schedule of Net Pension Liability (NPL)	
	Exhibit 3 – Schedule of Deferred Resources	
	Exhibit 4 – Schedule of Pension Amounts by Employer	
	Exhibit 5 – Schedule of Recognition Amounts by Employer	



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

SECTION I - SUMMARY OF PRINCIPAL RESULTS

Valuation Date (VD):	July 1, 2023
Prior Measurement Date:	June 30, 2022
Measurement Date (MD):	June 30, 2023
Membership Data:	
Retirees and Beneficiaries	28,854
Inactive Vested Members	7,537
Inactive Nonvested Members	21,527
Active Employees	<u>43,853</u>
Total	101,771
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.10%
Municipal Bond Index Rate at Prior Measurement Date	3.37%
Municipal Bond Index Rate at Measurement Date	3.66%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.20%
Single Equivalent Interest Rate at Measurement Date	7.10%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$15,630,567,008
Fiduciary Net Position (FNP)	<u>15,215,734,035</u>
Net Pension Liability (NPL = TPL – FNP)	\$414,832,973
FNP as a percentage of TPL	97.35%
Collective Pension Expense/(Income):	\$81,364,993
Collective Deferred Outflows of Resources:	\$1,733,881,471
Collective Deferred Inflows of Resources:	\$1,546,652,614



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, 2023 (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, 2024.

Much of the material provided in this report is based on the results of the July 1, 2023 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement System, which was issued November 10, 2023. 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, 2022 or the June 30, 2023 TPL. The SEIR for the Prior Measurement Date was 7.20% and the SEIR for the current Measurement Date is 7.10%, 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 7.20%, 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, 2023, 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 12.13 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 5.35 years.

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

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

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

The calculation of the Collective PE for the year ended June 30, 2023 is shown in the following table.



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

June 30, 2023	
Service Cost at end of year	\$318,651,910
Interest on the Total Pension Liability	1,050,323,891
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	4,035,486
Expensed portion of current-period assumption changes	15,583,021
Employee contributions	(223,286,528)
Projected earnings on plan investments	(1,009,285,275)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(74,161,119)
Administrative expenses	3,681,906
Other changes*	34,888
Recognition of beginning Deferred Outflows of Resources	643,716,090
Recognition of beginning Deferred Inflows of Resources	(647,929,277)
Total Pension Expense/(Income)	\$81,364,993

* Other changes consist of (\$20,425) in miscellaneous additions to assets and \$55,313 from the difference between employer contributions reported on the FNP Statement and annualized employer contributions reported on Schedule of Allocated Proportion by Employer.

Note: Average expected remaining service life for all members is 5.35.



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, 2023, the plan received \$224,030,311 in employer contribution and \$45,821,148 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, 2023 was determined by an actuarial valuation performed as of July 1, 2023, using the following key actuarial assumptions and other inputs:

Price Inflation	2.45 percent
Wage Inflation	2.95 percent
Salary increases, including wage inflation	2.95 – 12.95 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.10 percent
Municipal Bond Index Rate	3.66 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.10 percent
Cost-of-Living-Adjustment	2.05 percent per annum, compounded annually, for members hired before January 1, 2013. 1.00 percent per annum, compounded annually, for members hired on or after January 1, 2013.
Mortality	
a. Healthy lives – Active members	Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected



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

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

Paragraph 78

(a): Discount rate (SEIR). The discount rate used to measure the TPL at June 30, 2023 was 7.10%. The discount rate used to measure the TPL at June 30, 2022 was 7.20%.

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

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

Based on those assumptions, the Plan’s FNP was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 7.10% was applied to all periods of projected benefit payments to determine the TPL.

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



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

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

(d): Municipal bond rate. A municipal bond rate was not used in determining the discount rate. If it were required, the rate would be 3.66% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2122.

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



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

*Arithmetic mean, net of investment expenses

(g): Sensitivity analysis. This paragraph requires disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the System, calculated using the discount rate of 7.10 percent, as well as the System’s NPL calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate.

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Total Pension Liability	\$17,814,939,725	\$15,630,567,008	\$13,838,623,799
Fiduciary Net Position	<u>15,215,734,035</u>	<u>15,215,734,035</u>	<u>15,215,734,035</u>
Net Pension Liability	\$2,599,205,690	\$414,832,973	(\$1,377,110,236)



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

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

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

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

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

Paragraph 80:

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

(c): The Measurement Date of the Collective NPL is June 30, 2023. The TPL as of June 30, 2023 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2023.

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

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

(f): Based on the available information, the Nebraska Public Employees Retirement System believes that there are no changes between the Measurement Date of the NPL (June 30, 2023) and the employer’s reporting date (June 30, 2024) that are expected to have a significant effect on the NPL.

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



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

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

The following tables provide a summary of the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2023). 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	\$17,554,362	\$75,857,781	(\$58,303,419)
Changes of assumptions	119,617,890	68,327,536	51,290,354
Differences between projected and actual earnings	1,579,752,664	1,385,510,742	194,241,922
Changes in proportion	<u>16,956,555</u>	<u>16,956,555</u>	<u>0</u>
Total	\$1,733,881,471	\$1,546,652,614	\$187,228,857



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, 2022	Additions	Recognition	June 30, 2023
Differences between expected and actual experience				
2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
2022 Base	0	0	0	0
2023 Base	0	21,589,848	4,035,486	17,554,362
Total	\$ 0	\$ 21,589,848	\$ 4,035,486	\$ 17,554,362
Changes of assumptions				
2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
2022 Base	67,076,383	0	15,244,633	51,831,750
2023 Base	0	83,369,161	15,583,021	67,786,140
Total	\$ 67,076,383	\$ 83,369,161	\$ 30,827,654	\$ 119,617,890
Differences between projected and actual earnings				
2019 Base	\$ 18,568,299	\$ 0	\$ 18,568,299	\$ 0
2020 Base	249,956,809	0	124,978,405	124,978,404
2021 Base	0	0	0	0
2022 Base	1,939,699,013	0	484,924,753	1,454,774,260
2023 Base	0	0	0	0
Total	\$ 2,208,224,121	\$ 0	\$ 628,471,457	\$ 1,579,752,664
Changes in proportion				
2018 Base	\$ 969,970	\$ 0	\$ 969,970	\$ 0
2019 Base	2,278,901	0	1,582,563	696,338
2020 Base	4,115,962	0	1,714,989	2,400,973
2021 Base	8,914,957	0	2,645,402	6,269,555
2022 Base	5,605,634	0	1,274,011	4,331,623
2023 Base	0	4,007,048	748,982	3,258,066
Total	\$ 21,885,424	\$ 4,007,048	\$ 8,935,917	\$ 16,956,555
Total	\$ 2,297,185,928	\$ 108,966,057	\$ 672,270,514	\$ 1,733,881,471



Collective Deferred Inflows of Resources				
	June 30, 2022	Additions	Recognition	June 30, 2023
Differences between expected and actual experience				
2018 Base	\$ 4,619,578	\$ 0	\$ 4,619,578	\$ 0
2019 Base	42,590,759	0	29,576,916	13,013,843
2020 Base	84,158,788	0	35,066,162	49,092,626
2021 Base	15,115,662	0	4,485,360	10,630,302
2022 Base	4,038,954	0	917,944	3,121,010
2023 Base	0	0	0	0
Total	\$ 150,523,741	\$ 0	\$ 74,665,960	\$ 75,857,781
Changes of assumptions				
2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	97,157,721	0	28,830,185	68,327,536
2022 Base	0	0	0	0
2023 Base	0	0	0	0
Total	\$ 97,157,721	\$ 0	\$ 28,830,185	\$ 68,327,536
Differences between projected and actual earnings				
2019 Base	\$ 0	\$ 0	\$ 0	\$ 0
2020 Base	0	0	0	0
2021 Base	1,633,299,398	0	544,433,132	1,088,866,266
2022 Base	0	0	0	0
2023 Base	0	370,805,595	74,161,119	296,644,476
Total	\$ 1,633,299,398	\$ 370,805,595	\$ 618,594,251	\$ 1,385,510,742
Changes in proportion				
2018 Base	\$ 969,970	\$ 0	\$ 969,970	\$ 0
2019 Base	2,278,901	0	1,582,563	696,338
2020 Base	4,115,962	0	1,714,989	2,400,973
2021 Base	8,914,957	0	2,645,402	6,269,555
2022 Base	5,605,634	0	1,274,011	4,331,623
2023 Base	0	4,007,048	748,982	3,258,066
Total	\$ 21,885,424	\$ 4,007,048	\$ 8,935,917	\$ 16,956,555
Total	\$ 1,902,866,284	\$ 374,812,643	\$ 731,026,313	\$ 1,546,652,614



(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, 2023) 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
2025	\$644,766,297	\$700,907,745	(\$56,141,448)
2026	519,787,893	666,854,206	(147,066,313)
2027	519,787,894	87,405,811	432,382,083
2028	25,716,358	74,528,297	(48,811,939)
2029	6,866,474	0	6,866,474
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:

2023: None

2022: None

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

2020: None

2019: None

2018: None

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

2016: None



2015: None

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

Changes in actuarial assumptions:

7/1/2023 valuation:

- Price inflation decreased from 2.55% to 2.45%.
- Long-term investment return decreased from 7.20% to 7.10%.
- Cost of living adjustment assumption decreased to 2.05% for Tier 1 members.
- General wage growth decreased from 3.05% to 2.95%.
- Payroll growth decreased from 3.05% to 2.95%.

7/1/2022 valuation:

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

7/1/2021 valuation:

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

7/1/2020 valuation: None

7/1/2019 valuation: None



7/1/2018 valuation: None

7/1/2017 valuation:

- Price inflation decreased from 3.25% to 2.75%.
- Long-term investment return decreased from 8.00% to 7.50%.
- Covered payroll growth assumption decreased from 4.00% to 3.50%.
- Salary increase assumption decreased by 0.50% at each age.
- Interest on employee contribution balances decreased from 4.25% to 3.00%.
- Cost of living adjustment assumption decreased to from 2.50% to 2.25% for members hired before January 1, 2013.
- Mortality assumptions changed to reflect recent mortality experience and future projected improvements.
- Retirement rates changed to better fit the observed experience.
- Termination rates changed to better fit the observed experience.
- Disability rates changed to better fit the observed experience.

7/1/2016 valuation: None

7/1/2015 valuation: None

7/1/2014 valuation: None

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



APPENDIX A

ADDITIONAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

Fiscal Year Ended June 30

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2022	\$14,940,221,367	\$14,129,755,828	\$810,465,539
Changes for the year:			
Service Cost at end of year	318,651,910		318,651,910
Interest on TPL	1,050,323,891		1,050,323,891
Benefit term changes	0		0
Differences between expected and actual experience	21,589,848		21,589,848
Assumption changes	83,369,161		83,369,161
Employer contributions		224,030,311	(224,030,311)
Non-Employer (State) contributions		45,821,148	(45,821,148)
Employee contributions		223,286,528	(223,286,528)
Net investment income		1,380,090,870	(1,380,090,870)
Benefit payments, including member refunds	(783,589,169)	(783,589,169)	0
Administrative expenses		(3,681,906)	3,681,906
Other changes		20,425	(20,425)
Net changes	<u>690,345,641</u>	<u>1,085,978,207</u>	<u>(395,632,566)</u>
Balances at June 30, 2023	\$15,630,567,008	\$15,215,734,035	\$414,832,973



APPENDIX B

SUMMARY OF BENEFIT PROVISIONS VALUED

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



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

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

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

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

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

Pensionable pay Gross earnings subject to contributions.

Eligibility for Benefits

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

Disability retirement Retirement by reason of disability.

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

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

Normal retirement Retire on NRD.

Postponed retirement Retire after NRD.



Pre-retirement spouse benefit	Death prior to retirement.
Monthly Benefits Payable	
Normal retirement	Monthly pension benefit determined as of NRD.
Early retirement	Monthly pension benefit determined as of early retirement date, reduced by 3% for each year that commencement of payment precedes age 65 (members must be age 60 with five years of service). Unreduced benefits are available to members who have met the applicable criteria for the Rule of 85. Benefits payable upon retirement prior to age 60 (based on the 35 year service rule) are actuarially reduced from age 65. The service annuity is a life annuity actuarially reduced before age 65. Actuarial reductions are based on the 1994 Group Annuity Mortality Table, 75% female, 25% male and 8% interest for members hired prior to July 1, 2017. For members hired on or after July 1, 2017, the Public Employees Retirement Board sets the actuarial assumptions used for actuarial reductions, with guidance from the System's actuary.
Postponed retirement	Monthly pension benefit determined as of actual retirement date.
Termination with deferred vested benefit	Monthly pension benefit determined as of termination date, reduced by 3% for each year that commencement of payment precedes age 65 (Early Commencement requires attainment of age 60).
Disability retirement	Monthly pension benefit determined as of disability retirement date.
Death with pre-retirement benefits	<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, 50% joint and survivor annuity, 75% joint and survivor annuity (spouse only), 100% joint and survivor annuity (spouse</p>



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

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

Funding Arrangement

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

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

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

Benefits Reflected in Valuation

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

Plan Provisions Effective after July 1, 2023

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 7.10% per annum, compounded annually, net of expenses.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 7.00% in the 2024 valuation.

- 2. Inflation 2.45% per annum, compounded annually.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

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

Years	Rates by Service			
	Inflation	Productivity	Merit	Total
1	2.45%	0.50%	10.00%	12.95%
2	2.45	0.50	5.00	7.95
3	2.45	0.50	4.50	7.45
4	2.45	0.50	3.50	6.45
5	2.45	0.50	3.00	5.95
6	2.45	0.50	3.00	5.95
7	2.45	0.50	2.75	5.70
8	2.45	0.50	2.50	5.45
9	2.45	0.50	2.25	5.20
10	2.45	0.50	2.00	4.95
11	2.45	0.50	1.75	4.70
12	2.45	0.50	1.50	4.45
13	2.45	0.50	1.30	4.25
14	2.45	0.50	1.15	4.10
15	2.45	0.50	1.05	4.00
16	2.45	0.50	0.95	3.90
17	2.45	0.50	0.85	3.80
18	2.45	0.50	0.75	3.70
19	2.45	0.50	0.65	3.60
20	2.45	0.50	0.55	3.50
21	2.45	0.50	0.45	3.40
22	2.45	0.50	0.35	3.30
23	2.45	0.50	0.25	3.20
24-39	2.45	0.50	0.15	3.10
40+	2.45	0.50	0.00	2.95

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



- 4. Payroll Growth 2.95% per annum
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.85% in the 2024 valuation.

- 5. Investment on Employee Contributions 2.50% per annum compounded annually.

- 6. Increase in Compensation And Benefit Limits 2.45% per annum on the 401(a)(17) compensation limit and 415 benefit limit
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

Demographic Assumptions

1. Mortality

- a. Healthy lives - Active members Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

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

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

- d. Disabled lives Pub-2010 Non-Safety Disabled Retiree Mortality Table (static table).

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

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



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

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

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

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



2. Retirement

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

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

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

3. Termination

Rates vary by service.
Sample rates are as follows:

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



4. Disability

Rates vary by age.
Sample rates are as follows:

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

Other Assumptions

1. Form of Payment

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

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

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

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

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

a. Interest

7.00%

b. Mortality

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

3. Marital Status

a. Percent married

85% married

b. Spouse’s age

Females assumed to be two years younger than males.

4. Administrative Expense

0.16% of covered payroll

5. Commencement age for deferred vested benefit

Age 64



6. Cost of Living Adjustment

Service annuity – None

Formula annuity – 2.05% per annum, compounded annually, for members hired before January 1, 2013.

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

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

7. State Contribution

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

Changes in Assumptions since the Prior Year

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

- Price inflation assumption was lowered from 2.55% to 2.45%.
- Investment return assumption was lowered from 7.20% to 7.10%.
- COLA assumption for Tier 1 members was lowered from 2.10% to 2.05%.
- General wage inflation assumption was lowered from 3.05% to 2.95%.
- Payroll growth assumption was lowered from 3.05% to 2.95%.

TECHNICAL VALUATION PROCEDURES

Data Procedures

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

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

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

Other Valuation Procedures

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

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



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

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



APPENDIX D

DETAILED INFORMATION FOR EMPLOYERS



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2022 and 6/30/2023

Entity	Year Ended June 30, 2022				Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
Total	\$215,980,715	\$215,980,715			\$224,085,624	\$224,085,624		
00-DE Nebraska Dept of Education	211,280	211,280	0.097824%	0.081048%	205,841	205,841	0.091858%	0.076264%
01-10 Elkhorn Public Schools	6,849,169	6,849,169	3.171195%	2.627376%	7,279,111	7,279,111	3.248361%	2.696898%
01-15 Douglas County West Comm Schools	762,186	762,186	0.352895%	0.292378%	839,148	839,148	0.374476%	0.310902%
01-17 Millard Public Schools	14,349,238	14,349,238	6.643759%	5.504440%	14,954,192	14,954,192	6.673428%	5.540503%
01-54 Ralston Public Schools	2,408,857	2,408,857	1.115311%	0.924050%	2,529,629	2,529,629	1.128867%	0.937223%
01-59 Bennington Public Schools	2,074,265	2,074,265	0.960394%	0.795699%	2,467,802	2,467,802	1.101276%	0.914316%
01-66 Westside Community Schools	4,876,573	4,876,573	2.257874%	1.870678%	5,093,970	5,093,970	2.273225%	1.887307%
02-1 Lincoln Public Schools	32,629,034	32,629,034	15.107373%	12.516652%	33,564,951	33,564,951	14.978627%	12.435764%
02-145 Waverly School District 145	1,442,529	1,442,529	0.667897%	0.553361%	1,514,733	1,514,733	0.675962%	0.561206%
02-148 Malcolm Public School	470,287	470,287	0.217745%	0.180405%	497,410	497,410	0.221973%	0.184289%
02-160 Norris School District 160	1,483,348	1,483,348	0.686797%	0.569020%	1,538,897	1,538,897	0.686745%	0.570159%
02-161 Raymond Central Public School	521,224	521,224	0.241329%	0.199944%	553,703	553,703	0.247094%	0.205146%
03-1 Southern Public Schools	335,253	335,253	0.155224%	0.128605%	329,665	329,665	0.147116%	0.122141%
03-100 Diller-Odell Public Schools	251,569	251,569	0.116478%	0.096504%	255,623	255,623	0.114074%	0.094708%
03-15 Beatrice Public Schools	1,389,537	1,389,537	0.643362%	0.533034%	1,375,493	1,375,493	0.613825%	0.509618%
03-34 Daniel Freeman Public Schools	330,721	330,721	0.153125%	0.126866%	341,245	341,245	0.152283%	0.126430%
04-15 Anselmo-Merna Public School	215,183	215,183	0.099631%	0.082546%	206,845	206,845	0.092306%	0.076636%
04-180 Callaway Public School	228,792	228,792	0.105932%	0.087766%	231,801	231,801	0.103443%	0.085882%
04-25 Broken Bow Public Schools	591,863	591,863	0.274035%	0.227042%	576,860	576,860	0.257428%	0.213725%
04-44 Ansley Public School	193,712	193,712	0.089689%	0.074308%	185,310	185,310	0.082696%	0.068657%
04-84 Sargent Public Schools	179,190	179,190	0.082966%	0.068738%	187,678	187,678	0.083753%	0.069535%
04-89 Arnold Public Schools	167,328	167,328	0.077474%	0.064188%	166,501	166,501	0.074302%	0.061688%
05-1 Fremont Public Schools	3,770,488	3,770,488	1.745752%	1.446378%	3,966,584	3,966,584	1.770120%	1.469613%
05-594 Logan View Public Schools	442,803	442,803	0.205020%	0.169862%	444,509	444,509	0.198366%	0.164690%
05-595 North Bend Central Public Schools	503,527	503,527	0.233135%	0.193155%	509,766	509,766	0.227487%	0.188867%
05-62 Scribner-Snyder Community Schools	222,840	222,840	0.103176%	0.085483%	230,943	230,943	0.103060%	0.085564%
06-1 Ashland-Greenwood Public Schools	688,977	688,977	0.318999%	0.264295%	755,547	755,547	0.337169%	0.279929%
06-107 Cedar Bluffs Public School	340,627	340,627	0.157712%	0.130666%	348,325	348,325	0.155443%	0.129054%
06-39 Wahoo Public School	768,027	768,027	0.355600%	0.294619%	789,288	789,288	0.352226%	0.292430%
06-72 Mead Public Schools	225,333	225,333	0.104330%	0.086439%	232,075	232,075	0.103565%	0.085983%
06-9 Yutan Public School	352,091	352,091	0.163020%	0.135064%	368,013	368,013	0.164229%	0.136348%
07-1 Madison Public Schools	449,596	449,596	0.208165%	0.172467%	467,777	467,777	0.208749%	0.173310%
07-13 Newman Grove Public Schools	187,313	187,313	0.086727%	0.071854%	195,677	195,677	0.087322%	0.072498%
07-2 Norfolk Public Schools	3,130,153	3,130,153	1.449274%	1.200742%	3,263,544	3,263,544	1.456383%	1.209138%
07-5 Battle Creek Public School	365,217	365,217	0.169097%	0.140099%	385,578	385,578	0.172067%	0.142856%
07-80 Elkhorn Valley School	353,406	353,406	0.163628%	0.135568%	375,495	375,495	0.167568%	0.139121%
08-126 Doniphan-Trumbull Public School	415,838	415,838	0.192535%	0.159518%	448,194	448,194	0.200010%	0.166055%
08-2 Grand Island Public Schools	7,586,870	7,586,870	3.512753%	2.910361%	7,616,088	7,616,088	3.398740%	2.821748%
08-82 Northwest High School	986,789	986,789	0.456888%	0.378538%	1,020,466	1,020,466	0.455391%	0.378081%
08-83 Wood River Jr-Sr High School	465,253	465,253	0.215414%	0.178473%	494,726	494,726	0.220775%	0.183295%
09-105 Pleasanton Public School	187,755	187,755	0.086931%	0.072023%	221,274	221,274	0.098745%	0.081981%
09-119 Amherst Public School	248,343	248,343	0.114984%	0.095266%	259,852	259,852	0.115961%	0.096275%
09-19 Shelton Public Schools	244,669	244,669	0.113283%	0.093856%	244,024	244,024	0.108898%	0.090411%
09-2 Gibbon Public Schools	422,294	422,294	0.195524%	0.161994%	416,620	416,620	0.185920%	0.154357%
09-69 Ravenna Public Schools	369,916	369,916	0.171273%	0.141902%	377,556	377,556	0.168487%	0.139884%
09-7 Kearney Public Schools	4,418,145	4,418,145	2.045620%	1.694823%	4,679,899	4,679,899	2.088442%	1.733894%
09-9 Elm Creek Public School	260,444	260,444	0.120587%	0.099908%	261,449	261,449	0.116674%	0.096867%



Exhibit 1

Nebraska Public Employees Retirement System
 School Retirement System
 Schedule of Allocated Proportion by Employer
 For the Years Ended 6/30/2022 and 6/30/2023

Entity	Year Ended June 30, 2022				Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
10-1 Columbus Public Schools	2,878,881	2,878,881	1.332934%	1.104353%	2,988,903	2,988,903	1.333822%	1.107384%
10-5 Lakeview Community Schools	641,140	641,140	0.296851%	0.245945%	668,062	668,062	0.298128%	0.247516%
10-67 Humphrey Public Schools	240,114	240,114	0.111174%	0.092109%	255,622	255,622	0.114073%	0.094707%
11-111 Nebraska City Public Schools	974,237	974,237	0.451076%	0.373722%	922,627	922,627	0.411730%	0.341832%
11-27 Syracuse-Dunbar-Avoca School	630,580	630,580	0.291961%	0.241893%	659,788	659,788	0.294436%	0.244451%
11-501 Palmyra District OR 1	445,375	445,375	0.206211%	0.170848%	454,327	454,327	0.202747%	0.168327%
12-13 Creighton Community School	274,420	274,420	0.127058%	0.105269%	288,739	288,739	0.128852%	0.106977%
12-501 Niobrara Public Schools	257,816	257,816	0.119370%	0.098900%	254,867	254,867	0.113736%	0.094427%
12-505 Santee Community Schools	393,110	393,110	0.182012%	0.150799%	423,108	423,108	0.188815%	0.156761%
12-576 Wausa Public School	200,511	200,511	0.092837%	0.076917%	204,370	204,370	0.091202%	0.075719%
12-583 Verdigre Public Schools	164,664	164,664	0.076240%	0.063166%	173,364	173,364	0.077365%	0.064231%
12-586 Bloomfield Community Schools	237,691	237,691	0.110052%	0.091180%	245,552	245,552	0.109580%	0.090977%
12-96 Crofton Community School	308,731	308,731	0.142944%	0.118431%	316,418	316,418	0.141204%	0.117232%
13-101 Wynot Public Schools	186,095	186,095	0.086163%	0.071387%	178,346	178,346	0.079588%	0.066077%
13-45 Randolph Public Schools	232,685	232,685	0.107734%	0.089259%	236,176	236,176	0.105395%	0.087502%
13-54 Laurel-Concord-Coleridge Comm School	438,680	438,680	0.203111%	0.168280%	464,125	464,125	0.207119%	0.171957%
13-8 Hartington-Newcastle Public School	367,792	367,792	0.170289%	0.141087%	379,007	379,007	0.169135%	0.140422%
14-123 Silver Lake Public Schools	261,148	261,148	0.120913%	0.100178%	269,211	269,211	0.120138%	0.099743%
14-18 Hastings Public Schools	2,610,993	2,610,993	1.208901%	1.001590%	2,705,609	2,705,609	1.207400%	1.002424%
14-3 Kenesaw Public School	224,534	224,534	0.103960%	0.086132%	239,197	239,197	0.106744%	0.088622%
14-90 Adams Central Jr-Sr High School	759,276	759,276	0.351548%	0.291262%	825,629	825,629	0.368444%	0.305895%
15-1 North Platte Public Schools	2,793,421	2,793,421	1.293366%	1.071570%	2,826,676	2,826,676	1.261427%	1.047279%
15-37 Hershey Public Schools	384,723	384,723	0.178128%	0.147581%	417,066	417,066	0.186119%	0.154522%
15-55 Sutherland Public School	264,649	264,649	0.122534%	0.101521%	278,018	278,018	0.124068%	0.103005%
15-565 Wallace School District 65R	220,323	220,323	0.102010%	0.084517%	223,461	223,461	0.099721%	0.082792%
15-6 Brady Public School	190,373	190,373	0.088144%	0.073028%	195,090	195,090	0.087060%	0.072280%
15-7 Maxwell Public School	249,365	249,365	0.115457%	0.095658%	249,963	249,963	0.111548%	0.092611%
16-5 Milford Public Schools	559,740	559,740	0.259162%	0.214719%	585,951	585,951	0.261485%	0.217094%
16-567 Centennial Public School	468,946	468,946	0.217124%	0.179890%	486,626	486,626	0.217161%	0.180294%
16-9 Seward Public Schools	1,032,971	1,032,971	0.478270%	0.396253%	1,044,780	1,044,780	0.466241%	0.387089%
17-12 York Public Schools	914,701	914,701	0.423510%	0.350884%	933,397	933,397	0.416536%	0.345822%
17-83 McCool Junction Public Schools	229,810	229,810	0.106403%	0.088156%	232,184	232,184	0.103614%	0.086024%
17-96 Heartland Community Schools	295,585	295,585	0.136857%	0.113388%	298,907	298,907	0.133390%	0.110745%
18-1 Lexington Public Schools	2,412,835	2,412,835	1.117153%	0.925576%	2,431,278	2,431,278	1.084977%	0.900784%
18-101 Sumner Eddyville Miller School	210,602	210,602	0.097510%	0.080788%	219,765	219,765	0.098072%	0.081423%
18-11 Cozad City Schools	664,780	664,780	0.307796%	0.255013%	681,119	681,119	0.303955%	0.252354%
18-20 Gothenburg Public Schools	621,313	621,313	0.287671%	0.238339%	644,390	644,390	0.287564%	0.238745%
18-4 Overton Public Schools	228,790	228,790	0.105931%	0.087765%	233,617	233,617	0.104253%	0.086554%
19-56 Falls City Public Schools	720,409	720,409	0.333552%	0.276352%	742,371	742,371	0.331289%	0.275047%
19-70 Humboldt Table Rock Steinauer	390,207	390,207	0.180668%	0.149686%	395,642	395,642	0.176558%	0.146584%
20-1 Plattsmouth Community Schools	1,110,564	1,110,564	0.514196%	0.426018%	1,104,368	1,104,368	0.492833%	0.409166%
20-22 Weeping Water Public Schools	326,045	326,045	0.150960%	0.125072%	335,861	335,861	0.149881%	0.124436%
20-32 Louisville Public Schools	483,576	483,576	0.223898%	0.185502%	500,626	500,626	0.223408%	0.185481%
20-56 Conestoga Public Schools	520,268	520,268	0.240886%	0.199577%	563,441	563,441	0.251440%	0.208754%
20-97 Elmwood-Murdock Schools	356,441	356,441	0.165034%	0.136733%	372,649	372,649	0.166298%	0.138066%
21-11 Morrill Public Schools	414,346	414,346	0.191844%	0.158945%	431,144	431,144	0.192401%	0.159738%
21-16 Gering Public Schools	1,259,461	1,259,461	0.583136%	0.483136%	1,316,524	1,316,524	0.587509%	0.487770%
21-2 Minatare Public Schools	234,161	234,161	0.108418%	0.089826%	237,737	237,737	0.106092%	0.088081%
21-31 Mitchell Public Schools	547,991	547,991	0.253722%	0.210212%	574,261	574,261	0.256269%	0.212763%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2022 and 6/30/2023

Entity	Year Ended June 30, 2022				Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
21-32 Scottsbluff Public Schools	2,637,355	2,637,355	1.221107%	1.011703%	2,727,263	2,727,263	1.217063%	1.010446%
22-2 Crete Public Schools	1,614,384	1,614,384	0.747467%	0.619286%	1,665,265	1,665,265	0.743138%	0.616978%
22-44 Dorchester Public Schools	218,690	218,690	0.101254%	0.083890%	215,900	215,900	0.096347%	0.079991%
22-68 Friend Public School	214,620	214,620	0.099370%	0.082329%	222,889	222,889	0.099466%	0.082580%
22-82 Wilber-Clatonia Public Schools	417,574	417,574	0.193339%	0.160184%	431,231	431,231	0.192440%	0.159770%
23-1 Boone Central Schools	522,353	522,353	0.241852%	0.200378%	528,429	528,429	0.235816%	0.195782%
23-17 St. Edward Public School	178,533	178,533	0.082662%	0.068487%	175,754	175,754	0.078432%	0.065117%
23-75 Riverside Public Schools	253,557	253,557	0.117398%	0.097266%	267,396	267,396	0.119328%	0.099070%
24-1 West Point Public School	624,159	624,159	0.288988%	0.239430%	634,314	634,314	0.283068%	0.235013%
24-20 Bancroft-Rosalie Comm. School	258,447	258,447	0.119662%	0.099142%	278,075	278,075	0.124093%	0.103026%
24-30 Wisner-Pilger Public Schools	402,354	402,354	0.186292%	0.154345%	421,142	421,142	0.187938%	0.156032%
25-502 East Butler Public School	366,432	366,432	0.169660%	0.140566%	369,695	369,695	0.164979%	0.136971%
25-56 David City Public Schools	641,593	641,593	0.297060%	0.246118%	670,125	670,125	0.299049%	0.248280%
26-1 Nebraska Unified Sch Dist #1	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%
26-115 Summerland Public Schools	404,181	404,181	0.187138%	0.155046%	401,054	401,054	0.178974%	0.148590%
26-18 Elgin Public Schools	188,304	188,304	0.087186%	0.072235%	190,641	190,641	0.085075%	0.070632%
26-9 Neligh-Oakdale Public Schools	306,781	306,781	0.142041%	0.117683%	315,933	315,933	0.140988%	0.117053%
27-17 Wayne Community Schools	622,507	622,507	0.288223%	0.238796%	645,252	645,252	0.287949%	0.239065%
27-560 Wakefield Community School	410,069	410,069	0.189864%	0.157305%	428,056	428,056	0.191023%	0.158594%
27-595 Winside Public School	219,496	219,496	0.101628%	0.084200%	230,529	230,529	0.102875%	0.085410%
28-2 Giltner Public Schools	192,437	192,437	0.089099%	0.073820%	198,062	198,062	0.088387%	0.073382%
28-504 Aurora Public Schools	1,007,874	1,007,874	0.466650%	0.386626%	1,026,154	1,026,154	0.457929%	0.380188%
28-91 Hampton Public Schools	190,772	190,772	0.088328%	0.073181%	190,590	190,590	0.085052%	0.070613%
29-1 Blair Community Schools	1,387,576	1,387,576	0.642454%	0.532281%	1,451,122	1,451,122	0.647575%	0.537638%
29-24 Arlington Public Schools	570,094	570,094	0.263956%	0.218691%	578,346	578,346	0.258092%	0.214277%
29-3 Fort Calhoun Community School	506,581	506,581	0.234549%	0.194327%	535,768	535,768	0.239091%	0.198501%
30-11 Harvard Public Schools	255,675	255,675	0.118379%	0.098079%	248,419	248,419	0.110859%	0.092039%
30-2 Sutton Public Schools	339,252	339,252	0.157075%	0.130139%	350,894	350,894	0.156589%	0.130005%
30-5 South Central NE Unif School #5	691,013	691,013	0.319942%	0.265076%	679,022	679,022	0.303019%	0.251577%
31-1 Tekamah-Herman Schools	430,210	430,210	0.199189%	0.165031%	443,973	443,973	0.198126%	0.164491%
31-14 Oakland-Craig Public School	363,860	363,860	0.168469%	0.139579%	364,959	364,959	0.162866%	0.135217%
31-20 Lyons-Decatur NE Schools	281,027	281,027	0.130117%	0.107804%	293,780	293,780	0.131102%	0.108845%
32-2001 Bruning-Davenport Unif. School	221,153	221,153	0.102395%	0.084836%	229,207	229,207	0.102285%	0.084920%
32-60 Deshler Public School	224,746	224,746	0.104058%	0.086213%	220,651	220,651	0.098467%	0.081751%
32-70 Thayer Central Community Schools	367,721	367,721	0.170256%	0.141059%	349,162	349,162	0.155816%	0.129364%
33-300 Tri-County Schools	381,831	381,831	0.176789%	0.146472%	379,166	379,166	0.169206%	0.140480%
33-303 Meridian Public School	216,998	216,998	0.100471%	0.083242%	220,731	220,731	0.098503%	0.081780%
33-8 Fairbury Public Schools	748,182	748,182	0.346411%	0.287006%	765,835	765,835	0.341760%	0.283741%
34-1 Exeter - Milligan Public Schools	196,080	196,080	0.090786%	0.075217%	200,916	200,916	0.089660%	0.074439%
34-25 Fillmore Central Public Schools	443,738	443,738	0.205453%	0.170220%	460,297	460,297	0.205411%	0.170539%
34-54 Shickley Public School	181,026	181,026	0.083816%	0.069443%	192,313	192,313	0.085821%	0.071251%
35-1 Ponca Public School	370,082	370,082	0.171350%	0.141966%	385,817	385,817	0.172174%	0.142945%
35-70 Allen Consolidated Schools	195,300	195,300	0.090425%	0.074918%	190,925	190,925	0.085202%	0.070738%
36-137 Chambers Public School	145,363	145,363	0.067304%	0.055762%	137,670	137,670	0.061436%	0.051006%
36-239 West Holt Public School	407,967	407,967	0.188890%	0.156498%	420,919	420,919	0.187838%	0.155949%
36-29 Ewing Public Schools	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%
36-44 Stuart Public School	183,498	183,498	0.084960%	0.070390%	190,686	190,686	0.085095%	0.070649%
36-7 O'Neill Public Schools	674,418	674,418	0.312258%	0.258710%	705,361	705,361	0.314773%	0.261335%
37-44 Holdrege Public Schools	764,400	764,400	0.353920%	0.293227%	788,957	788,957	0.352078%	0.292307%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2022 and 6/30/2023

Entity	Year Ended June 30, 2022				Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
37-54 Bertrand Community School	244,106	244,106	0.113022%	0.093640%	247,408	247,408	0.110408%	0.091664%
37-55 Loomis Public School	209,932	209,932	0.097199%	0.080531%	215,051	215,051	0.095968%	0.079676%
38-18 Arapahoe Public Schools	220,109	220,109	0.101911%	0.084435%	247,276	247,276	0.110349%	0.091615%
38-21 Cambridge Public Schools	254,099	254,099	0.117649%	0.097474%	260,369	260,369	0.116192%	0.096466%
38-540 Southern Valley Schools	409,765	409,765	0.189723%	0.157188%	430,491	430,491	0.192110%	0.159496%
39-1 Sidney Public Schools	914,989	914,989	0.423644%	0.350995%	931,404	931,404	0.415646%	0.345083%
39-3 Leyton Public School	209,627	209,627	0.097058%	0.080414%	198,939	198,939	0.088778%	0.073706%
39-9 Potter-Dix Public Schools	189,204	189,204	0.087602%	0.072579%	179,909	179,909	0.080286%	0.066656%
40-2 Pierce Public Schools	469,385	469,385	0.217327%	0.180058%	488,183	488,183	0.217856%	0.180871%
40-5 Plainview Public Schools	295,298	295,298	0.136724%	0.113278%	292,013	292,013	0.130313%	0.108190%
40-542 Osmond Community Schools	197,635	197,635	0.091506%	0.075814%	208,800	208,800	0.093179%	0.077360%
41-15 Cross County Community School	335,260	335,260	0.155227%	0.128608%	344,494	344,494	0.153733%	0.127634%
41-19 Osceola Public School	232,134	232,134	0.107479%	0.089048%	240,373	240,373	0.107268%	0.089057%
41-32 Shelby-Rising City Public Schools	365,553	365,553	0.169253%	0.140228%	376,181	376,181	0.167874%	0.139375%
41-75 High Plains Community Schools	257,891	257,891	0.119405%	0.098929%	265,580	265,580	0.118517%	0.098397%
42-11 Superior Public Schools	382,197	382,197	0.176959%	0.146613%	382,905	382,905	0.170874%	0.141865%
43-123 Schuyler Community Schools	1,350,382	1,350,382	0.625233%	0.518014%	1,362,055	1,362,055	0.607828%	0.504639%
43-39 Leigh Community School	201,212	201,212	0.093162%	0.077186%	213,858	213,858	0.095436%	0.079234%
43-58 Clarkson Public School	213,881	213,881	0.099028%	0.082046%	228,616	228,616	0.102022%	0.084702%
43-70 Howells-Dodge Public Schools	295,038	295,038	0.136604%	0.113178%	299,021	299,021	0.133441%	0.110787%
44-23 Johnson-Brock Public Schools	235,249	235,249	0.108921%	0.090242%	242,672	242,672	0.108294%	0.089909%
44-29 Auburn Public Schools	685,498	685,498	0.317389%	0.262961%	711,500	711,500	0.317513%	0.263610%
45-2 Red Cloud Community Schools	209,127	209,127	0.096827%	0.080222%	220,250	220,250	0.098288%	0.081602%
45-74 Blue Hill Public Schools	285,977	285,977	0.132409%	0.109703%	289,822	289,822	0.129335%	0.107378%
46-4 Central City Public Schools	630,395	630,395	0.291876%	0.241823%	639,769	639,769	0.285502%	0.237033%
46-49 Palmer Public School	235,997	235,997	0.109268%	0.090530%	258,453	258,453	0.115337%	0.095757%
47-21 Arcadia Public Schools	153,178	153,178	0.070922%	0.058760%	165,541	165,541	0.073874%	0.061333%
47-5 Ord Public Schools	446,388	446,388	0.206680%	0.171237%	468,927	468,927	0.209262%	0.173736%
48-17 McCook Public Schools	954,220	954,220	0.441808%	0.366044%	995,774	995,774	0.444372%	0.368932%
48-179 Southwest Public Schools	320,005	320,005	0.148164%	0.122756%	330,530	330,530	0.147502%	0.122461%
49-1 St. Paul Public School	503,240	503,240	0.233002%	0.193045%	499,946	499,946	0.223105%	0.185229%
49-100 Centura Public School	407,965	407,965	0.188890%	0.156498%	426,901	426,901	0.190508%	0.158166%
49-103 Elba Public School	134,337	134,337	0.062199%	0.051533%	138,543	138,543	0.061826%	0.051330%
50-506 Franklin Public Schools	246,954	246,954	0.114341%	0.094733%	271,409	271,409	0.121118%	0.100556%
51-2 Alma Public Schools	328,115	328,115	0.151919%	0.125867%	338,218	338,218	0.150932%	0.125309%
52-1 Wilcox-Hildreth Public Schools	241,302	241,302	0.111724%	0.092565%	249,159	249,159	0.111189%	0.092313%
52-501 Axtell Community School	253,054	253,054	0.117165%	0.097073%	267,452	267,452	0.119353%	0.099091%
52-503 Minden Public Schools	625,084	625,084	0.289417%	0.239786%	642,251	642,251	0.286610%	0.237953%
53-3 Stanton Community School	339,689	339,689	0.157277%	0.130306%	355,433	355,433	0.158615%	0.131687%
54-1 Pawnee City Public Schools	244,701	244,701	0.113298%	0.093869%	257,384	257,384	0.114860%	0.095361%
54-69 Lewiston Consolidated Schools	189,279	189,279	0.087637%	0.072608%	200,764	200,764	0.089593%	0.074383%
55-1 Pender Public School	324,022	324,022	0.150024%	0.124297%	326,998	326,998	0.145925%	0.121152%
55-13 Walthill Public School	386,899	386,899	0.179136%	0.148416%	372,179	372,179	0.166088%	0.137892%
55-16 Omaha Nation Public School	967,032	967,032	0.447740%	0.370958%	1,063,994	1,063,994	0.474816%	0.394208%
55-17 Winnebago Public School	831,295	831,295	0.384893%	0.318889%	824,903	824,903	0.368120%	0.305626%
55-561 Emerson-Hubbard Com Schools	230,601	230,601	0.106769%	0.088459%	226,408	226,408	0.101036%	0.083883%
56-1 Loup City Public Schools	296,212	296,212	0.137147%	0.113628%	314,223	314,223	0.140225%	0.116419%
56-15 Litchfield Public Schools	158,828	158,828	0.073538%	0.060927%	157,900	157,900	0.070464%	0.058502%
57-33 Sterling Public Schools	189,149	189,149	0.087577%	0.072559%	189,847	189,847	0.084721%	0.070338%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2022 and 6/30/2023

		Year Ended June 30, 2022				Year Ended June 30, 2023			
Entity	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated		
			Percentage by Contributions	Final Employer Allocated Percentage			Percentage by Contributions	Final Employer Allocated Percentage	
57-50 Johnson County Central Public School	468,147	468,147	0.216754%	0.179583%	484,508	484,508	0.216216%	0.179510%	
58-1 Fullerton Public School	272,404	272,404	0.126124%	0.104495%	286,711	286,711	0.127947%	0.106226%	
58-30 Twin River Public Schools	423,276	423,276	0.195979%	0.162371%	405,963	405,963	0.181164%	0.150408%	
59-1 Bellevue Public Schools	7,930,981	7,930,981	3.672078%	3.042364%	8,195,531	8,195,531	3.657321%	3.036430%	
59-27 Papillion LaVista Public Schools	7,971,806	7,971,806	3.690980%	3.058025%	8,658,581	8,658,581	3.863961%	3.207990%	
59-37 Gretna Public School	3,737,203	3,737,203	1.730341%	1.433610%	4,038,505	4,038,505	1.802215%	1.496259%	
59-46 Springfield Platteview Community Schools	951,304	951,304	0.440458%	0.364925%	979,183	979,183	0.436968%	0.362785%	
60-125 Medicine Valley Public Schools	213,485	213,485	0.098844%	0.081894%	221,161	221,161	0.098695%	0.081940%	
60-46 Maywood Public Schools	169,593	169,593	0.078522%	0.065056%	176,136	176,136	0.078602%	0.065258%	
60-95 Eustis-Farnam Public Schools	184,930	184,930	0.085623%	0.070940%	191,145	191,145	0.085300%	0.070819%	
61-10 Gordon-Rushville Public Schools	592,169	592,169	0.274177%	0.227159%	570,477	570,477	0.254580%	0.211361%	
61-3 Hay Springs School	179,897	179,897	0.083293%	0.069009%	189,580	189,580	0.070239%	0.057239%	
62-60 Central Valley Public	384,761	384,761	0.178146%	0.147596%	407,227	407,227	0.181728%	0.150877%	
63-51 Boyd County Schools	300,587	300,587	0.139173%	0.115307%	298,954	298,954	0.133411%	0.110762%	
64-21 Bayard Public Schools	343,190	343,190	0.158898%	0.131649%	337,931	337,931	0.150804%	0.125203%	
64-63 Bridgeport Public Schools	430,701	430,701	0.199416%	0.165219%	466,486	466,486	0.208173%	0.172832%	
65-10 Hemingford Public School	373,872	373,872	0.173104%	0.143419%	375,068	375,068	0.167377%	0.138962%	
65-6 Alliance Public Schools	874,345	874,345	0.404825%	0.335403%	867,708	867,708	0.387222%	0.321485%	
66-30 Cody-Kilgore Unified Schools	163,130	163,130	0.075530%	0.062578%	161,239	161,239	0.071954%	0.059739%	
66-6 Valentine Community Schools	605,706	605,706	0.280444%	0.232351%	624,376	624,376	0.278633%	0.231330%	
67-70 Hitchcock Public Schools	235,717	235,717	0.109138%	0.090422%	252,750	252,750	0.112792%	0.093644%	
68-1 Ogallala Public Schools	693,769	693,769	0.321218%	0.266133%	723,266	723,266	0.322763%	0.267969%	
68-6 Paxton Consolidated Schools	211,215	211,215	0.097793%	0.081023%	208,819	208,819	0.093187%	0.077367%	
69-2 Chadron Public Schools	728,526	728,526	0.337311%	0.279467%	751,205	751,205	0.335231%	0.278320%	
69-71 Crawford Public Schools	195,900	195,900	0.090703%	0.075149%	196,614	196,614	0.087741%	0.072846%	
70-11 South Sioux City Comm School	2,812,063	2,812,063	1.301997%	1.078721%	2,878,128	2,878,128	1.284388%	1.066342%	
70-31 Homer Community School	348,301	348,301	0.161265%	0.133610%	371,666	371,666	0.165859%	0.137702%	
71-1 Kimball Public Schools	360,201	360,201	0.166775%	0.138175%	363,055	363,055	0.162016%	0.134511%	
72-10 Chase County Schools	447,420	447,420	0.207157%	0.171632%	474,460	474,460	0.211732%	0.175787%	
72-536 Wauneta-Palisade Public Schools	217,127	217,127	0.100531%	0.083291%	222,680	222,680	0.099373%	0.082503%	
73-30 Elwood Public Schools	204,998	204,998	0.094915%	0.078638%	214,523	214,523	0.095733%	0.079481%	
74-20 Perkins County Schools	359,632	359,632	0.166511%	0.137957%	359,222	359,222	0.160306%	0.133091%	
75-10 Ainsworth Community Schools	386,383	386,383	0.178897%	0.148218%	394,820	394,820	0.176192%	0.146280%	
76-117 Dundy County Public Schools	333,734	333,734	0.154520%	0.128022%	319,781	319,781	0.142705%	0.118478%	
77-1 Garden County Schools	301,638	301,638	0.139660%	0.115710%	314,938	314,938	0.140544%	0.116684%	
78-25 Creek Valley Schools	192,576	192,576	0.089164%	0.073874%	220,125	220,125	0.098233%	0.081556%	
78-95 South Platte Schools	210,946	210,946	0.097669%	0.080920%	207,512	207,512	0.092604%	0.076883%	
79-79 Hayes Center Public School	154,983	154,983	0.071758%	0.059452%	159,505	159,505	0.071180%	0.059096%	
80-500 Sioux County High School	162,375	162,375	0.075180%	0.062288%	166,313	166,313	0.074219%	0.061619%	
81-100 Rock County Public Schools	220,757	220,757	0.102211%	0.084683%	224,581	224,581	0.100221%	0.083207%	
82-100 Keya Paha Co. High School	114,277	114,277	0.052911%	0.043837%	118,833	118,833	0.053030%	0.044027%	
83-100 Burwell Jr.-Sr. High School	243,323	243,323	0.112660%	0.093340%	242,217	242,217	0.108091%	0.089741%	
84-45 Wheeler Central Schools	179,675	179,675	0.083190%	0.068924%	188,413	188,413	0.084081%	0.069807%	
85-1 Banner County School	217,440	217,440	0.100676%	0.083411%	224,867	224,867	0.100349%	0.083313%	
86-71 Sandhills Public School	131,899	131,899	0.061070%	0.050597%	136,997	136,997	0.061136%	0.050757%	
87-501 Stapleton Public Schools	175,314	175,314	0.081171%	0.067251%	172,830	172,830	0.077127%	0.064033%	
88-25 Loup County Public School	142,513	142,513	0.065984%	0.054669%	148,689	148,689	0.066354%	0.055089%	
89-1 Thedford Public Schools	136,984	136,984	0.063424%	0.052548%	146,093	146,093	0.065195%	0.054127%	
90-90 McPherson Co High School	102,478	102,478	0.047448%	0.039311%	100,187	100,187	0.044709%	0.037119%	



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2022 and 6/30/2023

		Year Ended June 30, 2022				Year Ended June 30, 2023			
Entity		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
91-500	Arthur County High School	131,775	131,775	0.061012%	0.050549%	134,186	134,186	0.059882%	0.049716%
92-11	District 11 Area Schools	145,967	145,967	0.067583%	0.055993%	147,304	147,304	0.065736%	0.054576%
93-1	Mullen Public Schools	196,604	196,604	0.091028%	0.075418%	208,110	208,110	0.092871%	0.077105%
97-1	Ed. Service Unit 1	699,877	699,877	0.324046%	0.268476%	752,889	752,889	0.335983%	0.278944%
97-10	Ed. Service Unit 10	745,285	745,285	0.345070%	0.285895%	776,694	776,694	0.346606%	0.287764%
97-11	Ed. Service Unit 11	230,330	230,330	0.106644%	0.088356%	200,690	200,690	0.089560%	0.074356%
97-13	Ed. Service Unit 13	830,303	830,303	0.384434%	0.318509%	892,547	892,547	0.398306%	0.330687%
97-15	Ed. Service Unit 15	132,668	132,668	0.061426%	0.050892%	136,480	136,480	0.060905%	0.050565%
97-16	Ed. Service Unit 16	252,338	252,338	0.116834%	0.096798%	279,940	279,940	0.124925%	0.103717%
97-17	Ed. Service Unit 17	317,424	317,424	0.146969%	0.121766%	340,243	340,243	0.151836%	0.126059%
97-2	Ed. Service Unit 2	503,815	503,815	0.233269%	0.193266%	580,975	580,975	0.259265%	0.215250%
97-3	Ed. Service Unit #3	1,189,387	1,189,387	0.550691%	0.456255%	1,304,210	1,304,210	0.582014%	0.483207%
97-4	Ed. Service Unit 4	340,815	340,815	0.157799%	0.130739%	344,694	344,694	0.153822%	0.127708%
97-5	Ed. Service Unit 5	348,134	348,134	0.161188%	0.133546%	383,700	383,700	0.171229%	0.142160%
97-6	Ed. Service Unit 6	509,121	509,121	0.235725%	0.195301%	503,153	503,153	0.224536%	0.186417%
97-7	Ed. Service Unit 7	548,424	548,424	0.253923%	0.210378%	602,811	602,811	0.269009%	0.223340%
97-8	Ed. Service Unit 8	451,287	451,287	0.208948%	0.173116%	483,466	483,466	0.215751%	0.179124%
97-9	Ed. Service Unit 9	290,569	290,569	0.134535%	0.111464%	341,205	341,205	0.152265%	0.126415%
98-11	Lincoln Regional Center	31,923	31,923	0.014780%	0.012245%	28,269	28,269	0.012615%	0.010473%
98-12	Nebraska Correctional Youth Facility	157,747	157,747	0.073038%	0.060513%	151,839	151,839	0.067759%	0.056256%
98-4	Nebraska Youth Academy	53,163	53,163	0.024615%	0.020394%	54,060	54,060	0.024125%	0.020029%
98-6	Youth Development Center	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%
98-9	W Kearney High School YR and TC	135,635	135,635	0.062800%	0.052031%	140,243	140,243	0.062585%	0.051960%
99-3	Sarpy County Coop Head Start	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Total	\$810,465,539	\$0	\$810,465,539	\$414,832,973	\$0	\$414,832,973	\$2,599,205,690	\$414,832,973	(\$1,377,110,236)
Special Funding Situation									
State	138,984,377	(138,984,377)	0	70,424,771	(70,424,771)	0	441,258,235	70,424,771	(233,787,281)
Schools									
00-DE Nebraska Dept of Education	656,866	135,964	792,830	316,368	64,689	381,057	1,982,258	316,368	(1,050,239)
01-10 Elkhorn Public Schools	21,293,977	4,407,466	25,701,443	11,187,622	2,287,651	13,475,273	70,097,926	11,187,622	(37,139,258)
01-15 Douglas County West Comm Schools	2,369,623	490,469	2,860,092	1,289,724	263,726	1,553,450	8,080,982	1,289,724	(4,281,463)
01-17 Millard Public Schools	44,611,589	9,233,788	53,845,377	22,983,833	4,699,747	27,683,580	144,009,069	22,983,833	(76,298,834)
01-54 Ralston Public Schools	7,489,107	1,550,104	9,039,211	3,887,910	795,003	4,682,913	24,360,354	3,887,910	(12,906,594)
01-59 Bennington Public Schools	6,448,866	1,334,796	7,783,662	3,792,884	775,572	4,568,456	23,764,953	3,792,884	(12,591,139)
01-66 Westside Community Schools	15,161,201	3,138,090	18,299,291	7,829,172	1,600,915	9,430,087	49,054,991	7,829,172	(25,990,298)
02-1 Lincoln Public Schools	101,443,152	20,996,904	122,440,056	51,587,650	10,548,630	62,136,280	323,231,088	51,587,650	(171,254,178)
02-145 Waverly School District 145	4,484,800	928,275	5,413,075	2,328,068	476,045	2,804,113	14,586,898	2,328,068	(7,728,425)
02-148 Malcolm Public School	1,462,120	302,628	1,764,748	764,492	156,325	920,817	4,790,050	764,492	(2,537,863)
02-160 Norris School District 160	4,611,711	954,542	5,566,253	2,365,208	483,637	2,848,845	14,819,605	2,365,208	(7,851,718)
02-161 Raymond Central Public School	1,620,477	335,411	1,955,888	851,013	174,014	1,025,027	5,332,167	851,013	(2,825,087)
03-1 Southern Public Schools	1,042,299	215,738	1,258,037	506,681	103,605	610,286	3,174,696	506,681	(1,682,016)
03-100 Diller-Odell Public Schools	782,132	161,882	944,014	392,880	80,337	473,217	2,461,656	392,880	(1,304,234)
03-15 Beatrice Public Schools	4,320,057	894,170	5,214,227	2,114,064	432,284	2,546,348	13,246,020	2,114,064	(7,018,002)
03-34 Daniel Freeman Public Schools	1,028,205	212,820	1,241,025	524,473	107,247	631,720	3,286,176	524,473	(1,741,080)
04-15 Anselmo-Merna Public School	669,007	138,468	807,475	317,911	65,005	382,916	1,991,927	317,911	(1,055,362)
04-180 Callaway Public School	711,313	147,229	858,542	356,267	72,849	429,116	2,232,250	356,267	(1,182,690)
04-25 Broken Bow Public Schools	1,840,097	380,862	2,220,959	886,602	181,294	1,067,896	5,555,152	886,602	(2,943,229)
04-44 Ansley Public School	602,241	124,657	726,898	284,812	58,238	343,050	1,784,537	284,812	(945,483)
04-84 Sargent Public Schools	557,098	115,313	672,411	288,454	58,981	347,435	1,807,358	288,454	(957,574)
04-89 Arnold Public Schools	520,222	107,678	627,900	255,902	52,327	308,229	1,603,398	255,902	(849,512)
05-1 Fremont Public Schools	11,722,395	2,426,323	14,148,718	6,096,439	1,246,602	7,343,041	38,198,265	6,096,439	(20,238,191)
05-594 Logan View Public Schools	1,376,673	284,943	1,661,616	683,188	139,700	822,888	4,280,632	683,188	(2,267,963)
05-595 North Bend Central Public Schools	1,565,455	324,024	1,889,479	783,483	160,208	943,691	4,909,042	783,483	(2,600,907)
05-62 Scribner-Snyder Community Schools	692,810	143,396	836,206	354,948	72,579	427,527	2,223,984	354,948	(1,178,311)
06-1 Ashland-Greenwood Public Schools	2,142,020	443,357	2,585,377	1,161,238	237,450	1,398,688	7,275,930	1,161,238	(3,854,931)
06-107 Cedar Bluffs Public School	1,059,003	219,198	1,278,201	535,359	109,470	644,829	3,354,379	535,359	(1,777,216)
06-39 Wahoo Public School	2,387,785	494,230	2,882,015	1,213,096	248,054	1,461,150	7,600,857	1,213,096	(4,027,083)
06-72 Mead Public Schools	700,558	145,001	845,559	356,686	72,936	429,622	2,234,875	356,686	(1,184,081)
06-9 Yutan Public School	1,094,647	226,574	1,321,221	565,616	115,660	681,276	3,543,965	565,616	(1,877,662)
07-1 Madison Public Schools	1,397,786	289,320	1,687,106	718,947	147,013	865,960	4,504,683	718,947	(2,386,670)
07-13 Newman Grove Public Schools	582,352	120,540	702,892	300,746	61,494	362,240	1,884,372	300,746	(998,377)
07-2 Norfolk Public Schools	9,731,600	2,014,266	11,745,866	5,015,903	1,025,654	6,041,557	31,427,984	5,015,903	(16,651,163)
07-5 Battle Creek Public School	1,135,454	235,019	1,370,473	592,614	121,177	713,791	3,713,121	592,614	(1,967,285)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
07-80 Elkhorn Valley School	1,098,732	227,417	1,326,149	577,120	118,007	695,127	3,616,041	577,120	(1,915,850)
08-126 Doniphan-Trumbull Public School	1,292,838	267,592	1,560,430	688,851	140,856	829,707	4,316,111	688,851	(2,286,760)
08-2 Grand Island Public Schools	23,587,473	4,882,180	28,469,653	11,705,541	2,393,553	14,099,094	73,343,035	11,705,541	(38,858,581)
08-82 Northwest High School	3,067,920	635,000	3,702,920	1,568,405	320,707	1,889,112	9,827,103	1,568,405	(5,206,592)
08-83 Wood River Jr-Sr High School	1,446,462	299,394	1,745,856	760,368	155,479	915,847	4,764,214	760,368	(2,524,174)
09-105 Pleasanton Public School	583,722	120,824	704,546	340,084	69,543	409,627	2,130,855	340,084	(1,128,969)
09-119 Amherst Public School	772,098	159,808	931,906	399,380	81,664	481,044	2,502,385	399,380	(1,325,813)
09-19 Shelton Public Schools	760,671	157,449	918,120	375,055	76,690	451,745	2,349,968	375,055	(1,245,059)
09-2 Gibbon Public Schools	1,312,906	271,749	1,584,655	640,324	130,933	771,257	4,012,056	640,324	(2,125,666)
09-69 Ravenna Public Schools	1,150,067	238,042	1,388,109	580,285	118,655	698,940	3,635,873	580,285	(1,926,357)
09-7 Kearney Public Schools	13,735,956	2,843,089	16,579,045	7,192,764	1,470,782	8,663,546	45,067,472	7,192,764	(23,877,632)
09-9 Elm Creek Public School	809,720	167,596	977,316	401,836	82,166	484,002	2,517,773	401,836	(1,333,965)
10-1 Columbus Public Schools	8,950,400	1,852,571	10,802,971	4,593,794	939,339	5,533,133	28,783,188	4,593,794	(15,249,898)
10-5 Lakeview Community Schools	1,993,299	412,576	2,405,875	1,026,778	209,955	1,236,733	6,433,450	1,026,778	(3,408,568)
10-67 Humphrey Public Schools	746,512	154,515	901,027	392,876	80,336	473,212	2,461,630	392,876	(1,304,220)
11-111 Nebraska City Public Schools	3,028,888	626,928	3,655,816	1,418,032	289,960	1,707,992	8,884,917	1,418,032	(4,707,403)
11-27 Syracuse-Dunbar-Avooca School	1,960,459	405,784	2,366,243	1,014,063	207,355	1,221,418	6,353,784	1,014,063	(3,366,360)
11-501 Palmyra District OR 1	1,384,664	286,605	1,671,269	698,276	142,785	841,061	4,375,165	698,276	(2,318,048)
12-13 Creighton Community School	853,169	176,592	1,029,761	443,776	90,745	534,521	2,780,552	443,776	(1,473,191)
12-501 Niobrara Public Schools	801,550	165,903	967,453	391,714	80,100	471,814	2,454,352	391,714	(1,300,364)
12-505 Santee Community Schools	1,222,174	252,971	1,475,145	650,296	132,971	783,267	4,074,541	650,296	(2,158,772)
12-576 Wausa Public School	623,386	129,026	752,412	314,107	64,229	378,336	1,968,093	314,107	(1,042,734)
12-583 Verdigre Public Schools	511,939	105,960	617,899	266,451	54,485	320,936	1,669,496	266,451	(884,532)
12-586 Bloomfield Community Schools	738,982	152,952	891,934	377,403	77,171	454,574	2,364,679	377,403	(1,252,854)
12-96 Crofton Community School	959,842	198,670	1,158,512	486,317	99,444	585,761	3,047,101	486,317	(1,614,414)
13-101 Wynot Public Schools	578,567	119,754	698,321	274,109	56,048	330,157	1,717,477	274,109	(909,953)
13-45 Randolph Public Schools	723,413	149,734	873,147	362,987	74,226	437,213	2,274,357	362,987	(1,204,999)
13-54 Laurel-Concord-Coleridge Comm School	1,363,851	282,294	1,646,145	713,334	145,864	859,198	4,469,516	713,334	(2,368,037)
13-8 Hartington-Newcastle Public School	1,143,462	236,672	1,380,134	582,517	119,111	701,628	3,649,857	582,517	(1,933,766)
14-123 Silver Lake Public Schools	811,908	168,050	979,958	413,767	84,605	498,372	2,592,526	413,767	(1,373,571)
14-18 Hastings Public Schools	8,117,542	1,680,184	9,797,726	4,158,385	850,308	5,008,693	26,055,062	4,158,385	(13,804,484)
14-3 Kenesaw Public School	698,070	144,490	842,560	367,633	75,176	442,809	2,303,468	367,633	(1,220,423)
14-90 Adams Central Jr-Sr High School	2,360,578	488,597	2,849,175	1,268,953	259,474	1,528,427	7,950,840	1,268,953	(4,212,511)
15-1 North Platte Public Schools	8,684,706	1,797,580	10,482,286	4,344,459	888,356	5,232,815	27,220,935	4,344,459	(14,422,186)
15-37 Hershey Public Schools	1,196,093	247,573	1,443,666	641,008	131,075	772,083	4,016,345	641,008	(2,127,938)
15-55 Sutherland Public School	822,793	170,303	993,096	427,299	87,376	514,675	2,677,312	427,299	(1,418,492)
15-565 Wallace School District 65R	684,981	141,775	826,756	343,449	70,227	413,676	2,151,934	343,449	(1,140,137)
15-6 Brady Public School	591,867	122,510	714,377	299,841	61,313	361,154	1,878,706	299,841	(995,375)
15-7 Maxwell Public School	775,275	160,464	935,739	384,181	78,557	462,738	2,407,150	384,181	(1,275,356)
16-5 Milford Public Schools	1,740,224	360,195	2,100,419	900,577	184,149	1,084,726	5,642,720	900,577	(2,989,624)
16-567 Centennial Public School	1,457,946	301,769	1,759,715	747,919	152,936	900,855	4,686,212	747,919	(2,482,847)
16-9 Seward Public Schools	3,211,494	664,720	3,876,214	1,605,773	328,348	1,934,121	10,061,239	1,605,773	(5,330,642)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
17-12 York Public Schools	2,843,794	588,609	3,432,403	1,434,584	293,345	1,727,929	8,988,625	1,434,584	(4,762,350)
17-83 McCool Junction Public Schools	714,474	147,886	862,360	356,856	72,969	429,825	2,235,941	356,856	(1,184,645)
17-96 Heartland Community Schools	918,971	190,208	1,109,179	459,407	93,939	553,346	2,878,490	459,407	(1,525,081)
18-1 Lexington Public Schools	7,501,475	1,552,665	9,054,140	3,736,749	764,093	4,500,842	23,413,229	3,736,749	(12,404,789)
18-101 Sumner Eddyville Miller School	654,759	135,526	790,285	337,769	69,066	406,835	2,116,351	337,769	(1,121,284)
18-11 Cozad City Schools	2,066,792	427,789	2,494,581	1,046,848	214,058	1,260,906	6,559,200	1,046,848	(3,475,193)
18-20 Gothenburg Public Schools	1,931,655	399,819	2,331,474	990,393	202,517	1,192,910	6,205,474	990,393	(3,287,782)
18-4 Overton Public Schools	711,305	147,229	858,534	359,055	73,421	432,476	2,249,716	359,055	(1,191,944)
19-56 Falls City Public Schools	2,239,738	463,586	2,703,324	1,140,986	233,310	1,374,296	7,149,037	1,140,986	(3,787,700)
19-70 Humboldt Table Rock Steinauer	1,213,153	251,099	1,464,252	608,079	124,342	732,421	3,810,020	608,079	(2,018,623)
20-1 Plattsmouth Community Schools	3,452,729	714,652	4,167,381	1,697,355	347,079	2,044,434	10,635,066	1,697,355	(5,634,667)
20-22 Weeping Water Public Schools	1,013,665	209,814	1,223,479	516,202	105,554	621,756	3,234,348	516,202	(1,713,621)
20-32 Louisville Public Schools	1,503,430	311,186	1,814,616	769,436	157,334	926,770	4,821,033	769,436	(2,554,278)
20-56 Conestoga Public Schools	1,617,503	334,795	1,952,298	865,980	177,076	1,043,056	5,425,946	865,980	(2,874,773)
20-97 Elmwood-Murdock Schools	1,108,174	229,370	1,337,544	572,743	117,116	689,859	3,588,619	572,743	(1,901,321)
21-1 Morrill Public Schools	1,288,194	266,636	1,554,830	662,646	135,497	798,143	4,151,919	662,646	(2,199,768)
21-16 Gering Public Schools	3,915,651	810,465	4,726,116	2,023,431	413,750	2,437,181	12,678,146	2,023,431	(6,717,131)
21-2 Minatare Public Schools	728,009	150,682	878,691	365,389	74,716	440,105	2,289,406	365,389	(1,212,972)
21-31 Mitchell Public Schools	1,703,696	352,633	2,056,329	882,611	180,477	1,063,088	5,530,148	882,611	(2,929,985)
21-32 Scottsbluff Public Schools	8,199,504	1,697,147	9,896,651	4,191,663	857,116	5,048,779	26,263,570	4,191,663	(13,914,951)
22-2 Crete Public Schools	5,019,100	1,038,862	6,057,962	2,559,428	523,353	3,082,781	16,036,527	2,559,428	(8,496,467)
22-44 Dorchester Public Schools	679,900	140,729	820,629	331,829	67,850	399,679	2,079,131	331,829	(1,101,564)
22-68 Friend Public School	667,248	138,112	805,360	342,569	70,049	412,618	2,146,424	342,569	(1,137,218)
22-82 Wilber-Clatonia Public Schools	1,298,236	268,710	1,566,946	662,779	135,526	798,305	4,152,751	662,779	(2,200,209)
23-1 Boone Central Schools	1,623,995	336,132	1,960,127	812,168	166,075	978,243	5,088,777	812,168	(2,696,134)
23-17 St. Edward Public School	555,064	114,883	669,947	270,127	55,235	325,362	1,692,525	270,127	(896,733)
23-75 Riverside Public Schools	788,307	163,163	951,470	410,975	84,037	495,012	2,575,033	410,975	(1,364,303)
24-1 West Point Public School	1,940,498	401,650	2,342,148	974,911	199,348	1,174,259	6,108,471	974,911	(3,236,388)
24-20 Bancroft-Rosalie Comm. School	803,512	166,307	969,819	427,386	87,393	514,779	2,677,858	427,386	(1,418,782)
24-30 Wisner-Pilger Public Schools	1,250,913	258,919	1,509,832	647,272	132,357	779,629	4,055,593	647,272	(2,148,733)
25-502 East Butler Public School	1,139,239	235,797	1,375,036	568,201	116,186	684,387	3,560,158	568,201	(1,886,242)
25-56 David City Public Schools	1,994,702	412,867	2,407,569	1,029,947	210,607	1,240,554	6,453,308	1,029,947	(3,419,089)
26-1 Nebraska Unified Sch Dist #1	0	0	0	0	0	0	0	0	0
26-115 Summerland Public Schools	1,256,594	260,095	1,516,689	616,400	126,043	742,443	3,862,160	616,400	(2,046,248)
26-18 Elgin Public Schools	585,440	121,172	706,612	293,005	59,914	352,919	1,835,871	293,005	(972,681)
26-9 Neligh-Oakdale Public Schools	953,780	197,413	1,151,193	485,574	99,291	584,865	3,042,448	485,574	(1,611,949)
27-17 Wayne Community Schools	1,935,359	400,589	2,335,948	991,720	202,787	1,194,507	6,213,791	991,720	(3,292,189)
27-560 Wakefield Community School	1,274,903	263,879	1,538,782	657,900	134,526	792,426	4,122,184	657,900	(2,184,014)
27-595 Winside Public School	682,412	141,248	823,660	354,309	72,450	426,759	2,219,982	354,309	(1,176,190)
28-2 Giltner Public Schools	598,286	123,831	722,117	304,413	62,245	366,658	1,907,349	304,413	(1,010,551)
28-504 Aurora Public Schools	3,133,470	648,567	3,782,037	1,577,145	322,495	1,899,640	9,881,868	1,577,145	(5,235,608)
28-91 Hampton Public Schools	593,107	122,761	715,868	292,926	59,898	352,824	1,835,377	292,926	(972,419)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
29-1 Blair Community Schools	4,313,954	892,914	5,206,868	2,230,300	456,055	2,686,355	13,974,317	2,230,300	(7,403,868)
29-24 Arlington Public Schools	1,772,415	366,857	2,139,272	888,892	181,759	1,070,651	5,569,500	888,892	(2,950,831)
29-3 Fort Calhoun Community School	1,574,953	325,986	1,900,939	823,448	168,380	991,828	5,159,449	823,448	(2,733,578)
30-11 Harvard Public Schools	794,896	164,525	959,421	381,808	78,072	459,880	2,392,283	381,808	(1,267,478)
30-2 Sutton Public Schools	1,054,732	218,307	1,273,039	539,304	110,279	649,583	3,379,097	539,304	(1,790,312)
30-5 South Central NE Unif School #5	2,148,350	444,670	2,593,020	1,043,624	213,399	1,257,023	6,539,004	1,043,624	(3,464,493)
31-1 Tekamah-Herman Schools	1,337,519	276,839	1,614,358	682,363	139,529	821,892	4,275,459	682,363	(2,265,222)
31-14 Oakland-Craig Public School	1,131,240	234,143	1,365,383	560,925	114,697	675,622	3,514,568	560,925	(1,862,087)
31-20 Lyons-Decatur NE Schools	873,714	180,839	1,054,553	451,525	92,329	543,854	2,829,105	451,525	(1,498,916)
32-2001 Bruning-Davenport Unif. School	687,567	142,309	829,876	352,276	72,036	424,312	2,207,245	352,276	(1,169,442)
32-60 Deshler Public School	698,727	144,627	843,354	339,130	69,344	408,474	2,124,877	339,130	(1,125,801)
32-70 Thayer Central Community Schools	1,143,235	236,631	1,379,866	536,645	109,731	646,376	3,362,436	536,645	(1,781,485)
33-300 Tri-County Schools	1,187,105	245,709	1,432,814	582,757	119,165	701,922	3,651,364	582,757	(1,934,564)
33-303 Meridian Public School	674,648	139,635	814,283	339,250	69,373	408,623	2,125,630	339,250	(1,126,201)
33-8 Fairbury Public Schools	2,326,085	481,457	2,807,542	1,177,051	240,682	1,417,733	7,375,012	1,177,051	(3,907,426)
34-1 Exeter - Milligan Public Schools	609,608	126,181	735,789	308,798	63,141	371,939	1,934,823	308,798	(1,025,107)
34-25 Fillmore Central Public Schools	1,379,574	285,552	1,665,126	707,452	144,661	852,113	4,432,659	707,452	(2,348,510)
34-54 Shickley Public School	562,812	116,488	679,300	295,573	60,441	356,014	1,851,960	295,573	(981,205)
35-1 Ponca Public School	1,150,586	238,147	1,388,733	592,983	121,252	714,235	3,715,435	592,983	(1,968,510)
35-70 Allen Consolidated Schools	607,185	125,678	732,863	293,445	60,001	353,446	1,838,626	293,445	(974,140)
36-137 Chambers Public School	451,932	93,544	545,476	211,590	43,267	254,857	1,325,751	211,590	(702,409)
36-239 West Holt Public School	1,268,362	262,526	1,530,888	646,928	132,286	779,214	4,053,435	646,928	(2,147,590)
36-29 Ewing Public Schools	0	0	0	0	0	0	0	0	0
36-44 Stuart Public School	570,487	118,085	688,572	293,075	59,927	353,002	1,836,313	293,075	(972,915)
36-7 O'Neill Public Schools	2,096,755	433,988	2,530,743	1,084,104	221,678	1,305,782	6,792,634	1,084,104	(3,598,871)
37-44 Holdrege Public Schools	2,376,504	491,896	2,868,400	1,212,586	247,950	1,460,536	7,597,660	1,212,586	(4,025,390)
37-54 Bertrand Community School	758,920	157,084	916,004	380,252	77,757	458,009	2,382,536	380,252	(1,262,314)
37-55 Loomis Public School	652,676	135,088	787,764	330,522	67,585	398,107	2,070,943	330,522	(1,097,226)
38-18 Arapahoe Public Schools	684,317	141,637	825,954	380,049	77,715	457,764	2,381,262	380,049	(1,261,640)
38-21 Cambridge Public Schools	789,993	163,512	953,505	400,173	81,830	482,003	2,507,350	400,173	(1,328,443)
38-540 Southern Valley Schools	1,273,955	263,685	1,537,640	661,642	135,294	796,936	4,145,629	661,642	(2,196,436)
39-1 Sidney Public Schools	2,844,694	588,795	3,433,489	1,431,518	292,719	1,724,237	8,969,417	1,431,518	(4,752,173)
39-3 Leyton Public School	651,728	134,894	786,622	305,577	62,523	368,280	1,915,771	305,577	(1,015,013)
39-9 Potter-Dix Public Schools	588,228	121,756	709,984	276,511	56,542	333,053	1,732,527	276,511	(917,927)
40-2 Pierce Public Schools	1,459,308	302,052	1,761,360	750,313	153,426	903,739	4,701,209	750,313	(2,490,793)
40-5 Plainview Public Schools	918,079	190,022	1,108,101	448,808	91,773	540,581	2,812,081	448,808	(1,489,896)
40-542 Osmond Community Schools	614,446	127,179	741,625	320,915	65,622	386,537	2,010,746	320,915	(1,065,332)
41-15 Cross County Community School	1,042,324	215,737	1,258,061	529,468	108,267	637,735	3,317,470	529,468	(1,757,661)
41-19 Osceola Public School	721,703	149,377	871,080	369,438	75,545	444,983	2,314,775	369,438	(1,226,413)
41-32 Shelby-Rising City Public Schools	1,136,500	235,237	1,371,737	578,173	118,224	696,397	3,622,643	578,173	(1,919,347)
41-75 High Plains Community Schools	801,785	165,951	967,736	408,183	83,465	491,648	2,557,540	408,183	(1,355,035)
42-11 Superior Public Schools	1,188,248	245,944	1,434,192	588,503	120,339	708,842	3,687,363	588,503	(1,953,637)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
43-123 Schuyler Community Schools	4,198,325	868,973	5,067,298	2,093,409	428,062	2,521,471	13,116,606	2,093,409	(6,949,435)
43-39 Leigh Community School	625,566	129,480	755,046	328,689	67,211	395,900	2,059,455	328,689	(1,091,140)
43-58 Clarkson Public School	664,955	137,633	802,588	351,372	71,849	423,221	2,201,579	351,372	(1,166,440)
43-70 Howells-Dodge Public Schools	917,269	189,859	1,107,128	459,581	93,976	553,557	2,879,582	459,581	(1,525,659)
44-23 Johnson-Brock Public Schools	731,380	151,387	882,767	372,972	76,267	449,239	2,336,920	372,972	(1,238,146)
44-29 Auburn Public Schools	2,131,208	441,120	2,572,328	1,093,541	223,608	1,317,149	6,851,766	1,093,541	(3,630,200)
45-2 Red Cloud Community Schools	650,172	134,577	784,749	338,512	69,219	407,731	2,121,004	338,512	(1,123,749)
45-74 Blue Hill Public Schools	889,105	184,024	1,073,129	445,439	91,085	536,524	2,790,975	445,439	(1,478,713)
46-4 Central City Public Schools	1,959,892	405,662	2,365,554	983,291	201,065	1,184,356	6,160,975	983,291	(3,264,206)
46-49 Palmer Public School	733,714	151,865	885,579	397,232	81,224	478,456	2,488,921	397,232	(1,318,679)
47-21 Arcadia Public Schools	476,230	98,568	574,798	254,430	52,024	306,454	1,594,171	254,430	(844,623)
47-5 Ord Public Schools	1,387,817	287,253	1,675,070	720,714	147,374	868,088	4,515,756	720,714	(2,392,536)
48-17 McCook Public Schools	2,966,660	614,042	3,580,702	1,530,452	312,950	1,843,402	9,589,302	1,530,452	(5,080,600)
48-179 Southwest Public Schools	994,895	205,923	1,200,818	508,009	103,878	611,887	3,183,013	508,009	(1,686,423)
49-1 St. Paul Public School	1,564,563	323,838	1,888,401	768,391	157,122	925,513	4,814,483	768,391	(2,550,808)
49-100 Centura Public School	1,268,362	262,526	1,530,888	656,125	134,165	790,290	4,111,060	656,125	(2,178,120)
49-103 Elba Public School	417,657	86,444	504,101	212,934	43,541	256,475	1,334,172	212,934	(706,871)
50-506 Franklin Public Schools	767,778	158,916	926,694	417,139	85,298	502,437	2,613,657	417,139	(1,384,767)
51-2 Alma Public Schools	1,020,109	211,142	1,231,251	519,823	106,293	626,116	3,257,039	519,823	(1,725,643)
52-1 Wilcox-Hildreth Public Schools	750,207	155,278	905,485	382,945	78,304	461,249	2,399,405	382,945	(1,271,252)
52-501 Axtell Community School	786,743	162,839	949,582	411,062	84,054	495,116	2,575,579	411,062	(1,364,592)
52-503 Minden Public Schools	1,943,383	402,242	2,345,625	987,108	201,845	1,188,953	6,184,888	987,108	(3,276,875)
53-3 Stanton Community School	1,056,085	218,591	1,274,676	546,281	111,706	657,987	3,422,816	546,281	(1,813,475)
54-1 Pawnee City Public Schools	760,776	157,465	918,241	395,589	80,888	476,477	2,478,629	395,589	(1,313,226)
54-69 Lewiston Consolidated Schools	588,463	121,805	710,268	308,565	63,096	371,661	1,933,367	308,565	(1,024,336)
55-1 Pender Public School	1,007,384	208,509	1,215,893	502,578	102,767	605,345	3,148,990	502,578	(1,668,397)
55-13 Walthill Public School	1,202,861	248,975	1,451,836	572,021	116,967	688,988	3,584,097	572,021	(1,898,925)
55-16 Omaha Nation Public School	3,006,487	622,291	3,628,778	1,635,305	334,388	1,969,693	10,246,277	1,635,305	(5,428,679)
55-17 Winnebago Public School	2,584,485	534,940	3,119,425	1,267,837	259,246	1,527,083	7,943,848	1,267,837	(4,208,807)
55-561 Emerson-Hubbard Com Schools	716,930	148,396	865,326	347,974	71,157	419,131	2,180,292	347,974	(1,155,161)
56-1 Loup City Public Schools	920,916	190,613	1,111,529	482,944	98,756	581,700	3,025,969	482,944	(1,603,218)
56-15 Litchfield Public Schools	493,792	102,208	596,000	242,686	49,622	292,308	1,520,587	242,686	(805,637)
57-33 Sterling Public Schools	588,066	121,715	709,781	291,785	59,666	351,451	1,828,229	291,785	(968,632)
57-50 Johnson County Central Public School	1,455,458	301,258	1,756,716	744,667	152,268	896,935	4,665,834	744,667	(2,472,051)
58-1 Fullerton Public School	846,896	175,296	1,022,192	440,660	90,106	530,766	2,761,032	440,660	(1,462,849)
58-30 Twin River Public Schools	1,315,961	272,381	1,588,342	623,942	127,586	751,528	3,909,413	623,942	(2,071,284)
59-1 Bellevue Public Schools	24,657,312	5,103,615	29,760,927	12,596,113	2,575,660	15,171,773	78,923,061	12,596,113	(41,814,988)
59-27 Papillion LaVista Public Schools	24,784,239	5,129,882	29,914,121	13,307,800	2,721,184	16,028,984	83,382,259	13,307,800	(44,177,559)
59-37 Gretna Public School	11,618,915	2,404,903	14,023,818	6,206,976	1,269,206	7,476,182	38,890,849	6,206,976	(20,605,136)
59-46 Springfield Platteview Community Schools	2,957,591	612,169	3,569,760	1,504,952	307,735	1,812,687	9,429,528	1,504,952	(4,995,949)
60-125 Medicine Valley Public Schools	663,723	137,374	801,097	339,914	69,505	409,419	2,129,789	339,914	(1,128,404)
60-46 Maywood Public Schools	527,256	109,138	636,394	270,712	55,355	326,067	1,696,190	270,712	(898,675)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
60-95 Eustis-Farnam Public Schools	574,944	119,001	693,945	293,781	60,072	353,853	1,840,731	293,781	(975,256)
61-10 Gordon-Rushville Public Schools	1,841,045	381,065	2,222,110	876,795	179,287	1,056,082	5,493,707	876,795	(2,910,674)
61-3 Hay Springs School	559,294	115,767	675,061	291,375	59,582	350,957	1,825,656	291,375	(967,268)
62-60 Central Valley Public	1,196,215	247,597	1,443,812	625,888	127,980	753,868	3,921,604	625,888	(2,077,743)
63-51 Boyd County Schools	934,523	193,426	1,127,949	459,477	93,956	553,433	2,878,932	459,477	(1,525,315)
64-21 Bayard Public Schools	1,066,970	220,844	1,287,814	519,383	106,202	625,585	3,254,284	519,383	(1,724,183)
64-63 Bridgeport Public Schools	1,339,043	277,155	1,616,198	716,964	146,606	863,570	4,492,259	716,964	(2,380,087)
65-10 Hemingford Public School	1,162,362	240,586	1,402,948	576,460	117,875	694,335	3,611,908	576,460	(1,913,660)
65-6 Alliance Public Schools	2,718,326	562,641	3,280,967	1,333,626	272,699	1,606,325	8,356,056	1,333,626	(4,427,203)
66-30 Cody-Kilgore Unified Schools	507,173	104,972	612,145	247,817	50,672	298,489	1,552,739	247,817	(822,672)
66-6 Valentine Community Schools	1,883,125	389,777	2,272,902	959,633	196,229	1,155,862	6,012,743	959,633	(3,185,669)
67-70 Hitchcock Public Schools	732,839	151,687	884,526	388,466	79,432	467,898	2,434,000	388,466	(1,289,581)
68-1 Ogallala Public Schools	2,156,916	446,445	2,603,361	1,111,624	227,303	1,338,927	6,965,065	1,111,624	(3,690,229)
68-6 Paxton Consolidated Schools	656,663	135,916	792,579	320,944	65,626	386,570	2,010,927	320,944	(1,065,429)
69-2 Chadron Public Schools	2,264,984	468,805	2,733,789	1,154,563	236,086	1,390,649	7,234,109	1,154,563	(3,832,773)
69-71 Crawford Public Schools	609,057	126,060	735,117	302,189	61,790	363,979	1,893,417	302,189	(1,003,170)
70-11 South Sioux City Comm School	8,742,662	1,809,575	10,552,237	4,423,538	904,527	5,328,065	27,716,422	4,423,538	(14,684,705)
70-31 Homer Community School	1,082,863	224,134	1,306,997	571,233	116,805	688,038	3,579,158	571,233	(1,896,308)
71-1 Kimball Public Schools	1,119,861	231,793	1,351,654	557,996	114,100	672,096	3,496,218	557,996	(1,852,365)
72-10 Chase County Schools	1,391,018	287,918	1,678,936	729,222	149,112	878,334	4,569,066	729,222	(2,420,781)
72-536 Wauneta-Palisade Public Schools	675,045	139,724	814,769	342,250	69,982	412,232	2,144,423	342,250	(1,136,157)
73-30 Elwood Public Schools	637,334	131,919	769,253	329,713	67,419	397,132	2,065,875	329,713	(1,094,541)
74-20 Perkins County Schools	1,118,094	231,420	1,349,514	552,105	112,897	665,002	3,459,309	552,105	(1,832,810)
75-10 Ainsworth Community Schools	1,201,256	248,643	1,449,899	606,818	124,085	730,903	3,802,118	606,818	(2,014,437)
76-117 Dundy County Public Schools	1,037,574	214,757	1,252,331	491,486	100,501	591,987	3,079,487	491,486	(1,631,573)
77-1 Garden County Schools	937,790	194,106	1,131,896	484,044	98,979	583,023	3,032,857	484,044	(1,606,867)
78-25 Creek Valley Schools	598,723	123,920	722,643	338,321	69,182	407,503	2,119,808	338,321	(1,123,116)
78-95 South Platte Schools	655,829	135,745	791,574	318,936	65,216	384,152	1,998,347	318,936	(1,058,764)
79-79 Hayes Center Public School	481,838	99,736	581,574	245,150	50,128	295,278	1,536,027	245,150	(813,817)
80-500 Sioux County High School	504,823	104,485	609,308	255,616	52,269	307,885	1,601,605	255,616	(848,562)
81-100 Rock County Public Schools	686,327	142,058	828,385	345,170	70,580	415,750	2,162,721	345,170	(1,145,852)
82-100 Keya Paha Co. High School	355,284	73,541	428,825	182,639	37,347	219,986	1,144,352	182,639	(606,300)
83-100 Burwell Jr.-Sr. High School	756,489	156,581	913,070	372,725	76,122	448,897	2,332,553	372,275	(1,235,832)
84-45 Wheeler Central Schools	558,605	115,621	674,226	289,582	59,214	348,796	1,814,428	289,582	(961,319)
85-1 Banner County School	676,017	139,927	815,944	345,610	70,671	416,281	2,165,476	345,610	(1,147,312)
86-71 Sandhills Public School	410,071	84,880	494,951	210,557	43,055	253,612	1,319,279	210,557	(698,980)
87-501 Stapleton Public Schools	545,046	112,817	657,863	265,630	54,318	319,948	1,664,349	265,630	(881,805)
88-25 Loup County Public School	443,073	91,705	534,778	228,527	46,731	275,258	1,431,876	228,527	(758,636)
89-1 Thedford Public Schools	425,883	88,147	514,030	224,537	45,913	270,450	1,406,872	224,537	(745,388)
90-90 McPherson Co High School	318,602	65,948	384,550	153,982	31,486	185,468	964,799	153,982	(511,170)
91-500 Arthur County High School	409,682	84,799	494,481	206,238	42,172	248,410	1,292,221	206,238	(684,644)
92-11 District 11 Area Schools	453,804	93,933	547,737	226,399	46,296	272,695	1,418,542	226,399	(751,572)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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	6/30/22 NPL			6/30/23 NPL			NPL Sensitivities at 6/30/23		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
93-1 Mullen Public Schools	611,237	126,514	737,751	319,857	65,403	385,260	2,004,118	319,857	(1,061,821)
97-1 Ed. Service Unit 1	2,175,905	450,376	2,626,281	1,157,152	236,616	1,393,768	7,250,328	1,157,152	(3,841,366)
97-10 Ed. Service Unit 10	2,317,080	479,593	2,796,673	1,193,740	244,096	1,437,836	7,479,578	1,193,740	(3,962,827)
97-11 Ed. Service Unit 11	716,095	148,218	864,313	308,453	63,071	371,524	1,932,665	308,453	(1,023,964)
97-13 Ed. Service Unit 13	2,581,406	534,299	3,115,705	1,371,799	280,506	1,652,305	8,595,235	1,371,799	(4,553,925)
97-15 Ed. Service Unit 15	412,462	85,375	497,837	209,760	42,894	252,654	1,314,288	209,760	(696,336)
97-16 Ed. Service Unit 16	784,514	162,385	946,899	430,252	87,978	518,230	2,695,818	430,252	(1,428,297)
97-17 Ed. Service Unit 17	986,871	204,262	1,191,133	522,934	106,932	629,866	3,276,533	522,934	(1,735,971)
97-2 Ed. Service Unit 2	1,566,354	324,211	1,890,565	892,928	182,589	1,075,517	5,594,790	892,928	(2,964,230)
97-3 Ed. Service Unit #3	3,697,790	765,371	4,463,161	2,004,502	409,884	2,414,386	12,559,544	2,004,502	(6,654,293)
97-4 Ed. Service Unit 4	1,059,595	219,312	1,278,907	529,775	108,329	638,104	3,319,394	529,775	(1,758,680)
97-5 Ed. Service Unit 5	1,082,344	224,029	1,306,373	589,727	120,587	710,314	3,695,031	589,727	(1,957,700)
97-6 Ed. Service Unit 6	1,582,847	327,623	1,910,470	773,319	158,130	931,449	4,845,361	773,319	(2,567,168)
97-7 Ed. Service Unit 7	1,705,041	352,917	2,057,958	926,488	189,450	1,115,938	5,805,066	926,488	(3,075,638)
97-8 Ed. Service Unit 8	1,403,046	290,406	1,693,452	743,065	151,941	895,006	4,655,801	743,065	(2,466,735)
97-9 Ed. Service Unit 9	903,377	186,983	1,090,360	524,411	107,234	631,645	3,285,786	524,411	(1,740,874)
98-11 Lincoln Regional Center	99,242	20,545	119,787	43,445	8,886	52,331	272,215	43,445	(144,225)
98-12 Nebraska Correctional Youth Facility	490,437	101,511	591,948	233,368	47,719	281,087	1,462,209	233,368	(774,707)
98-4 Nebraska Youth Academy	165,286	34,210	199,496	83,087	16,991	100,078	520,595	83,087	(275,821)
98-6 Youth Development Center	0	0	0	0	0	0	0	0	0
98-9 W Kearney High School YR and TC	421,693	87,279	508,972	215,547	44,076	259,623	1,350,547	215,547	(715,546)
99-3 Sarpy County Coop Head Start	0	0	0	0	0	0	0	0	0



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2023

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

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Total	\$17,554,362	\$1,579,752,664	\$119,617,890	\$16,956,555	\$1,733,881,471	\$75,857,781	\$1,385,510,742	\$68,327,536	\$16,956,555	\$1,546,652,614
Special Funding Situation										
State	2,980,144	268,189,191	20,307,119	348,163	291,824,617	12,878,115	235,213,406	11,599,731	701,241	260,392,493
Schools										
00-DE Nebraska Dept of Education	13,388	1,204,783	91,225	54,359	1,363,755	57,852	1,056,646	52,109	117,016	1,283,623
01-10 Elkhorn Public Schools	473,423	42,604,318	3,225,972	1,746,373	48,050,086	2,045,807	37,365,811	1,842,724	0	41,254,342
01-15 Douglas County West Comm Schools	54,577	4,911,483	371,894	170,423	5,508,377	235,843	4,307,581	212,432	0	4,755,856
01-17 Millard Public Schools	972,600	87,526,244	6,627,433	467,188	95,593,465	4,202,903	76,764,264	3,785,689	633,641	85,386,497
01-54 Ralston Public Schools	164,524	14,805,805	1,121,086	77,095	16,168,510	710,957	12,985,325	640,381	91,365	14,428,028
01-59 Bennington Public Schools	160,502	14,443,931	1,093,686	1,278,592	16,976,711	693,580	12,667,946	624,730	0	13,986,256
01-66 Westside Community Schools	331,305	29,814,783	2,257,557	390,815	32,794,460	1,431,669	26,148,841	1,289,550	65,678	28,935,738
02-1 Lincoln Public Schools	2,183,022	196,454,317	14,875,398	139,213	213,651,950	9,433,491	172,298,848	8,497,051	3,092,201	193,321,591
02-145 Waverly School District 145	98,516	8,865,667	671,303	170,270	9,805,756	425,718	7,775,569	383,458	0	8,584,745
02-148 Malcolm Public School	32,351	2,911,310	220,443	41,506	3,205,610	139,798	2,553,344	125,920	0	2,819,062
02-160 Norris School District 160	100,088	9,007,102	682,012	31,857	9,821,059	432,510	7,899,614	389,576	121,566	8,843,266
02-161 Raymond Central Public School	36,012	3,240,799	245,391	23,098	3,545,300	155,619	2,842,320	140,171	60,330	3,198,440
03-1 Southern Public Schools	21,441	1,929,526	146,102	0	2,097,069	92,653	1,692,277	83,456	70,089	1,938,475
03-100 Diller-Odell Public Schools	16,625	1,496,152	113,288	15,301	1,641,366	71,843	1,312,190	64,712	21,647	1,470,392
03-15 Beatrice Public Schools	89,460	8,050,704	609,594	0	8,749,758	386,585	7,060,812	348,209	306,872	8,102,478
03-34 Daniel Freeman Public Schools	22,194	1,997,281	151,233	3,372	2,174,080	95,907	1,751,701	86,387	21,187	1,955,182
04-15 Anselmo-Merna Public School	13,453	1,210,659	91,670	31,158	1,346,940	58,134	1,061,800	52,363	19,998	1,192,295
04-180 Callaway Public School	15,076	1,356,723	102,730	36,185	1,510,714	65,148	1,189,904	58,681	14,590	1,328,323
04-25 Broken Bow Public Schools	37,518	3,376,326	255,653	14,149	3,683,646	162,127	2,961,183	146,033	162,914	3,432,257
04-44 Ansley Public School	12,052	1,084,611	82,126	12,027	1,190,816	52,082	951,250	46,912	34,793	1,085,037
04-84 Sargent Public Schools	12,206	1,098,481	83,176	19,661	1,213,524	52,748	963,415	47,512	11,934	1,075,609
04-89 Arnold Public Schools	10,829	974,518	73,790	3,140	1,062,277	46,795	854,694	42,150	32,400	976,039
05-1 Fremont Public Schools	257,981	23,216,251	1,757,920	111,008	25,343,160	1,114,816	20,361,646	1,004,150	5,862	22,486,474
05-594 Logan View Public Schools	28,910	2,601,695	196,999	451	2,828,055	124,930	2,281,798	112,529	49,592	2,568,849
05-595 North Bend Central Public Schools	33,154	2,983,631	225,919	20,802	3,263,506	143,270	2,616,773	129,048	23,599	2,912,690
05-62 Scribner-Snyder Community Schools	15,020	1,351,700	102,350	10,820	1,479,890	64,907	1,185,498	58,464	20,830	1,329,699
06-1 Ashland-Greenwood Public Schools	49,140	4,422,186	334,845	126,295	4,932,466	212,348	3,878,446	191,269	0	4,282,063
06-107 Cedar Bluffs Public School	22,655	2,038,734	154,372	90,549	2,306,310	97,898	1,788,057	88,179	5,455	1,979,589
06-39 Wahoo Public School	51,334	4,619,671	349,799	44,416	5,065,220	221,831	4,051,649	199,810	17,452	4,490,742

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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					Net Difference				
		Differences	Between				Differences	Between			
		Between	Projected and				Between	Projected and			
		Expected and	Actual Earnings	Changes of	Changes in	Total Deferred	Expected and	Actual Earnings	Changes of	Changes in	Total Deferred
Entity	Actual	on Pension Plan	Assumptions	Proportion*	Outflows of	Actual	on Pension Plan	Assumptions	Proportion*	Inflows of	
	Experience	Investments			Resources	Experience	Investments			Resources	
06-72	Mead Public Schools	15,094	1,358,319	102,851	7,564	1,483,828	65,225	1,191,304	58,750	3,422	1,318,701
06-9	Yutan Public School	23,935	2,153,961	163,097	4,345	2,345,338	103,431	1,889,116	93,163	41,237	2,126,947
07-1	Madison Public Schools	30,423	2,737,869	207,310	53,506	3,029,108	131,469	2,401,229	118,418	3,695	2,654,811
07-13	Newman Grove Public Schools	12,727	1,145,289	86,721	15,089	1,259,826	54,995	1,004,468	49,536	12,411	1,121,410
07-2	Norfolk Public Schools	212,256	19,101,390	1,446,345	74,259	20,834,250	917,225	16,752,737	826,174	43,967	18,540,103
07-5	Battle Creek Public School	25,077	2,256,771	170,881	34,843	2,487,572	108,367	1,979,285	97,610	10,343	2,195,605
07-80	Elkhorn Valley School	24,422	2,197,768	166,414	43,178	2,431,782	105,534	1,927,536	95,058	0	2,128,128
08-126	Doniphan-Trumbull Public School	29,150	2,623,258	198,631	38,007	2,889,046	125,966	2,300,710	113,461	9,074	2,549,211
08-2	Grand Island Public Schools	495,340	44,576,639	3,375,315	44,849	48,492,143	2,140,515	39,095,622	1,928,031	495,844	43,660,012
08-82	Northwest High School	66,370	5,972,745	452,253	5,158	6,496,526	286,804	5,238,353	258,333	187,546	5,971,036
08-83	Wood River Jr-Sr High School	32,176	2,895,608	219,254	40,468	3,187,506	139,044	2,539,572	125,241	22,773	2,826,630
09-105	Pleasanton Public School	14,391	1,295,097	98,064	46,247	1,453,799	62,189	1,135,856	56,016	7,609	1,261,670
09-119	Amherst Public School	16,900	1,520,907	115,162	24,680	1,677,649	73,032	1,333,900	65,782	2,631	1,475,345
09-19	Shelton Public Schools	15,871	1,428,270	108,148	0	1,552,289	68,584	1,252,654	61,776	49,406	1,432,420
09-2	Gibbon Public Schools	27,096	2,438,459	184,639	86,082	2,736,276	117,092	2,138,633	105,468	108,451	2,469,644
09-69	Ravenna Public Schools	24,556	2,209,821	167,326	23,642	2,425,345	106,113	1,938,108	95,579	46,913	2,186,713
09-7	Kearney Public Schools	304,374	27,391,237	2,074,047	482,808	30,252,466	1,315,294	24,023,288	1,184,727	71,643	26,594,952
09-9	Elm Creek Public School	17,004	1,530,259	115,870	11,372	1,674,505	73,481	1,342,103	66,187	53,417	1,535,188
10-1	Columbus Public Schools	194,394	17,493,928	1,324,629	139,996	19,152,947	840,037	15,342,924	756,648	105,435	17,045,044
10-5	Lakeview Community Schools	43,450	3,910,141	296,073	37,099	4,286,763	187,760	3,429,361	169,122	24,930	3,811,173
10-67	Humphrey Public Schools	16,625	1,496,136	113,287	25,674	1,651,722	71,843	1,312,176	64,711	13,369	1,462,099
11-111	Nebraska City Public Schools	60,006	5,400,100	408,892	0	5,868,998	259,306	4,736,119	233,565	240,693	5,469,683
11-27	Syracuse-Dunbar-Avooca School	42,912	3,861,721	292,407	10,591	4,207,631	185,435	3,386,895	167,027	3,809	3,743,166
11-501	Palmyra District OR 1	29,549	2,659,150	201,349	28,997	2,919,045	127,689	2,332,189	115,014	19,479	2,594,371
12-13	Creighton Community School	18,779	1,689,972	127,964	10,640	1,847,355	81,150	1,482,178	73,095	14,730	1,651,153
12-501	Niobrara Public Schools	16,576	1,491,713	112,952	51,382	1,672,623	71,630	1,308,296	64,520	16,262	1,460,708
12-505	Santee Community Schools	27,518	2,476,436	187,514	90,077	2,781,545	118,915	2,171,940	107,111	0	2,397,966
12-576	Wausa Public School	13,292	1,196,173	90,573	15,940	1,315,978	57,439	1,049,095	51,737	7,272	1,165,543
12-583	Verdigre Public Schools	11,275	1,014,691	76,832	363,385	1,466,183	48,724	889,927	43,887	2,518	985,056
12-586	Bloomfield Community Schools	15,970	1,437,212	108,825	25,400	1,587,407	69,013	1,260,496	62,162	6,700	1,398,371
12-96	Crofton Community School	20,579	1,851,976	140,230	22,227	2,035,012	88,930	1,624,262	80,102	5,208	1,798,502
13-101	Wynot Public Schools	11,599	1,043,853	79,040	37,948	1,172,440	50,125	915,504	45,149	17,968	1,028,746
13-45	Randolph Public Schools	15,360	1,382,315	104,668	655	1,502,998	66,377	1,212,350	59,788	26,171	1,364,686
13-54	Laurel-Concord-Coleridge Comm School	30,186	2,716,495	205,691	65,374	3,017,746	130,443	2,382,483	117,494	0	2,630,420
13-8	Hartington-Newcastle Public School	24,650	2,218,320	167,970	24,665	2,435,605	106,521	1,945,562	95,947	25,445	2,173,475
14-123	Silver Lake Public Schools	17,509	1,575,693	119,310	19,578	1,732,090	75,663	1,381,950	68,152	1,472	1,527,237

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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					Net Difference				
		Differences	Between				Differences	Between			
		Between	Projected and				Between	Projected and			
		Expected and	Actual Earnings	Changes of	Changes in	Total Deferred	Expected and	Actual Earnings	Changes of	Changes in	Total Deferred
		Actual	on Pension Plan	Assumptions	Proportion*	Outflows of	Actual	on Pension Plan	Assumptions	Proportion*	Inflows of
Entity		Experience	Investments			Resources	Experience	Investments			Resources
14-18	Hastings Public Schools	175,969	15,835,820	1,199,078	27,742	17,238,609	760,417	13,888,692	684,932	259,126	15,593,167
14-3	Kenesaw Public School	15,557	1,400,008	106,008	25,281	1,546,854	67,227	1,227,867	60,553	9,557	1,365,204
14-90	Adams Central Jr-Sr High School	53,698	4,832,384	365,905	70,008	5,321,995	232,045	4,238,208	209,011	9,614	4,688,878
15-1	North Platte Public Schools	183,843	16,544,418	1,252,733	0	17,980,994	794,443	14,510,163	715,580	365,863	16,386,049
15-37	Hershey Public Schools	27,125	2,441,065	184,836	49,710	2,702,736	117,217	2,140,919	105,581	8,600	2,372,317
15-55	Sutherland Public School	18,082	1,627,224	123,212	5,021	1,773,539	78,137	1,427,145	70,381	46,917	1,622,580
15-565	Wallace School District 65R	14,534	1,307,909	99,034	27,398	1,448,875	62,804	1,147,092	56,570	24,895	1,291,361
15-6	Brady Public School	12,688	1,141,845	86,460	13,944	1,254,937	54,830	1,001,447	49,387	6,566	1,112,230
15-7	Maxwell Public School	16,257	1,463,025	110,779	0	1,590,061	70,253	1,283,135	63,279	36,200	1,452,867
16-5	Milford Public Schools	38,109	3,429,548	259,683	63,750	3,791,090	164,683	3,007,861	148,335	0	3,320,879
16-567	Centennial Public School	31,649	2,848,199	215,664	44,644	3,140,156	136,767	2,497,993	123,190	52,550	2,810,500
16-9	Seward Public Schools	67,951	6,115,049	463,028	46,919	6,692,947	293,637	5,363,160	264,488	83,204	6,004,489
17-12	York Public Schools	60,707	5,463,132	413,665	0	5,937,504	262,333	4,791,401	236,292	77,140	5,367,166
17-83	McCool Junction Public Schools	15,101	1,358,966	102,900	2,256	1,479,223	65,256	1,191,872	58,778	25,173	1,341,079
17-96	Heartland Community Schools	19,441	1,749,497	132,471	2,047	1,903,456	84,009	1,534,384	75,669	18,284	1,712,346
18-1	Lexington Public Schools	158,127	14,230,159	1,077,499	195,007	15,660,792	683,315	12,480,459	615,484	140,047	13,919,305
18-101	Sumner Eddyville Miller School	14,293	1,286,282	97,396	16,894	1,414,865	61,766	1,128,124	55,634	25,864	1,271,388
18-11	Cozad City Schools	44,299	3,986,569	301,861	21,272	4,354,001	191,430	3,496,392	172,427	61,341	3,921,590
18-20	Gothenburg Public Schools	41,910	3,771,580	285,582	15,901	4,114,973	181,107	3,307,838	163,129	58,672	3,710,746
18-4	Overton Public Schools	15,194	1,367,339	103,534	2,984	1,489,051	65,658	1,199,215	59,140	25,012	1,349,025
19-56	Falls City Public Schools	48,283	4,345,062	329,005	21,170	4,743,520	208,645	3,810,806	187,933	36,568	4,243,952
19-70	Humboldt Table Rock Steinauer	25,732	2,315,665	175,341	22,588	2,539,326	111,195	2,030,937	100,157	31,854	2,274,143
20-1	Plattsmouth Community Schools	71,826	6,463,811	489,436	0	7,025,073	310,384	5,669,039	279,573	392,078	6,651,074
20-22	Weeping Water Public Schools	21,844	1,965,781	148,848	39,155	2,175,628	94,394	1,724,074	85,024	2,496	1,905,988
20-32	Louisville Public Schools	32,560	2,930,141	221,868	54,011	3,238,580	140,702	2,569,859	126,735	71	2,837,367
20-56	Conestoga Public Schools	36,645	3,297,797	249,707	43,614	3,627,763	158,356	2,892,309	142,636	30,109	3,223,410
20-97	Elmwood-Murdock Schools	24,237	2,181,101	165,152	7,114	2,377,604	104,734	1,912,919	94,337	8,722	2,120,712
21-11	Morrill Public Schools	28,041	2,523,465	191,075	114,329	2,856,910	121,174	2,213,187	109,145	6,584	2,450,090
21-16	Gering Public Schools	85,625	7,705,560	583,460	39,052	8,413,697	370,011	6,758,106	333,281	250,475	7,711,873
21-2	Minatare Public Schools	15,462	1,391,462	105,361	32,080	1,544,365	66,816	1,220,372	60,184	5,926	1,353,298
21-31	Mitchell Public Schools	37,349	3,361,129	254,503	12,070	3,665,051	161,397	2,947,854	145,376	22,247	3,276,874
21-32	Scottsbluff Public Schools	177,377	15,962,548	1,208,674	214,573	17,563,172	766,502	13,999,838	690,413	10,513	15,467,266
22-2	Crete Public Schools	108,307	9,746,726	738,016	130,058	10,723,107	468,026	8,548,296	421,566	48,177	9,486,065
22-44	Dorchester Public Schools	14,042	1,263,660	95,684	21,693	1,395,079	60,679	1,108,284	54,656	17,460	1,241,079
22-68	Friend Public School	14,496	1,304,560	98,780	849	1,418,685	62,643	1,144,155	56,425	23,556	1,286,779
22-82	Wilber-Clatonia Public Schools	28,047	2,523,971	191,114	16,040	2,759,172	121,198	2,213,631	109,167	2,926	2,446,922

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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				
Entity		Net Difference		Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Net Difference		Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
		Differences Between Expected and Actual Experience	Between Projected and Actual Earnings on Pension Plan Investments				Differences Between Expected and Actual Experience	Between Projected and Actual Earnings on Pension Plan Investments			
23-1	Boone Central Schools	34,368	3,092,871	234,190	39,921	3,401,350	148,516	2,712,581	133,773	88,116	3,082,986
23-17	St. Edward Public School	11,431	1,028,688	77,892	5,875	1,123,886	49,396	902,203	44,493	39,892	1,035,984
23-75	Riverside Public Schools	17,391	1,565,061	118,505	6,104	1,707,061	75,152	1,372,625	67,692	35,216	1,550,685
24-1	West Point Public School	41,255	3,712,624	281,118	28,240	4,063,237	178,276	3,256,130	160,579	45,221	3,640,206
24-20	Bancroft-Rosalie Comm. School	18,086	1,627,556	123,238	33,737	1,802,617	78,153	1,427,436	70,395	40	1,576,024
24-30	Wisner-Pilger Public Schools	27,390	2,464,920	186,642	25,072	2,704,024	118,362	2,161,840	106,613	7,785	2,394,600
25-502	East Butler Public School	24,044	2,163,803	163,842	7,899	2,359,588	103,903	1,897,748	93,589	37,994	2,133,234
25-56	David City Public Schools	43,584	3,922,210	296,987	46,479	4,309,260	188,340	3,439,946	169,644	30,571	3,828,501
26-1	Nebraska Unified Sch Dist #1	0	0	0	3,633	3,633	0	0	0	1,132,673	1,132,673
26-115	Summerland Public Schools	26,084	2,347,354	177,740	1,064,429	3,615,607	112,717	2,058,730	101,528	167,711	2,440,686
26-18	Elgin Public Schools	12,399	1,115,811	84,489	9,327	1,222,026	53,580	978,614	48,261	15,000	1,095,455
26-9	Neligh-Oakdale Public Schools	20,548	1,849,148	140,016	0	2,009,712	88,794	1,621,782	79,979	67,076	1,857,631
27-17	Wayne Community Schools	41,966	3,776,636	285,965	25,293	4,129,860	181,349	3,312,271	163,347	29,507	3,686,474
27-560	Wakefield Community School	27,840	2,505,393	189,707	68,012	2,790,952	120,306	2,197,337	108,363	0	2,426,006
27-595	Winside Public School	14,993	1,349,267	102,166	8,720	1,475,146	64,790	1,183,365	58,359	18,590	1,325,104
28-2	Giltner Public Schools	12,882	1,159,254	87,778	11,747	1,271,661	55,666	1,016,715	50,140	1,538	1,124,059
28-504	Aurora Public Schools	66,740	6,006,030	454,773	10,053	6,537,596	288,402	5,267,546	259,773	46,029	5,861,750
28-91	Hampton Public Schools	12,396	1,115,511	84,466	16,233	1,228,606	53,565	978,351	48,248	11,554	1,091,718
29-1	Blair Community Schools	94,379	8,493,351	643,111	24,835	9,255,676	407,840	7,449,032	367,355	119,129	8,343,356
29-24	Arlington Public Schools	37,615	3,385,047	256,314	133,149	3,812,125	162,546	2,968,831	146,410	14,936	3,292,723
29-3	Fort Calhoun Community School	34,846	3,135,825	237,443	47,755	3,455,869	150,578	2,750,253	135,631	4,166	3,040,628
30-11	Harvard Public Schools	16,157	1,453,989	110,095	0	1,580,241	69,819	1,275,210	62,888	74,993	1,482,910
30-2	Sutton Public Schools	22,822	2,053,757	155,509	1,141	2,233,229	98,619	1,801,233	88,829	9,964	1,998,645
30-5	South Central NE Unif School #5	44,163	3,974,294	300,931	38,585	4,357,973	190,841	3,485,626	171,896	70,200	3,918,563
31-1	Tekamah-Herman Schools	28,875	2,598,551	196,761	6,161	2,830,348	124,779	2,279,040	112,393	21,331	2,537,543
31-14	Oakland-Craig Public School	23,736	2,136,094	161,744	13,029	2,334,603	102,573	1,873,446	92,390	43,030	2,111,439
31-20	Lyons-Decatur NE Schools	19,107	1,719,482	130,198	24,645	1,893,432	82,567	1,508,059	74,371	0	1,664,997
32-2001	Bruning-Davenport Unif. School	14,907	1,341,526	101,580	284	1,458,297	64,418	1,176,576	58,024	28,994	1,328,012
32-60	Deshler Public School	14,351	1,291,464	97,789	2,442	1,406,046	62,014	1,132,669	55,858	42,360	1,292,901
32-70	Thayer Central Community Schools	22,709	2,043,631	154,742	1,036	2,222,118	98,133	1,792,352	88,391	60,705	2,039,581
33-300	Tri-County Schools	24,660	2,219,237	168,039	3,224	2,415,160	106,565	1,946,365	95,987	45,160	2,194,077
33-303	Meridian Public School	14,356	1,291,922	97,824	27,209	1,431,311	62,036	1,133,071	55,878	10,264	1,261,249
33-8	Fairbury Public Schools	49,809	4,482,406	339,405	87,812	4,959,432	215,240	3,931,262	193,873	37,789	4,378,164
34-1	Exeter - Milligan Public Schools	13,067	1,175,952	89,042	2,211	1,280,272	56,468	1,031,360	50,862	38,717	1,177,407
34-25	Fillmore Central Public Schools	29,937	2,694,094	203,995	2,966	2,930,992	129,367	2,362,836	116,525	12,667	2,621,395
34-54	Shickley Public School	12,508	1,125,590	85,229	6,854	1,230,181	54,049	987,190	48,684	43,744	1,133,667

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
35-1	Ponca Public School	25,093	2,258,177	170,988	12,942	2,467,200	108,435	1,980,518	97,671	25,939	2,212,563
35-70	Allen Consolidated Schools	12,418	1,117,485	84,615	20,491	1,235,009	53,660	980,083	48,334	17,703	1,099,780
36-137	Chambers Public School	8,954	805,769	61,012	2,350	878,085	38,692	706,694	34,851	25,136	805,373
36-239	West Holt Public School	27,376	2,463,608	186,543	9,046	2,686,573	118,299	2,160,690	106,556	11,444	2,396,989
36-29	Ewing Public Schools	0	0	0	4,617	4,617	0	0	0	369,860	369,860
36-44	Stuart Public School	12,402	1,116,079	84,509	19,419	1,232,409	53,593	978,849	48,273	0	1,080,715
36-7	O'Neill Public Schools	45,876	4,128,447	312,603	30,036	4,516,962	198,243	3,620,824	178,564	58,037	4,055,668
37-44	Holdrege Public Schools	51,313	4,617,728	349,651	5,791	5,024,483	221,738	4,049,945	199,726	66,379	4,537,788
37-54	Bertrand Community School	16,091	1,448,064	109,647	13,585	1,587,387	69,534	1,270,015	62,632	19,887	1,422,068
37-55	Loomis Public School	13,987	1,258,684	95,307	11,501	1,379,479	60,440	1,103,920	54,441	7,593	1,226,394
38-18	Arapahoe Public Schools	16,082	1,447,290	109,588	24,294	1,597,254	69,497	1,269,336	62,598	53,298	1,454,729
38-21	Cambridge Public Schools	16,934	1,523,924	115,391	0	1,656,249	73,177	1,336,547	65,913	31,295	1,506,932
38-540	Southern Valley Schools	27,999	2,519,642	190,786	43,194	2,781,621	120,990	2,209,834	108,980	14,546	2,454,350
39-1	Sidney Public Schools	60,577	5,451,458	412,781	15,263	5,940,079	261,772	4,781,162	235,787	63,258	5,341,979
39-3	Leyton Public School	12,939	1,164,372	88,166	37,335	1,302,812	55,912	1,021,205	50,361	45,064	1,172,542
39-9	Potter-Dix Public Schools	11,701	1,053,000	79,733	5,065	1,149,499	50,564	923,526	45,544	46,347	1,065,981
40-2	Pierce Public Schools	31,751	2,857,314	216,354	2,751	3,108,170	137,205	2,505,987	123,585	14,885	2,781,662
40-5	Plainview Public Schools	18,992	1,709,134	129,415	8,872	1,866,413	82,071	1,498,984	73,924	28,804	1,683,783
40-542	Osmond Community Schools	13,580	1,222,097	92,536	11,678	1,339,891	58,684	1,071,831	52,858	20,030	1,203,403
41-15	Cross County Community School	22,405	2,016,302	152,673	7,975	2,199,355	96,820	1,768,383	87,209	18,415	1,970,827
41-19	Osceola Public School	15,633	1,406,880	106,528	7,239	1,536,280	67,557	1,233,894	60,850	37,251	1,399,552
41-32	Shelby-Rising City Public Schools	24,466	2,201,780	166,717	38,683	2,431,646	105,727	1,931,056	95,232	30,715	2,162,730
41-75	High Plains Community Schools	17,273	1,554,429	117,700	2,219	1,691,621	74,642	1,363,301	67,232	58,012	1,563,187
42-11	Superior Public Schools	24,903	2,241,116	169,696	29,445	2,465,160	107,616	1,965,555	96,933	33,659	2,203,763
43-123	Schuyler Community Schools	88,586	7,972,048	603,639	47,048	8,711,321	382,808	6,991,828	344,807	46,760	7,766,203
43-39	Leigh Community School	13,909	1,251,701	94,778	21,770	1,382,158	60,105	1,097,796	54,139	4,582	1,216,622
43-58	Clarkson Public School	14,869	1,338,082	101,319	12,114	1,466,384	64,253	1,173,555	57,875	20,204	1,315,887
43-70	Howells-Dodge Public Schools	19,448	1,750,161	132,521	15,887	1,918,017	84,041	1,534,966	75,698	19,119	1,713,824
44-23	Johnson-Brock Public Schools	15,783	1,420,340	107,547	29,445	1,573,115	68,203	1,245,699	61,433	1,708	1,377,043
44-29	Auburn Public Schools	46,275	4,164,386	315,325	21,940	4,547,926	199,969	3,652,345	180,118	33,999	4,066,431
45-2	Red Cloud Community Schools	14,325	1,289,110	97,611	27,225	1,428,271	61,901	1,130,604	55,757	7,904	1,256,166
45-74	Blue Hill Public Schools	18,850	1,696,307	128,443	15,098	1,858,698	81,455	1,487,734	73,369	16,558	1,659,116
46-4	Central City Public Schools	41,610	3,744,535	283,534	10,448	4,080,127	179,808	3,284,118	161,959	21,842	3,647,727
46-49	Palmer Public School	16,810	1,512,724	114,543	31,166	1,675,243	72,639	1,326,724	65,428	4,095	1,468,886
47-21	Arcadia Public Schools	10,767	968,910	73,365	28,022	1,081,064	46,526	849,775	41,907	17,549	955,757
47-5	Ord Public Schools	30,498	2,744,599	207,819	10,939	2,993,855	131,792	2,407,131	118,710	14,732	2,672,365

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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					Net Difference				
		Differences	Between				Differences	Between			
		Between	Projected and				Between	Projected and			
		Expected and	Actual Earnings	Changes of	Changes in	Total Deferred	Expected and	Actual Earnings	Changes of	Changes in	Total Deferred
		Actual	on Pension Plan	Assumptions	Proportion*	Outflows of	Actual	on Pension Plan	Assumptions	Proportion*	Inflows of
Entity		Experience	Investments			Resources	Experience	Investments			Resources
48-17	McCook Public Schools	64,764	5,828,213	441,309	57,018	6,391,304	279,864	5,111,592	252,082	64,529	5,708,067
48-179	Southwest Public Schools	21,497	1,934,581	146,485	43,579	2,146,142	92,896	1,696,710	83,675	28,237	1,901,518
49-1	St. Paul Public School	32,516	2,926,160	221,567	20,355	3,200,598	140,511	2,566,368	126,562	61,039	2,894,480
49-100	Centura Public School	27,765	2,498,632	189,195	21,294	2,736,886	119,981	2,191,407	108,071	21,914	2,441,373
49-103	Elba Public School	9,011	810,887	61,400	18,666	899,964	38,938	711,183	35,073	24,081	809,275
50-506	Franklin Public Schools	17,652	1,588,536	120,283	19,703	1,746,174	76,280	1,393,214	68,707	53,553	1,591,754
51-2	Alma Public Schools	21,997	1,979,572	149,892	33,232	2,184,693	95,057	1,736,170	85,621	1,889	1,918,737
52-1	Wilcox-Hildreth Public Schools	16,205	1,458,317	110,423	20,920	1,605,865	70,027	1,279,007	63,075	15,959	1,428,068
52-501	Axtell Community School	17,395	1,565,393	118,531	39,165	1,740,484	75,168	1,372,916	67,706	0	1,515,790
52-503	Minden Public Schools	41,771	3,759,069	284,634	10,831	4,096,305	180,506	3,296,864	162,587	35,013	3,674,970
53-3	Stanton Community School	23,117	2,080,329	157,521	8,334	2,269,301	99,895	1,824,538	89,978	15,347	2,029,758
54-1	Pawnee City Public Schools	16,740	1,506,468	114,069	35,435	1,672,712	72,339	1,321,237	65,158	15,693	1,474,427
54-69	Lewiston Consolidated Schools	13,057	1,175,067	88,975	21,864	1,298,963	56,425	1,030,584	50,824	29,834	1,167,667
55-1	Pender Public School	21,267	1,913,902	144,919	12,249	2,092,337	91,903	1,678,574	82,780	16,374	1,869,631
55-13	Walthill Public School	24,206	2,178,353	164,944	5,326	2,372,829	104,602	1,910,508	94,218	94,566	2,203,894
55-16	Omaha Nation Public School	69,201	6,227,511	471,543	425,819	7,194,074	299,037	5,461,794	269,353	0	6,030,184
55-17	Winnebago Public School	53,651	4,828,135	365,583	163,587	5,410,956	231,841	4,234,481	208,827	44,877	4,720,026
55-561	Emerson-Hubbard Com Schools	14,725	1,325,144	100,339	1,569	1,441,777	63,632	1,162,208	57,315	46,988	1,330,143
56-1	Loup City Public Schools	20,437	1,839,132	139,258	34,920	2,033,747	88,313	1,612,998	79,546	0	1,780,857
56-15	Litchfield Public Schools	10,270	924,187	69,979	1,013	1,005,449	44,378	810,551	39,973	10,696	905,598
57-33	Sterling Public Schools	12,347	1,111,166	84,137	4,669	1,212,319	53,357	974,541	48,060	17,880	1,093,838
57-50	Johnson County Central Public School	31,512	2,835,814	214,726	15,120	3,097,172	136,172	2,487,130	122,655	35,169	2,781,126
58-1	Fullerton Public School	18,647	1,678,108	127,065	11,618	1,835,438	80,581	1,471,773	72,582	16,742	1,641,678
58-30	Twin River Public Schools	26,403	2,376,074	179,915	3,602	2,585,994	114,096	2,083,919	102,770	69,123	2,369,908
59-1	Bellevue Public Schools	533,026	47,968,084	3,632,113	133,035	52,266,258	2,303,368	42,070,064	2,074,718	201,272	46,649,422
59-27	Papillion LaVista Public Schools	563,142	50,678,307	3,837,330	712,681	55,791,460	2,433,510	44,447,046	2,191,941	23,721	49,096,218
59-37	Gretna Public School	262,659	23,637,191	1,789,793	1,121,302	26,810,945	1,135,029	20,730,829	1,022,357	0	22,888,215
59-46	Springfield Platteview Community Schools	63,685	5,731,106	433,956	47,519	6,276,266	275,201	5,026,425	247,882	28,625	5,578,133
60-125	Medicine Valley Public Schools	14,384	1,294,449	98,015	4,425	1,411,273	62,158	1,135,288	55,988	20,609	1,274,043
60-46	Maywood Public Schools	11,456	1,030,915	78,060	4,984	1,125,415	49,503	904,157	44,589	23,275	1,021,524
60-95	Eustis-Farnam Public Schools	12,432	1,118,765	84,712	0	1,215,909	53,722	981,205	48,389	29,938	1,113,254
61-10	Gordon-Rushville Public Schools	37,103	3,338,981	252,826	2,318	3,631,228	160,334	2,928,429	144,418	108,961	3,342,142
61-3	Hay Springs School	12,330	1,109,602	84,018	17,906	1,223,856	53,282	973,169	47,993	8,150	1,082,594
62-60	Central Valley Public	26,485	2,383,483	180,476	40,711	2,631,155	114,452	2,090,417	103,091	3,124	2,311,084
63-51	Boyd County Schools	19,444	1,749,766	132,491	7,605	1,909,306	84,022	1,534,619	75,681	45,950	1,740,272
64-21	Bayard Public Schools	21,979	1,977,898	149,765	11,912	2,161,554	94,976	1,734,701	85,548	46,131	1,961,356

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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						
Entity	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan		Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan		Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
		Investments						Investments				
64-63	Bridgeport Public Schools	30,340	2,730,318	206,738	35,438	3,002,834	131,107	2,394,606	118,092	42,267	2,686,072	
65-10	Hemingford Public School	24,394	2,195,256	166,223	9,260	2,395,133	105,413	1,925,333	94,949	50,624	2,176,319	
65-6	Alliance Public Schools	56,435	5,078,668	384,554	41,829	5,561,486	243,871	4,454,209	219,663	76,016	4,993,759	
66-30	Cody-Kilgore Unified Schools	10,487	943,728	71,459	2,143	1,027,817	45,317	827,690	40,818	22,527	936,352	
66-6	Valentine Community Schools	40,609	3,654,442	276,712	48,928	4,020,691	175,482	3,205,102	158,062	3,910	3,542,556	
67-70	Hitchcock Public Schools	16,439	1,479,344	112,015	23,731	1,631,529	71,036	1,297,448	63,985	6,913	1,439,382	
68-1	Ogallala Public Schools	47,040	4,233,247	320,539	12,000	4,612,826	203,275	3,712,739	183,097	15,830	4,114,941	
68-6	Paxton Consolidated Schools	13,581	1,222,207	92,545	456	1,328,789	58,689	1,071,928	52,863	30,196	1,213,676	
69-2	Chadron Public Schools	48,857	4,396,768	332,921	45,108	4,823,654	211,127	3,856,153	190,169	18,654	4,276,103	
69-71	Crawford Public Schools	12,788	1,150,787	87,137	26,903	1,277,615	55,259	1,009,289	49,774	31,424	1,145,746	
70-11	South Sioux City Comm School	187,190	16,845,566	1,275,536	28,360	18,336,652	808,903	14,774,283	728,605	235,030	16,546,821	
70-31	Homer Community School	24,173	2,175,351	164,716	40,802	2,405,042	104,458	1,907,876	94,088	6,544	2,112,966	
71-1	Kimball Public Schools	23,613	2,124,941	160,899	835	2,310,288	102,037	1,863,664	91,908	170,124	2,227,733	
72-10	Chase County Schools	30,858	2,777,000	210,273	34,625	3,052,756	133,348	2,435,548	120,111	67,720	2,756,727	
72-536	Wauneta-Palisade Public Schools	14,483	1,303,343	98,688	8,023	1,424,537	62,585	1,143,088	56,372	16,748	1,278,793	
73-30	Elwood Public Schools	13,952	1,255,603	95,073	20,291	1,384,919	60,293	1,101,218	54,307	3,933	1,219,751	
74-20	Perkins County Schools	23,363	2,102,509	159,201	1,900	2,286,973	100,960	1,843,990	90,938	53,107	2,088,995	
75-10	Ainsworth Community Schools	25,679	2,310,862	174,977	27,822	2,539,340	110,965	2,026,725	99,950	33,620	2,271,260	
76-117	Dundy County Public Schools	20,798	1,871,659	141,721	0	2,034,178	89,875	1,641,525	80,953	95,312	1,907,665	
77-1	Garden County Schools	20,483	1,843,319	139,575	15,010	2,018,387	88,514	1,616,669	79,727	32,199	1,817,109	
78-25	Creek Valley Schools	14,317	1,288,383	97,556	46,695	1,446,951	61,867	1,129,967	55,725	13,904	1,261,463	
78-95	South Platte Schools	13,496	1,214,561	91,966	18,341	1,338,364	58,322	1,065,222	52,532	18,711	1,194,787	
79-79	Hayes Center Public School	10,374	933,571	70,689	9,638	1,024,272	44,829	818,781	40,379	8,309	912,298	
80-500	Sioux County High School	10,817	973,428	73,707	5,643	1,063,595	46,743	853,738	42,103	10,720	953,304	
81-100	Rock County Public Schools	14,606	1,314,465	99,530	10,668	1,439,269	63,119	1,152,842	56,853	30,777	1,303,591	
82-100	Keya Paha Co. High School	7,729	695,518	52,664	5,706	761,617	33,398	609,999	30,083	20,379	693,859	
83-100	Burwell Jr.-Sr. High School	15,753	1,417,686	107,346	0	1,540,785	68,076	1,243,371	61,318	110,589	1,483,354	
84-45	Wheeler Central Schools	12,254	1,102,778	83,502	30,281	1,228,815	52,954	967,183	47,697	9,077	1,076,911	
85-1	Banner County School	14,625	1,316,139	99,657	25,328	1,455,749	63,199	1,154,311	56,926	638	1,275,074	
86-71	Sandhills Public School	8,910	801,835	60,714	15,509	886,968	38,503	703,244	34,681	15,875	792,303	
87-501	Stapleton Public Schools	11,241	1,011,563	76,595	12,422	1,111,821	48,574	887,184	43,752	19,974	999,484	
88-25	Loup County Public School	9,671	870,270	65,896	12,588	958,425	41,789	763,264	37,641	6,722	849,416	
89-1	Theadford Public Schools	9,502	855,073	64,746	16,374	945,695	41,060	749,935	36,984	12,627	840,606	
90-90	McPherson Co High School	6,516	586,388	44,401	1,276	638,581	28,158	514,288	25,362	30,263	598,071	
91-500	Arthur County High School	8,727	785,390	59,469	2,608	856,194	37,713	688,821	33,970	21,851	782,355	
92-11	District 11 Area Schools	9,580	862,166	65,283	5,535	942,564	41,400	756,156	37,290	19,304	854,150	

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

*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					Net Difference				
		Differences	Between				Differences	Between			
		Between	Projected and				Between	Projected and			
		Expected and	Actual Earnings	Changes of	Changes in	Total Deferred	Expected and	Actual Earnings	Changes of	Changes in	Total Deferred
		Actual	on Pension Plan	Assumptions	Proportion*	Outflows of	Actual	on Pension Plan	Assumptions	Proportion*	Inflows of
Entity		Experience	Investments			Resources	Experience	Investments			Resources
93-1	Mullen Public Schools	13,535	1,218,068	92,231	21,534	1,345,368	58,490	1,068,298	52,684	14,558	1,194,030
97-1	Ed. Service Unit 1	48,967	4,406,625	333,667	65,493	4,854,752	211,601	3,864,799	190,596	8,894	4,275,890
97-10	Ed. Service Unit 10	50,515	4,545,959	344,217	44,746	4,985,437	218,291	3,987,001	196,622	7,637	4,409,551
97-11	Ed. Service Unit 11	13,053	1,174,641	88,943	5,112	1,281,749	56,405	1,030,210	50,806	142,399	1,279,820
97-13	Ed. Service Unit 13	58,050	5,224,037	395,561	184,957	5,862,605	250,852	4,581,704	225,950	64,987	5,123,493
97-15	Ed. Service Unit 15	8,876	798,802	60,485	0	868,163	38,357	700,584	34,550	52,721	826,212
97-16	Ed. Service Unit 16	18,207	1,638,472	124,064	23,577	1,804,320	78,677	1,437,010	70,867	61,572	1,648,126
97-17	Ed. Service Unit 17	22,129	1,991,420	150,789	31,287	2,195,625	95,626	1,746,561	86,133	22,724	1,951,044
97-2	Ed. Service Unit 2	37,786	3,400,418	257,478	315,710	4,011,392	163,284	2,982,312	147,075	0	3,292,671
97-3	Ed. Service Unit #3	84,824	7,633,475	578,002	410,277	8,706,578	366,550	6,694,885	330,163	0	7,391,598
97-4	Ed. Service Unit 4	22,418	2,017,471	152,762	9,189	2,201,840	96,876	1,769,408	87,260	55,612	2,009,156
97-5	Ed. Service Unit 5	24,955	2,245,776	170,049	114,787	2,555,567	107,839	1,969,642	97,134	0	2,174,615
97-6	Ed. Service Unit 6	32,724	2,944,928	222,988	77,202	3,277,842	141,412	2,582,828	127,374	30,060	2,881,674
97-7	Ed. Service Unit 7	39,206	3,528,220	267,155	133,646	3,968,227	169,421	3,094,400	152,603	14,216	3,430,640
97-8	Ed. Service Unit 8	31,444	2,829,716	214,264	121,244	3,196,668	135,879	2,481,782	122,391	317	2,740,369
97-9	Ed. Service Unit 9	22,191	1,997,044	151,215	151,430	2,321,880	95,896	1,751,493	86,376	17,950	1,951,715
98-11	Lincoln Regional Center	1,838	165,447	12,528	12,558	192,371	7,945	145,105	7,156	6,010	166,216
98-12	Nebraska Correctional Youth Facility	9,875	888,706	67,292	0	965,873	42,675	779,433	38,438	76,367	936,913
98-4	Nebraska Youth Academy	3,516	316,409	23,958	40,547	384,430	15,194	277,504	13,685	13,601	319,984
98-6	Youth Development Center	0	0	0	231	231	0	0	0	121,162	121,162
98-9	W Kearney High School YR and TC	9,121	820,839	62,153	63,081	955,194	39,416	719,911	35,503	42,857	837,687
99-3	Sarpy County Coop Head Start	0	0	0	1,395	1,395	0	0	0	193,481	193,481

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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	\$81,364,993	\$0	\$81,364,993	\$0	\$81,364,993
<u>Special Funding Situation</u>					
State	0	13,813,056	13,813,056	(58,297)	13,754,759
<u>Schools</u>					
00-DE Nebraska Dept of Education	74,740	(12,688)	62,052	(38,627)	23,425
01-10 Elkhorn Public Schools	2,643,029	(448,698)	2,194,331	918,958	3,113,289
01-15 Douglas County West Comm Schools	304,692	(51,727)	252,965	73,657	326,622
01-17 Millard Public Schools	5,429,834	(921,804)	4,508,030	(435,073)	4,072,957
01-54 Ralston Public Schools	918,503	(155,932)	762,571	(16,673)	745,898
01-59 Bennington Public Schools	896,053	(152,120)	743,933	636,699	1,380,632
01-66 Westside Community Schools	1,849,609	(314,002)	1,535,607	57,745	1,593,352
02-1 Lincoln Public Schools	12,187,365	(2,069,005)	10,118,360	(619,014)	9,499,346
02-145 Waverly School District 145	549,996	(93,371)	456,625	84,055	540,680
02-148 Malcolm Public School	180,608	(30,661)	149,947	18,925	168,872
02-160 Norris School District 160	558,770	(94,860)	463,910	(16,354)	447,556
02-161 Raymond Central Public School	201,048	(34,131)	166,917	(30,276)	136,641
03-1 Southern Public Schools	119,701	(20,321)	99,380	(43,744)	55,636
03-100 Diller-Odell Public Schools	92,816	(15,757)	77,059	(4,573)	72,486
03-15 Beatrice Public Schools	499,439	(84,788)	414,651	(140,127)	274,524
03-34 Daniel Freeman Public Schools	123,905	(21,035)	102,870	(4,564)	98,306
04-15 Anselmo-Merna Public School	75,105	(12,750)	62,355	14,625	76,980
04-180 Callaway Public School	84,166	(14,288)	69,878	20,887	90,765
04-25 Broken Bow Public Schools	209,456	(35,559)	173,897	(110,878)	63,019

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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	67,286	(11,423)	55,863	(13,292)	42,571
04-84	Sargent Public Schools	68,146	(11,569)	56,577	(520)	56,057
04-89	Arnold Public Schools	60,456	(10,264)	50,192	(13,939)	36,253
05-1	Fremont Public Schools	1,440,258	(244,507)	1,195,751	(2,526)	1,193,225
05-594	Logan View Public Schools	161,400	(27,400)	134,000	(14,419)	119,581
05-595	North Bend Central Public Schools	185,095	(31,423)	153,672	(1,155)	152,517
05-62	Scribner-Snyder Community Schools	83,855	(14,236)	69,619	(12,627)	56,992
06-1	Ashland-Greenwood Public Schools	274,338	(46,574)	227,764	63,688	291,452
06-107	Cedar Bluffs Public School	126,476	(21,471)	105,005	69,058	174,063
06-39	Wahoo Public School	286,589	(48,653)	237,936	3,314	241,250
06-72	Mead Public Schools	84,266	(14,306)	69,960	8,103	78,063
06-9	Yutan Public School	133,625	(22,685)	110,940	(22,909)	88,031
07-1	Madison Public Schools	169,849	(28,835)	141,014	11,845	152,859
07-13	Newman Grove Public Schools	71,050	(12,062)	58,988	(5,622)	53,366
07-2	Norfolk Public Schools	1,184,986	(201,171)	983,815	(23,176)	960,639
07-5	Battle Creek Public School	140,002	(23,767)	116,235	4,060	120,295
07-80	Elkhorn Valley School	136,342	(23,146)	113,196	27,929	141,125
08-126	Doniphan-Trumbull Public School	162,738	(27,627)	135,111	2,735	137,846
08-2	Grand Island Public Schools	2,765,385	(469,470)	2,295,915	(135,448)	2,160,467
08-82	Northwest High School	370,529	(62,903)	307,626	(68,640)	238,986
08-83	Wood River Jr-Sr High School	179,634	(30,496)	149,138	3,431	152,569
09-105	Pleasanton Public School	80,344	(13,640)	66,704	11,100	77,804
09-119	Amherst Public School	94,352	(16,018)	78,334	9,397	87,731
09-19	Shelton Public Schools	88,605	(15,042)	73,563	(23,922)	49,641
09-2	Gibbon Public Schools	151,274	(25,681)	125,593	(57,605)	67,988
09-69	Ravenna Public Schools	137,089	(23,272)	113,817	(1,066)	112,751
09-7	Kearney Public Schools	1,699,261	(288,478)	1,410,783	29,623	1,440,406

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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	94,932	(16,116)	78,816	(5,463)	73,353
10-1 Columbus Public Schools	1,085,264	(184,241)	901,023	59,136	960,159
10-5 Lakeview Community Schools	242,572	(41,181)	201,391	(4,883)	196,508
10-67 Humphrey Public Schools	92,815	(15,757)	77,058	4,647	81,705
11-111 Nebraska City Public Schools	335,004	(56,872)	278,132	(102,046)	176,086
11-27 Syracuse-Dunbar-Avoca School	239,568	(40,670)	198,898	1,451	200,349
11-501 Palmyra District OR 1	164,965	(28,006)	136,959	33,098	170,057
12-13 Creighton Community School	104,840	(17,798)	87,042	(5,364)	81,678
12-501 Niobrara Public Schools	92,541	(15,710)	76,831	30,180	107,011
12-505 Santee Community Schools	153,629	(26,080)	127,549	22,092	149,641
12-576 Wausa Public School	74,207	(12,598)	61,609	18,555	80,164
12-583 Verdigre Public Schools	62,948	(10,686)	52,262	151,895	204,157
12-586 Bloomfield Community Schools	89,160	(15,137)	74,023	16,648	90,671
12-96 Crofton Community School	114,891	(19,505)	95,386	7,630	103,016
13-101 Wynot Public Schools	64,757	(10,993)	53,764	13,503	67,267
13-45 Randolph Public Schools	85,755	(14,559)	71,196	(13,275)	57,921
13-54 Laurel-Concord-Coleridge Comm School	168,522	(28,609)	139,913	21,285	161,198
13-8 Hartington-Newcastle Public School	137,617	(23,363)	114,254	2,852	117,106
14-123 Silver Lake Public Schools	97,750	(16,594)	81,156	6,053	87,209
14-18 Hastings Public Schools	982,401	(166,779)	815,622	(150,258)	665,364
14-3 Kenesaw Public School	86,852	(14,745)	72,107	19,442	91,549
14-90 Adams Central Jr-Sr High School	299,784	(50,893)	248,891	50,929	299,820
15-1 North Platte Public Schools	1,026,360	(174,242)	852,118	(239,036)	613,082
15-37 Hershey Public Schools	151,436	(25,709)	125,727	2,909	128,636
15-55 Sutherland Public School	100,948	(17,138)	83,810	(22,940)	60,870
15-565 Wallace School District 65R	81,138	(13,774)	67,364	11,324	78,688
15-6 Brady Public School	70,836	(12,025)	58,811	3,559	62,370

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
15-7	Maxwell Public School	90,761	(15,408)	75,353	(14,497)	60,856
16-5	Milford Public Schools	212,757	(36,118)	176,639	26,728	203,367
16-567	Centennial Public School	176,693	(29,997)	146,696	(11,549)	135,147
16-9	Seward Public Schools	379,357	(64,402)	314,955	(6,698)	308,257
17-12	York Public Schools	338,914	(57,536)	281,378	(35,724)	245,654
17-83	McCool Junction Public Schools	84,306	(14,313)	69,993	(11,013)	58,980
17-96	Heartland Community Schools	108,533	(18,425)	90,108	(9,070)	81,038
18-1	Lexington Public Schools	882,791	(149,868)	732,923	15,956	748,879
18-101	Sumner Eddyville Miller School	79,796	(13,546)	66,250	10,114	76,364
18-11	Cozad City Schools	247,313	(41,985)	205,328	(38,341)	166,987
18-20	Gothenburg Public Schools	233,976	(39,721)	194,255	(36,487)	157,768
18-4	Overton Public Schools	84,825	(14,400)	70,425	(2,053)	68,372
19-56	Falls City Public Schools	269,553	(45,761)	223,792	(12,225)	211,567
19-70	Humboldt Table Rock Steinauer	143,656	(24,388)	119,268	(6,364)	112,904
20-1	Plattsmouth Community Schools	400,994	(68,076)	332,918	(183,325)	149,593
20-22	Weeping Water Public Schools	121,951	(20,704)	101,247	15,015	116,262
20-32	Louisville Public Schools	181,776	(30,859)	150,917	32,882	183,799
20-56	Conestoga Public Schools	204,584	(34,731)	169,853	(174)	169,679
20-97	Elmwood-Murdock Schools	135,308	(22,971)	112,337	(3,595)	108,742
21-11	Morrill Public Schools	156,547	(26,576)	129,971	36,102	166,073
21-16	Gering Public Schools	478,027	(81,153)	396,874	(129,370)	267,504
21-2	Minatare Public Schools	86,322	(14,655)	71,667	22,347	94,014
21-31	Mitchell Public Schools	208,513	(35,398)	173,115	(11,979)	161,136
21-32	Scottsbluff Public Schools	990,263	(168,114)	822,149	112,390	934,539
22-2	Crete Public Schools	604,654	(102,650)	502,004	60,594	562,598
22-44	Dorchester Public Schools	78,393	(13,308)	65,085	6,769	71,854
22-68	Friend Public School	80,931	(13,740)	67,191	(24,930)	42,261

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
22-82	Wilber-Clatonia Public Schools	156,579	(26,582)	129,997	6,840	136,837
23-1	Boone Central Schools	191,872	(32,574)	159,298	(22,113)	137,185
23-17	St. Edward Public School	63,816	(10,834)	52,982	(2,768)	50,214
23-75	Riverside Public Schools	97,091	(16,483)	80,608	(13,279)	67,329
24-1	West Point Public School	230,318	(39,100)	191,218	(9,631)	181,587
24-20	Bancroft-Rosalie Comm. School	100,968	(17,141)	83,827	7,922	91,749
24-30	Wisner-Pilger Public Schools	152,916	(25,961)	126,955	(6,771)	120,184
25-502	East Butler Public School	134,235	(22,789)	111,446	(6,115)	105,331
25-56	David City Public Schools	243,321	(41,308)	202,013	2,485	204,498
26-1	Nebraska Unified Sch Dist #1	0	0	0	(471,201)	(471,201)
26-115	Summerland Public Schools	145,622	(24,722)	120,900	401,203	522,103
26-18	Elgin Public Schools	69,221	(11,751)	57,470	(3,917)	53,553
26-9	Neligh-Oakdale Public Schools	114,715	(19,475)	95,240	(35,385)	59,855
27-17	Wayne Community Schools	234,290	(39,775)	194,515	(10,079)	184,436
27-560	Wakefield Community School	155,426	(26,386)	129,040	31,418	160,458
27-595	Winside Public School	83,704	(14,210)	69,494	(7,521)	61,973
28-2	Giltner Public Schools	71,916	(12,209)	59,707	8,625	68,332
28-504	Aurora Public Schools	372,594	(63,254)	309,340	(12,638)	296,702
28-91	Hampton Public Schools	69,203	(11,749)	57,454	3,814	61,268
29-1	Blair Community Schools	526,899	(89,450)	437,449	(109,744)	327,705
29-24	Arlington Public Schools	209,997	(35,651)	174,346	63,352	237,698
29-3	Fort Calhoun Community School	194,536	(33,026)	161,510	28,748	190,258
30-11	Harvard Public Schools	90,200	(15,312)	74,888	(36,736)	38,152
30-2	Sutton Public Schools	127,409	(21,630)	105,779	(6,429)	99,350
30-5	South Central NE Unif School #5	246,551	(41,855)	204,696	1,846	206,542
31-1	Tekamah-Herman Schools	161,205	(27,367)	133,838	(5,919)	127,919
31-14	Oakland-Craig Public School	132,516	(22,497)	110,019	(2,666)	107,353

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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)
31-20 Lyons-Decatur NE Schools	106,671	(18,109)	88,562	12,202	100,764
32-2001 Bruning-Davenport Unif. School	83,224	(14,129)	69,095	(19,864)	49,231
32-60 Deshler Public School	80,118	(13,601)	66,517	(7,140)	59,377
32-70 Thayer Central Community Schools	126,780	(21,523)	105,257	(17,533)	87,724
33-300 Tri-County Schools	137,674	(23,372)	114,302	(13,438)	100,864
33-303 Meridian Public School	80,147	(13,607)	66,540	10,451	76,991
33-8 Fairbury Public Schools	278,073	(47,207)	230,866	(5,545)	225,321
34-1 Exeter - Milligan Public Schools	72,952	(12,385)	60,567	(12,087)	48,480
34-25 Fillmore Central Public Schools	167,133	(28,374)	138,759	(6,973)	131,786
34-54 Shickley Public School	69,828	(11,855)	57,973	(11,408)	46,565
35-1 Ponca Public School	140,089	(23,782)	116,307	(8,676)	107,631
35-70 Allen Consolidated Schools	69,325	(11,769)	57,556	(882)	56,674
36-137 Chambers Public School	49,987	(8,486)	41,501	(4,216)	37,285
36-239 West Holt Public School	152,834	(25,946)	126,888	3,649	130,537
36-29 Ewing Public Schools	0	0	0	(145,057)	(145,057)
36-44 Stuart Public School	69,238	(11,754)	57,484	11,893	69,377
36-7 O'Neill Public Schools	256,115	(43,480)	212,635	(22,958)	189,677
37-44 Holdrege Public Schools	286,468	(48,632)	237,836	(33,702)	204,134
37-54 Bertrand Community School	89,833	(15,251)	74,582	1,059	75,641
37-55 Loomis Public School	78,084	(13,256)	64,828	(2,400)	62,428
38-18 Arapahoe Public Schools	89,785	(15,242)	74,543	(21,996)	52,547
38-21 Cambridge Public Schools	94,540	(16,050)	78,490	(16,681)	61,809
38-540 Southern Valley Schools	156,310	(26,536)	129,774	(7,716)	122,058
39-1 Sidney Public Schools	338,190	(57,413)	280,777	(65,039)	215,738
39-3 Leyton Public School	72,234	(12,263)	59,971	(8,381)	51,590
39-9 Potter-Dix Public Schools	65,325	(11,090)	54,235	(21,340)	32,895
40-2 Pierce Public Schools	177,259	(30,093)	147,166	(17,850)	129,316

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

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)
40-5 Plainview Public Schools	106,029	(18,000)	88,029	(9,323)	78,706
40-542 Osmond Community Schools	75,815	(12,871)	62,944	(7,257)	55,687
41-15 Cross County Community School	125,085	(21,236)	103,849	(1,066)	102,783
41-19 Osceola Public School	87,279	(14,818)	72,461	(19,869)	52,592
41-32 Shelby-Rising City Public Schools	136,591	(23,189)	113,402	(3,574)	109,828
41-75 High Plains Community Schools	96,431	(16,370)	80,061	(22,318)	57,743
42-11 Superior Public Schools	139,032	(23,604)	115,428	1,382	116,810
43-123 Schuyler Community Schools	494,559	(83,960)	410,599	4,426	415,025
43-39 Leigh Community School	77,651	(13,182)	64,469	4,945	69,414
43-58 Clarkson Public School	83,010	(14,092)	68,918	1,674	70,592
43-70 Howells-Dodge Public Schools	108,574	(18,432)	90,142	1,428	91,570
44-23 Johnson-Brock Public Schools	88,113	(14,959)	73,154	10,312	83,466
44-29 Auburn Public Schools	258,344	(43,858)	214,486	(5,936)	208,550
45-2 Red Cloud Community Schools	79,972	(13,577)	66,395	838	67,233
45-74 Blue Hill Public Schools	105,233	(17,865)	87,368	19,532	106,900
46-4 Central City Public Schools	232,299	(39,437)	192,862	8,598	201,460
46-49 Palmer Public School	93,844	(15,931)	77,913	11,228	89,141
47-21 Arcadia Public Schools	60,108	(10,204)	49,904	6,707	56,611
47-5 Ord Public Schools	170,266	(28,906)	141,360	(20,842)	120,518
48-17 McCook Public Schools	361,563	(61,382)	300,181	(39,310)	260,871
48-179 Southwest Public Schools	120,015	(20,375)	99,640	(8,293)	91,347
49-1 St. Paul Public School	181,529	(30,817)	150,712	(8,481)	142,231
49-100 Centura Public School	155,007	(26,315)	128,692	(5,623)	123,069
49-103 Elba Public School	50,305	(8,540)	41,765	(1,731)	40,034
50-506 Franklin Public Schools	98,548	(16,731)	81,817	(21,883)	59,934
51-2 Alma Public Schools	122,806	(20,848)	101,958	19,835	121,793
52-1 Wilcox-Hildreth Public Schools	90,469	(15,359)	75,110	9,801	84,911

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		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)	
52-501	Axtell Community School	97,112	(16,487)	80,625	18,743	99,368
52-503	Minden Public Schools	233,200	(39,590)	193,610	(18,208)	175,402
53-3	Stanton Community School	129,057	(21,910)	107,147	(9,355)	97,792
54-1	Pawnee City Public Schools	93,456	(15,866)	77,590	1,286	78,876
54-69	Lewiston Consolidated Schools	72,897	(12,375)	60,522	905	61,427
55-1	Pender Public School	118,732	(20,157)	98,575	649	99,224
55-13	Walthill Public School	135,137	(22,941)	112,196	(19,764)	92,432
55-16	Omaha Nation Public School	386,334	(65,587)	320,747	267,040	587,787
55-17	Winnebago Public School	299,521	(50,848)	248,673	99,086	347,759
55-561	Emerson-Hubbard Com Schools	82,208	(13,957)	68,251	(22,228)	46,023
56-1	Loup City Public Schools	114,094	(19,370)	94,724	16,060	110,784
56-15	Litchfield Public Schools	57,333	(9,733)	47,600	1,507	49,107
57-33	Sterling Public Schools	68,933	(11,702)	57,231	(9,289)	47,942
57-50	Johnson County Central Public School	175,924	(29,866)	146,058	(10,382)	135,676
58-1	Fullerton Public School	104,104	(17,673)	86,431	(16,441)	69,990
58-30	Twin River Public Schools	147,404	(25,025)	122,379	(15,312)	107,067
59-1	Bellevue Public Schools	2,975,779	(505,188)	2,470,591	(90,190)	2,380,401
59-27	Papillion LaVista Public Schools	3,143,912	(533,731)	2,610,181	122,744	2,732,925
59-37	Gretna Public School	1,466,372	(248,941)	1,217,431	687,394	1,904,825
59-46	Springfield Platteview Community Schools	355,539	(60,359)	295,180	35,284	330,464
60-125	Medicine Valley Public Schools	80,303	(13,633)	66,670	(8,658)	58,012
60-46	Maywood Public Schools	63,955	(10,858)	53,097	(16,796)	36,301
60-95	Eustis-Farnam Public Schools	69,404	(11,782)	57,622	(13,077)	44,545
61-10	Gordon-Rushville Public Schools	207,139	(35,165)	171,974	(54,534)	117,440
61-3	Hay Springs School	68,836	(11,686)	57,150	17,992	75,142
62-60	Central Valley Public	147,863	(25,102)	122,761	14,421	137,182
63-51	Boyd County Schools	108,550	(18,429)	90,121	(52,574)	37,547

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		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)	
64-21	Bayard Public Schools	122,702	(20,831)	101,871	(13,771)	88,100
64-63	Bridgeport Public Schools	169,380	(28,755)	140,625	(32,548)	108,077
65-10	Hemingford Public School	136,186	(23,120)	113,066	(7,855)	105,211
65-6	Alliance Public Schools	315,063	(53,487)	261,576	(31,417)	230,159
66-30	Cody-Kilgore Unified Schools	58,545	(9,938)	48,607	(9,844)	38,763
66-6	Valentine Community Schools	226,710	(38,488)	188,222	17,734	205,956
67-70	Hitchcock Public Schools	91,773	(15,580)	76,193	7,716	83,909
68-1	Ogallala Public Schools	262,616	(44,583)	218,033	(23,071)	194,962
68-6	Paxton Consolidated Schools	75,822	(12,872)	62,950	(11,417)	51,533
69-2	Chadron Public Schools	272,761	(46,306)	226,455	(819)	225,636
69-71	Crawford Public Schools	71,390	(12,119)	59,271	(1,310)	57,961
70-11	South Sioux City Comm School	1,045,042	(177,413)	867,629	(100,876)	766,753
70-31	Homer Community School	134,951	(22,910)	112,041	(3,998)	108,043
71-1	Kimball Public Schools	131,824	(22,379)	109,445	(88,132)	21,313
72-10	Chase County Schools	172,276	(29,247)	143,029	(20,452)	122,577
72-536	Wauneta-Palisade Public Schools	80,855	(13,726)	67,129	(2,302)	64,827
73-30	Elwood Public Schools	77,893	(13,223)	64,670	(4,062)	60,608
74-20	Perkins County Schools	130,433	(22,144)	108,289	(28,587)	79,702
75-10	Ainsworth Community Schools	143,359	(24,338)	119,021	(13,011)	106,010
76-117	Dundy County Public Schools	116,112	(19,712)	96,400	(39,599)	56,801
77-1	Garden County Schools	114,354	(19,414)	94,940	(3,271)	91,669
78-25	Creek Valley Schools	79,927	(13,569)	66,358	(24,440)	41,918
78-95	South Platte Schools	75,347	(12,791)	62,556	(3,390)	59,166
79-79	Hayes Center Public School	57,916	(9,833)	48,083	8,793	56,876
80-500	Sioux County High School	60,388	(10,252)	50,136	(2,904)	47,232
81-100	Rock County Public Schools	81,545	(13,844)	67,701	(4,396)	63,305
82-100	Keya Paha Co. High School	43,148	(7,325)	35,823	(5,750)	30,073

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		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)	
83-100	Burwell Jr.-Sr. High School	87,948	(14,930)	73,018	(57,573)	15,445
84-45	Wheeler Central Schools	68,412	(11,614)	56,798	14,688	71,486
85-1	Banner County School	81,649	(13,861)	67,788	7,336	75,124
86-71	Sandhills Public School	49,743	(8,445)	41,298	(2,946)	38,352
87-501	Stapleton Public Schools	62,754	(10,654)	52,100	(2,584)	49,516
88-25	Loup County Public School	53,989	(9,166)	44,823	11,529	56,352
89-1	Theford Public Schools	53,046	(9,006)	44,040	3,606	47,646
90-90	McPherson Co High School	36,377	(6,175)	30,202	(14,447)	15,755
91-500	Arthur County High School	48,723	(8,272)	40,451	(16,086)	24,365
92-11	District 11 Area Schools	53,486	(9,080)	44,406	(9,477)	34,929
93-1	Mullen Public Schools	75,564	(12,828)	62,736	6,585	69,321
97-1	Ed. Service Unit 1	273,373	(46,410)	226,963	33,750	260,713
97-10	Ed. Service Unit 10	282,016	(47,877)	234,139	29,557	263,696
97-11	Ed. Service Unit 11	72,870	(12,370)	60,500	(46,769)	13,731
97-13	Ed. Service Unit 13	324,082	(55,019)	269,063	65,052	334,115
97-15	Ed. Service Unit 15	49,555	(8,413)	41,142	(37,864)	3,278
97-16	Ed. Service Unit 16	101,645	(17,256)	84,389	(26,427)	57,962
97-17	Ed. Service Unit 17	123,541	(20,973)	102,568	2,963	105,531
97-2	Ed. Service Unit 2	210,951	(35,813)	175,138	149,595	324,733
97-3	Ed. Service Unit #3	473,556	(80,395)	393,161	236,447	629,608
97-4	Ed. Service Unit 4	125,157	(21,247)	103,910	(35,737)	68,173
97-5	Ed. Service Unit 5	139,320	(23,652)	115,668	76,100	191,768
97-6	Ed. Service Unit 6	182,694	(31,016)	151,678	49,969	201,647
97-7	Ed. Service Unit 7	218,879	(37,158)	181,721	38,311	220,032
97-8	Ed. Service Unit 8	175,546	(29,802)	145,744	41,485	187,229
97-9	Ed. Service Unit 9	123,890	(21,032)	102,858	(107)	102,751
98-11	Lincoln Regional Center	10,264	(1,743)	8,521	3,263	11,784

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
98-12	Nebraska Correctional Youth Facility	55,132	(9,359)	45,773	(29,473)	16,300
98-4	Nebraska Youth Academy	19,629	(3,332)	16,297	5,338	21,635
98-6	Youth Development Center	0	0	0	(51,424)	(51,424)
98-9	W Kearney High School YR and TC	50,922	(8,645)	42,277	17,174	59,451
99-3	Sarpy County Coop Head Start	0	0	0	(122,265)	(122,265)

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2025	2026	2027	2028	2029	Thereafter
Total	(\$56,141,448)	(\$147,066,313)	\$432,382,083	(\$48,811,939)	\$6,866,474	\$0
<u>Special Funding Situation</u>						
State	(9,609,610)	(25,040,504)	73,346,951	(8,383,569)	1,118,856	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	(78,255)	(122,175)	322,408	(45,779)	3,933	0
01-10 Elkhorn Public Schools	(805,636)	(3,394,629)	11,991,883	(1,199,985)	204,110	0
01-15 Douglas County West Comm Schools	(105,970)	(405,355)	1,372,966	(135,509)	26,390	0
01-17 Millard Public Schools	(3,249,242)	(8,127,981)	23,918,244	(2,724,307)	390,253	0
01-54 Ralston Public Schools	(532,287)	(1,391,884)	4,046,447	(449,735)	67,942	0
01-59 Bennington Public Schools	(1,347)	(962,491)	4,181,318	(322,101)	95,076	0
01-66 Westside Community Schools	(977,469)	(2,667,044)	8,253,417	(884,302)	134,117	0
02-1 Lincoln Public Schools	(7,983,417)	(19,405,654)	53,134,018	(6,246,479)	831,882	0
02-145 Waverly School District 145	(235,150)	(769,170)	2,449,905	(265,247)	40,672	0
02-148 Malcolm Public School	(86,181)	(259,881)	804,280	(85,383)	13,713	0
02-160 Norris School District 160	(344,549)	(877,546)	2,442,138	(281,711)	39,460	0
02-161 Raymond Central Public School	(141,687)	(317,940)	886,424	(95,442)	15,504	0
03-1 Southern Public Schools	(102,411)	(198,562)	518,610	(65,671)	6,628	0
03-100 Diller-Odell Public Schools	(58,480)	(141,748)	411,017	(45,828)	6,014	0
03-15 Beatrice Public Schools	(396,129)	(843,298)	2,137,946	(279,857)	28,618	0
03-34 Daniel Freeman Public Schools	(77,319)	(193,860)	543,718	(62,203)	8,562	0
04-15 Anselmo-Merna Public School	(30,831)	(108,044)	331,002	(41,134)	3,652	0
04-180 Callaway Public School	(26,806)	(120,909)	368,330	(43,607)	5,382	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
04-25	Broken Bow Public Schools	(208,010)	(354,027)	915,395	(113,020)	11,052	0
04-44	Ansley Public School	(47,690)	(103,540)	292,485	(38,652)	3,177	0
04-84	Sargent Public Schools	(37,472)	(101,569)	303,626	(31,658)	4,991	0
04-89	Arnold Public Schools	(48,684)	(100,415)	263,465	(31,685)	3,557	0
05-1	Fremont Public Schools	(792,607)	(2,132,483)	6,374,310	(699,773)	107,238	0
05-594	Logan View Public Schools	(109,085)	(259,150)	702,461	(84,920)	9,900	0
05-595	North Bend Central Public Schools	(107,712)	(277,123)	817,957	(94,108)	11,804	0
05-62	Scribner-Snyder Community Schools	(57,727)	(129,171)	371,650	(40,460)	5,898	0
06-1	Ashland-Greenwood Public Schools	(105,142)	(373,646)	1,229,885	(124,169)	23,476	0
06-107	Cedar Bluffs Public School	(32,374)	(161,274)	572,883	(60,937)	8,422	0
06-39	Wahoo Public School	(159,135)	(420,868)	1,274,921	(139,927)	19,486	0
06-72	Mead Public Schools	(44,644)	(126,177)	372,099	(41,934)	5,782	0
06-9	Yutan Public School	(92,756)	(210,640)	581,109	(69,034)	9,711	0
07-1	Madison Public Schools	(79,711)	(238,471)	761,162	(80,812)	12,128	0
07-13	Newman Grove Public Schools	(44,794)	(105,858)	317,283	(33,368)	5,153	0
07-2	Norfolk Public Schools	(671,974)	(1,762,864)	5,231,130	(587,456)	85,310	0
07-5	Battle Creek Public School	(75,990)	(201,150)	625,067	(66,518)	10,558	0
07-80	Elkhorn Valley School	(59,472)	(192,983)	609,191	(63,603)	10,519	0
08-126	Doniphan-Trumbull Public School	(89,240)	(237,372)	727,380	(74,113)	13,181	0
08-2	Grand Island Public Schools	(1,683,017)	(4,261,793)	12,075,990	(1,468,678)	169,630	0
08-82	Northwest High School	(278,708)	(624,211)	1,595,740	(193,171)	25,839	0
08-83	Wood River Jr-Sr High School	(97,032)	(261,870)	793,648	(87,768)	13,898	0
09-105	Pleasanton Public School	(37,179)	(112,580)	364,452	(30,902)	8,339	0
09-119	Amherst Public School	(45,409)	(132,491)	419,682	(46,363)	6,885	0
09-19	Shelton Public Schools	(72,023)	(148,795)	383,148	(47,733)	5,271	0
09-2	Gibbon Public Schools	(120,961)	(232,720)	682,952	(71,161)	8,522	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
09-69	Ravenna Public Schools	(77,419)	(215,510)	594,496	(71,992)	9,057	0
09-7	Kearney Public Schools	(890,789)	(2,418,399)	7,620,387	(783,379)	129,694	0
09-9	Elm Creek Public School	(66,316)	(155,721)	408,585	(53,050)	5,821	0
10-1	Columbus Public Schools	(561,849)	(1,627,285)	4,765,565	(545,389)	76,862	0
10-5	Lakeview Community Schools	(138,985)	(353,682)	1,072,069	(121,235)	17,424	0
10-67	Humphrey Public Schools	(50,449)	(138,264)	413,648	(42,521)	7,210	0
11-111	Nebraska City Public Schools	(279,419)	(574,094)	1,433,353	(195,314)	14,789	0
11-27	Syracuse-Dunbar-Avoca School	(136,169)	(357,677)	1,058,366	(117,534)	17,480	0
11-501	Palmyra District OR 1	(86,843)	(247,951)	730,367	(81,771)	10,872	0
12-13	Creighton Community School	(64,237)	(160,355)	463,302	(50,317)	7,809	0
12-501	Niobrara Public Schools	(28,158)	(124,457)	408,969	(49,705)	5,265	0
12-505	Santee Community Schools	(35,792)	(205,795)	684,417	(71,635)	12,385	0
12-576	Wausa Public School	(34,403)	(108,614)	326,852	(38,272)	4,873	0
12-583	Verdigre Public Schools	115,835	57,433	333,979	(30,822)	4,701	0
12-586	Bloomfield Community Schools	(39,879)	(126,374)	394,367	(45,272)	6,192	0
12-96	Crofton Community School	(58,859)	(164,305)	509,790	(57,841)	7,726	0
13-101	Wynot Public Schools	(21,825)	(89,369)	286,642	(34,842)	3,089	0
13-45	Randolph Public Schools	(62,604)	(135,187)	375,345	(44,774)	5,532	0
13-54	Laurel-Concord-Coleridge Comm School	(71,271)	(228,658)	755,041	(80,593)	12,809	0
13-8	Hartington-Newcastle Public School	(76,968)	(203,121)	604,299	(71,538)	9,459	0
14-123	Silver Lake Public Schools	(45,938)	(141,390)	433,506	(48,053)	6,729	0
14-18	Hastings Public Schools	(701,530)	(1,558,105)	4,321,742	(485,720)	69,056	0
14-3	Kenesaw Public School	(37,858)	(128,707)	383,166	(41,714)	6,762	0
14-90	Adams Central Jr-Sr High School	(143,457)	(440,759)	1,331,306	(138,962)	24,989	0
15-1	North Platte Public Schools	(766,160)	(1,638,744)	4,474,797	(540,248)	65,299	0
15-37	Hershey Public Schools	(78,150)	(215,376)	679,669	(68,223)	12,500	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
15-55	Sutherland Public School	(77,633)	(165,009)	438,106	(51,981)	7,478	0
15-565	Wallace School District 65R	(38,422)	(119,065)	353,782	(43,998)	5,217	0
15-6	Brady Public School	(35,214)	(102,809)	312,308	(36,337)	4,760	0
15-7	Maxwell Public School	(66,553)	(146,356)	393,732	(49,156)	5,529	0
16-5	Milford Public Schools	(91,217)	(299,236)	947,740	(102,629)	15,555	0
16-567	Centennial Public School	(111,606)	(273,653)	785,177	(82,754)	12,492	0
16-9	Seward Public Schools	(227,367)	(572,110)	1,663,888	(200,037)	24,083	0
17-12	York Public Schools	(224,025)	(531,821)	1,480,085	(176,270)	22,370	0
17-83	McCool Junction Public Schools	(60,047)	(131,854)	369,017	(44,297)	5,325	0
17-96	Heartland Community Schools	(68,019)	(166,368)	475,233	(56,622)	6,885	0
18-1	Lexington Public Schools	(486,196)	(1,307,774)	3,918,894	(438,538)	55,101	0
18-101	Sumner Eddyville Miller School	(42,521)	(124,215)	345,916	(41,465)	5,763	0
18-11	Cozad City Schools	(170,790)	(378,171)	1,090,694	(125,924)	16,603	0
18-20	Gothenburg Public Schools	(162,464)	(360,841)	1,029,430	(118,399)	16,503	0
18-4	Overton Public Schools	(54,017)	(134,866)	368,121	(44,825)	5,613	0
19-56	Falls City Public Schools	(164,330)	(405,505)	1,187,687	(136,813)	18,530	0
19-70	Humboldt Table Rock Steinauer	(78,187)	(216,321)	626,757	(76,291)	9,222	0
20-1	Plattsmouth Community Schools	(393,535)	(731,419)	1,700,535	(225,089)	23,506	0
20-22	Weeping Water Public Schools	(55,547)	(172,655)	546,926	(57,460)	8,373	0
20-32	Louisville Public Schools	(77,967)	(252,068)	809,024	(90,504)	12,729	0
20-56	Conestoga Public Schools	(113,931)	(308,585)	904,953	(94,918)	16,833	0
20-97	Elmwood-Murdock Schools	(81,176)	(203,961)	598,235	(66,049)	9,842	0
21-11	Morrill Public Schools	(48,993)	(196,684)	712,577	(71,262)	11,183	0
21-16	Gering Public Schools	(356,627)	(772,215)	2,054,935	(259,027)	34,757	0
21-2	Minatare Public Schools	(37,410)	(121,198)	386,368	(42,265)	5,571	0
21-31	Mitchell Public Schools	(128,037)	(315,176)	919,246	(103,162)	15,305	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
21-32	Scottsbluff Public Schools	(481,159)	(1,413,661)	4,408,083	(486,399)	69,042	0
22-2	Crete Public Schools	(307,517)	(891,303)	2,686,371	(292,245)	41,735	0
22-44	Dorchester Public Schools	(42,501)	(114,806)	347,596	(40,720)	4,432	0
22-68	Friend Public School	(59,431)	(127,007)	353,961	(41,355)	5,739	0
22-82	Wilber-Clatonia Public Schools	(82,077)	(229,778)	691,734	(78,487)	10,858	0
23-1	Boone Central Schools	(129,055)	(295,698)	835,528	(104,603)	12,192	0
23-17	St. Edward Public School	(44,648)	(108,592)	273,141	(35,553)	3,552	0
23-75	Riverside Public Schools	(68,437)	(157,275)	423,079	(48,285)	7,295	0
24-1	West Point Public School	(128,141)	(349,663)	1,006,171	(120,270)	14,935	0
24-20	Bancroft-Rosalie Comm. School	(45,766)	(141,077)	451,889	(46,586)	8,132	0
24-30	Wisner-Pilger Public Schools	(86,197)	(224,067)	681,085	(72,572)	11,175	0
25-502	East Butler Public School	(86,357)	(208,557)	584,824	(71,980)	8,425	0
25-56	David City Public Schools	(131,504)	(355,501)	1,072,973	(122,844)	17,635	0
26-1	Nebraska Unified Sch Dist #1	(478,033)	(474,909)	(176,098)	0	0	0
26-115	Summerland Public Schools	317,782	182,677	760,728	(94,713)	8,447	0
26-18	Elgin Public Schools	(44,462)	(105,101)	306,564	(34,843)	4,414	0
26-9	Neligh-Oakdale Public Schools	(100,084)	(194,323)	497,682	(59,061)	7,865	0
27-17	Wayne Community Schools	(136,541)	(349,156)	1,031,539	(118,946)	16,489	0
27-560	Wakefield Community School	(60,987)	(212,190)	699,566	(72,682)	11,239	0
27-595	Winside Public School	(53,540)	(128,792)	368,006	(41,827)	6,196	0
28-2	Giltner Public Schools	(33,989)	(105,090)	317,925	(36,165)	4,921	0
28-504	Aurora Public Schools	(224,364)	(567,012)	1,635,440	(192,573)	24,355	0
28-91	Hampton Public Schools	(34,181)	(100,519)	304,226	(36,791)	4,152	0
29-1	Blair Community Schools	(381,381)	(815,238)	2,328,041	(257,477)	38,375	0
29-24	Arlington Public Schools	(59,000)	(268,922)	940,475	(106,661)	13,509	0
29-3	Fort Calhoun Community School	(91,382)	(278,395)	864,389	(94,136)	14,765	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
30-11	Harvard Public Schools	(84,290)	(158,434)	386,094	(50,713)	4,675	0
30-2	Sutton Public Schools	(77,056)	(194,791)	561,110	(63,569)	8,889	0
30-5	South Central NE Unif School #5	(134,691)	(375,528)	1,072,215	(136,185)	13,598	0
31-1	Tekamah-Herman Schools	(96,824)	(246,900)	707,015	(81,634)	11,148	0
31-14	Oakland-Craig Public School	(79,715)	(208,478)	574,586	(71,324)	8,097	0
31-20	Lyons-Decatur NE Schools	(49,246)	(152,282)	473,970	(51,763)	7,756	0
32-2001	Bruning-Davenport Unif. School	(63,228)	(133,809)	363,617	(42,150)	5,855	0
32-60	Deshler Public School	(57,466)	(132,745)	344,154	(45,200)	4,400	0
32-70	Thayer Central Community Schools	(91,758)	(206,956)	547,986	(72,435)	5,700	0
33-300	Tri-County Schools	(91,428)	(220,514)	598,530	(73,521)	8,016	0
33-303	Meridian Public School	(39,983)	(113,898)	358,238	(39,510)	5,216	0
33-8	Fairbury Public Schools	(153,954)	(395,907)	1,246,413	(133,881)	18,596	0
34-1	Exeter - Milligan Public Schools	(52,501)	(121,590)	312,045	(39,987)	4,898	0
34-25	Fillmore Central Public Schools	(99,558)	(254,553)	735,313	(83,403)	11,798	0
34-54	Shickley Public School	(52,966)	(116,271)	298,209	(37,847)	5,386	0
35-1	Ponca Public School	(89,225)	(216,760)	618,616	(68,078)	10,084	0
35-70	Allen Consolidated Schools	(38,995)	(100,680)	307,515	(36,326)	3,717	0
36-137	Chambers Public School	(33,425)	(80,815)	214,401	(29,655)	2,205	0
36-239	West Holt Public School	(84,918)	(231,220)	672,014	(76,851)	10,559	0
36-29	Ewing Public Schools	(151,476)	(156,042)	(57,725)	0	0	0
36-44	Stuart Public School	(31,403)	(97,581)	309,173	(33,418)	4,924	0
36-7	O'Neill Public Schools	(172,684)	(395,547)	1,133,900	(123,033)	18,658	0
37-44	Holdrege Public Schools	(186,950)	(450,197)	1,250,481	(146,462)	19,823	0
37-54	Bertrand Community School	(48,639)	(136,551)	391,909	(47,156)	5,756	0
37-55	Loomis Public School	(43,490)	(115,251)	345,814	(39,226)	5,238	0
38-18	Arapahoe Public Schools	(65,051)	(144,186)	387,909	(44,390)	8,245	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
38-21	Cambridge Public Schools	(66,748)	(150,762)	410,595	(50,117)	6,350	0
38-540	Southern Valley Schools	(81,494)	(220,385)	694,264	(76,696)	11,581	0
39-1	Sidney Public Schools	(218,872)	(514,153)	1,484,302	(175,262)	22,087	0
39-3	Leyton Public School	(36,919)	(104,952)	311,790	(42,886)	3,236	0
39-9	Potter-Dix Public Schools	(55,691)	(110,199)	282,992	(36,549)	2,964	0
40-2	Pierce Public Schools	(109,867)	(268,920)	780,937	(88,284)	12,642	0
40-5	Plainview Public Schools	(65,350)	(164,147)	462,751	(56,667)	6,046	0
40-542	Osmond Community Schools	(47,007)	(119,285)	333,311	(36,261)	5,731	0
41-15	Cross County Community School	(73,571)	(191,123)	548,361	(63,641)	8,501	0
41-19	Osceola Public School	(66,736)	(138,671)	381,403	(45,384)	6,118	0
41-32	Shelby-Rising City Public Schools	(79,274)	(205,662)	608,794	(64,281)	9,340	0
41-75	High Plains Community Schools	(74,658)	(161,558)	411,784	(53,747)	6,613	0
42-11	Superior Public Schools	(78,503)	(204,690)	610,575	(74,431)	8,447	0
43-123	Schuyler Community Schools	(277,340)	(736,308)	2,181,642	(253,888)	31,011	0
43-39	Leigh Community School	(39,871)	(112,744)	347,591	(35,436)	5,998	0
43-58	Clarkson Public School	(50,725)	(129,642)	364,518	(40,193)	6,539	0
43-70	Howells-Dodge Public Schools	(63,129)	(161,128)	478,061	(56,569)	6,956	0
44-23	Johnson-Brock Public Schools	(38,839)	(121,177)	393,466	(43,461)	6,083	0
44-29	Auburn Public Schools	(152,490)	(397,009)	1,139,760	(127,042)	18,277	0
45-2	Red Cloud Community Schools	(38,486)	(111,388)	355,407	(39,411)	5,980	0
45-74	Blue Hill Public Schools	(52,559)	(161,382)	461,058	(54,273)	6,738	0
46-4	Central City Public Schools	(131,210)	(351,318)	1,020,042	(120,088)	14,973	0
46-49	Palmer Public School	(43,708)	(133,006)	418,136	(43,064)	7,997	0
47-21	Arcadia Public Schools	(26,878)	(86,500)	263,771	(29,999)	4,913	0
47-5	Ord Public Schools	(104,758)	(255,116)	752,165	(83,407)	12,609	0
48-17	McCook Public Schools	(236,624)	(541,220)	1,609,126	(174,163)	26,117	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2025	2026	2027	2028	2029	Thereafter
48-179 Southwest Public Schools	(67,896)	(168,190)	533,440	(61,061)	8,331	0
49-1 St. Paul Public School	(113,466)	(280,253)	789,217	(99,972)	10,593	0
49-100 Centura Public School	(90,077)	(233,616)	683,473	(75,579)	11,312	0
49-103 Elba Public School	(33,920)	(75,494)	222,559	(25,924)	3,470	0
50-506 Franklin Public Schools	(74,735)	(160,902)	429,149	(47,581)	8,488	0
51-2 Alma Public Schools	(56,981)	(173,245)	547,811	(60,078)	8,451	0
52-1 Wilcox-Hildreth Public Schools	(47,607)	(135,259)	399,983	(45,589)	6,271	0
52-501 Axtell Community School	(38,995)	(133,428)	435,247	(45,484)	7,352	0
52-503 Minden Public Schools	(149,542)	(353,520)	1,026,989	(118,433)	15,841	0
53-3 Stanton Community School	(79,658)	(196,874)	569,470	(62,814)	9,419	0
54-1 Pawnee City Public Schools	(47,260)	(129,917)	415,136	(46,626)	6,952	0
54-69 Lewiston Consolidated Schools	(44,466)	(111,244)	318,826	(37,407)	5,589	0
55-1 Pender Public School	(70,147)	(177,742)	524,066	(60,933)	7,461	0
55-13 Walthill Public School	(102,788)	(229,975)	574,415	(79,322)	6,602	0
55-16 Omaha Nation Public School	(13,848)	(460,956)	1,766,770	(161,475)	33,397	0
55-17 Winnebago Public School	(96,869)	(412,395)	1,335,103	(152,282)	17,373	0
55-561 Emerson-Hubbard Com Schools	(62,110)	(134,759)	351,605	(47,613)	4,512	0
56-1 Loup City Public Schools	(51,867)	(161,634)	510,640	(53,003)	8,754	0
56-15 Litchfield Public Schools	(35,384)	(88,540)	250,929	(30,512)	3,356	0
57-33 Sterling Public Schools	(45,047)	(106,487)	301,727	(35,938)	4,227	0
57-50 Johnson County Central Public School	(110,197)	(274,302)	774,420	(86,184)	12,308	0
58-1 Fullerton Public School	(68,632)	(157,126)	461,581	(49,829)	7,767	0
58-30 Twin River Public Schools	(104,139)	(239,693)	636,834	(83,984)	7,069	0
59-1 Bellevue Public Schools	(1,746,982)	(4,507,338)	13,135,381	(1,471,106)	206,882	0
59-27 Papillion LaVista Public Schools	(1,625,264)	(4,528,398)	14,027,274	(1,439,472)	261,104	0
59-37 Gretna Public School	(360,280)	(1,866,793)	6,669,515	(639,508)	119,797	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
59-46	Springfield Platteview Community Schools	(189,229)	(522,791)	1,567,085	(181,261)	24,330	0
60-125	Medicine Valley Public Schools	(52,454)	(127,746)	351,592	(39,797)	5,637	0
60-46	Maywood Public Schools	(49,234)	(102,218)	281,998	(31,192)	4,537	0
60-95	Eustis-Farnam Public Schools	(52,176)	(113,144)	300,062	(36,915)	4,830	0
61-10	Gordon-Rushville Public Schools	(166,310)	(339,476)	899,845	(115,186)	10,211	0
61-3	Hay Springs School	(30,292)	(102,738)	302,888	(33,752)	5,157	0
62-60	Central Valley Public	(66,763)	(209,852)	656,401	(70,968)	11,253	0
63-51	Boyd County Schools	(87,840)	(169,821)	477,033	(56,706)	6,367	0
64-21	Bayard Public Schools	(77,800)	(193,286)	531,727	(67,286)	6,842	0
64-63	Bridgeport Public Schools	(114,370)	(258,687)	753,184	(77,303)	13,938	0
65-10	Hemingford Public School	(88,146)	(219,223)	590,385	(72,531)	8,329	0
65-6	Alliance Public Schools	(194,287)	(471,673)	1,383,894	(168,493)	18,285	0
66-30	Cody-Kilgore Unified Schools	(42,723)	(93,758)	255,736	(31,117)	3,328	0
66-6	Valentine Community Schools	(110,396)	(321,650)	1,007,497	(112,922)	15,605	0
67-70	Hitchcock Public Schools	(43,684)	(133,282)	405,819	(44,014)	7,308	0
68-1	Ogallala Public Schools	(161,102)	(392,861)	1,161,639	(128,691)	18,900	0
68-6	Paxton Consolidated Schools	(55,026)	(122,725)	329,553	(41,007)	4,318	0
69-2	Chadron Public Schools	(137,564)	(397,974)	1,202,182	(137,891)	18,798	0
69-71	Crawford Public Schools	(48,700)	(109,089)	319,630	(34,347)	4,373	0
70-11	South Sioux City Comm School	(692,201)	(1,622,969)	4,576,651	(541,501)	69,850	0
70-31	Homer Community School	(67,333)	(189,682)	602,045	(63,524)	10,568	0
71-1	Kimball Public Schools	(162,977)	(256,583)	563,538	(69,661)	8,238	0
72-10	Chase County Schools	(117,271)	(278,086)	758,546	(80,361)	13,201	0
72-536	Wauneta-Palisade Public Schools	(52,933)	(124,346)	357,695	(40,120)	5,450	0
73-30	Elwood Public Schools	(39,998)	(109,294)	346,814	(38,036)	5,686	0
74-20	Perkins County Schools	(96,352)	(209,387)	566,739	(70,836)	7,815	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
75-10	Ainsworth Community Schools	(93,693)	(213,293)	637,019	(71,466)	9,514	0
76-117	Dundy County Public Schools	(104,909)	(204,407)	496,557	(66,268)	5,538	0
77-1	Garden County Schools	(67,095)	(176,669)	496,428	(59,663)	8,275	0
78-25	Creek Valley Schools	(45,779)	(109,351)	364,323	(31,399)	7,693	0
78-95	South Platte Schools	(44,518)	(112,233)	334,659	(38,509)	4,179	0
79-79	Hayes Center Public School	(27,175)	(88,116)	253,262	(29,958)	3,962	0
80-500	Sioux County High School	(38,098)	(91,130)	266,275	(30,803)	4,047	0
81-100	Rock County Public Schools	(50,455)	(128,989)	353,087	(43,274)	5,310	0
82-100	Keya Paha Co. High School	(30,739)	(68,366)	186,896	(23,108)	3,074	0
83-100	Burwell Jr.-Sr. High School	(100,664)	(172,128)	372,061	(47,017)	5,180	0
84-45	Wheeler Central Schools	(31,666)	(98,510)	307,765	(30,720)	5,033	0
85-1	Banner County School	(37,419)	(114,675)	365,811	(38,733)	5,693	0
86-71	Sandhills Public School	(30,304)	(72,336)	219,427	(25,652)	3,531	0
87-501	Stapleton Public Schools	(37,039)	(96,591)	275,306	(32,860)	3,520	0
88-25	Loup County Public School	(28,518)	(80,749)	240,271	(25,891)	3,896	0
89-1	Thedford Public Schools	(24,780)	(81,145)	232,625	(25,759)	4,149	0
90-90	McPherson Co High School	(32,159)	(64,607)	155,615	(20,290)	1,952	0
91-500	Arthur County High School	(37,503)	(77,275)	211,596	(26,165)	3,188	0
92-11	District 11 Area Schools	(39,564)	(84,128)	235,834	(27,091)	3,361	0
93-1	Mullen Public Schools	(43,406)	(113,452)	337,399	(34,957)	5,754	0
97-1	Ed. Service Unit 1	(136,635)	(397,072)	1,217,984	(127,416)	22,002	0
97-10	Ed. Service Unit 10	(151,305)	(406,138)	1,251,759	(138,698)	20,267	0
97-11	Ed. Service Unit 11	(90,594)	(157,283)	296,742	(48,232)	1,296	0
97-13	Ed. Service Unit 13	(127,851)	(438,584)	1,438,758	(159,231)	26,020	0
97-15	Ed. Service Unit 15	(57,783)	(91,507)	213,140	(25,280)	3,381	0
97-16	Ed. Service Unit 16	(77,068)	(165,076)	439,474	(50,144)	9,006	0

Deferred Outflows for contributions made after 6/30/23 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: 6/30/2023

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2025	2026	2027	2028	2029	Thereafter
97-17	Ed. Service Unit 17	(74,234)	(183,152)	550,350	(58,210)	9,827	0
97-2	Ed. Service Unit 2	11,801	(217,807)	983,889	(79,931)	20,766	0
97-3	Ed. Service Unit #3	(60,243)	(594,303)	2,136,915	(207,908)	40,518	0
97-4	Ed. Service Unit 4	(95,516)	(198,081)	545,382	(67,046)	7,945	0
97-5	Ed. Service Unit 5	(25,173)	(173,837)	629,939	(62,086)	12,108	0
97-6	Ed. Service Unit 6	(67,036)	(257,073)	806,428	(96,530)	10,380	0
97-7	Ed. Service Unit 7	(84,386)	(298,884)	993,103	(91,112)	18,867	0
97-8	Ed. Service Unit 8	(55,324)	(227,481)	800,334	(75,166)	13,936	0
97-9	Ed. Service Unit 9	(33,325)	(138,620)	575,528	(46,167)	12,748	0
98-11	Lincoln Regional Center	(3,241)	(12,834)	47,264	(5,273)	239	0
98-12	Nebraska Correctional Youth Facility	(61,589)	(107,812)	229,014	(33,355)	2,702	0
98-4	Nebraska Youth Academy	(4,997)	(22,905)	96,362	(5,291)	1,276	0
98-6	Youth Development Center	(49,188)	(44,787)	(22,478)	(4,478)	0	0
98-9	W Kearney High School YR and TC	(8,335)	(65,562)	218,282	(30,424)	3,548	0
99-3	Sarpy County Coop Head Start	(120,799)	(62,741)	(8,546)	0	0	0

Deferred Outflows for contributions made after 6/30/23 are not reflected. Please consult GASB 68, Paragraph 89.