

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL RETIREMENT SYSTEM



GASB STATEMENT NO. 68 REPORT

**PREPARED AS OF JUNE 30, 2024
FOR JUNE 30, 2025 FINANCIAL REPORTING**



January 6, 2025

Mr. Tyler Cummings
Interim Director/Deputy Director
Nebraska Public Employees Retirement Systems
Post Office Box 94816
Lincoln, NE 68509

Dear Mr. Cummings:

Presented in this report is information to assist the Nebraska Public Employees Retirement Systems 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 Systems. 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, 2024. 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 7.10% at the Prior Measurement Date to 7.00% 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, 2024. The valuation was based upon data, furnished by the Nebraska Public Employees Retirement Systems 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 Systems 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 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,

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

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



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SECTION I – SUMMARY OF PRINCIPAL RESULTS

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

Valuation Date (VD):	July 1, 2024
Prior Measurement Date:	June 30, 2023
Measurement Date (MD):	June 30, 2024
Membership Data:	
Retirees and Beneficiaries	29,408
Inactive Vested Members	7,782
Inactive Nonvested Members	22,527
Active Employees	<u>44,613</u>
Total	104,330
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.66%
Municipal Bond Index Rate at Measurement Date	3.94%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.10%
Single Equivalent Interest Rate at Measurement Date	7.00%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$16,374,360,877
Fiduciary Net Position (FNP)	<u>16,924,804,491</u>
Net Pension Liability (NPL = TPL – FNP)	(\$550,443,614)
FNP as a percentage of TPL	103.36%
Collective Pension Expense/(Income):	(\$102,883,166)
Collective Deferred Outflows of Resources:	\$1,210,283,019
Collective Deferred Inflows of Resources:	\$1,603,422,768





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, 2024 (the Measurement Date), presents information to assist the Nebraska Public Employees Retirement Systems 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 Systems 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, 2025.

Much of the material provided in this report is based on the results of the July 1, 2024 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement Systems, which was issued November 12, 2024. 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, 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





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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, 2023 or the June 30, 2024 TPL. The SEIR for the Prior Measurement Date was 7.10%, and the SEIR for the current Measurement Date is 7.00%, 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 Systems





SECTION II - INTRODUCTION

expect 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 Systems for use in this report. The sections, not prepared by CavMac, are: Paragraphs 74, 75, 76(a)-(d), 79, 80(f) and 82.





SECTION III – PENSION EXPENSE

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 7.10%, 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, 2024, 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 12.22 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 5.27 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, 2024 is shown in the following table.





SECTION III – PENSION EXPENSE

Collective Pension Expense/(Income) For the Year Ended

June 30, 2024	
Service Cost at end of year	\$332,463,538
Interest on the Total Pension Liability	1,083,320,349
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	12,323,605
Expensed portion of current-period assumption changes	17,312,106
Employee contributions	(233,602,611)
Projected earnings on plan investments	(1,071,721,133)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(190,763,634)
Administrative expenses	4,001,388
Other changes*	(75,326)
Recognition of beginning Deferred Outflows of Resources	644,766,297
Recognition of beginning Deferred Inflows of Resources	(700,907,745)
Total Pension Expense/(Income)	(\$102,883,166)

* Other changes consist of (\$22,300) in miscellaneous additions to assets and (\$53,026) 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 5.27.





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. 2022; Supp. 2023) 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





SECTION IV – NOTES TO FINANCIAL STATEMENTS

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. 2022; Supp. 2023) 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. 2022; Supp. 2023) 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.





SECTION IV – NOTES TO FINANCIAL STATEMENTS

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, 2024, the plan received \$234,343,126 in employer contribution and \$47,734,715 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 Systems prepare 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, 2024 was determined by an actuarial valuation performed as of July 1, 2024, using the following key actuarial assumptions and other inputs:

Price Inflation	2.35 percent
Wage Inflation	2.85 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.00 percent
Municipal Bond Index Rate	3.94 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.00 percent





SECTION IV – NOTES TO FINANCIAL STATEMENTS

Cost-of-Living-Adjustment	2.00 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, 2024 was 7.00%. The discount rate used to measure the TPL at June 30, 2023 was 7.10%.

(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:

- Employee contribution rate: 9.78% of monthly salary.
- School Districts contribution rate: 101% of the member's rate. Currently, that rate is 9.88% of monthly salary.
- State contribution rate: 2.00% of monthly estimated payroll for the plan year.





SECTION IV – NOTES TO FINANCIAL STATEMENTS

- 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 7.00% 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 3.94% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2123.





SECTION IV – NOTES TO FINANCIAL STATEMENTS

(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 7.00 percent, as well as the System's NPL calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total Pension Liability	\$18,664,232,897	\$16,374,360,877	\$14,496,872,387
Fiduciary Net Position	<u>16,924,804,491</u>	<u>16,924,804,491</u>	<u>16,924,804,491</u>
Net Pension Liability	\$1,739,428,406	(\$550,443,614)	(\$2,427,932,104)

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.





SECTION IV – NOTES TO FINANCIAL STATEMENTS

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, 2024. The TPL as of June 30, 2024 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2024.

(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 Systems believe that there are no changes between the Measurement Date of the NPL (June 30, 2024) and the employer's reporting date (June 30, 2025) 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.





SECTION IV – NOTES TO FINANCIAL STATEMENTS

(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, 2024). 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	\$66,140,669	\$22,374,472	\$43,766,197
Changes of assumptions	162,712,926	39,497,351	123,215,575
Differences between projected and actual earnings	969,849,507	1,529,971,028	(560,121,521)
Changes in proportion	<u>11,579,917</u>	<u>11,579,917</u>	<u>0</u>
Total	\$1,210,283,019	\$1,603,422,768	(\$393,139,749)





SECTION IV – NOTES TO FINANCIAL STATEMENTS

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, 2023	Additions	Recognition	June 30, 2024
Differences between expected and actual experience				
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	17,554,362	0	4,035,486	13,518,876
2024 Base	0	64,945,398	12,323,605	52,621,793
Total	\$ 17,554,362	\$ 64,945,398	\$ 16,359,091	\$ 66,140,669
Changes of assumptions				
2019 Base	\$ 0	\$ 0	\$ 0	\$ 0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
2022 Base	51,831,750	0	15,244,633	36,587,117
2023 Base	67,786,140	0	15,583,021	52,203,119
2024 Base	0	91,234,796	17,312,106	73,922,690
Total	\$ 119,617,890	\$ 91,234,796	\$ 48,139,760	\$ 162,712,926
Differences between projected and actual earnings				
2020 Base	\$ 124,978,404	\$ 0	\$ 124,978,404	\$ 0
2021 Base	0	0	0	0
2022 Base	1,454,774,260	0	484,924,753	969,849,507
2023 Base	0	0	0	0
2024 Base	0	0	0	0
Total	\$ 1,579,752,664	\$ 0	\$ 609,903,157	\$ 969,849,507
Changes in proportion				
2019 Base	\$ 696,338	\$ 0	\$ 696,338	\$ 0
2020 Base	2,400,973	0	1,714,989	685,984
2021 Base	6,269,555	0	2,645,402	3,624,153
2022 Base	4,331,623	0	1,274,011	3,057,612
2023 Base	3,258,066	0	748,982	2,509,084
2024 Base	0	2,101,936	398,852	1,703,084
Total	\$ 16,956,555	\$ 2,101,936	\$ 7,478,574	\$ 11,579,917
Total	\$ 1,733,881,471	\$ 158,282,130	\$ 681,880,582	\$ 1,210,283,019





SECTION IV – NOTES TO FINANCIAL STATEMENTS

Collective Deferred Inflows of Resources				
	June 30, 2023	Additions	Recognition	June 30, 2024
Differences between expected and actual experience				
2019 Base	\$ 13,013,843	\$ 0	\$ 13,013,843	\$ 0
2020 Base	49,092,626	0	35,066,162	14,026,464
2021 Base	10,630,302	0	4,485,360	6,144,942
2022 Base	3,121,010	0	917,944	2,203,066
2023 Base	0	0	0	0
2024 Base	0	0	0	0
Total	\$ 75,857,781	\$ 0	\$ 53,483,309	\$ 22,374,472
Changes of assumptions				
2019 Base	\$ 0	\$ 0	\$ 0	\$ 0
2020 Base	0	0	0	0
2021 Base	68,327,536	0	28,830,185	39,497,351
2022 Base	0	0	0	0
2023 Base	0	0	0	0
2024 Base	0	0	0	0
Total	\$ 68,327,536	\$ 0	\$ 28,830,185	\$ 39,497,351
Differences between projected and actual earnings				
2020 Base	\$ 0	\$ 0	\$ 0	\$ 0
2021 Base	1,088,866,266	0	544,433,132	544,433,134
2022 Base	0	0	0	0
2023 Base	296,644,476	0	74,161,119	222,483,357
2024 Base	0	953,818,171	190,763,634	763,054,537
Total	\$ 1,385,510,742	\$ 953,818,171	\$ 809,357,885	\$ 1,529,971,028
Changes in proportion				
2019 Base	\$ 696,338	\$ 0	\$ 696,338	\$ 0
2020 Base	2,400,973	0	1,714,989	685,984
2021 Base	6,269,555	0	2,645,402	3,624,153
2022 Base	4,331,623	0	1,274,011	3,057,612
2023 Base	3,258,066	0	748,982	2,509,084
2024 Base	0	2,101,936	398,852	1,703,084
Total	\$ 16,956,555	\$ 2,101,936	\$ 7,478,574	\$ 11,579,917
Total	\$ 1,546,652,614	\$ 955,920,107	\$ 899,149,953	\$ 1,603,422,768

(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 Systems (see Exhibit 1 in Appendix D).





SECTION IV – NOTES TO FINANCIAL STATEMENTS

(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, 2024) 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
2026	\$549,423,604	\$857,617,840	(\$308,194,236)
2027	549,423,605	278,169,445	271,254,160
2028	55,352,069	265,291,931	(209,939,862)
2029	36,502,185	190,763,635	(154,261,450)
2030	8,001,639	0	8,001,639
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 Systems believe 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:

2024: None

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.





SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

2016: None

2015: None

Changes in actuarial assumptions:

7/1/2024 valuation:

- Price inflation decreased from 2.45% to 2.35%.
- Long-term investment return decreased from 7.10% to 7.00%.
- Cost of living adjustment assumption decreased to 2.00% for Tier 1 members.
- General wage growth decreased from 2.95% to 2.85%.
- Payroll growth decreased from 2.95% to 2.85%.

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.





SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

- 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 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

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 Systems, 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 – 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, 2023	\$15,630,567,008	\$15,215,734,035	\$414,832,973
Changes for the year:			
Service Cost at end of year	332,463,538		332,463,538
Interest on TPL	1,083,320,349		1,083,320,349
Benefit term changes	0		0
Differences between expected and actual experience	64,945,398		64,945,398
Assumption changes	91,234,796		91,234,796
Employer contributions		234,343,126	(234,343,126)
Non-Employer (State) contributions		47,734,715	(47,734,715)
Employee contributions		233,602,611	(233,602,611)
Net investment income		2,025,539,304	(2,025,539,304)
Benefit payments, including member refunds	(828,170,212)	(828,170,212)	0
Administrative expenses		(4,001,388)	4,001,388
Other changes		22,300	(22,300)
Net changes	<u>743,793,869</u>	<u>1,709,070,456</u>	<u>(965,276,587)</u>
Balances at June 30, 2024	\$16,374,360,877	\$16,924,804,491	(\$550,443,614)





APPENDIX B – SUMMARY OF PLAN PROVISIONS

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.





APPENDIX B – SUMMARY OF PLAN PROVISIONS

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).





APPENDIX B – SUMMARY OF PLAN PROVISIONS

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> <p>(1) a lump sum equal to the member's contributions with interest plus 101% of the member's contributions with interest, and</p>





APPENDIX B – SUMMARY OF PLAN PROVISIONS

- (2) an annuity which equals the survivor portion of the 100% Joint and Survivor value of the member's accrued benefit, payable immediately, reduced for commencement before age 65 and the 100% joint and survivor form of payment.

Forms of payment

Pre-retirement death benefits are payable only as described above.

Monthly pension benefits are paid under the form of payment elected by the retiree at retirement. Payment forms include: life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity (spouse only), 100% joint and survivor annuity (spouse only), 5-year certain and life annuity, 10-year certain and life annuity, 15-year certain and life annuity, or a modified cash refund annuity. The normal form of payment for the formula annuity is a 5-year certain and life annuity.

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

Funding Arrangement

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

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

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





APPENDIX B – SUMMARY OF PLAN PROVISIONS

Benefits Reflected in Valuation

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

Plan Provisions Effective after July 1, 2024

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 7.00% per annum, compounded annually, net of expenses.
2. Inflation 2.35% per annum, compounded annually.
3. Salary Increases Rates vary by service. Sample rates are as follows:

Years	Rates by Service			
	Inflation	Productivity	Merit	Total
1	2.35%	0.50%	10.00%	12.85%
2	2.35	0.50	5.00	7.85
3	2.35	0.50	4.50	7.35
4	2.35	0.50	3.50	6.35
5	2.35	0.50	3.00	5.85
6	2.35	0.50	3.00	5.85
7	2.35	0.50	2.75	5.60
8	2.35	0.50	2.50	5.35
9	2.35	0.50	2.25	5.10
10	2.35	0.50	2.00	4.85
11	2.35	0.50	1.75	4.60
12	2.35	0.50	1.50	4.35
13	2.35	0.50	1.30	4.15
14	2.35	0.50	1.15	4.00
15	2.35	0.50	1.05	3.90
16	2.35	0.50	0.95	3.80
17	2.35	0.50	0.85	3.70
18	2.35	0.50	0.75	3.60
19	2.35	0.50	0.65	3.50
20	2.35	0.50	0.55	3.40
21	2.35	0.50	0.45	3.30
22	2.35	0.50	0.35	3.20
23	2.35	0.50	0.25	3.10
24-39	2.35	0.50	0.15	3.00
40+	2.35	0.50	0.00	2.85

4. Payroll Growth 2.85% per annum
5. Investment on Employee Contributions 2.50% per annum compounded annually.
6. Increase in Compensation And Benefit Limits 2.35% per annum on the 401(a)(17) compensation limit and 415 benefit limit





APPENDIX C – STATEMENT OF ACTUARIAL ASSUMPTIONS

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 projection scale 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





APPENDIX C – STATEMENT OF ACTUARIAL ASSUMPTIONS

Sample Age	Projection Scale – Post-retirement Mortality					
	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





APPENDIX C – STATEMENT OF ACTUARIAL ASSUMPTIONS

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





APPENDIX C – STATEMENT OF ACTUARIAL ASSUMPTIONS

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 – 2.00% per annum, compounded annually, for members hired before January 1, 2013.

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

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.





APPENDIX C – STATEMENT OF ACTUARIAL ASSUMPTIONS

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 2.45% to 2.35%.
- Investment return assumption was lowered from 7.10% to 7.00%.
- COLA assumption for Tier 1 members was lowered from 2.05% to 2.00%.
- General wage inflation assumption was lowered from 2.95% to 2.85%.
- Payroll growth assumption was lowered from 2.95% to 2.85%.

TECHNICAL VALUATION PROCEDURES

Data Procedures

Salaries for first year members are annualized by the Nebraska Public Employees Retirement Systems and are 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

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Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2023 and 6/30/2024

Entity	Year Ended June 30, 2023				Year Ended June 30, 2024			
	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	\$224,085,624	\$224,085,624			\$234,290,100	\$234,290,100		
00-DE Nebraska Dept of Education	205,841	205,841	0.091858%	0.076264%	250,226	250,226	0.106802%	0.088725%
01-10 Elkhorn Public Schools	7,279,111	7,279,111	3.248361%	2.696898%	7,677,359	7,677,359	3.276860%	2.722228%
01-15 Douglas County West Comm Schools	839,148	839,148	0.374476%	0.310902%	923,412	923,412	0.394132%	0.327422%
01-17 Millard Public Schools	14,954,192	14,954,192	6.673428%	5.540503%	15,496,753	15,496,753	6.614344%	5.494819%
01-54 Ralston Public Schools	2,529,629	2,529,629	1.128867%	0.937223%	2,632,727	2,632,727	1.123704%	0.933509%
01-59 Bennington Public Schools	2,467,802	2,467,802	1.101276%	0.914316%	2,727,935	2,727,935	1.164341%	0.967268%
01-66 Westside Community Schools	5,093,970	5,093,970	2.273225%	1.887307%	5,299,822	5,299,822	2.262077%	1.879204%
02-1 Lincoln Public Schools	33,564,951	33,564,951	14.978627%	12.435764%	34,982,179	34,982,179	14.931137%	12.403939%
02-145 Waverly School District 145	1,514,733	1,514,733	0.675962%	0.561206%	1,603,480	1,603,480	0.684399%	0.568560%
02-148 Malcolm Public School	497,410	497,410	0.221973%	0.184289%	514,479	514,479	0.219591%	0.182424%
02-160 Norris School District 160	1,538,897	1,538,897	0.686745%	0.570159%	1,569,194	1,569,194	0.669765%	0.556402%
02-161 Raymond Central Public School	553,703	553,703	0.247094%	0.205146%	591,167	591,167	0.252323%	0.209616%
03-1 Southern Public Schools	329,665	329,665	0.147116%	0.122141%	354,847	354,847	0.151456%	0.125821%
03-100 Diller-Odell Public Schools	255,623	255,623	0.114074%	0.094708%	262,513	262,513	0.112046%	0.093081%
03-15 Beatrice Public Schools	1,375,493	1,375,493	0.613825%	0.509618%	1,401,304	1,401,304	0.598106%	0.496872%
03-34 Daniel Freeman Public Schools	341,245	341,245	0.152283%	0.126430%	364,937	364,937	0.155763%	0.129399%
04-15 Anselmo-Merna Public School	206,845	206,845	0.092306%	0.076636%	224,986	224,986	0.096029%	0.079775%
04-180 Callaway Public School	231,801	231,801	0.103443%	0.085882%	231,296	231,296	0.098722%	0.082013%
04-25 Broken Bow Public Schools	576,860	576,860	0.257428%	0.213725%	605,923	605,923	0.258621%	0.214848%
04-44 Ansley Public School	185,310	185,310	0.082696%	0.068657%	210,920	210,920	0.090025%	0.074788%
04-84 Sargent Public Schools	187,678	187,678	0.083753%	0.069535%	190,008	190,008	0.081099%	0.067372%
04-89 Arnold Public Schools	166,501	166,501	0.074302%	0.061688%	177,446	177,446	0.075738%	0.062919%
05-1 Fremont Public Schools	3,966,584	3,966,584	1.770120%	1.469613%	4,177,566	4,177,566	1.783074%	1.481276%
05-594 Logan View Public Schools	444,509	444,509	0.198366%	0.164690%	468,336	468,336	0.199896%	0.166062%
05-595 North Bend Central Public Schools	509,766	509,766	0.227487%	0.188867%	553,356	553,356	0.236184%	0.196208%
05-62 Scribner-Snyder Community Schools	230,943	230,943	0.103060%	0.085564%	230,520	230,520	0.098391%	0.081738%
06-1 Ashland-Greenwood Public Schools	755,547	755,547	0.337169%	0.279929%	801,821	801,821	0.342234%	0.284308%
06-107 Cedar Bluffs Public School	348,325	348,325	0.155443%	0.129054%	367,380	367,380	0.156806%	0.130265%
06-39 Wahoo Public School	789,288	789,288	0.352226%	0.292430%	804,224	804,224	0.343260%	0.285161%
06-72 Mead Public Schools	232,075	232,075	0.103565%	0.085983%	246,086	246,086	0.105035%	0.087257%
06-9 Yutan Public School	368,013	368,013	0.164229%	0.136348%	385,833	385,833	0.164682%	0.136808%
07-1 Madison Public Schools	467,777	467,777	0.208749%	0.173310%	485,591	485,591	0.207261%	0.172181%
07-13 Newman Grove Public Schools	195,677	195,677	0.087322%	0.072498%	202,051	202,051	0.086240%	0.071643%
07-2 Norfolk Public Schools	3,263,544	3,263,544	1.456383%	1.209138%	3,418,743	3,418,743	1.459192%	1.212213%
07-5 Battle Creek Public School	385,578	385,578	0.172067%	0.142856%	399,428	399,428	0.170484%	0.141628%
07-80 Elkhorn Valley School	375,495	375,495	0.167568%	0.139121%	389,649	389,649	0.166310%	0.138161%
08-126 Doniphan-Trumbull Public School	448,194	448,194	0.200010%	0.166055%	440,752	440,752	0.188122%	0.156281%
08-2 Grand Island Public Schools	7,616,088	7,616,088	3.398740%	2.821748%	8,207,573	8,207,573	3.503167%	2.910231%
08-82 Northwest High School	1,020,466	1,020,466	0.455391%	0.378081%	1,045,549	1,045,549	0.446263%	0.370730%
08-83 Wood River Jr-Sr High School	494,726	494,726	0.220775%	0.183295%	497,574	497,574	0.212375%	0.176429%
09-105 Pleasanton Public School	221,274	221,274	0.098745%	0.081981%	235,042	235,042	0.100321%	0.083341%
09-119 Amherst Public School	259,852	259,852	0.115961%	0.096275%	273,448	273,448	0.116713%	0.096958%
09-19 Shelton Public Schools	244,024	244,024	0.108898%	0.090411%	253,400	253,400	0.108157%	0.089851%
09-2 Gibbon Public Schools	416,620	416,620	0.185920%	0.154357%	455,744	455,744	0.194521%	0.161597%
09-69 Ravenna Public Schools	377,556	377,556	0.168487%	0.139884%	382,609	382,609	0.163306%	0.135665%
09-7 Kearney Public Schools	4,679,899	4,679,899	2.088442%	1.733894%	5,012,667	5,012,667	2.139513%	1.777385%
09-9 Elm Creek Public School	261,449	261,449	0.116674%	0.096867%	283,719	283,719	0.121097%	0.100600%
10-1 Columbus Public Schools	2,988,903	2,988,903	1.333822%	1.107384%	3,088,925	3,088,925	1.318419%	1.095267%
10-5 Lakeview Community Schools	668,062	668,062	0.298128%	0.247516%	713,290	713,290	0.304447%	0.252917%
10-67 Humphrey Public Schools	255,622	255,622	0.114073%	0.094707%	282,989	282,989	0.120786%	0.100342%



Exhibit 1

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Year Ended June 30, 2023					Year Ended June 30, 2024				
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	
11-111 Nebraska City Public Schools	922,627	922,627	0.411730%	0.341832%	936,909	936,909	0.399893%	0.332208%	
11-27 Syracuse-Dunbar-Avoca School	659,788	659,788	0.294436%	0.244451%	685,418	685,418	0.292551%	0.243035%	
11-501 Palmyra District OR 1	454,327	454,327	0.202747%	0.168327%	495,023	495,023	0.211286%	0.175524%	
12-13 Creighton Community School	288,739	288,739	0.128852%	0.106977%	300,359	300,359	0.128200%	0.106501%	
12-501 Niobrara Public Schools	254,867	254,867	0.113736%	0.094427%	277,660	277,660	0.118511%	0.098452%	
12-505 Santee Community Schools	423,108	423,108	0.188815%	0.156761%	458,482	458,482	0.195690%	0.162568%	
12-576 Wausa Public School	204,370	204,370	0.091202%	0.075719%	208,032	208,032	0.088792%	0.073763%	
12-583 Verdigre Public Schools	173,364	173,364	0.077365%	0.064231%	179,069	179,069	0.076430%	0.063494%	
12-586 Bloomfield Community Schools	245,552	245,552	0.109580%	0.090977%	276,333	276,333	0.117945%	0.097982%	
12-96 Crofton Community School	316,418	316,418	0.141204%	0.117232%	322,464	322,464	0.137634%	0.114338%	
13-101 Wynot Public Schools	178,346	178,346	0.079588%	0.066077%	190,255	190,255	0.081205%	0.067460%	
13-45 Randolph Public Schools	236,176	236,176	0.105395%	0.087502%	244,666	244,666	0.104429%	0.086754%	
13-54 Laurel-Concord-Coleridge Comm School	464,125	464,125	0.207119%	0.171957%	489,558	489,558	0.208954%	0.173587%	
13-8 Hartington-Newcastle Public School	379,007	379,007	0.169135%	0.140422%	376,666	376,666	0.160769%	0.133558%	
14-123 Silver Lake Public Schools	269,211	269,211	0.120138%	0.099743%	280,408	280,408	0.119684%	0.099427%	
14-18 Hastings Public Schools	2,705,609	2,705,609	1.207400%	1.002424%	2,753,845	2,753,845	1.175400%	0.976455%	
14-3 Kenesaw Public School	239,197	239,197	0.106744%	0.088622%	249,923	249,923	0.106672%	0.088617%	
14-90 Adams Central Jr-Sr High School	825,629	825,629	0.368444%	0.305895%	854,995	854,995	0.364930%	0.303163%	
15-1 North Platte Public Schools	2,826,676	2,826,676	1.261427%	1.047279%	2,966,504	2,966,504	1.266167%	1.051859%	
15-37 Hershey Public Schools	417,066	417,066	0.186119%	0.154522%	423,024	423,024	0.180556%	0.149996%	
15-55 Sutherland Public School	278,018	278,018	0.124068%	0.103005%	280,610	280,610	0.119770%	0.099498%	
15-565 Wallace School District 65R	223,461	223,461	0.099721%	0.082792%	223,871	223,871	0.095553%	0.079380%	
15-6 Brady Public School	195,090	195,090	0.087060%	0.072280%	213,049	213,049	0.090934%	0.075543%	
15-7 Maxwell Public School	249,963	249,963	0.111548%	0.092611%	249,200	249,200	0.106364%	0.088361%	
16-5 Milford Public Schools	585,951	585,951	0.261485%	0.217094%	619,187	619,187	0.264282%	0.219550%	
16-567 Centennial Public School	486,626	486,626	0.217161%	0.180294%	506,090	506,090	0.216010%	0.179449%	
16-9 Seward Public Schools	1,044,780	1,044,780	0.466241%	0.387089%	1,089,610	1,089,610	0.465069%	0.386353%	
17-12 York Public Schools	933,397	933,397	0.416536%	0.345822%	948,467	948,467	0.404826%	0.336306%	
17-83 McCool Junction Public Schools	232,184	232,184	0.103614%	0.086024%	245,339	245,339	0.104716%	0.086992%	
17-96 Heartland Community Schools	298,907	298,907	0.133390%	0.110745%	317,453	317,453	0.135496%	0.112562%	
18-1 Lexington Public Schools	2,431,278	2,431,278	1.084977%	0.900784%	2,533,303	2,533,303	1.081268%	0.898256%	
18-101 Sumner Eddyville Miller School	219,765	219,765	0.098072%	0.081423%	226,007	226,007	0.096465%	0.080138%	
18-11 Cozad City Schools	681,119	681,119	0.303955%	0.252354%	710,211	710,211	0.303133%	0.251826%	
18-20 Gothenburg Public Schools	644,390	644,390	0.287564%	0.238745%	665,395	665,395	0.284005%	0.235935%	
18-4 Overton Public Schools	233,617	233,617	0.104253%	0.086554%	231,200	231,200	0.098681%	0.081979%	
19-56 Falls City Public Schools	742,371	742,371	0.331289%	0.275047%	770,863	770,863	0.329021%	0.273332%	
19-70 Humboldt Table Rock Steinauer	395,642	395,642	0.176558%	0.146584%	441,358	441,358	0.188381%	0.156496%	
20-1 Plattsmouth Community Schools	1,104,368	1,104,368	0.492833%	0.409166%	1,127,836	1,127,836	0.481384%	0.399906%	
20-22 Weeping Water Public Schools	335,861	335,861	0.149881%	0.124436%	334,541	334,541	0.142789%	0.118621%	
20-32 Louisville Public Schools	500,626	500,626	0.223408%	0.185481%	539,855	539,855	0.230422%	0.191421%	
20-56 Conestoga Public Schools	563,441	563,441	0.251440%	0.208754%	586,983	586,983	0.250537%	0.208132%	
20-97 Elmwood-Murdock Schools	372,649	372,649	0.166298%	0.138066%	384,005	384,005	0.163902%	0.136160%	
21-11 Morrill Public Schools	431,144	431,144	0.192401%	0.159738%	405,245	405,245	0.172967%	0.143691%	
21-16 Gering Public Schools	1,316,524	1,316,524	0.587509%	0.487770%	1,402,908	1,402,908	0.598791%	0.497441%	
21-2 Minatare Public Schools	237,737	237,737	0.106092%	0.088081%	240,447	240,447	0.102628%	0.085257%	
21-31 Mitchell Public Schools	574,261	574,261	0.256269%	0.212763%	595,998	595,998	0.254385%	0.211329%	
21-32 Scottsbluff Public Schools	2,727,263	2,727,263	1.217063%	1.010446%	2,883,769	2,883,769	1.230854%	1.022523%	
22-2 Crete Public Schools	1,665,265	1,665,265	0.743138%	0.616978%	1,717,624	1,717,624	0.733118%	0.609033%	
22-44 Dorchester Public Schools	215,900	215,900	0.096347%	0.079991%	232,079	232,079	0.099056%	0.082290%	
22-68 Friend Public School	222,889	222,889	0.099466%	0.082580%	229,033	229,033	0.097756%	0.081210%	
22-82 Wilber-Clatonia Public Schools	431,231	431,231	0.192440%	0.159770%	468,925	468,925	0.200147%	0.166271%	
23-1 Boone Central Schools	528,429	528,429	0.235816%	0.195782%	552,818	552,818	0.235954%	0.196017%	



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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	
23-17 St. Edward Public School	175,754	175,754	0.078432%	0.065117%	177,652	177,652	0.075826%	0.062992%	
23-75 Riverside Public Schools	267,396	267,396	0.119328%	0.099070%	282,577	282,577	0.120610%	0.100196%	
24-1 West Point Public School	634,314	634,314	0.283068%	0.235013%	659,842	659,842	0.281635%	0.233966%	
24-20 Bancroft-Rosalie Comm. School	278,075	278,075	0.124093%	0.103026%	284,635	284,635	0.121488%	0.100925%	
24-30 Wisner-Pilger Public Schools	421,142	421,142	0.187938%	0.156032%	429,208	429,208	0.183195%	0.152188%	
25-502 East Butler Public School	369,695	369,695	0.164979%	0.136971%	379,431	379,431	0.161949%	0.134538%	
25-56 David City Public Schools	670,125	670,125	0.299049%	0.248280%	664,518	664,518	0.283630%	0.235624%	
26-1 Nebraska Unified Sch Dist #1	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%	
26-115 Summerland Public Schools	401,054	401,054	0.178974%	0.148590%	420,262	420,262	0.179377%	0.149016%	
26-18 Elgin Public Schools	190,641	190,641	0.085075%	0.070632%	187,820	187,820	0.080166%	0.066597%	
26-9 Neligh-Oakdale Public Schools	315,933	315,933	0.140988%	0.117053%	322,329	322,329	0.137577%	0.114291%	
27-17 Wayne Community Schools	645,252	645,252	0.287949%	0.239065%	687,017	687,017	0.293233%	0.243601%	
27-560 Wakefield Community School	428,056	428,056	0.191023%	0.158594%	463,431	463,431	0.197802%	0.164323%	
27-595 Winside Public School	230,529	230,529	0.102875%	0.085410%	242,371	242,371	0.103449%	0.085940%	
28-2 Giltner Public Schools	198,062	198,062	0.088387%	0.073382%	206,663	206,663	0.088208%	0.073278%	
28-504 Aurora Public Schools	1,026,154	1,026,154	0.457929%	0.380188%	1,050,870	1,050,870	0.448534%	0.372616%	
28-91 Hampton Public Schools	190,590	190,590	0.085052%	0.070613%	193,050	193,050	0.082398%	0.068452%	
29-1 Blair Community Schools	1,451,122	1,451,122	0.647575%	0.537638%	1,479,379	1,479,379	0.631430%	0.524556%	
29-24 Arlington Public Schools	578,346	578,346	0.258092%	0.214277%	610,231	610,231	0.260460%	0.216375%	
29-3 Fort Calhoun Community School	535,768	535,768	0.239091%	0.198501%	543,857	543,857	0.232130%	0.192840%	
30-11 Harvard Public Schools	248,419	248,419	0.110859%	0.092039%	256,782	256,782	0.109600%	0.091049%	
30-2 Sutton Public Schools	350,894	350,894	0.156589%	0.130005%	349,371	349,371	0.149119%	0.123880%	
30-5 South Central NE Unif School #5	679,022	679,022	0.303019%	0.251577%	711,682	711,682	0.303761%	0.252347%	
31-1 Tekamah-Herman Schools	443,973	443,973	0.198126%	0.164491%	461,162	461,162	0.196834%	0.163518%	
31-14 Oakland-Craig Public School	364,959	364,959	0.162866%	0.135217%	363,346	363,346	0.155084%	0.128835%	
31-20 Lyons-Decatur NE Schools	293,780	293,780	0.131102%	0.108845%	303,980	303,980	0.129745%	0.107785%	
32-2001 Bruning-Davenport Unif. School	229,207	229,207	0.102285%	0.084920%	228,828	228,828	0.097669%	0.081138%	
32-60 Deshler Public School	220,651	220,651	0.098467%	0.081751%	232,400	232,400	0.099193%	0.082404%	
32-70 Thayer Central Community Schools	349,162	349,162	0.155816%	0.129364%	372,359	372,359	0.158931%	0.132031%	
33-300 Tri-County Schools	379,166	379,166	0.169206%	0.140480%	377,003	377,003	0.160913%	0.133677%	
33-303 Meridian Public School	220,731	220,731	0.098503%	0.081780%	229,205	229,205	0.097830%	0.081272%	
33-8 Fairbury Public Schools	765,835	765,835	0.341760%	0.283741%	784,724	784,724	0.334937%	0.278247%	
34-1 Exeter - Milligan Public Schools	200,916	200,916	0.089660%	0.074439%	203,671	203,671	0.086931%	0.072217%	
34-25 Fillmore Central Public Schools	460,297	460,297	0.205411%	0.170539%	460,917	460,917	0.196729%	0.163431%	
34-54 Shickley Public School	192,313	192,313	0.085821%	0.071251%	203,649	203,649	0.086922%	0.072210%	
35-1 Ponca Public School	385,817	385,817	0.172174%	0.142945%	396,667	396,667	0.169306%	0.140650%	
35-70 Allen Consolidated Schools	190,925	190,925	0.085202%	0.070738%	200,472	200,472	0.085566%	0.071083%	
36-137 Chambers Public School	137,670	137,670	0.061436%	0.051006%	138,938	138,938	0.059302%	0.049265%	
36-239 West Holt Public School	420,919	420,919	0.187838%	0.155949%	430,285	430,285	0.183655%	0.152570%	
36-29 Ewing Public Schools	0	0	0.000000%	0.000000%	0	0	0.000000%	0.000000%	
36-44 Stuart Public School	190,686	190,686	0.085095%	0.070649%	201,678	201,678	0.086080%	0.071510%	
36-7 O'Neill Public Schools	705,361	705,361	0.314773%	0.261335%	719,012	719,012	0.306890%	0.254947%	
37-44 Holdrege Public Schools	788,957	788,957	0.352078%	0.292307%	836,996	836,996	0.357248%	0.296781%	
37-54 Bertrand Community School	247,408	247,408	0.110408%	0.091664%	251,548	251,548	0.107366%	0.089194%	
37-55 Loomis Public School	215,051	215,051	0.095968%	0.079676%	219,966	219,966	0.093886%	0.077995%	
38-18 Arapahoe Public Schools	247,276	247,276	0.110349%	0.091615%	267,123	267,123	0.114014%	0.094716%	
38-21 Cambridge Public Schools	260,369	260,369	0.116192%	0.096466%	271,603	271,603	0.115926%	0.096305%	
38-540 Southern Valley Schools	430,491	430,491	0.192110%	0.159496%	428,964	428,964	0.183091%	0.152102%	
39-1 Sidney Public Schools	931,404	931,404	0.415646%	0.345083%	945,180	945,180	0.403423%	0.335141%	
39-3 Leyton Public School	198,939	198,939	0.088778%	0.073706%	216,707	216,707	0.092495%	0.076840%	
39-9 Potter-Dix Public Schools	179,909	179,909	0.080286%	0.066656%	195,553	195,553	0.083466%	0.069339%	
40-2 Pierce Public Schools	488,183	488,183	0.217856%	0.180871%	509,418	509,418	0.217430%	0.180628%	



Exhibit 1

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Entity	Year Ended June 30, 2023				Year Ended June 30, 2024			
	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
40-5 Plainview Public Schools	292,013	292,013	0.130313%	0.108190%	306,669	306,669	0.130893%	0.108738%
40-542 Osmond Community Schools	208,800	208,800	0.093179%	0.077360%	212,567	212,567	0.090728%	0.075372%
41-15 Cross County Community School	344,494	344,494	0.153733%	0.127634%	367,188	367,188	0.156724%	0.130197%
41-19 Osceola Public School	240,373	240,373	0.107268%	0.089057%	246,769	246,769	0.105326%	0.087499%
41-32 Shelby-Rising City Public Schools	376,181	376,181	0.167874%	0.139375%	380,567	380,567	0.162434%	0.134941%
41-75 High Plains Community Schools	265,580	265,580	0.118517%	0.098397%	262,873	262,873	0.112200%	0.093209%
42-11 Superior Public Schools	382,905	382,905	0.170874%	0.141865%	378,781	378,781	0.161672%	0.134308%
43-123 Schuyler Community Schools	1,362,055	1,362,055	0.607828%	0.504639%	1,360,010	1,360,010	0.580481%	0.482230%
43-39 Leigh Community School	213,858	213,858	0.095436%	0.079234%	215,697	215,697	0.092064%	0.076482%
43-58 Clarkson Public School	228,616	228,616	0.102022%	0.084702%	230,308	230,308	0.098300%	0.081662%
43-70 Howells-Dodge Public Schools	299,021	299,021	0.133441%	0.110787%	305,952	305,952	0.130587%	0.108484%
44-23 Johnson-Brock Public Schools	242,672	242,672	0.108294%	0.089909%	265,784	265,784	0.113442%	0.094241%
44-29 Auburn Public Schools	711,500	711,500	0.317513%	0.263610%	731,087	731,087	0.312043%	0.259227%
45-2 Red Cloud Community Schools	220,250	220,250	0.098288%	0.081602%	229,160	229,160	0.097810%	0.081255%
45-74 Blue Hill Public Schools	289,822	289,822	0.129335%	0.107378%	287,557	287,557	0.122735%	0.101961%
46-4 Central City Public Schools	639,769	639,769	0.285502%	0.237033%	663,617	663,617	0.283246%	0.235305%
46-49 Palmer Public School	258,453	258,453	0.115337%	0.095757%	269,058	269,058	0.114840%	0.095403%
47-21 Arcadia Public Schools	165,541	165,541	0.073874%	0.061333%	177,922	177,922	0.075941%	0.063087%
47-5 Ord Public Schools	468,927	468,927	0.209262%	0.173736%	470,130	470,130	0.200661%	0.166698%
48-17 McCook Public Schools	995,774	995,774	0.444372%	0.368932%	1,046,154	1,046,154	0.446521%	0.370944%
48-179 Southwest Public Schools	330,530	330,530	0.147502%	0.122461%	342,052	342,052	0.145995%	0.121284%
49-1 St. Paul Public School	499,946	499,946	0.223105%	0.185229%	508,219	508,219	0.216919%	0.180204%
49-100 Centura Public School	426,901	426,901	0.190508%	0.158166%	426,755	426,755	0.182148%	0.151318%
49-103 Elba Public School	138,543	138,543	0.061826%	0.051330%	134,745	134,745	0.057512%	0.047778%
50-506 Franklin Public Schools	271,409	271,409	0.121118%	0.100556%	268,348	268,348	0.114537%	0.095151%
51-2 Alma Public Schools	338,218	338,218	0.150932%	0.125309%	359,116	359,116	0.153278%	0.127335%
52-1 Wilcox-Hildreth Public Schools	249,159	249,159	0.111189%	0.092313%	253,389	253,389	0.108152%	0.089847%
52-501 Axtell Community School	267,452	267,452	0.119353%	0.099091%	305,547	305,547	0.130414%	0.108340%
52-503 Minden Public Schools	642,251	642,251	0.286610%	0.237953%	675,660	675,660	0.288386%	0.239575%
53-3 Stanton Community School	355,433	355,433	0.158615%	0.131687%	361,622	361,622	0.154348%	0.128223%
54-1 Pawnee City Public Schools	257,384	257,384	0.114860%	0.095361%	289,404	289,404	0.123524%	0.102617%
54-69 Lewiston Consolidated Schools	200,764	200,764	0.089593%	0.074383%	210,186	210,186	0.089712%	0.074528%
55-1 Pender Public School	326,998	326,998	0.145925%	0.121152%	343,482	343,482	0.146605%	0.121791%
55-13 Walthill Public School	372,179	372,179	0.166088%	0.137892%	379,113	379,113	0.161813%	0.134425%
55-16 Omaha Nation Public School	1,063,994	1,063,994	0.474816%	0.394208%	1,154,575	1,154,575	0.492797%	0.409388%
55-17 Winnebago Public School	824,903	824,903	0.368120%	0.305626%	898,797	898,797	0.383626%	0.318695%
55-561 Emerson-Hubbard Com Schools	226,408	226,408	0.101036%	0.083883%	247,109	247,109	0.105471%	0.087619%
56-1 Loup City Public Schools	314,223	314,223	0.140225%	0.116419%	308,986	308,986	0.131882%	0.109560%
56-15 Litchfield Public Schools	157,900	157,900	0.070464%	0.058502%	151,505	151,505	0.064666%	0.053721%
57-33 Sterling Public Schools	189,847	189,847	0.084721%	0.070338%	192,504	192,504	0.082165%	0.068258%
57-50 Johnson County Central Public School	484,508	484,508	0.216216%	0.179510%	509,916	509,916	0.217643%	0.180805%
58-1 Fullerton Public School	286,711	286,711	0.127947%	0.106226%	287,751	287,751	0.122818%	0.102030%
58-30 Twin River Public Schools	405,963	405,963	0.181164%	0.150408%	414,047	414,047	0.176724%	0.146812%
59-1 Bellevue Public Schools	8,195,531	8,195,531	3.657321%	3.036430%	8,191,088	8,191,088	3.496131%	2.904386%
59-27 Papillion LaVista Public Schools	8,658,581	8,658,581	3.863961%	3.207990%	8,842,925	8,842,925	3.774349%	3.135513%
59-37 Gretna Public School	4,038,505	4,038,505	1.802215%	1.496259%	4,521,837	4,521,837	1.930016%	1.603347%
59-46 Springfield Plattview Community Schools	979,183	979,183	0.436968%	0.362785%	1,014,662	1,014,662	0.433079%	0.359777%
60-125 Medicine Valley Public Schools	221,161	221,161	0.098695%	0.081940%	216,693	216,693	0.092489%	0.076835%
60-46 Maywood Public Schools	176,136	176,136	0.078602%	0.065258%	200,173	200,173	0.085438%	0.070977%
60-95 Eustis-Farnam Public Schools	191,145	191,145	0.085300%	0.070819%	203,945	203,945	0.087048%	0.072315%
61-10 Gordon-Rushville Public Schools	570,477	570,477	0.254580%	0.211361%	598,535	598,535	0.255467%	0.212227%
61-3 Hay Springs School	189,580	189,580	0.084602%	0.070239%	194,951	194,951	0.083209%	0.069125%



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Year Ended June 30, 2023					Year Ended June 30, 2024				
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	
62-60 Central Valley Public	407,227	407,227	0.181728%	0.150877%	436,075	436,075	0.186126%	0.154623%	
63-51 Boyd County Schools	298,954	298,954	0.133411%	0.110762%	314,065	314,065	0.134050%	0.111361%	
64-21 Bayard Public Schools	337,931	337,931	0.150804%	0.125203%	351,368	351,368	0.149971%	0.124587%	
64-63 Bridgeport Public Schools	466,486	466,486	0.208173%	0.172832%	508,475	508,475	0.217028%	0.180294%	
65-10 Hemingford Public School	375,068	375,068	0.167377%	0.138962%	402,124	402,124	0.171635%	0.142585%	
65-6 Alliance Public Schools	867,708	867,708	0.387222%	0.321485%	916,247	916,247	0.391074%	0.324882%	
66-30 Cody-Kilgore Unified Schools	161,239	161,239	0.071954%	0.059739%	172,758	172,758	0.073737%	0.061256%	
66-6 Valentine Community Schools	624,376	624,376	0.278633%	0.231330%	634,291	634,291	0.270729%	0.224906%	
67-70 Hitchcock Public Schools	252,750	252,750	0.112792%	0.093644%	272,510	272,510	0.116313%	0.096626%	
68-1 Ogallala Public Schools	723,266	723,266	0.322763%	0.267969%	718,745	718,745	0.306776%	0.254852%	
68-6 Paxton Consolidated Schools	208,819	208,819	0.093187%	0.077367%	224,274	224,274	0.095725%	0.079523%	
69-2 Chadron Public Schools	751,205	751,205	0.335231%	0.278320%	779,393	779,393	0.332662%	0.276357%	
69-71 Crawford Public Schools	196,614	196,614	0.087741%	0.072846%	195,694	195,694	0.083526%	0.069389%	
70-11 South Sioux City Comm School	2,878,128	2,878,128	1.284388%	1.066342%	3,213,805	3,213,805	1.371720%	1.139547%	
70-31 Homer Community School	371,666	371,666	0.165859%	0.137702%	381,424	381,424	0.162800%	0.135245%	
71-1 Kimball Public Schools	363,055	363,055	0.162016%	0.134511%	377,342	377,342	0.161058%	0.133798%	
72-10 Chase County Schools	474,460	474,460	0.211732%	0.175787%	502,679	502,679	0.214554%	0.178239%	
72-536 Wauneta-Palisade Public Schools	222,680	222,680	0.099373%	0.082503%	223,843	223,843	0.095541%	0.079370%	
73-30 Elwood Public Schools	214,523	214,523	0.095733%	0.079481%	223,036	223,036	0.095197%	0.079084%	
74-20 Perkins County Schools	359,222	359,222	0.160306%	0.133091%	393,782	393,782	0.168075%	0.139627%	
75-10 Ainsworth Community Schools	394,820	394,820	0.176192%	0.146280%	394,666	394,666	0.168452%	0.139940%	
76-117 Dundy County Public Schools	319,781	319,781	0.142705%	0.118478%	334,073	334,073	0.142589%	0.118455%	
77-1 Garden County Schools	314,938	314,938	0.140544%	0.116684%	349,025	349,025	0.148971%	0.123757%	
78-25 Creek Valley Schools	220,125	220,125	0.098233%	0.081556%	243,942	243,942	0.104120%	0.086497%	
78-95 South Platte Schools	207,512	207,512	0.092604%	0.076883%	240,771	240,771	0.102766%	0.085372%	
79-79 Hayes Center Public School	159,505	159,505	0.071180%	0.059096%	164,070	164,070	0.070029%	0.058176%	
80-500 Sioux County High School	166,313	166,313	0.074219%	0.061619%	171,408	171,408	0.073161%	0.060778%	
81-100 Rock County Public Schools	224,581	224,581	0.100221%	0.083207%	233,812	233,812	0.099796%	0.082905%	
82-100 Keya Paha Co. High School	118,833	118,833	0.053030%	0.044027%	125,893	125,893	0.053734%	0.044639%	
83-100 Burwell Jr.-Sr. High School	242,217	242,217	0.108091%	0.089741%	244,876	244,876	0.104518%	0.086828%	
84-45 Wheeler Central Schools	188,413	188,413	0.084081%	0.069807%	194,775	194,775	0.083134%	0.069063%	
85-1 Banner County School	224,867	224,867	0.100349%	0.083313%	213,223	213,223	0.091008%	0.075604%	
86-71 Sandhills Public School	136,997	136,997	0.061136%	0.050757%	140,300	140,300	0.059883%	0.049747%	
87-501 Stapleton Public Schools	172,830	172,830	0.077127%	0.064033%	192,237	192,237	0.082051%	0.068163%	
88-25 Loup County Public School	148,689	148,689	0.066354%	0.055089%	151,239	151,239	0.064552%	0.053626%	
89-1 Thedford Public Schools	146,093	146,093	0.065195%	0.054127%	163,182	163,182	0.069650%	0.057861%	
90-90 McPherson Co High School	100,187	100,187	0.044709%	0.037119%	112,760	112,760	0.048128%	0.039982%	
91-500 Arthur County High School	134,186	134,186	0.059882%	0.049716%	145,021	145,021	0.061898%	0.051421%	
92-11 District 11 Area Schools	147,304	147,304	0.065736%	0.054576%	151,095	151,095	0.064491%	0.053575%	
93-1 Mullen Public Schools	208,110	208,110	0.092871%	0.077105%	223,626	223,626	0.095448%	0.079293%	
97-1 Ed. Service Unit 1	752,889	752,889	0.335983%	0.278944%	777,388	777,388	0.331806%	0.275645%	
97-10 Ed. Service Unit 10	776,694	776,694	0.346606%	0.287764%	833,178	833,178	0.355618%	0.295427%	
97-11 Ed. Service Unit 11	200,690	200,690	0.089560%	0.074356%	241,548	241,548	0.103098%	0.085648%	
97-13 Ed. Service Unit 13	892,547	892,547	0.398306%	0.330687%	939,823	939,823	0.401136%	0.333241%	
97-15 Ed. Service Unit 15	136,480	136,480	0.060905%	0.050565%	127,869	127,869	0.054577%	0.045339%	
97-16 Ed. Service Unit 16	279,940	279,940	0.124925%	0.103717%	286,335	286,335	0.122214%	0.101528%	
97-17 Ed. Service Unit 17	340,243	340,243	0.151836%	0.126059%	392,780	392,780	0.167647%	0.139272%	
97-2 Ed. Service Unit 2	580,975	580,975	0.259265%	0.215250%	762,723	762,723	0.325546%	0.270445%	
97-3 Ed. Service Unit #3	1,304,210	1,304,210	0.582014%	0.483207%	1,377,514	1,377,514	0.587952%	0.488437%	
97-4 Ed. Service Unit 4	344,694	344,694	0.153822%	0.127708%	352,790	352,790	0.150578%	0.125092%	
97-5 Ed. Service Unit 5	383,700	383,700	0.171229%	0.142160%	392,370	392,370	0.167472%	0.139126%	
97-6 Ed. Service Unit 6	503,153	503,153	0.224536%	0.186417%	528,733	528,733	0.225674%	0.187477%	



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		Year Ended June 30, 2023				Year Ended June 30, 2024			
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
97-7	Ed. Service Unit 7	602,811	602,811	0.269009%	0.223340%	661,502	661,502	0.282343%	0.234554%
97-8	Ed. Service Unit 8	483,466	483,466	0.215751%	0.179124%	510,896	510,896	0.218061%	0.181153%
97-9	Ed. Service Unit 9	341,205	341,205	0.152265%	0.126415%	383,665	383,665	0.163756%	0.136039%
98-11	Lincoln Regional Center	28,269	28,269	0.012615%	0.010473%	30,332	30,332	0.012946%	0.010755%
98-12	Nebraska Correctional Youth Facility	151,839	151,839	0.067759%	0.056256%	180,727	180,727	0.077138%	0.064082%
98-4	Nebraska Youth Academy	54,060	54,060	0.024125%	0.020029%	45,008	45,008	0.019210%	0.015959%
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	140,243	140,243	0.062585%	0.051960%	223,526	223,526	0.095406%	0.079258%
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: 6/30/2024

*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	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Total	\$414,832,973	\$0	\$414,832,973	(\$550,443,614)	\$0	(\$550,443,614)	\$1,739,428,406	(\$550,443,614)	(\$2,427,932,104)
<u>Special Funding Situation</u>									
State	70,424,771	(70,424,771)	0	(93,166,512)	93,166,512	0	294,410,677	(93,166,512)	(410,944,844)
<u>Schools</u>									
00-DE Nebraska Dept of Education	316,368	64,689	381,057	(488,381)	(99,504)	(587,885)	1,543,308	(488,381)	(2,154,183)
01-10 Elkhorn Public Schools	11,187,622	2,287,651	13,475,273	(14,984,330)	(3,052,937)	(18,037,267)	47,351,207	(14,984,330)	(66,093,848)
01-15 Douglas County West Comm Schools	1,289,724	263,726	1,553,450	(1,802,273)	(367,201)	(2,169,474)	5,695,271	(1,802,273)	(7,949,584)
01-17 Millard Public Schools	22,983,833	4,699,747	27,683,580	(30,245,880)	(6,162,354)	(36,408,234)	95,578,443	(30,245,880)	(133,410,475)
01-54 Ralston Public Schools	3,887,910	795,003	4,682,913	(5,138,441)	(1,046,916)	(6,185,357)	16,237,721	(5,138,441)	(22,664,965)
01-59 Bennington Public Schools	3,792,884	775,572	4,568,456	(5,324,265)	(1,084,776)	(6,409,041)	16,824,934	(5,324,265)	(23,484,610)
01-66 Westside Community Schools	7,829,172	1,600,915	9,430,087	(10,343,958)	(2,107,500)	(12,451,458)	32,687,408	(10,343,958)	(45,625,797)
02-1 Lincoln Public Schools	51,587,650	10,548,630	62,136,280	(68,276,696)	(13,910,797)	(82,187,493)	215,757,636	(68,276,696)	(301,159,211)
02-145 Waverly School District 145	2,328,068	476,045	2,804,113	(3,129,602)	(637,629)	(3,767,231)	9,889,694	(3,129,602)	(13,804,251)
02-148 Malcolm Public School	764,492	156,325	920,817	(1,004,141)	(204,584)	(1,208,725)	3,173,135	(1,004,141)	(4,429,131)
02-160 Norris School District 160	2,365,208	483,637	2,848,845	(3,062,679)	(624,000)	(3,686,679)	9,678,214	(3,062,679)	(13,509,063)
02-161 Raymond Central Public School	851,013	174,014	1,025,027	(1,153,818)	(235,078)	(1,388,896)	3,646,120	(1,153,818)	(5,089,334)
03-1 Southern Public Schools	506,681	103,605	610,286	(692,574)	(141,106)	(833,680)	2,188,566	(692,574)	(3,054,848)
03-100 Diller-Odell Public Schools	392,880	80,337	473,217	(512,358)	(104,392)	(616,750)	1,619,077	(512,358)	(2,259,943)
03-15 Beatrice Public Schools	2,114,064	432,284	2,546,348	(2,735,000)	(557,236)	(3,292,236)	8,642,733	(2,735,000)	(12,063,715)
03-34 Daniel Freeman Public Schools	524,473	107,247	631,720	(712,269)	(145,118)	(857,387)	2,250,803	(712,269)	(3,141,720)
04-15 Anselmo-Merna Public School	317,911	65,005	382,916	(439,116)	(89,469)	(528,585)	1,387,629	(439,116)	(1,936,883)
04-180 Callaway Public School	356,267	72,849	429,116	(451,435)	(91,974)	(543,409)	1,426,557	(451,435)	(1,991,220)
04-25 Broken Bow Public Schools	886,602	181,294	1,067,896	(1,182,617)	(240,946)	(1,423,563)	3,737,127	(1,182,617)	(5,216,364)
04-44 Ansley Public School	284,812	58,238	343,050	(411,666)	(83,871)	(495,537)	1,300,884	(411,666)	(1,815,802)
04-84 Sargent Public Schools	288,454	58,981	347,435	(370,845)	(75,559)	(446,404)	1,171,888	(370,845)	(1,635,746)
04-89 Arnold Public Schools	255,902	52,327	308,229	(346,334)	(70,561)	(416,895)	1,094,431	(346,334)	(1,527,631)
05-1 Fremont Public Schools	6,096,439	1,246,602	7,343,041	(8,153,589)	(1,661,228)	(9,814,817)	25,765,736	(8,153,589)	(35,964,376)
05-594 Logan View Public Schools	683,188	139,700	822,888	(914,078)	(186,237)	(1,100,315)	2,888,530	(914,078)	(4,031,873)
05-595 North Bend Central Public Schools	783,483	160,208	943,691	(1,080,014)	(220,046)	(1,300,060)	3,412,898	(1,080,014)	(4,763,797)
05-62 Scribner-Snyder Community Schools	354,948	72,579	427,527	(449,922)	(91,665)	(541,587)	1,421,774	(449,922)	(1,984,543)
06-1 Ashland-Greenwood Public Schools	1,161,238	237,450	1,398,688	(1,564,955)	(318,850)	(1,883,805)	4,945,334	(1,564,955)	(6,902,805)
06-107 Cedar Bluffs Public School	535,359	109,470	644,829	(717,035)	(146,094)	(863,129)	2,265,866	(717,035)	(3,162,746)
06-39 Wahoo Public School	1,213,096	248,054	1,461,150	(1,569,651)	(319,802)	(1,889,453)	4,960,171	(1,569,651)	(6,923,515)
06-72 Mead Public Schools	356,686	72,936	429,622	(480,301)	(97,857)	(578,158)	1,517,773	(480,301)	(2,118,541)
06-9 Yutan Public School	565,616	115,660	681,276	(753,051)	(153,431)	(906,482)	2,379,677	(753,051)	(3,321,605)
07-1 Madison Public Schools	718,947	147,013	865,960	(947,759)	(193,096)	(1,140,855)	2,994,965	(947,759)	(4,180,438)
07-13 Newman Grove Public Schools	300,746	61,494	362,240	(394,354)	(80,349)	(474,703)	1,246,179	(394,354)	(1,739,443)
07-2 Norfolk Public Schools	5,015,903	1,025,654	6,041,557	(6,672,549)	(1,359,480)	(8,032,029)	21,085,577	(6,672,549)	(29,431,709)
07-5 Battle Creek Public School	592,614	121,177	713,791	(779,582)	(158,836)	(938,418)	2,463,518	(779,582)	(3,438,632)
07-80 Elkhorn Valley School	577,120	118,007	695,127	(760,498)	(154,945)	(915,443)	2,403,212	(760,498)	(3,354,455)
08-126 Doniphan-Trumbull Public School	688,851	140,856	829,707	(860,239)	(175,267)	(1,035,506)	2,718,396	(860,239)	(3,794,397)
08-2 Grand Island Public Schools	11,705,541	2,393,553	14,099,094	(16,019,181)	(3,263,778)	(19,282,959)	50,621,385	(16,019,181)	(70,658,433)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
08-82 Northwest High School	1,568,405	320,707	1,889,112	(2,040,660)	(415,766)	(2,456,426)	6,448,583	(2,040,660)	(9,001,073)
08-83 Wood River Jr-Sr High School	760,368	155,479	915,847	(971,142)	(197,863)	(1,169,005)	3,068,856	(971,142)	(4,283,576)
09-105 Pleasanton Public School	340,084	69,543	409,627	(458,745)	(93,466)	(552,211)	1,449,657	(458,745)	(2,023,463)
09-119 Amherst Public School	399,380	81,664	481,044	(533,699)	(108,740)	(642,439)	1,686,515	(533,699)	(2,354,074)
09-19 Shelton Public Schools	375,055	76,690	451,745	(494,579)	(100,764)	(595,343)	1,562,894	(494,579)	(2,181,521)
09-2 Gibbon Public Schools	640,324	130,933	771,257	(889,500)	(181,228)	(1,070,728)	2,810,864	(889,500)	(3,923,465)
09-69 Ravenna Public Schools	580,285	118,655	698,940	(746,759)	(152,148)	(898,907)	2,359,796	(746,759)	(3,293,854)
09-7 Kearney Public Schools	7,192,764	1,470,782	8,663,546	(9,783,502)	(1,993,311)	(11,776,813)	30,916,340	(9,783,502)	(43,153,701)
09-9 Elm Creek Public School	401,836	82,166	484,002	(553,746)	(112,825)	(666,571)	1,749,865	(553,746)	(2,442,500)
10-1 Columbus Public Schools	4,593,794	939,339	5,533,133	(6,028,827)	(1,228,326)	(7,257,153)	19,051,385	(6,028,827)	(26,592,339)
10-5 Lakeview Community Schools	1,026,778	209,955	1,236,733	(1,392,165)	(283,644)	(1,675,809)	4,399,310	(1,392,165)	(6,140,653)
10-67 Humphrey Public Schools	392,876	80,336	473,212	(552,326)	(112,533)	(664,859)	1,745,377	(552,326)	(2,436,236)
11-111 Nebraska City Public Schools	1,418,032	289,960	1,707,992	(1,828,618)	(372,567)	(2,201,185)	5,778,520	(1,828,618)	(8,065,785)
11-27 Syracuse-Dunbar-Avoca School	1,014,063	207,355	1,221,418	(1,337,771)	(272,557)	(1,610,328)	4,227,420	(1,337,771)	(5,900,725)
11-501 Palmyra District OR 1	698,276	142,785	841,061	(966,161)	(196,849)	(1,163,010)	3,053,114	(966,161)	(4,261,604)
12-13 Creighton Community School	443,776	90,745	534,521	(586,228)	(119,441)	(705,669)	1,852,509	(586,228)	(2,585,772)
12-501 Niobrara Public Schools	391,714	80,100	471,814	(541,923)	(110,413)	(652,336)	1,712,502	(541,923)	(2,390,348)
12-505 Santee Community Schools	650,296	132,971	783,267	(894,845)	(182,318)	(1,077,163)	2,827,754	(894,845)	(3,947,041)
12-576 Wausa Public School	314,107	64,229	378,336	(406,024)	(82,726)	(488,750)	1,283,055	(406,024)	(1,790,916)
12-583 Verdigre Public Schools	266,451	54,485	320,936	(349,499)	(71,205)	(420,704)	1,104,433	(349,499)	(1,541,591)
12-586 Bloomfield Community Schools	377,403	77,171	454,574	(539,336)	(109,885)	(649,221)	1,704,327	(539,336)	(2,378,936)
12-96 Crofton Community School	486,317	99,444	585,761	(629,366)	(128,232)	(757,598)	1,988,828	(629,366)	(2,776,049)
13-101 Wynot Public Schools	274,109	56,048	330,157	(371,329)	(75,659)	(446,988)	1,173,418	(371,329)	(1,637,883)
13-45 Randolph Public Schools	362,987	74,226	437,213	(477,532)	(97,291)	(574,823)	1,509,024	(477,532)	(2,106,328)
13-54 Laurel-Concord-Coleridge Comm School	713,334	145,864	859,198	(955,499)	(194,675)	(1,150,174)	3,019,422	(955,499)	(4,214,575)
13-8 Hartington-Newcastle Public School	582,517	119,111	701,628	(735,161)	(149,782)	(884,943)	2,323,146	(735,161)	(3,242,698)
14-123 Silver Lake Public Schools	413,767	84,605	498,372	(547,290)	(111,503)	(658,793)	1,729,461	(547,290)	(2,414,020)
14-18 Hastings Public Schools	4,158,385	850,308	5,008,693	(5,374,834)	(1,095,080)	(6,469,914)	16,984,736	(5,374,834)	(23,707,664)
14-3 Kenesaw Public School	367,633	75,176	442,809	(487,787)	(99,382)	(587,169)	1,541,429	(487,787)	(2,151,561)
14-90 Adams Central Jr-Sr High School	1,268,953	259,474	1,528,427	(1,668,741)	(339,993)	(2,008,734)	5,273,303	(1,668,741)	(7,360,592)
15-1 North Platte Public Schools	4,344,459	888,356	5,232,815	(5,789,891)	(1,179,644)	(6,969,535)	18,296,334	(5,789,891)	(25,538,422)
15-37 Hershey Public Schools	641,008	131,075	772,083	(825,643)	(168,216)	(993,859)	2,609,073	(825,643)	(3,641,801)
15-55 Sutherland Public School	427,299	87,376	514,675	(547,680)	(111,586)	(659,266)	1,730,696	(547,680)	(2,415,744)
15-565 Wallace School District 65R	343,449	70,227	413,676	(436,942)	(89,023)	(525,965)	1,380,758	(436,942)	(1,927,293)
15-6 Brady Public School	299,841	61,313	361,154	(415,822)	(84,718)	(500,540)	1,314,016	(415,822)	(1,834,133)
15-7 Maxwell Public School	384,181	78,557	462,738	(486,377)	(99,097)	(585,474)	1,536,976	(486,377)	(2,145,345)
16-5 Milford Public Schools	900,577	184,149	1,084,726	(1,208,499)	(246,224)	(1,454,723)	3,818,915	(1,208,499)	(5,330,525)
16-567 Centennial Public School	747,919	152,936	900,855	(987,766)	(201,247)	(1,189,013)	3,121,387	(987,766)	(4,356,900)
16-9 Seward Public Schools	1,605,773	328,348	1,934,121	(2,126,655)	(433,288)	(2,559,943)	6,720,334	(2,126,655)	(9,380,389)
17-12 York Public Schools	1,434,584	293,345	1,727,929	(1,851,175)	(377,164)	(2,228,339)	5,849,802	(1,851,175)	(8,165,281)
17-83 McCool Junction Public Schools	356,856	72,969	429,825	(478,842)	(97,561)	(576,403)	1,513,164	(478,842)	(2,112,107)
17-96 Heartland Community Schools	459,407	93,939	553,346	(619,590)	(126,239)	(745,829)	1,957,935	(619,590)	(2,732,929)
18-1 Lexington Public Schools	3,736,749	764,093	4,500,842	(4,944,393)	(1,007,378)	(5,951,771)	15,624,520	(4,944,393)	(21,809,046)
18-101 Sumner Eddyville Miller School	337,769	69,066	406,835	(441,115)	(89,870)	(530,985)	1,393,943	(441,115)	(1,945,696)
18-11 Cozad City Schools	1,046,848	214,058	1,260,906	(1,386,160)	(282,416)	(1,668,576)	4,380,333	(1,386,160)	(6,114,164)
18-20 Gothenburg Public Schools	990,393	202,517	1,192,910	(1,298,689)	(264,598)	(1,563,287)	4,103,920	(1,298,689)	(5,728,342)
18-4 Overton Public Schools	359,055	73,421	432,476	(451,248)	(91,935)	(543,183)	1,425,966	(451,248)	(1,990,394)

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Exhibit 2

Nebraska Public Employees Retirement System

School Retirement System

Schedule of Net Pension Liability (NPL)

Measurement Date: 6/30/2024

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Entity	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
19-56 Falls City Public Schools	1,140,986	233,310	1,374,296	(1,504,539)	(306,536)	(1,811,075)	4,754,414	(1,504,539)	(6,636,315)
19-70 Humboldt Table Rock Steinauer	608,079	124,342	732,421	(861,422)	(175,509)	(1,036,931)	2,722,136	(861,422)	(3,799,617)
20-1 Plattsmouth Community Schools	1,697,355	347,079	2,044,434	(2,201,257)	(448,490)	(2,649,747)	6,956,079	(2,201,257)	(9,709,446)
20-22 Weeping Water Public Schools	516,202	105,554	621,756	(652,942)	(133,031)	(785,973)	2,063,327	(652,942)	(2,880,037)
20-32 Louisville Public Schools	769,436	157,334	926,770	(1,053,665)	(214,678)	(1,268,343)	3,329,631	(1,053,665)	(4,647,572)
20-56 Conestoga Public Schools	865,980	177,076	1,043,056	(1,145,649)	(233,416)	(1,379,065)	3,620,307	(1,145,649)	(5,053,304)
20-97 Elmwood-Murdock Schools	572,743	117,116	689,859	(749,484)	(152,704)	(902,188)	2,368,406	(749,484)	(3,305,872)
21-11 Morrill Public Schools	662,646	135,497	798,143	(790,938)	(161,148)	(952,086)	2,499,402	(790,938)	(3,488,720)
21-16 Gering Public Schools	2,023,431	413,750	2,437,181	(2,738,132)	(557,875)	(3,296,007)	8,652,630	(2,738,132)	(12,077,530)
21-2 Minatare Public Schools	365,389	74,716	440,105	(469,292)	(95,617)	(564,909)	1,482,984	(469,292)	(2,069,982)
21-31 Mitchell Public Schools	882,611	180,477	1,063,088	(1,163,247)	(236,999)	(1,400,246)	3,675,917	(1,163,247)	(5,130,925)
21-32 Scottsbluff Public Schools	4,191,663	857,116	5,048,779	(5,628,413)	(1,146,744)	(6,775,157)	17,786,056	(5,628,413)	(24,826,164)
22-2 Crete Public Schools	2,559,428	523,353	3,082,781	(3,352,383)	(683,018)	(4,035,401)	10,593,693	(3,352,383)	(14,786,908)
22-44 Dorchester Public Schools	331,829	67,850	399,679	(452,960)	(92,287)	(545,247)	1,431,376	(452,960)	(1,997,945)
22-68 Friend Public School	342,569	70,049	412,618	(447,015)	(91,077)	(538,092)	1,412,590	(447,015)	(1,971,724)
22-82 Wilber-Clatonia Public Schools	662,779	135,526	798,305	(915,228)	(186,468)	(1,101,696)	2,892,165	(915,228)	(4,036,947)
23-1 Boone Central Schools	812,168	166,075	978,243	(1,078,963)	(219,831)	(1,298,794)	3,409,575	(1,078,963)	(4,759,160)
23-17 St. Edward Public School	270,127	55,235	325,362	(346,735)	(70,644)	(417,379)	1,095,701	(346,735)	(1,529,403)
23-75 Riverside Public Schools	410,975	84,037	495,012	(551,522)	(112,368)	(663,890)	1,742,838	(551,522)	(2,432,691)
24-1 West Point Public School	974,911	199,348	1,174,259	(1,287,851)	(262,391)	(1,550,242)	4,069,671	(1,287,851)	(5,680,536)
24-20 Bancroft-Rosalie Comm. School	427,386	87,393	514,779	(555,535)	(113,188)	(668,723)	1,755,518	(555,535)	(2,450,390)
24-30 Wisner-Pilger Public Schools	647,272	132,357	779,629	(837,709)	(170,676)	(1,008,385)	2,647,201	(837,709)	(3,695,021)
25-502 East Butler Public School	568,201	116,186	684,387	(740,556)	(150,882)	(891,438)	2,340,192	(740,556)	(3,266,491)
25-56 David City Public Schools	1,029,947	210,607	1,240,554	(1,296,977)	(264,246)	(1,561,223)	4,098,511	(1,296,977)	(5,720,791)
26-1 Nebraska Unified Sch Dist #1	0	0	0	0	0	0	0	0	0
26-115 Summerland Public Schools	616,400	126,043	742,443	(820,249)	(167,120)	(987,369)	2,592,027	(820,249)	(3,618,007)
26-18 Elgin Public Schools	293,005	59,914	352,919	(366,579)	(74,690)	(441,269)	1,158,407	(366,579)	(1,616,930)
26-9 Neligh-Oakdale Public Schools	485,574	99,291	584,865	(629,108)	(128,176)	(757,284)	1,988,010	(629,108)	(2,774,908)
27-17 Wayne Community Schools	991,720	202,787	1,194,507	(1,340,886)	(273,196)	(1,614,082)	4,237,265	(1,340,886)	(5,914,467)
27-560 Wakefield Community School	657,900	134,526	792,426	(904,505)	(184,283)	(1,088,788)	2,858,281	(904,505)	(3,989,651)
27-595 Winside Public School	354,309	72,450	426,759	(473,051)	(96,377)	(569,428)	1,494,865	(473,051)	(2,086,565)
28-2 Giltner Public Schools	304,413	62,245	366,658	(403,354)	(82,181)	(485,535)	1,274,618	(403,354)	(1,779,140)
28-504 Aurora Public Schools	1,577,145	322,495	1,899,640	(2,051,041)	(417,886)	(2,468,927)	6,481,389	(2,051,041)	(9,046,863)
28-91 Hampton Public Schools	292,926	59,898	352,824	(376,790)	(76,765)	(453,555)	1,190,674	(376,790)	(1,661,968)
29-1 Blair Community Schools	2,230,300	456,055	2,686,355	(2,887,385)	(588,281)	(3,475,666)	9,124,276	(2,887,385)	(12,735,864)
29-24 Arlington Public Schools	888,892	181,759	1,070,651	(1,191,022)	(242,663)	(1,433,685)	3,763,688	(1,191,022)	(5,253,438)
29-3 Fort Calhoun Community School	823,448	168,380	991,828	(1,061,475)	(216,270)	(1,277,745)	3,354,314	(1,061,475)	(4,682,024)
30-11 Harvard Public Schools	381,808	78,072	459,880	(501,173)	(102,113)	(603,286)	1,583,732	(501,173)	(2,210,608)
30-2 Sutton Public Schools	539,304	110,279	649,583	(681,890)	(138,926)	(820,816)	2,154,804	(681,890)	(3,007,722)
30-5 South Central NE Unif School #5	1,043,624	213,399	1,257,023	(1,389,028)	(283,005)	(1,672,033)	4,389,395	(1,389,028)	(6,126,814)
31-1 Tekamah-Herman Schools	682,363	139,529	821,892	(900,074)	(183,386)	(1,083,460)	2,844,279	(900,074)	(3,970,106)
31-14 Oakland-Craig Public School	560,925	114,697	675,622	(709,164)	(144,486)	(853,650)	2,240,993	(709,164)	(3,128,026)
31-20 Lyons-Decatur NE Schools	451,525	92,329	543,854	(593,296)	(120,877)	(714,173)	1,874,843	(593,296)	(2,616,947)
32-2001 Bruning-Davenport Unif. School	352,276	72,036	424,312	(446,619)	(90,994)	(537,613)	1,411,337	(446,619)	(1,969,976)
32-60 Deshler Public School	339,130	69,344	408,474	(453,588)	(92,414)	(546,002)	1,433,359	(453,588)	(2,000,713)
32-70 Thayer Central Community Schools	536,645	109,731	646,376	(726,756)	(148,070)	(874,826)	2,296,585	(726,756)	(3,205,623)
33-300 Tri-County Schools	582,757	119,165	701,922	(735,817)	(149,918)	(885,735)	2,325,216	(735,817)	(3,245,587)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
33-303 Meridian Public School	339,250	69,373	408,623	(447,357)	(91,142)	(538,499)	1,413,668	(447,357)	(1,973,229)
33-8 Fairbury Public Schools	1,177,051	240,682	1,417,733	(1,531,593)	(312,046)	(1,843,639)	4,839,907	(1,531,593)	(6,755,648)
34-1 Exeter - Milligan Public Schools	308,798	63,141	371,939	(397,514)	(80,992)	(478,506)	1,256,163	(397,514)	(1,753,380)
34-25 Fillmore Central Public Schools	707,452	144,661	852,113	(899,596)	(183,286)	(1,082,882)	2,842,765	(899,596)	(3,967,994)
34-54 Shickley Public School	295,573	60,441	356,014	(397,475)	(80,982)	(478,457)	1,256,041	(397,475)	(1,753,210)
35-1 Ponca Public School	592,983	121,252	714,235	(774,199)	(157,735)	(931,934)	2,446,506	(774,199)	(3,414,887)
35-70 Allen Consolidated Schools	293,445	60,001	353,446	(391,272)	(79,721)	(470,993)	1,236,438	(391,272)	(1,725,847)
36-137 Chambers Public School	211,590	43,267	254,857	(271,176)	(55,248)	(326,424)	856,929	(271,176)	(1,196,121)
36-239 West Holt Public School	646,928	132,286	779,214	(839,812)	(171,105)	(1,010,917)	2,653,846	(839,812)	(3,704,296)
36-29 Ewing Public Schools	0	0	0	0	0	0	0	0	0
36-44 Stuart Public School	293,075	59,927	353,002	(393,622)	(80,200)	(473,822)	1,243,865	(393,622)	(1,736,214)
36-7 O'Neill Public Schools	1,084,104	221,678	1,305,782	(1,403,339)	(285,917)	(1,689,256)	4,434,621	(1,403,339)	(6,189,940)
37-44 Holdrege Public Schools	1,212,586	247,950	1,460,536	(1,633,612)	(332,837)	(1,966,449)	5,162,293	(1,633,612)	(7,205,641)
37-54 Bertrand Community School	380,252	77,757	458,009	(490,963)	(100,026)	(590,989)	1,551,466	(490,963)	(2,165,570)
37-55 Loomis Public School	330,522	67,585	398,107	(429,318)	(87,471)	(516,789)	1,356,667	(429,318)	(1,893,666)
38-18 Arapahoe Public Schools	380,049	77,715	457,764	(521,358)	(106,225)	(627,583)	1,647,517	(521,358)	(2,299,640)
38-21 Cambridge Public Schools	400,173	81,830	482,003	(530,105)	(108,002)	(638,107)	1,675,157	(530,105)	(2,338,220)
38-540 Southern Valley Schools	661,642	135,294	796,936	(837,236)	(170,577)	(1,007,813)	2,645,705	(837,236)	(3,692,933)
39-1 Sidney Public Schools	1,431,518	292,719	1,724,237	(1,844,762)	(375,854)	(2,220,616)	5,829,538	(1,844,762)	(8,136,996)
39-3 Leyton Public School	305,757	62,523	368,280	(422,961)	(86,172)	(509,133)	1,336,577	(422,961)	(1,865,623)
39-9 Potter-Dix Public Schools	276,511	56,542	333,053	(381,672)	(77,761)	(459,433)	1,206,102	(381,672)	(1,683,504)
40-2 Pierce Public Schools	750,313	153,426	903,739	(994,255)	(202,575)	(1,196,830)	3,141,895	(994,255)	(4,385,525)
40-5 Plainview Public Schools	448,808	91,773	540,581	(598,541)	(121,951)	(720,492)	1,891,420	(598,541)	(2,640,085)
40-542 Osmond Community Schools	320,915	65,622	386,537	(414,880)	(84,526)	(499,406)	1,311,042	(414,880)	(1,829,981)
41-15 Cross County Community School	529,468	108,267	637,735	(716,661)	(146,016)	(862,677)	2,264,684	(716,661)	(3,161,095)
41-19 Osceola Public School	369,438	75,545	444,983	(481,633)	(98,127)	(579,760)	1,521,982	(481,633)	(2,124,416)
41-32 Shelby-Rising City Public Schools	578,173	118,224	696,397	(742,774)	(151,334)	(894,108)	2,347,202	(742,774)	(3,276,276)
41-75 High Plains Community Schools	408,183	83,465	491,648	(513,063)	(104,535)	(617,598)	1,621,304	(513,063)	(2,263,051)
42-11 Superior Public Schools	588,503	120,339	708,842	(739,290)	(150,623)	(889,913)	2,336,192	(739,290)	(3,260,907)
43-123 Schuyler Community Schools	2,093,409	428,062	2,521,471	(2,654,404)	(540,817)	(3,195,221)	8,388,046	(2,654,404)	(11,708,217)
43-39 Leigh Community School	328,689	67,211	395,900	(420,990)	(85,770)	(506,760)	1,330,350	(420,990)	(1,856,931)
43-58 Clarkson Public School	351,372	71,849	423,221	(449,503)	(91,583)	(541,086)	1,420,452	(449,503)	(1,982,698)
43-70 Howells-Dodge Public Schools	459,581	93,976	553,557	(597,143)	(121,665)	(718,808)	1,887,002	(597,143)	(2,633,918)
44-23 Johnson-Brock Public Schools	372,972	76,267	449,239	(518,744)	(105,690)	(624,434)	1,639,255	(518,744)	(2,288,107)
44-29 Auburn Public Schools	1,093,541	223,608	1,317,149	(1,426,898)	(290,723)	(1,717,621)	4,509,068	(1,426,898)	(6,293,856)
45-2 Red Cloud Community Schools	338,512	69,219	407,731	(447,263)	(91,126)	(538,389)	1,413,373	(447,263)	(1,972,816)
45-74 Blue Hill Public Schools	445,439	91,085	536,524	(561,238)	(114,349)	(675,587)	1,773,539	(561,238)	(2,475,544)
46-4 Central City Public Schools	983,291	201,065	1,184,356	(1,295,221)	(263,889)	(1,559,110)	4,092,962	(1,295,221)	(5,713,046)
46-49 Palmer Public School	397,232	81,224	478,456	(525,140)	(106,989)	(632,129)	1,659,467	(525,140)	(2,316,320)
47-21 Arcadia Public Schools	254,430	52,024	306,454	(347,258)	(70,754)	(418,012)	1,097,353	(347,258)	(1,531,710)
47-5 Ord Public Schools	720,714	147,374	868,088	(917,578)	(186,948)	(1,104,526)	2,899,592	(917,578)	(4,047,314)
48-17 McCook Public Schools	1,530,452	312,950	1,843,402	(2,041,838)	(416,008)	(2,457,846)	6,452,305	(2,041,838)	(9,006,268)
48-179 Southwest Public Schools	508,009	103,878	611,887	(667,600)	(136,020)	(803,620)	2,109,648	(667,600)	(2,944,693)
49-1 St. Paul Public School	768,391	157,122	925,513	(991,921)	(202,096)	(1,194,017)	3,134,520	(991,921)	(4,375,231)
49-100 Centura Public School	656,125	134,165	790,290	(832,920)	(169,702)	(1,002,622)	2,632,068	(832,920)	(3,673,898)
49-103 Elba Public School	212,934	43,541	256,475	(262,991)	(53,580)	(316,571)	831,064	(262,991)	(1,160,017)
50-506 Franklin Public Schools	417,139	85,298	502,437	(523,753)	(106,709)	(630,462)	1,655,084	(523,753)	(2,310,202)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
51-2 Alma Public Schools	519,823	106,293	626,116	(700,907)	(142,802)	(843,709)	2,214,901	(700,907)	(3,091,607)
52-1 Wilcox-Hildreth Public Schools	382,945	78,304	461,249	(494,557)	(100,759)	(595,316)	1,562,824	(494,557)	(2,181,424)
52-501 Axtell Community School	411,062	84,054	495,116	(596,351)	(121,505)	(717,856)	1,884,497	(596,351)	(2,630,422)
52-503 Minden Public Schools	987,108	201,845	1,188,953	(1,318,725)	(268,677)	(1,587,402)	4,167,236	(1,318,725)	(5,816,718)
53-3 Stanton Community School	546,281	111,706	657,987	(705,795)	(143,804)	(849,599)	2,230,347	(705,795)	(3,113,167)
54-1 Pawnee City Public Schools	395,589	80,888	476,477	(564,849)	(115,081)	(679,930)	1,784,949	(564,849)	(2,491,471)
54-69 Lewiston Consolidated Schools	308,565	63,096	371,661	(410,235)	(83,579)	(493,814)	1,296,361	(410,235)	(1,809,489)
55-1 Pender Public School	502,578	102,767	605,345	(670,391)	(136,587)	(806,978)	2,118,467	(670,391)	(2,957,003)
55-13 Walthill Public School	572,021	116,967	688,988	(739,934)	(150,755)	(890,689)	2,338,227	(739,934)	(3,263,748)
55-16 Omaha Nation Public School	1,635,305	334,388	1,969,693	(2,253,450)	(459,120)	(2,712,570)	7,121,011	(2,253,450)	(9,939,663)
55-17 Winnebago Public School	1,267,837	259,246	1,527,083	(1,754,236)	(357,409)	(2,111,645)	5,543,471	(1,754,236)	(7,737,698)
55-561 Emerson-Hubbard Com Schools	347,974	71,157	419,131	(482,293)	(98,265)	(580,558)	1,524,070	(482,293)	(2,127,330)
56-1 Loup City Public Schools	482,944	98,756	581,700	(603,066)	(122,870)	(725,936)	1,905,718	(603,066)	(2,660,042)
56-15 Litchfield Public Schools	242,686	49,622	292,308	(295,704)	(60,246)	(355,950)	934,438	(295,704)	(1,304,309)
57-33 Sterling Public Schools	291,785	59,666	351,451	(375,722)	(76,550)	(452,272)	1,187,299	(375,722)	(1,657,258)
57-50 Johnson County Central Public School	744,667	152,268	896,935	(995,230)	(202,772)	(1,198,002)	3,144,974	(995,230)	(4,389,823)
58-1 Fullerton Public School	440,660	90,106	530,766	(561,618)	(114,426)	(676,044)	1,774,739	(561,618)	(2,477,219)
58-30 Twin River Public Schools	623,942	127,586	751,528	(808,117)	(164,649)	(972,766)	2,553,690	(808,117)	(3,564,496)
59-1 Bellevue Public Schools	12,596,113	2,575,660	15,171,773	(15,987,007)	(3,257,223)	(19,244,230)	50,519,715	(15,987,007)	(70,516,520)
59-27 Papillion LaVista Public Schools	13,307,800	2,721,184	16,028,984	(17,259,231)	(3,516,432)	(20,775,663)	54,540,004	(17,259,231)	(76,128,127)
59-37 Gretna Public School	6,206,976	1,269,206	7,476,182	(8,825,521)	(1,798,129)	(10,623,650)	27,889,073	(8,825,521)	(38,928,177)
59-46 Springfield Platteview Community Schools	1,504,952	307,735	1,812,687	(1,980,370)	(403,486)	(2,383,856)	6,258,063	(1,980,370)	(8,735,141)
60-125 Medicine Valley Public Schools	339,914	69,505	409,419	(422,933)	(86,167)	(509,100)	1,336,490	(422,933)	(1,865,502)
60-46 Maywood Public Schools	270,712	55,355	326,067	(390,688)	(79,600)	(470,288)	1,234,594	(390,688)	(1,723,273)
60-95 Eustis-Farnam Public Schools	293,781	60,072	353,853	(398,053)	(81,097)	(479,150)	1,257,868	(398,053)	(1,755,759)
61-10 Gordon-Rushville Public Schools	876,795	179,287	1,056,082	(1,168,190)	(238,012)	(1,406,202)	3,691,537	(1,168,190)	(5,152,727)
61-3 Hay Springs School	291,375	59,582	350,957	(380,494)	(77,525)	(458,019)	1,202,380	(380,494)	(1,678,308)
62-60 Central Valley Public	625,888	127,980	753,868	(851,112)	(173,407)	(1,024,519)	2,689,556	(851,112)	(3,754,141)
63-51 Boyd County Schools	459,477	93,956	553,433	(612,980)	(124,890)	(737,870)	1,937,045	(612,980)	(2,703,769)
64-21 Bayard Public Schools	519,383	106,202	625,585	(685,781)	(139,725)	(825,506)	2,167,102	(685,781)	(3,024,888)
64-63 Bridgeport Public Schools	716,964	146,606	863,570	(992,417)	(202,200)	(1,194,617)	3,136,085	(992,417)	(4,377,416)
65-10 Hemingford Public School	576,460	117,875	694,335	(784,850)	(159,904)	(944,754)	2,480,164	(784,850)	(3,461,867)
65-6 Alliance Public Schools	1,333,626	272,699	1,606,325	(1,788,292)	(364,350)	(2,152,642)	5,651,090	(1,788,292)	(7,887,914)
66-30 Cody-Kilgore Unified Schools	247,817	50,672	298,489	(337,180)	(68,701)	(405,881)	1,065,504	(337,180)	(1,487,254)
66-6 Valentine Community Schools	959,633	196,229	1,155,862	(1,237,981)	(252,229)	(1,490,210)	3,912,079	(1,237,981)	(5,460,565)
67-70 Hitchcock Public Schools	388,466	79,432	467,898	(531,872)	(108,365)	(640,237)	1,680,740	(531,872)	(2,346,014)
68-1 Ogallala Public Schools	1,111,624	227,303	1,338,927	(1,402,817)	(285,812)	(1,688,629)	4,432,968	(1,402,817)	(6,187,634)
68-6 Paxton Consolidated Schools	320,944	65,626	386,570	(437,729)	(89,183)	(526,912)	1,383,246	(437,729)	(1,930,764)
69-2 Chadron Public Schools	1,154,563	236,086	1,390,649	(1,521,189)	(309,928)	(1,831,117)	4,807,032	(1,521,189)	(6,709,760)
69-71 Crawford Public Schools	302,189	61,790	363,979	(381,947)	(77,817)	(459,764)	1,206,972	(381,947)	(1,684,718)
70-11 South Sioux City Comm School	4,423,538	904,527	5,328,065	(6,272,564)	(1,277,981)	(7,550,545)	19,821,604	(6,272,564)	(27,667,427)
70-31 Homer Community School	571,233	116,805	688,038	(744,447)	(151,675)	(896,122)	2,352,490	(744,447)	(3,283,657)
71-1 Kimball Public Schools	557,996	114,100	672,096	(736,483)	(150,050)	(886,533)	2,327,320	(736,483)	(3,248,525)
72-10 Chase County Schools	729,222	149,112	878,334	(981,105)	(199,894)	(1,180,999)	3,100,340	(981,105)	(4,327,522)
72-536 Wauneta-Palisade Public Schools	342,250	69,982	412,232	(436,887)	(89,012)	(525,899)	1,380,584	(436,887)	(1,927,050)
73-30 Elwood Public Schools	329,713	67,419	397,132	(435,313)	(88,693)	(524,006)	1,375,610	(435,313)	(1,920,106)
74-20 Perkins County Schools	552,105	112,897	665,002	(768,568)	(156,590)	(925,158)	2,428,712	(768,568)	(3,390,049)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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	6/30/23 NPL			6/30/24 NPL			NPL Sensitivities at 6/30/24		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
75-10 Ainsworth Community Schools	606,818	124,085	730,903	(770,291)	(156,942)	(927,233)	2,434,156	(770,291)	(3,397,648)
76-117 Dundy County Public Schools	491,486	100,501	591,987	(652,028)	(132,844)	(784,872)	2,060,440	(652,028)	(2,876,007)
77-1 Garden County Schools	484,044	98,979	583,023	(681,213)	(138,788)	(820,001)	2,152,664	(681,213)	(3,004,736)
78-25 Creek Valley Schools	338,321	69,182	407,503	(476,117)	(97,005)	(573,122)	1,504,553	(476,117)	(2,100,088)
78-95 South Platte Schools	318,936	65,216	384,152	(469,925)	(95,744)	(565,669)	1,484,985	(469,925)	(2,072,774)
79-79 Hayes Center Public School	245,150	50,128	295,278	(320,226)	(65,244)	(385,470)	1,011,930	(320,226)	(1,412,474)
80-500 Sioux County High School	255,616	52,269	307,885	(334,549)	(68,161)	(402,710)	1,057,190	(334,549)	(1,475,649)
81-100 Rock County Public Schools	345,170	70,580	415,750	(456,345)	(92,976)	(549,321)	1,442,073	(456,345)	(2,012,877)
82-100 Keya Paha Co. High School	182,639	37,347	219,986	(245,713)	(50,062)	(295,775)	776,463	(245,713)	(1,083,805)
83-100 Burwell Jr.-Sr. High School	372,275	76,122	448,397	(477,939)	(97,374)	(575,313)	1,510,311	(477,939)	(2,108,125)
84-45 Wheeler Central Schools	289,582	59,214	348,796	(380,153)	(77,453)	(457,606)	1,201,301	(380,153)	(1,676,803)
85-1 Banner County School	345,610	70,671	416,281	(416,157)	(84,791)	(500,948)	1,315,077	(416,157)	(1,835,614)
86-71 Sandhills Public School	210,557	43,055	253,612	(273,829)	(55,793)	(329,622)	865,313	(273,829)	(1,207,823)
87-501 Stapleton Public Schools	265,630	54,318	319,948	(375,199)	(76,445)	(451,644)	1,185,647	(375,199)	(1,654,951)
88-25 Loup County Public School	228,527	46,731	275,258	(295,181)	(60,141)	(355,322)	932,786	(295,181)	(1,302,003)
89-1 Thedford Public Schools	224,537	45,913	270,450	(318,492)	(64,892)	(383,384)	1,006,451	(318,492)	(1,404,826)
90-90 McPherson Co High School	153,982	31,486	185,468	(220,078)	(44,840)	(264,918)	695,458	(220,078)	(970,736)
91-500 Arthur County High School	206,238	42,172	248,410	(283,044)	(57,670)	(340,714)	894,431	(283,044)	(1,248,467)
92-11 District 11 Area Schools	226,399	46,296	272,695	(294,900)	(60,087)	(354,987)	931,899	(294,900)	(1,300,765)
93-1 Mullen Public Schools	319,857	65,403	385,260	(436,463)	(88,924)	(525,387)	1,379,245	(436,463)	(1,925,180)
97-1 Ed. Service Unit 1	1,157,152	236,616	1,393,768	(1,517,270)	(309,135)	(1,826,405)	4,794,647	(1,517,270)	(6,692,473)
97-10 Ed. Service Unit 10	1,193,740	244,096	1,437,836	(1,626,159)	(331,318)	(1,957,477)	5,138,741	(1,626,159)	(7,172,767)
97-11 Ed. Service Unit 11	308,453	63,071	371,524	(471,444)	(96,052)	(567,496)	1,489,786	(471,444)	(2,079,475)
97-13 Ed. Service Unit 13	1,371,799	280,506	1,652,305	(1,834,304)	(373,723)	(2,208,027)	5,796,489	(1,834,304)	(8,090,865)
97-15 Ed. Service Unit 15	209,760	42,894	252,654	(249,566)	(50,850)	(300,416)	788,639	(249,566)	(1,100,800)
97-16 Ed. Service Unit 16	430,252	87,978	518,230	(558,854)	(113,865)	(672,719)	1,766,007	(558,854)	(2,465,031)
97-17 Ed. Service Unit 17	522,934	106,932	629,866	(766,614)	(156,188)	(922,802)	2,422,537	(766,614)	(3,381,430)
97-2 Ed. Service Unit 2	892,928	182,589	1,075,517	(1,488,647)	(303,300)	(1,791,947)	4,704,197	(1,488,647)	(6,566,221)
97-3 Ed. Service Unit #3	2,004,502	409,884	2,414,386	(2,688,570)	(547,774)	(3,236,344)	8,496,012	(2,688,570)	(11,858,919)
97-4 Ed. Service Unit 4	529,775	108,329	638,104	(688,561)	(140,286)	(828,847)	2,175,886	(688,561)	(3,037,149)
97-5 Ed. Service Unit 5	589,727	120,587	710,314	(765,810)	(156,029)	(921,839)	2,419,997	(765,810)	(3,377,885)
97-6 Ed. Service Unit 6	773,319	158,130	931,449	(1,031,955)	(210,253)	(1,242,208)	3,261,028	(1,031,955)	(4,551,814)
97-7 Ed. Service Unit 7	926,488	189,450	1,115,938	(1,291,088)	(263,051)	(1,554,139)	4,079,899	(1,291,088)	(5,694,812)
97-8 Ed. Service Unit 8	743,065	151,941	895,006	(997,145)	(203,158)	(1,200,303)	3,151,027	(997,145)	(4,398,272)
97-9 Ed. Service Unit 9	524,411	107,234	631,645	(748,818)	(152,566)	(901,384)	2,366,301	(748,818)	(3,302,935)
98-11 Lincoln Regional Center	43,445	8,886	52,331	(59,200)	(12,060)	(71,260)	187,076	(59,200)	(261,124)
98-12 Nebraska Correctional Youth Facility	233,368	47,719	281,087	(352,735)	(71,866)	(424,601)	1,114,661	(352,735)	(1,555,867)
98-4 Nebraska Youth Academy	83,087	16,991	100,078	(87,845)	(17,895)	(105,740)	277,595	(87,845)	(387,474)
98-6 Youth Development Center	0	0	0	0	0	0	0	0	0
98-9 W Kearney High School YR and TC	215,547	44,076	259,623	(436,271)	(88,885)	(525,156)	1,378,636	(436,271)	(1,924,330)
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: 6/30/2024

*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	\$66,140,669	\$969,849,507	\$162,712,926	\$11,579,917	\$1,210,283,019	\$22,374,472	\$1,529,971,028	\$39,497,351	\$11,579,917	\$1,603,422,768
<u>Special Funding Situation</u>										
State	11,194,780	164,153,954	27,540,324	231,246	203,120,304	3,787,039	258,958,520	6,685,209	599,601	270,030,369
<u>Schools</u>										
00-DE Nebraska Dept of Education	58,683	860,499	144,367	54,296	1,117,845	19,852	1,357,467	35,044	58,533	1,470,896
01-10 Elkhorn Public Schools	1,800,500	26,401,515	4,429,417	1,084,643	33,716,075	609,084	41,649,300	1,075,208	0	43,333,592
01-15 Douglas County West Comm Schools	216,559	3,175,501	532,758	132,313	4,057,131	73,259	5,009,462	129,323	0	5,212,044
01-17 Millard Public Schools	3,634,310	53,291,475	8,940,781	293,497	66,160,063	1,229,437	84,069,139	2,170,308	405,475	87,874,359
01-54 Ralston Public Schools	617,429	9,053,632	1,518,940	43,620	11,233,621	208,868	14,282,417	368,711	58,623	14,918,619
01-59 Bennington Public Schools	639,758	9,381,044	1,573,870	864,281	12,458,953	216,421	14,798,920	382,045	0	15,397,386
01-66 Westside Community Schools	1,242,918	18,225,451	3,057,708	261,808	22,787,885	420,462	28,751,277	742,236	33,707	29,947,682
02-1 Lincoln Public Schools	8,204,048	120,299,543	20,182,818	12,087	148,698,496	2,775,316	189,776,681	4,899,229	2,021,966	199,473,192
02-145 Waverly School District 145	376,049	5,514,176	925,121	103,912	6,919,258	127,212	8,698,803	224,566	0	9,050,581
02-148 Malcolm Public School	120,656	1,769,238	296,827	24,224	2,210,945	40,816	2,791,034	72,053	3,439	2,907,342
02-160 Norris School District 160	368,008	5,396,262	905,338	9,679	6,679,287	124,492	8,512,789	219,764	100,305	8,957,350
02-161 Raymond Central Public School	138,641	2,032,960	341,072	25,679	2,538,352	46,900	3,207,064	82,793	28,153	3,364,910
03-1 Southern Public Schools	83,219	1,220,274	204,727	6,787	1,515,007	28,152	1,925,025	49,696	36,250	2,039,123
03-100 Diller-Odell Public Schools	61,564	902,746	151,455	10,800	1,126,565	20,826	1,424,112	36,765	14,837	1,496,540
03-15 Beatrice Public Schools	328,634	4,818,911	808,475	0	5,956,020	111,172	7,601,998	196,251	220,356	8,129,777
03-34 Daniel Freeman Public Schools	85,585	1,254,976	210,549	5,476	1,556,586	28,952	1,979,767	51,109	11,476	2,071,304
04-15 Anselmo-Merna Public School	52,764	773,697	129,804	20,156	976,421	17,849	1,220,534	31,509	15,401	1,285,293
04-180 Callaway Public School	54,244	795,403	133,446	10,085	993,178	18,350	1,254,775	32,393	17,035	1,322,553
04-25 Broken Bow Public Schools	142,102	2,083,702	349,585	12,057	2,587,446	48,071	3,287,112	84,859	70,730	3,490,772
04-44 Ansley Public School	49,465	725,331	121,690	18,258	914,744	16,733	1,144,235	29,539	20,573	1,211,080
04-84 Sargent Public Schools	44,560	653,407	109,623	12,865	820,455	15,074	1,030,772	26,610	10,693	1,083,149
04-89 Arnold Public Schools	41,615	610,220	102,377	4,487	758,699	14,078	962,642	24,851	17,426	1,018,997
05-1 Fremont Public Schools	979,726	14,366,148	2,410,228	97,206	17,853,308	331,428	22,663,094	585,065	3,007	23,582,594
05-594 Logan View Public Schools	109,835	1,610,551	270,204	2,595	1,993,185	37,155	2,540,700	65,590	32,580	2,676,025
05-595 North Bend Central Public Schools	129,773	1,902,922	319,256	26,191	2,378,142	43,901	3,001,926	77,497	13,770	3,137,094
05-62 Scribner-Snyder Community Schools	54,062	792,736	132,998	7,656	987,452	18,288	1,250,568	32,284	15,032	1,316,172
06-1 Ashland-Greenwood Public Schools	188,043	2,757,360	462,606	82,356	3,490,365	63,612	4,349,830	112,294	0	4,525,736
06-107 Cedar Bluffs Public School	86,158	1,263,374	211,958	51,450	1,612,940	29,146	1,993,017	51,451	4,201	2,077,815
06-39 Wahoo Public School	188,607	2,765,633	463,994	30,497	3,448,731	63,803	4,362,881	112,631	21,978	4,561,293
06-72 Mead Public Schools	57,712	846,262	141,978	5,137	1,051,089	19,523	1,335,007	34,464	2,274	1,391,268
06-9 Yutan Public School	90,486	1,326,832	222,604	4,195	1,644,117	30,610	2,093,123	54,036	24,030	2,201,799
07-1 Madison Public Schools	113,882	1,669,897	280,161	33,278	2,097,218	38,525	2,634,319	68,007	3,137	2,743,988

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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
07-13 Newman Grove Public Schools	47,385	694,829	116,572	10,791	869,577	16,030	1,096,117	28,297	5,597	1,146,041
07-2 Norfolk Public Schools	801,766	11,756,642	1,972,427	51,818	14,582,653	271,226	18,546,508	478,792	22,709	19,319,235
07-5 Battle Creek Public School	93,674	1,373,578	230,447	23,094	1,720,793	31,689	2,166,867	55,939	5,071	2,259,566
07-80 Elkhorn Valley School	91,381	1,339,954	224,806	24,545	1,680,686	30,913	2,113,823	54,570	1,771	2,201,077
08-126 Doniphan-Trumbull Public School	103,365	1,515,691	254,289	28,173	1,901,518	34,967	2,391,054	61,727	21,250	2,508,998
08-2 Grand Island Public Schools	1,924,846	28,224,861	4,735,322	176,333	35,061,362	651,149	44,525,691	1,149,464	365,305	46,691,609
08-82 Northwest High School	245,203	3,595,523	603,226	1,472	4,445,424	82,949	5,672,062	146,429	130,969	6,032,409
08-83 Wood River Jr-Sr High School	116,691	1,711,096	287,073	24,115	2,138,975	39,475	2,699,313	69,685	24,955	2,833,428
09-105 Pleasanton Public School	55,122	808,282	135,607	36,700	1,035,711	18,647	1,275,093	32,917	4,399	1,331,056
09-119 Amherst Public School	64,129	940,347	157,763	15,592	1,177,831	21,694	1,483,429	38,296	924	1,544,343
09-19 Shelton Public Schools	59,428	871,419	146,199	0	1,077,046	20,104	1,374,694	35,489	29,174	1,459,461
09-2 Gibbon Public Schools	106,881	1,567,248	262,939	74,115	2,011,183	36,156	2,472,387	63,827	48,829	2,621,199
09-69 Ravenna Public Schools	89,730	1,315,746	220,744	6,370	1,632,590	30,354	2,075,635	53,584	38,536	2,198,109
09-7 Kearney Public Schools	1,175,574	17,237,960	2,892,035	420,081	21,725,650	397,681	27,193,476	702,020	11,356	28,304,533
09-9 Elm Creek Public School	66,538	975,669	163,689	9,169	1,215,065	22,509	1,539,151	39,734	32,395	1,633,789
10-1 Columbus Public Schools	724,417	10,622,442	1,782,141	43,494	13,172,494	245,060	16,757,268	432,601	91,130	17,526,059
10-5 Lakeview Community Schools	167,281	2,452,914	411,529	32,001	3,063,725	56,589	3,869,557	99,896	9,846	4,035,888
10-67 Humphrey Public Schools	66,367	973,166	163,269	27,703	1,230,505	22,451	1,535,204	39,632	7,727	1,605,014
11-111 Nebraska City Public Schools	219,725	3,221,918	540,545	0	3,982,188	74,330	5,082,686	131,213	170,931	5,459,160
11-27 Syracuse-Dunbar-Avoca School	160,745	2,357,074	395,449	7,220	2,920,488	54,378	3,718,365	95,992	4,118	3,872,853
11-501 Palmyra District OR 1	116,093	1,702,319	285,600	27,391	2,131,403	39,273	2,685,466	69,327	12,259	2,806,325
12-13 Creighton Community School	70,440	1,032,899	173,291	7,881	1,284,511	23,829	1,629,434	42,065	8,670	1,703,998
12-501 Niobrara Public Schools	65,117	954,836	160,194	30,140	1,210,287	22,028	1,506,287	38,886	12,452	1,579,653
12-505 Santee Community Schools	107,524	1,576,665	264,519	48,571	1,997,279	36,374	2,487,243	64,210	0	2,587,827
12-576 Wausa Public School	48,787	715,390	120,022	5,956	890,155	16,504	1,128,553	29,134	9,001	1,183,192
12-583 Verdigre Public Schools	41,995	615,796	103,313	210,750	971,854	14,206	971,440	25,078	3,137	1,013,861
12-586 Bloomfield Community Schools	64,806	950,278	159,429	25,195	1,199,708	21,923	1,499,096	38,700	4,773	1,564,492
12-96 Crofton Community School	75,624	1,108,907	186,043	13,185	1,383,759	25,583	1,749,338	45,160	8,460	1,828,541
13-101 Wynot Public Schools	44,618	654,260	109,766	21,097	829,741	15,094	1,032,118	26,645	13,838	1,087,695
13-45 Randolph Public Schools	57,380	841,383	141,160	379	1,040,302	19,411	1,327,311	34,266	13,796	1,394,784
13-54 Laurel-Concord-Coleridge Comm School	114,812	1,683,533	282,448	43,112	2,123,905	38,839	2,655,831	68,562	0	2,763,232
13-8 Hartington-Newcastle Public School	88,336	1,295,312	217,316	14,258	1,615,222	29,883	2,043,399	52,752	29,563	2,155,597
14-123 Silver Lake Public Schools	65,762	964,292	161,781	9,181	1,201,016	22,246	1,521,204	39,271	1,717	1,584,438
14-18 Hastings Public Schools	645,834	9,470,144	1,588,819	19,764	11,724,561	218,477	14,939,479	385,674	160,284	15,703,914
14-3 Kenesaw Public School	58,612	859,452	144,191	9,782	1,072,037	19,828	1,355,814	35,001	5,962	1,416,605
14-90 Adams Central Jr-Sr High School	200,514	2,940,225	493,285	38,795	3,672,819	67,831	4,638,306	119,741	11,716	4,837,594
15-1 North Platte Public Schools	695,707	10,201,449	1,711,511	8,446	12,617,113	235,348	16,093,138	415,456	187,661	16,931,603
15-37 Hershey Public Schools	99,208	1,454,735	244,063	34,965	1,832,971	33,561	2,294,895	59,244	10,802	2,398,502
15-55 Sutherland Public School	65,809	964,981	161,896	3,867	1,196,553	22,262	1,522,291	39,299	32,425	1,616,277
15-565 Wallace School District 65R	52,502	769,867	129,162	12,392	963,923	17,761	1,214,491	31,353	24,241	1,287,846

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension 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
15-6 Brady Public School	49,965	732,653	122,918	12,828	918,364	16,902	1,155,786	29,837	4,797	1,207,322
15-7 Maxwell Public School	58,443	856,969	143,775	0	1,059,187	19,770	1,351,898	34,900	29,478	1,436,046
16-5 Milford Public Schools	145,212	2,129,305	357,236	37,617	2,669,370	49,123	3,359,051	86,716	0	3,494,890
16-567 Centennial Public School	118,689	1,740,385	291,987	30,679	2,181,740	40,151	2,745,518	70,878	29,757	2,886,304
16-9 Seward Public Schools	255,536	3,747,043	628,646	26,706	4,657,931	86,444	5,911,089	152,599	54,299	6,204,431
17-12 York Public Schools	222,435	3,261,662	547,213	0	4,031,310	75,247	5,145,384	132,832	64,813	5,418,276
17-83 McCool Junction Public Schools	57,537	843,691	141,547	3,088	1,045,863	19,464	1,330,952	34,360	12,468	1,397,244
17-96 Heartland Community Schools	74,449	1,091,682	183,153	3,935	1,353,219	25,185	1,722,166	44,459	10,977	1,802,787
18-1 Lexington Public Schools	594,113	8,711,731	1,461,579	128,698	10,896,121	200,980	13,743,057	354,787	97,917	14,396,741
18-101 Sumner Eddyville Miller School	53,004	777,218	130,395	5,197	965,814	17,930	1,226,088	31,652	19,727	1,295,397
18-11 Cozad City Schools	166,559	2,442,333	409,753	12,296	3,030,941	56,345	3,852,865	99,465	24,224	4,032,899
18-20 Gothenburg Public Schools	156,049	2,288,214	383,897	9,455	2,837,615	52,789	3,609,737	93,188	28,979	3,784,693
18-4 Overton Public Schools	54,221	795,073	133,390	417	983,101	18,342	1,254,255	32,380	25,458	1,330,435
19-56 Falls City Public Schools	180,784	2,650,909	444,746	12,237	3,288,676	61,157	4,181,900	107,959	20,884	4,371,900
19-70 Humboldt Table Rock Steinauer	103,508	1,517,776	254,639	26,958	1,902,881	35,015	2,394,343	61,812	22,053	2,513,223
20-1 Plattsmouth Community Schools	264,501	3,878,486	650,699	0	4,793,686	89,477	6,118,446	157,952	245,332	6,611,207
20-22 Weeping Water Public Schools	78,457	1,150,445	193,012	24,201	1,446,115	26,541	1,814,867	46,852	12,580	1,900,840
20-32 Louisville Public Schools	126,607	1,856,496	311,467	38,785	2,333,355	42,829	2,928,686	75,606	55	3,047,176
20-56 Conestoga Public Schools	137,660	2,018,567	338,658	27,502	2,522,387	46,568	3,184,359	82,207	18,410	3,331,544
20-97 Elmwood-Murdock Schools	90,057	1,320,547	221,550	5,311	1,637,465	30,465	2,083,209	53,780	6,769	2,174,223
21-11 Morrill Public Schools	95,038	1,393,586	233,804	67,059	1,789,487	32,150	2,198,431	56,754	29,593	2,316,928
21-16 Gering Public Schools	329,011	4,824,429	809,401	43,420	6,006,261	111,300	7,610,703	196,476	154,223	8,072,702
21-2 Minatare Public Schools	56,390	826,865	138,724	18,667	1,040,646	19,076	1,304,407	33,674	9,761	1,366,918
21-31 Mitchell Public Schools	139,774	2,049,573	343,860	8,636	2,541,843	47,284	3,233,272	83,469	12,869	3,376,894
21-32 Scottsbluff Public Schools	676,304	9,916,934	1,663,777	145,273	12,402,288	228,784	15,644,306	403,869	5,061	16,282,020
22-2 Crete Public Schools	402,819	5,906,704	990,975	72,367	7,372,865	136,268	9,318,028	240,552	44,002	9,738,850
22-44 Dorchester Public Schools	54,427	798,089	133,896	17,446	1,003,858	18,412	1,259,013	32,502	11,380	1,321,307
22-68 Friend Public School	53,713	787,615	132,139	654	974,121	18,170	1,242,489	32,076	12,818	1,305,553
22-82 Wilber-Clatonia Public Schools	109,973	1,612,578	270,544	19,637	2,012,732	37,202	2,543,898	65,673	2,155	2,648,928
23-1 Boone Central Schools	129,647	1,901,070	318,945	23,510	2,373,172	43,858	2,999,003	77,422	52,132	3,172,415
23-17 St. Edward Public School	41,663	610,928	102,496	569	755,656	14,094	963,759	24,880	30,414	1,033,147
23-75 Riverside Public Schools	66,270	971,750	163,032	6,778	1,207,830	22,418	1,532,970	39,575	20,995	1,615,958
24-1 West Point Public School	154,747	2,269,118	380,693	8,069	2,812,627	52,349	3,579,612	92,410	30,779	3,755,150
24-20 Bancroft-Rosalie Comm. School	66,752	978,821	164,218	21,623	1,231,414	22,581	1,544,123	39,863	3,875	1,610,442
24-30 Wisner-Pilger Public Schools	100,658	1,475,995	247,630	18,065	1,842,348	34,051	2,328,432	60,110	9,268	2,431,861
25-502 East Butler Public School	88,984	1,304,816	218,911	4,415	1,617,126	30,102	2,058,392	53,139	29,537	2,171,170
25-56 David City Public Schools	155,843	2,285,198	383,391	28,272	2,852,704	52,720	3,604,979	93,065	43,587	3,794,351
26-1 Nebraska Unified Sch Dist #1	0	0	0	1,038	1,038	0	0	0	652,045	652,045
26-115 Summerland Public Schools	98,560	1,445,231	242,468	616,088	2,402,347	33,342	2,279,902	58,857	119,787	2,491,888
26-18 Elgin Public Schools	44,048	645,891	108,362	6,048	804,349	14,901	1,018,915	26,304	14,354	1,074,474

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2024

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension 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
26-9 Neligh-Oakdale Public Schools	75,593	1,108,451	185,966	0	1,370,010	25,572	1,748,619	45,142	37,801	1,857,134
27-17 Wayne Community Schools	161,119	2,362,563	396,370	23,161	2,943,213	54,504	3,727,025	96,216	16,683	3,894,428
27-560 Wakefield Community School	108,684	1,593,686	267,375	50,528	2,020,273	36,766	2,514,094	64,903	0	2,615,763
27-595 Winside Public School	56,841	833,489	139,835	5,862	1,036,027	19,229	1,314,857	33,944	9,165	1,377,195
28-2 Giltner Public Schools	48,467	710,686	119,233	4,180	882,566	16,396	1,121,132	28,943	1,372	1,167,843
28-504 Aurora Public Schools	246,451	3,613,814	606,294	5,744	4,472,303	83,371	5,700,917	147,173	44,763	5,976,224
28-91 Hampton Public Schools	45,275	663,881	111,380	7,849	828,385	15,316	1,047,296	27,037	12,618	1,102,267
29-1 Blair Community Schools	346,945	5,087,404	853,520	18,694	6,306,563	117,367	8,025,555	207,186	57,570	8,407,678
29-24 Arlington Public Schools	143,112	2,098,512	352,070	72,287	2,665,981	48,413	3,310,475	85,462	11,503	3,455,853
29-3 Fort Calhoun Community School	127,546	1,870,258	313,776	26,471	2,338,051	43,147	2,950,396	76,167	13,381	3,083,091
30-11 Harvard Public Schools	60,220	883,038	148,148	0	1,091,406	20,372	1,393,023	35,962	44,200	1,493,557
30-2 Sutton Public Schools	81,935	1,201,450	201,569	0	1,484,954	27,717	1,895,328	48,929	16,050	1,988,024
30-5 South Central NE Unif School #5	166,904	2,447,386	410,601	15,744	3,040,635	56,461	3,860,836	99,670	52,487	4,069,454
31-1 Tekamah-Herman Schools	108,152	1,585,879	266,065	1,759	1,961,855	36,586	2,501,778	64,585	14,246	2,617,195
31-14 Oakland-Craig Public School	85,212	1,249,506	209,631	3,606	1,547,955	28,826	1,971,138	50,886	41,574	2,092,424
31-20 Lyons-Decatur NE Schools	71,290	1,045,352	175,380	12,784	1,304,806	24,116	1,649,079	42,572	1,954	1,717,721
32-2001 Bruning-Davenport Unif. School	53,665	786,916	132,022	219	972,822	18,154	1,241,388	32,047	20,351	1,311,940
32-60 Deshler Public School	54,503	799,195	134,082	1,204	988,984	18,437	1,260,757	32,547	28,348	1,340,089
32-70 Thayer Central Community Schools	87,326	1,280,502	214,832	4,918	1,587,578	29,541	2,020,036	52,149	40,538	2,142,264
33-300 Tri-County Schools	88,415	1,296,466	217,510	920	1,603,311	29,910	2,045,219	52,799	42,841	2,170,769
33-303 Meridian Public School	53,754	788,216	132,240	16,346	990,556	18,184	1,243,438	32,100	6,267	1,299,989
33-8 Fairbury Public Schools	184,034	2,698,577	452,744	58,539	3,393,894	62,256	4,257,098	109,900	23,991	4,453,245
34-1 Exeter - Milligan Public Schools	47,765	700,396	117,506	403	866,070	16,158	1,104,899	28,524	30,297	1,179,878
34-25 Fillmore Central Public Schools	108,094	1,585,035	265,923	1,370	1,960,422	36,567	2,500,447	64,551	20,364	2,621,929
34-54 Shickley Public School	47,760	700,328	117,495	6,480	872,063	16,157	1,104,792	28,521	28,638	1,178,108
35-1 Ponca Public School	93,027	1,364,093	228,856	8,157	1,694,133	31,470	2,151,904	55,553	16,413	2,255,340
35-70 Allen Consolidated Schools	47,015	689,398	115,661	14,062	866,136	15,904	1,087,549	28,076	11,356	1,142,885
36-137 Chambers Public School	32,584	477,796	80,161	760	591,301	11,023	753,740	19,458	21,968	806,189
36-239 West Holt Public School	100,911	1,479,699	248,251	2,270	1,831,131	34,137	2,334,277	60,261	13,534	2,442,209
36-29 Ewing Public Schools	0	0	0	0	0	0	0	0	213,767	213,767
36-44 Stuart Public School	47,297	693,539	116,356	12,747	869,939	16,000	1,094,082	28,245	0	1,138,327
36-7 O'Neill Public Schools	168,624	2,472,602	414,832	21,772	3,077,830	57,043	3,900,615	100,697	35,587	4,093,942
37-44 Holdrege Public Schools	196,293	2,878,329	482,901	9,903	3,567,426	66,403	4,540,663	117,221	39,396	4,763,683
37-54 Bertrand Community School	58,994	865,048	145,130	3,881	1,073,053	19,957	1,364,642	35,229	17,559	1,437,387
37-55 Loomis Public School	51,586	756,434	126,908	6,236	941,164	17,451	1,193,301	30,806	6,669	1,248,227
38-18 Arapahoe Public Schools	62,646	918,603	154,115	24,428	1,159,792	21,192	1,449,127	37,410	34,096	1,541,825
38-21 Cambridge Public Schools	63,697	934,014	156,701	0	1,154,412	21,548	1,473,439	38,038	19,002	1,552,027
38-540 Southern Valley Schools	100,601	1,475,160	247,490	24,420	1,847,671	34,032	2,327,117	60,076	17,458	2,438,683
39-1 Sidney Public Schools	221,664	3,250,363	545,318	8,824	4,026,169	74,986	5,127,560	132,372	50,016	5,384,934
39-3 Leyton Public School	50,822	745,232	125,029	21,198	942,281	17,193	1,175,630	30,350	27,609	1,250,782

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2024

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual					Net Difference Between Projected and Actual				
		Differences Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Entity											
39-9	Potter-Dix Public Schools	45,861	672,484	112,824	8,523	839,692	15,514	1,060,867	27,387	26,588	1,130,356
40-2	Pierce Public Schools	119,469	1,751,820	293,905	2,119	2,167,313	40,415	2,763,556	71,343	6,378	2,881,692
40-5	Plainview Public Schools	71,920	1,054,595	176,931	3,909	1,307,355	24,330	1,663,660	42,949	18,220	1,749,159
40-542	Osmond Community Schools	49,852	730,995	122,640	6,802	910,289	16,864	1,153,170	29,770	15,244	1,215,048
41-15	Cross County Community School	86,113	1,262,715	211,847	7,005	1,567,680	29,131	1,991,976	51,424	10,804	2,083,335
41-19	Osceola Public School	57,872	848,609	142,372	4,191	1,053,044	19,577	1,338,709	34,560	20,337	1,413,183
41-32	Shelby-Rising City Public Schools	89,251	1,308,725	219,566	26,825	1,644,367	30,192	2,064,558	53,298	26,006	2,174,054
41-75	High Plains Community Schools	61,649	903,987	151,663	5	1,117,304	20,855	1,426,071	36,815	45,948	1,529,689
42-11	Superior Public Schools	88,832	1,302,585	218,536	17,021	1,626,974	30,051	2,054,873	53,048	36,313	2,174,285
43-123	Schuyler Community Schools	318,950	4,676,905	784,651	29,168	5,809,674	107,896	7,377,979	190,468	76,178	7,752,521
43-39	Leigh Community School	50,586	741,760	124,446	15,224	932,016	17,112	1,170,152	30,208	7,723	1,225,195
43-58	Clarkson Public School	54,012	791,999	132,875	6,921	985,807	18,271	1,249,405	32,254	17,445	1,317,375
43-70	Howells-Dodge Public Schools	71,752	1,052,132	176,517	9,183	1,309,584	24,273	1,659,774	42,848	15,731	1,742,626
44-23	Johnson-Brock Public Schools	62,332	913,996	153,342	24,957	1,154,627	21,086	1,441,860	37,223	868	1,501,037
44-29	Auburn Public Schools	171,454	2,514,112	421,796	8,447	3,115,809	58,001	3,966,098	102,388	24,094	4,150,581
45-2	Red Cloud Community Schools	53,743	788,051	132,212	15,902	989,908	18,180	1,243,178	32,094	4,547	1,297,999
45-74	Blue Hill Public Schools	67,438	988,868	165,904	1,954	1,224,164	22,813	1,559,974	40,272	21,129	1,644,188
46-4	Central City Public Schools	155,632	2,282,104	382,872	3,200	2,823,808	52,648	3,600,098	92,939	19,645	3,765,330
46-49	Palmer Public School	63,100	925,266	155,233	19,361	1,162,960	21,346	1,459,638	37,682	2,994	1,521,660
47-21	Arcadia Public Schools	41,726	611,849	102,651	18,540	774,766	14,115	965,213	24,918	12,387	1,016,633
47-5	Ord Public Schools	110,255	1,616,720	271,239	7,947	2,006,161	37,298	2,550,431	65,841	17,499	2,671,069
48-17	McCook Public Schools	245,345	3,597,599	603,574	42,536	4,489,054	82,997	5,675,336	146,513	16,837	5,921,683
48-179	Southwest Public Schools	80,218	1,176,272	197,345	25,192	1,479,027	27,137	1,855,610	47,904	12,877	1,943,528
49-1	St. Paul Public School	119,188	1,747,708	293,215	11,466	2,171,577	40,320	2,757,069	71,176	51,941	2,920,506
49-100	Centura Public School	100,083	1,467,557	246,214	9,980	1,823,834	33,857	2,315,122	59,767	21,949	2,430,695
49-103	Elba Public School	31,601	463,375	77,741	9,431	582,148	10,690	730,990	18,871	16,294	776,845
50-506	Franklin Public Schools	62,934	922,822	154,823	15,173	1,155,752	21,290	1,455,783	37,582	40,709	1,555,364
51-2	Alma Public Schools	84,220	1,234,958	207,191	23,166	1,549,535	28,491	1,948,189	50,294	1,455	2,028,429
52-1	Wilcox-Hildreth Public Schools	59,425	871,381	146,193	6,904	1,083,903	20,103	1,374,633	35,487	10,710	1,440,933
52-501	Axtell Community School	71,657	1,050,735	176,283	39,586	1,338,261	24,241	1,657,571	42,791	0	1,724,603
52-503	Minden Public Schools	158,457	2,323,517	389,819	9,252	2,881,045	53,604	3,665,428	94,626	14,491	3,828,149
53-3	Stanton Community School	84,808	1,243,570	208,635	6,047	1,543,060	28,689	1,961,775	50,645	13,721	2,054,830
54-1	Pawnee City Public Schools	67,872	995,230	166,971	34,833	1,264,906	22,960	1,570,010	40,531	7,987	1,641,488
54-69	Lewiston Consolidated Schools	49,293	722,809	121,267	12,383	905,752	16,675	1,140,257	29,437	17,378	1,203,747
55-1	Pender Public School	80,553	1,181,189	198,170	8,965	1,468,877	27,250	1,863,367	48,104	9,781	1,948,502
55-13	Walthill Public School	88,910	1,303,720	218,727	1,522	1,612,879	30,077	2,056,664	53,094	71,783	2,211,618
55-16	Omaha Nation Public School	270,772	3,970,447	666,127	246,347	5,153,693	91,598	6,263,518	161,697	0	6,516,813
55-17	Winnebago Public School	210,787	3,090,862	518,558	102,659	3,922,866	71,306	4,875,941	125,876	34,561	5,107,684
55-561	Emerson-Hubbard Com Schools	57,952	849,772	142,567	7,797	1,058,088	19,604	1,340,545	34,607	31,309	1,426,065
56-1	Loup City Public Schools	72,464	1,062,567	178,268	21,427	1,334,726	24,513	1,676,236	43,273	12,649	1,756,671



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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension 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
56-15 Litchfield Public Schools	35,531	521,013	87,411	132	644,087	12,020	821,916	21,218	16,093	871,247
57-33 Sterling Public Schools	45,146	662,000	111,065	1,775	819,986	15,272	1,044,328	26,960	13,263	1,099,823
57-50 Johnson County Central Public School	119,586	1,753,536	294,193	12,048	2,179,363	40,454	2,766,264	71,413	20,291	2,898,422
58-1 Fullerton Public School	67,483	989,537	166,016	8,577	1,231,613	22,829	1,561,029	40,299	12,444	1,636,601
58-30 Twin River Public Schools	97,102	1,423,855	238,882	0	1,759,839	32,848	2,246,181	57,987	52,454	2,389,470
59-1 Bellevue Public Schools	1,920,980	28,168,173	4,725,811	93,907	34,908,871	649,841	44,436,264	1,147,156	363,368	46,596,629
59-27 Papillion LaVista Public Schools	2,073,849	30,409,757	5,101,885	513,212	38,098,703	701,554	47,972,440	1,238,445	133,658	50,046,097
59-37 Gretna Public School	1,060,464	15,550,053	2,608,853	839,047	20,058,417	358,740	24,530,745	633,280	0	25,522,765
59-46 Springfield Platteview Community Schools	237,959	3,489,295	585,404	25,120	4,337,778	80,498	5,504,484	142,102	26,217	5,753,301
60-125 Medicine Valley Public Schools	50,819	745,184	125,020	1,921	922,944	17,191	1,175,553	30,348	21,067	1,244,159
60-46 Maywood Public Schools	46,945	688,370	115,489	14,108	864,912	15,881	1,085,928	28,034	9,255	1,139,098
60-95 Eustis-Farnam Public Schools	47,830	701,347	117,666	2,758	869,601	16,180	1,106,399	28,563	17,521	1,168,663
61-10 Gordon-Rushville Public Schools	140,368	2,058,283	345,321	3,234	2,547,206	47,485	3,247,012	83,824	60,631	3,438,952
61-3 Hay Springs School	45,720	670,408	112,475	5,786	834,389	15,466	1,057,592	27,303	7,227	1,107,588
62-60 Central Valley Public	102,269	1,499,610	251,592	26,552	1,880,023	34,596	2,365,687	61,072	0	2,461,355
63-51 Boyd County Schools	73,655	1,080,034	181,199	6,472	1,341,360	24,916	1,703,791	43,985	18,056	1,790,748
64-21 Bayard Public Schools	82,403	1,208,306	202,719	3,404	1,496,832	27,876	1,906,145	49,209	31,250	2,014,480
64-63 Bridgeport Public Schools	119,248	1,748,580	293,362	40,430	2,201,620	40,340	2,758,446	71,211	16,159	2,886,156
65-10 Hemingford Public School	94,307	1,382,860	232,004	8,949	1,718,120	31,903	2,181,509	56,317	33,500	2,303,229
65-6 Alliance Public Schools	214,879	3,150,866	528,625	30,445	3,924,815	72,691	4,970,600	128,320	44,566	5,216,177
66-30 Cody-Kilgore Unified Schools	40,515	594,091	99,671	4,310	738,587	13,706	937,199	24,194	12,711	987,810
66-6 Valentine Community Schools	148,754	2,181,250	365,951	28,203	2,724,158	50,322	3,440,997	88,832	14,508	3,594,659
67-70 Hitchcock Public Schools	63,909	937,127	157,223	18,308	1,176,567	21,620	1,478,350	38,165	4,879	1,543,014
68-1 Ogallala Public Schools	168,561	2,471,681	414,677	8,870	3,063,789	57,022	3,899,162	100,660	26,229	4,083,073
68-6 Paxton Consolidated Schools	52,597	771,253	129,394	3,976	957,220	17,793	1,216,679	31,409	18,149	1,284,030
69-2 Chadron Public Schools	182,784	2,680,247	449,669	17,625	3,330,325	61,833	4,228,182	109,154	13,479	4,412,648
69-71 Crawford Public Schools	45,894	672,969	112,905	18,014	849,782	15,525	1,061,632	27,407	21,107	1,125,671
70-11 South Sioux City Comm School	753,704	11,051,891	1,854,190	149,914	13,809,699	254,968	17,434,739	450,091	128,041	18,267,839
70-31 Homer Community School	89,452	1,311,673	220,061	24,283	1,645,469	30,260	2,069,209	53,418	4,531	2,157,418
71-1 Kimball Public Schools	88,495	1,297,639	217,707	0	1,603,841	29,937	2,047,071	52,847	83,143	2,212,998
72-10 Chase County Schools	117,888	1,728,650	290,018	28,629	2,165,185	39,880	2,727,005	70,400	38,621	2,875,906
72-536 Wauneta-Palisade Public Schools	52,496	769,770	129,145	4,588	955,999	17,759	1,214,338	31,349	12,476	1,275,922
73-30 Elwood Public Schools	52,307	766,996	128,680	11,735	959,718	17,695	1,209,962	31,236	732	1,259,625
74-20 Perkins County Schools	92,350	1,354,172	227,191	13,078	1,686,791	31,241	2,136,253	55,149	30,598	2,253,241
75-10 Ainsworth Community Schools	92,557	1,357,207	227,700	17,651	1,695,115	31,311	2,141,041	55,273	23,573	2,251,198
76-117 Dundy County Public Schools	78,347	1,148,835	192,742	0	1,419,924	26,504	1,812,327	46,787	56,961	1,942,579
77-1 Garden County Schools	81,854	1,200,257	201,369	18,928	1,502,408	27,690	1,893,446	48,881	21,487	1,991,504
78-25 Creek Valley Schools	57,210	838,891	140,742	43,743	1,080,586	19,353	1,323,379	34,164	1,847	1,378,743
78-95 South Platte Schools	56,466	827,980	138,911	28,602	1,051,959	19,102	1,306,167	33,720	11,962	1,370,951
79-79 Hayes Center Public School	38,478	564,220	94,660	1,269	698,627	13,017	890,076	22,978	7,639	933,710

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

*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
80-500 Sioux County High School	40,199	589,455	98,894	3,261	731,809	13,599	929,886	24,006	6,384	973,875
81-100 Rock County Public Schools	54,834	804,054	134,897	3,049	996,834	18,550	1,268,422	32,745	19,973	1,339,690
82-100 Keya Paha Co. High School	29,525	432,931	72,633	4,550	539,639	9,988	682,964	17,631	12,074	722,657
83-100 Burwell Jr.-Sr. High School	57,429	842,101	141,280	0	1,040,810	19,427	1,328,443	34,295	65,679	1,447,844
84-45 Wheeler Central Schools	45,679	669,807	112,374	18,927	846,787	15,452	1,056,644	27,278	6,620	1,105,994
85-1 Banner County School	50,005	733,245	123,017	15,592	921,859	16,916	1,156,719	29,862	14,473	1,217,970
86-71 Sandhills Public School	32,903	482,471	80,945	9,069	605,388	11,131	761,115	19,649	9,490	801,385
87-501 Stapleton Public Schools	45,083	661,079	110,910	14,377	831,449	15,251	1,042,874	26,923	13,223	1,098,271
88-25 Loup County Public School	35,469	520,091	87,256	5,375	648,191	11,999	820,462	21,181	4,617	858,259
89-1 Thedford Public Schools	38,270	561,165	94,147	12,942	706,524	12,946	885,257	22,854	7,916	928,973
90-90 McPherson Co High School	26,444	387,765	65,056	5,280	484,545	8,946	611,713	15,792	17,667	654,118
91-500 Arthur County High School	34,010	498,706	83,669	4,653	621,038	11,505	786,726	20,310	11,159	829,700
92-11 District 11 Area Schools	35,435	519,597	87,173	3,907	646,112	11,987	819,682	21,161	10,597	863,427
93-1 Mullen Public Schools	52,445	769,023	129,020	16,646	967,134	17,741	1,213,160	31,319	5,517	1,267,737
97-1 Ed. Service Unit 1	182,313	2,673,342	448,510	39,173	3,343,338	61,674	4,217,289	108,872	8,626	4,396,461
97-10 Ed. Service Unit 10	195,397	2,865,197	480,698	40,991	3,582,283	66,100	4,519,948	116,686	0	4,702,734
97-11 Ed. Service Unit 11	56,648	830,657	139,360	20,824	1,047,489	19,163	1,310,390	33,829	88,438	1,451,820
97-13 Ed. Service Unit 13	220,408	3,231,936	542,226	110,614	4,105,184	74,561	5,098,491	131,621	43,736	5,348,409
97-15 Ed. Service Unit 15	29,988	439,720	73,772	0	543,480	10,144	693,674	17,908	32,963	754,689
97-16 Ed. Service Unit 16	67,151	984,669	165,199	18,076	1,235,095	22,716	1,553,349	40,101	41,268	1,657,434
97-17 Ed. Service Unit 17	92,115	1,350,729	226,614	42,940	1,712,398	31,161	2,130,821	55,009	6,547	2,223,538
97-2 Ed. Service Unit 2	178,874	2,622,909	440,049	284,852	3,526,684	60,511	4,137,730	106,819	0	4,305,060
97-3 Ed. Service Unit #3	323,055	4,737,104	794,750	208,886	6,063,795	109,285	7,472,945	192,920	0	7,775,150
97-4 Ed. Service Unit 4	82,737	1,213,204	203,541	5,312	1,504,794	27,989	1,913,871	49,408	32,740	2,024,008
97-5 Ed. Service Unit 5	92,019	1,349,313	226,376	60,150	1,727,858	31,129	2,128,587	54,951	5,595	2,220,262
97-6 Ed. Service Unit 6	123,999	1,818,245	305,049	34,625	2,281,918	41,947	2,868,344	74,048	23,150	3,007,489
97-7 Ed. Service Unit 7	155,136	2,274,821	381,650	107,327	2,918,934	52,480	3,588,608	92,643	8,217	3,741,948
97-8 Ed. Service Unit 8	119,816	1,756,911	294,759	79,430	2,250,916	40,532	2,771,588	71,551	0	2,883,671
97-9 Ed. Service Unit 9	89,977	1,319,374	221,353	113,581	1,744,285	30,438	2,081,357	53,732	0	2,165,527
98-11 Lincoln Regional Center	7,113	104,307	17,500	9,046	137,966	2,406	164,548	4,248	4,617	175,819
98-12 Nebraska Correctional Youth Facility	42,384	621,499	104,270	14,432	782,585	14,338	980,436	25,311	46,361	1,066,446
98-4 Nebraska Youth Academy	10,555	154,778	25,967	28,621	219,921	3,571	244,168	6,303	15,429	269,471
98-6 Youth Development Center	0	0	0	0	0	0	0	0	71,743	71,743
98-9 W Kearney High School YR and TC	52,422	768,683	128,963	79,956	1,030,024	17,734	1,212,624	31,305	30,227	1,291,890
99-3 Sarpy County Coop Head Start	0	0	0	0	0	0	0	0	71,287	71,287

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

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	(\$102,883,166)	\$0	(\$102,883,166)	\$0	(\$102,883,166)
<u>Special Funding Situation</u>					
State	0	(17,413,710)	(17,413,710)	(100,671)	(17,514,381)
<u>Schools</u>					
00-DE Nebraska Dept of Education	(109,881)	18,598	(91,283)	(30,058)	(121,341)
01-10 Elkhorn Public Schools	(3,371,337)	570,623	(2,800,714)	719,382	(2,081,332)
01-15 Douglas County West Comm Schools	(405,495)	68,633	(336,862)	75,710	(261,152)
01-17 Millard Public Schools	(6,805,047)	1,151,803	(5,653,244)	(158,453)	(5,811,697)
01-54 Ralston Public Schools	(1,156,102)	195,678	(960,424)	(7,720)	(968,144)
01-59 Bennington Public Schools	(1,197,911)	202,755	(995,156)	534,833	(460,323)
01-66 Westside Community Schools	(2,327,296)	393,911	(1,933,385)	78,593	(1,854,792)
02-1 Lincoln Public Schools	(15,361,628)	2,600,069	(12,761,559)	(1,015,544)	(13,777,103)
02-145 Waverly School District 145	(704,131)	119,178	(584,953)	83,095	(501,858)
02-148 Malcolm Public School	(225,922)	38,238	(187,684)	16,476	(171,208)
02-160 Norris School District 160	(689,075)	116,631	(572,444)	(30,395)	(602,839)
02-161 Raymond Central Public School	(259,598)	43,938	(215,660)	(24,584)	(240,244)
03-1 Southern Public Schools	(155,823)	26,374	(129,449)	(32,250)	(161,699)
03-100 Diller-Odell Public Schools	(115,276)	19,511	(95,765)	(6,012)	(101,777)
03-15 Beatrice Public Schools	(615,350)	104,152	(511,198)	(115,527)	(626,725)
03-34 Daniel Freeman Public Schools	(160,254)	27,124	(133,130)	(5,057)	(138,187)
04-15 Anselmo-Merna Public School	(98,798)	16,723	(82,075)	13,550	(68,525)
04-180 Callaway Public School	(101,568)	17,190	(84,378)	19,739	(64,639)
04-25 Broken Bow Public Schools	(266,077)	45,035	(221,042)	(87,537)	(308,579)
04-44 Ansley Public School	(92,621)	15,677	(76,944)	(6,497)	(83,441)
04-84 Sargent Public Schools	(83,437)	14,123	(69,314)	632	(68,682)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

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)
04-89 Arnold Public Schools	(77,922)	13,189	(64,733)	(13,519)	(78,252)
05-1 Fremont Public Schools	(1,834,483)	310,499	(1,523,984)	37,492	(1,486,492)
05-594 Logan View Public Schools	(205,659)	34,809	(170,850)	(16,033)	(186,883)
05-595 North Bend Central Public Schools	(242,994)	41,129	(201,865)	1,490	(200,375)
05-62 Scribner-Snyder Community Schools	(101,228)	17,133	(84,095)	(11,343)	(95,438)
06-1 Ashland-Greenwood Public Schools	(352,101)	59,596	(292,505)	53,905	(238,600)
06-107 Cedar Bluffs Public School	(161,327)	27,306	(134,021)	40,601	(93,420)
06-39 Wahoo Public School	(353,157)	59,774	(293,383)	1,901	(291,482)
06-72 Mead Public Schools	(108,063)	18,290	(89,773)	4,179	(85,594)
06-9 Yutan Public School	(169,430)	28,678	(140,752)	(16,009)	(156,761)
07-1 Madison Public Schools	(213,237)	36,092	(177,145)	17,101	(160,044)
07-13 Newman Grove Public Schools	(88,726)	15,017	(73,709)	(4,462)	(78,171)
07-2 Norfolk Public Schools	(1,501,263)	254,100	(1,247,163)	8,182	(1,238,981)
07-5 Battle Creek Public School	(175,399)	29,688	(145,711)	3,682	(142,029)
07-80 Elkhorn Valley School	(171,105)	28,961	(142,144)	18,218	(123,926)
08-126 Doniphan-Trumbull Public School	(193,546)	32,759	(160,787)	(236)	(161,023)
08-2 Grand Island Public Schools	(3,604,169)	610,031	(2,994,138)	(60,632)	(3,054,770)
08-82 Northwest High School	(459,130)	77,711	(381,419)	(69,623)	(451,042)
08-83 Wood River Jr-Sr High School	(218,498)	36,982	(181,516)	2,908	(178,608)
09-105 Pleasanton Public School	(103,213)	17,469	(85,744)	9,433	(76,311)
09-119 Amherst Public School	(120,078)	20,325	(99,753)	8,936	(90,817)
09-19 Shelton Public Schools	(111,275)	18,833	(92,442)	(21,507)	(113,949)
09-2 Gibbon Public Schools	(200,129)	33,873	(166,256)	(31,176)	(197,432)
09-69 Ravenna Public Schools	(168,014)	28,438	(139,576)	(708)	(140,284)
09-7 Kearney Public Schools	(2,201,199)	372,569	(1,828,630)	101,427	(1,727,203)
09-9 Elm Creek Public School	(124,588)	21,088	(103,500)	(10,322)	(113,822)
10-1 Columbus Public Schools	(1,356,431)	229,586	(1,126,845)	54,619	(1,072,226)
10-5 Lakeview Community Schools	(313,225)	53,016	(260,209)	2,307	(257,902)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

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)
10-67 Humphrey Public Schools	(124,268)	21,033	(103,235)	5,155	(98,080)
11-111 Nebraska City Public Schools	(411,423)	69,637	(341,786)	(91,667)	(433,453)
11-27 Syracuse-Dunbar-Avocca School	(300,986)	50,944	(250,042)	457	(249,585)
11-501 Palmyra District OR 1	(217,378)	36,793	(180,585)	10,766	(169,819)
12-13 Creighton Community School	(131,896)	22,324	(109,572)	(4,385)	(113,957)
12-501 Niobrara Public Schools	(121,928)	20,637	(101,291)	26,593	(74,698)
12-505 Santee Community Schools	(201,332)	34,077	(167,255)	54,724	(112,531)
12-576 Wausa Public School	(91,352)	15,462	(75,890)	7,261	(68,629)
12-583 Verdigre Public Schools	(78,634)	13,309	(65,325)	151,577	86,252
12-586 Bloomfield Community Schools	(121,346)	20,539	(100,807)	14,222	(86,585)
12-96 Crofton Community School	(141,602)	23,967	(117,635)	5,707	(111,928)
13-101 Wynot Public Schools	(83,546)	14,141	(69,405)	15,869	(53,536)
13-45 Randolph Public Schools	(107,440)	18,185	(89,255)	(13,802)	(103,057)
13-54 Laurel-Concord-Coleridge Comm School	(214,978)	36,386	(178,592)	25,972	(152,620)
13-8 Hartington-Newcastle Public School	(165,404)	27,995	(137,409)	(1,098)	(138,507)
14-123 Silver Lake Public Schools	(123,135)	20,841	(102,294)	9,923	(92,371)
14-18 Hastings Public Schools	(1,209,289)	204,681	(1,004,608)	(149,971)	(1,154,579)
14-3 Kenesaw Public School	(109,748)	18,576	(91,172)	11,893	(79,279)
14-90 Adams Central Jr-Sr High School	(375,452)	63,548	(311,904)	27,097	(284,807)
15-1 North Platte Public Schools	(1,302,673)	220,487	(1,082,186)	(176,224)	(1,258,410)
15-37 Hershey Public Schools	(185,762)	31,441	(154,321)	6,646	(147,675)
15-55 Sutherland Public School	(123,223)	20,856	(102,367)	(21,320)	(123,687)
15-565 Wallace School District 65R	(98,308)	16,639	(81,669)	6,585	(75,084)
15-6 Brady Public School	(93,556)	15,835	(77,721)	6,774	(70,947)
15-7 Maxwell Public School	(109,431)	18,522	(90,909)	(16,395)	(107,304)
16-5 Milford Public Schools	(271,902)	46,022	(225,880)	31,724	(194,156)
16-567 Centennial Public School	(222,238)	37,615	(184,623)	(10,751)	(195,374)
16-9 Seward Public Schools	(478,478)	80,986	(397,492)	(10,367)	(407,859)
17-12 York Public Schools	(416,498)	70,496	(346,002)	(33,986)	(379,988)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Pension 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)
17-83 McCool Junction Public Schools	(107,735)	18,235	(89,500)	(11,334)	(100,834)
17-96 Heartland Community Schools	(139,403)	23,596	(115,807)	(5,060)	(120,867)
18-1 Lexington Public Schools	(1,112,443)	188,289	(924,154)	18,425	(905,729)
18-101 Sumner Eddyville Miller School	(99,246)	16,797	(82,449)	2,636	(79,813)
18-11 Cozad City Schools	(311,873)	52,786	(259,087)	(29,343)	(288,430)
18-20 Gothenburg Public Schools	(292,193)	49,456	(242,737)	(29,643)	(272,380)
18-4 Overton Public Schools	(101,526)	17,183	(84,343)	(7,400)	(91,743)
19-56 Falls City Public Schools	(338,507)	57,294	(281,213)	(10,655)	(291,868)
19-70 Humboldt Table Rock Steinauer	(193,812)	32,804	(161,008)	8,389	(152,619)
20-1 Plattsmouth Community Schools	(495,263)	83,827	(411,436)	(167,822)	(579,258)
20-22 Weeping Water Public Schools	(146,906)	24,865	(122,041)	11,802	(110,239)
20-32 Louisville Public Schools	(237,065)	40,125	(196,940)	28,730	(168,210)
20-56 Conestoga Public Schools	(257,760)	43,627	(214,133)	2,998	(211,135)
20-97 Elmwood-Murdock Schools	(168,628)	28,542	(140,086)	(4,487)	(144,573)
21-11 Morrill Public Schools	(177,954)	30,120	(147,834)	33,756	(114,078)
21-16 Gering Public Schools	(616,055)	104,272	(511,783)	(78,609)	(590,392)
21-2 Minatare Public Schools	(105,587)	17,872	(87,715)	10,820	(76,895)
21-31 Mitchell Public Schools	(261,719)	44,297	(217,422)	(9,208)	(226,630)
21-32 Scottsbluff Public Schools	(1,266,342)	214,338	(1,052,004)	91,336	(960,668)
22-2 Crete Public Schools	(754,255)	127,663	(626,592)	35,433	(591,159)
22-44 Dorchester Public Schools	(101,912)	17,249	(84,663)	3,400	(81,263)
22-68 Friend Public School	(100,574)	17,023	(83,551)	(13,661)	(97,212)
22-82 Wilber-Clatonia Public Schools	(205,918)	34,853	(171,065)	10,428	(160,637)
23-1 Boone Central Schools	(242,757)	41,089	(201,668)	(19,038)	(220,706)
23-17 St. Edward Public School	(78,012)	13,204	(64,808)	(9,008)	(73,816)
23-75 Riverside Public Schools	(124,087)	21,002	(103,085)	(12,332)	(115,417)
24-1 West Point Public School	(289,755)	49,043	(240,712)	3,346	(237,366)
24-20 Bancroft-Rosalie Comm. School	(124,991)	21,156	(103,835)	11,167	(92,668)
24-30 Wisner-Pilger Public Schools	(188,477)	31,901	(156,576)	(259)	(156,835)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

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)
25-502 East Butler Public School	(166,618)	28,201	(138,417)	(10,511)	(148,928)
25-56 David City Public Schools	(291,808)	49,391	(242,417)	2,418	(239,999)
26-1 Nebraska Unified Sch Dist #1	0	0	0	(478,033)	(478,033)
26-115 Summerland Public Schools	(184,549)	31,237	(153,312)	401,387	248,075
26-18 Elgin Public Schools	(82,477)	13,960	(68,517)	(6,551)	(75,068)
26-9 Neligh-Oakdale Public Schools	(141,544)	23,958	(117,586)	(35,561)	(153,147)
27-17 Wayne Community Schools	(301,687)	51,063	(250,624)	(368)	(250,992)
27-560 Wakefield Community School	(203,505)	34,444	(169,061)	30,524	(138,537)
27-595 Winside Public School	(106,432)	18,014	(88,418)	(5,361)	(93,779)
28-2 Giltner Public Schools	(90,751)	15,360	(75,391)	7,164	(68,227)
28-504 Aurora Public Schools	(461,466)	78,107	(383,359)	(14,191)	(397,550)
28-91 Hampton Public Schools	(84,774)	14,348	(70,426)	4,529	(65,897)
29-1 Blair Community Schools	(649,635)	109,955	(539,680)	(85,194)	(624,874)
29-24 Arlington Public Schools	(267,969)	45,356	(222,613)	62,204	(160,409)
29-3 Fort Calhoun Community School	(238,823)	40,423	(198,400)	17,614	(180,786)
30-11 Harvard Public Schools	(112,760)	19,086	(93,674)	(33,046)	(126,720)
30-2 Sutton Public Schools	(153,418)	25,966	(127,452)	(6,714)	(134,166)
30-5 South Central NE Unif School #5	(312,519)	52,896	(259,623)	6,881	(252,742)
31-1 Tekamah-Herman Schools	(202,509)	34,277	(168,232)	(4,897)	(173,129)
31-14 Oakland-Craig Public School	(159,555)	27,005	(132,550)	(6,559)	(139,109)
31-20 Lyons-Decatur NE Schools	(133,486)	22,593	(110,893)	11,403	(99,490)
32-2001 Bruning-Davenport Unif. School	(100,485)	17,008	(83,477)	(17,186)	(100,663)
32-60 Deshler Public School	(102,053)	17,273	(84,780)	(11,288)	(96,068)
32-70 Thayer Central Community Schools	(163,513)	27,675	(135,838)	(17,979)	(153,817)
33-300 Tri-County Schools	(165,552)	28,021	(137,531)	(15,499)	(153,030)
33-303 Meridian Public School	(100,651)	17,036	(83,615)	5,710	(77,905)
33-8 Fairbury Public Schools	(344,594)	58,325	(286,269)	2,970	(283,299)
34-1 Exeter - Milligan Public Schools	(89,437)	15,138	(74,299)	(11,670)	(85,969)
34-25 Fillmore Central Public Schools	(202,401)	34,258	(168,143)	(6,885)	(175,028)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2024

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)
34-54 Shickley Public School	(89,428)	15,136	(74,292)	(12,550)	(86,842)
35-1 Ponca Public School	(174,187)	29,482	(144,705)	(9,964)	(154,669)
35-70 Allen Consolidated Schools	(88,033)	14,901	(73,132)	867	(72,265)
36-137 Chambers Public School	(61,012)	10,327	(50,685)	(5,541)	(56,226)
36-239 West Holt Public School	(188,950)	31,981	(156,969)	1,175	(155,794)
36-29 Ewing Public Schools	0	0	0	(151,476)	(151,476)
36-44 Stuart Public School	(88,562)	14,990	(73,572)	8,632	(64,940)
36-7 O'Neill Public Schools	(315,738)	53,440	(262,298)	(28,726)	(291,024)
37-44 Holdrege Public Schools	(367,548)	62,210	(305,338)	(20,913)	(326,251)
37-54 Bertrand Community School	(110,462)	18,696	(91,766)	1,755	(90,011)
37-55 Loomis Public School	(96,593)	16,349	(80,244)	515	(79,729)
38-18 Arapahoe Public Schools	(117,301)	19,854	(97,447)	(12,278)	(109,725)
38-21 Cambridge Public Schools	(119,268)	20,186	(99,082)	(12,660)	(111,742)
38-540 Southern Valley Schools	(188,370)	31,883	(156,487)	4,857	(151,630)
39-1 Sidney Public Schools	(415,054)	70,250	(344,804)	(29,432)	(374,236)
39-3 Leyton Public School	(95,162)	16,107	(79,055)	5,815	(73,240)
39-9 Potter-Dix Public Schools	(85,872)	14,534	(71,338)	(17,110)	(88,448)
40-2 Pierce Public Schools	(223,699)	37,863	(185,836)	(8,428)	(194,264)
40-5 Plainview Public Schools	(134,667)	22,794	(111,873)	(4,374)	(116,247)
40-542 Osmond Community Schools	(93,344)	15,799	(77,545)	(4,435)	(81,980)
41-15 Cross County Community School	(161,243)	27,292	(133,951)	(808)	(134,759)
41-19 Osceola Public School	(108,363)	18,341	(90,022)	(17,412)	(107,434)
41-32 Shelby-Rising City Public Schools	(167,117)	28,285	(138,832)	(2,942)	(141,774)
41-75 High Plains Community Schools	(115,435)	19,539	(95,896)	(21,658)	(117,554)
42-11 Superior Public Schools	(166,333)	28,153	(138,180)	(2,122)	(140,302)
43-123 Schuyler Community Schools	(597,217)	101,084	(496,133)	(3,706)	(499,839)
43-39 Leigh Community School	(94,718)	16,031	(78,687)	3,424	(75,263)
43-58 Clarkson Public School	(101,134)	17,118	(84,016)	(4,485)	(88,501)
43-70 Howells-Dodge Public Schools	(134,352)	22,740	(111,612)	(1,926)	(113,538)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2024

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)
44-23 Johnson-Brock Public Schools	(116,713)	19,755	(96,958)	13,508	(83,450)
44-29 Auburn Public Schools	(321,040)	54,339	(266,701)	(6,388)	(273,089)
45-2 Red Cloud Community Schools	(100,630)	17,032	(83,598)	7,177	(76,421)
45-74 Blue Hill Public Schools	(126,274)	21,373	(104,901)	5,386	(99,515)
46-4 Central City Public Schools	(291,412)	49,323	(242,089)	1,118	(240,971)
46-49 Palmer Public School	(118,151)	19,997	(98,154)	9,898	(88,256)
47-21 Arcadia Public Schools	(78,131)	13,225	(64,906)	8,312	(56,594)
47-5 Ord Public Schools	(206,446)	34,942	(171,504)	(10,260)	(181,764)
48-17 McCook Public Schools	(459,395)	77,756	(381,639)	(28,631)	(410,270)
48-179 Southwest Public Schools	(150,204)	25,423	(124,781)	348	(124,433)
49-1 St. Paul Public School	(223,173)	37,773	(185,400)	(11,646)	(197,046)
49-100 Centura Public School	(187,400)	31,719	(155,681)	(4,238)	(159,919)
49-103 Elba Public School	(59,170)	10,014	(49,156)	(6,637)	(55,793)
50-506 Franklin Public Schools	(117,839)	19,945	(97,894)	(20,615)	(118,509)
51-2 Alma Public Schools	(157,697)	26,691	(131,006)	14,244	(116,762)
52-1 Wilcox-Hildreth Public Schools	(111,270)	18,833	(92,437)	3,154	(89,283)
52-501 Axtell Community School	(134,174)	22,710	(111,464)	20,630	(90,834)
52-503 Minden Public Schools	(296,701)	50,219	(246,482)	(15,252)	(261,734)
53-3 Stanton Community School	(158,798)	26,878	(131,920)	(7,223)	(139,143)
54-1 Pawnee City Public Schools	(127,085)	21,509	(105,576)	9,411	(96,165)
54-69 Lewiston Consolidated Schools	(92,299)	15,622	(76,677)	(2,644)	(79,321)
55-1 Pender Public School	(150,832)	25,530	(125,302)	(1,854)	(127,156)
55-13 Walthill Public School	(166,478)	28,177	(138,301)	(26,870)	(165,171)
55-16 Omaha Nation Public School	(507,005)	85,814	(421,191)	214,022	(207,169)
55-17 Winnebago Public School	(394,687)	66,803	(327,884)	80,358	(247,526)
55-561 Emerson-Hubbard Com Schools	(108,512)	18,367	(90,145)	(13,403)	(103,548)
56-1 Loup City Public Schools	(135,684)	22,965	(112,719)	10,531	(102,188)
56-15 Litchfield Public Schools	(66,530)	11,260	(55,270)	(4,605)	(59,875)
57-33 Sterling Public Schools	(84,534)	14,308	(70,226)	(6,457)	(76,683)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2024

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)
57-50 Johnson County Central Public School	(223,918)	37,900	(186,018)	(8,859)	(194,877)
58-1 Fullerton Public School	(126,359)	21,387	(104,972)	(10,807)	(115,779)
58-30 Twin River Public Schools	(181,819)	30,774	(151,045)	(21,251)	(172,296)
59-1 Bellevue Public Schools	(3,596,930)	608,806	(2,988,124)	(99,314)	(3,087,438)
59-27 Papillion LaVista Public Schools	(3,883,170)	657,255	(3,225,915)	144,446	(3,081,469)
59-37 Gretna Public School	(1,985,662)	336,088	(1,649,574)	525,991	(1,123,583)
59-46 Springfield Platteview Community Schools	(445,565)	75,415	(370,150)	13,145	(357,005)
60-125 Medicine Valley Public Schools	(95,156)	16,106	(79,050)	(8,657)	(87,707)
60-46 Maywood Public Schools	(87,901)	14,878	(73,023)	(10,128)	(83,151)
60-95 Eustis-Farnam Public Schools	(89,558)	15,158	(74,400)	(11,771)	(86,171)
61-10 Gordon-Rushville Public Schools	(262,833)	44,487	(218,346)	(47,274)	(265,620)
61-3 Hay Springs School	(85,608)	14,490	(71,118)	8,661	(62,457)
62-60 Central Valley Public	(191,492)	32,411	(159,081)	19,560	(139,521)
63-51 Boyd County Schools	(137,915)	23,343	(114,572)	(25,398)	(139,970)
64-21 Bayard Public Schools	(154,295)	26,116	(128,179)	(7,775)	(135,954)
64-63 Bridgeport Public Schools	(223,285)	37,793	(185,492)	(14,116)	(199,608)
65-10 Hemingford Public School	(176,584)	29,888	(146,696)	(8,566)	(155,262)
65-6 Alliance Public Schools	(402,349)	68,100	(334,249)	(12,334)	(346,583)
66-30 Cody-Kilgore Unified Schools	(75,863)	12,841	(63,022)	(8,530)	(71,552)
66-6 Valentine Community Schools	(278,535)	47,145	(231,390)	16,702	(214,688)
67-70 Hitchcock Public Schools	(119,666)	20,254	(99,412)	10,177	(89,235)
68-1 Ogallala Public Schools	(315,621)	53,421	(262,200)	(16,326)	(278,526)
68-6 Paxton Consolidated Schools	(98,485)	16,669	(81,816)	(10,660)	(92,476)
69-2 Chadron Public Schools	(342,253)	57,928	(284,325)	17,840	(266,485)
69-71 Crawford Public Schools	(85,934)	14,544	(71,390)	(9,296)	(80,686)
70-11 South Sioux City Comm School	(1,411,269)	238,867	(1,172,402)	(61,925)	(1,234,327)
70-31 Homer Community School	(167,494)	28,350	(139,144)	8,914	(130,230)
71-1 Kimball Public Schools	(165,702)	28,046	(137,656)	(87,769)	(225,425)
72-10 Chase County Schools	(220,740)	37,362	(183,378)	(17,522)	(200,900)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2024

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)
72-536 Wauneta-Palisade Public Schools	(98,296)	16,638	(81,658)	(7,968)	(89,626)
73-30 Elwood Public Schools	(97,942)	16,578	(81,364)	4,452	(76,912)
74-20 Perkins County Schools	(172,921)	29,268	(143,653)	(18,810)	(162,463)
75-10 Ainsworth Community Schools	(173,309)	29,334	(143,975)	(14,307)	(158,282)
76-117 Dundy County Public Schools	(146,700)	24,830	(121,870)	(38,404)	(160,274)
77-1 Garden County Schools	(153,266)	25,941	(127,325)	1,468	(125,857)
78-25 Creek Valley Schools	(107,122)	18,131	(88,991)	2,141	(86,850)
78-95 South Platte Schools	(105,729)	17,896	(87,833)	2,311	(85,522)
79-79 Hayes Center Public School	(72,048)	12,195	(59,853)	5,605	(54,248)
80-500 Sioux County High School	(75,270)	12,740	(62,530)	(3,868)	(66,398)
81-100 Rock County Public Schools	(102,673)	17,378	(85,295)	(3,873)	(89,168)
82-100 Keya Paha Co. High School	(55,283)	9,357	(45,926)	(5,757)	(51,683)
83-100 Burwell Jr.-Sr. High School	(107,531)	18,200	(89,331)	(51,540)	(140,871)
84-45 Wheeler Central Schools	(85,531)	14,477	(71,054)	7,204	(63,850)
85-1 Banner County School	(93,632)	15,848	(77,784)	6,024	(71,760)
86-71 Sandhills Public School	(61,610)	10,429	(51,181)	(2,244)	(53,425)
87-501 Stapleton Public Schools	(84,417)	14,289	(70,128)	694	(69,434)
88-25 Loup County Public School	(66,413)	11,241	(55,172)	1,778	(53,394)
89-1 Thedford Public Schools	(71,658)	12,129	(59,529)	7,220	(52,309)
90-90 McPherson Co High School	(49,516)	8,381	(41,135)	(10,083)	(51,218)
91-500 Arthur County High School	(63,683)	10,779	(52,904)	(8,856)	(61,760)
92-11 District 11 Area Schools	(66,350)	11,230	(55,120)	(9,357)	(64,477)
93-1 Mullen Public Schools	(98,200)	16,621	(81,579)	827	(80,752)
97-1 Ed. Service Unit 1	(341,373)	57,781	(283,592)	18,543	(265,049)
97-10 Ed. Service Unit 10	(365,871)	61,926	(303,945)	13,560	(290,385)
97-11 Ed. Service Unit 11	(106,070)	17,953	(88,117)	(43,972)	(132,089)
97-13 Ed. Service Unit 13	(412,701)	69,852	(342,849)	58,905	(283,944)
97-15 Ed. Service Unit 15	(56,151)	9,505	(46,646)	(31,652)	(78,298)
97-16 Ed. Service Unit 16	(125,738)	21,283	(104,455)	(19,785)	(124,240)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2024

		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)
Entity		Expense / (Income)				
97-17	Ed. Service Unit 17	(172,481)	29,194	(143,287)	2,243	(141,044)
97-2	Ed. Service Unit 2	(334,932)	56,690	(278,242)	156,484	(121,758)
97-3	Ed. Service Unit #3	(604,904)	102,385	(502,519)	213,295	(289,224)
97-4	Ed. Service Unit 4	(154,919)	26,220	(128,699)	(24,949)	(153,648)
97-5	Ed. Service Unit 5	(172,300)	29,163	(143,137)	53,327	(89,810)
97-6	Ed. Service Unit 6	(232,181)	39,299	(192,882)	38,079	(154,803)
97-7	Ed. Service Unit 7	(290,483)	49,166	(241,317)	45,843	(195,474)
97-8	Ed. Service Unit 8	(224,348)	37,972	(186,376)	46,115	(140,261)
97-9	Ed. Service Unit 9	(168,477)	28,516	(139,961)	41,804	(98,157)
98-11	Lincoln Regional Center	(13,319)	2,254	(11,065)	2,761	(8,304)
98-12	Nebraska Correctional Youth Facility	(79,362)	13,432	(65,930)	(26,626)	(92,556)
98-4	Nebraska Youth Academy	(19,764)	3,345	(16,419)	4,490	(11,929)
98-6	Youth Development Center	0	0	0	(49,188)	(49,188)
98-9	W Kearney High School YR and TC	(98,157)	16,614	(81,543)	32,626	(48,917)
99-3	Sarpy County Coop Head Start	0	0	0	(120,799)	(120,799)

Deferred Outflows for contributions made after 6/30/24 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: 6/30/2024

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
Total	(\$308,194,236)	\$271,254,160	(\$209,939,862)	(\$154,261,450)	\$8,001,639	\$0
<u>Special Funding Situation</u>						
State	(52,259,638)	45,832,629	(35,652,757)	(26,178,696)	1,348,397	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	(278,079)	238,708	(189,440)	(132,790)	8,551	0
01-10 Elkhorn Public Schools	(7,807,210)	7,726,076	(5,587,678)	(4,169,480)	220,775	0
01-15 Douglas County West Comm Schools	(950,083)	923,962	(664,006)	(492,909)	28,124	0
01-17 Millard Public Schools	(16,934,213)	14,847,297	(11,575,425)	(8,486,301)	434,348	0
01-54 Ralston Public Schools	(2,892,170)	2,524,640	(1,953,670)	(1,438,061)	74,263	0
01-59 Bennington Public Schools	(2,576,035)	2,874,603	(1,883,618)	(1,436,958)	83,574	0
01-66 Westside Community Schools	(5,686,550)	5,186,959	(3,911,770)	(2,897,861)	149,424	0
02-1 Lincoln Public Schools	(39,358,815)	32,996,453	(26,230,908)	(19,170,255)	988,815	0
02-145 Waverly School District 145	(1,692,918)	1,568,770	(1,181,770)	(871,756)	46,351	0
02-148 Malcolm Public School	(551,880)	501,474	(379,215)	(281,157)	14,382	0
02-160 Norris School District 160	(1,759,775)	1,480,195	(1,177,457)	(863,946)	42,919	0
02-161 Raymond Central Public School	(660,332)	569,933	(433,442)	(320,008)	17,292	0
03-1 Southern Public Schools	(405,118)	333,377	(268,610)	(194,264)	10,499	0
03-100 Diller-Odell Public Schools	(290,038)	253,299	(195,716)	(144,780)	7,260	0
03-15 Beatrice Public Schools	(1,630,658)	1,276,730	(1,079,739)	(778,362)	38,272	0
03-34 Daniel Freeman Public Schools	(405,442)	349,340	(270,868)	(198,450)	10,702	0
04-15 Anselmo-Merna Public School	(239,845)	217,390	(169,850)	(123,316)	6,748	0
04-180 Callaway Public School	(249,035)	217,785	(175,536)	(128,700)	6,111	0
04-25 Broken Bow Public Schools	(701,374)	574,556	(459,262)	(334,566)	17,321	0
04-44 Ansley Public School	(230,413)	201,138	(159,501)	(114,258)	6,698	0
04-84 Sargent Public Schools	(207,877)	184,785	(140,091)	(104,647)	5,138	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2024

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
04-89 Arnold Public Schools	(203,074)	167,940	(133,134)	(97,207)	5,177	0
05-1 Fremont Public Schools	(4,531,347)	4,043,027	(3,087,178)	(2,273,674)	119,886	0
05-594 Logan View Public Schools	(528,147)	441,414	(352,568)	(256,985)	13,446	0
05-595 North Bend Central Public Schools	(600,895)	536,722	(410,668)	(300,669)	16,558	0
05-62 Scribner-Snyder Community Schools	(256,900)	221,752	(171,948)	(127,720)	6,096	0
06-1 Ashland-Greenwood Public Schools	(836,295)	792,610	(582,516)	(432,431)	23,260	0
06-107 Cedar Bluffs Public School	(372,425)	368,750	(270,899)	(200,864)	10,564	0
06-39 Wahoo Public School	(872,791)	780,878	(598,991)	(443,626)	21,969	0
06-72 Mead Public Schools	(268,096)	237,563	(182,601)	(134,176)	7,132	0
06-9 Yutan Public School	(431,554)	362,861	(289,496)	(210,494)	11,000	0
07-1 Madison Public Schools	(514,729)	478,362	(358,179)	(265,868)	13,643	0
07-13 Newman Grove Public Schools	(220,406)	197,780	(148,756)	(110,712)	5,632	0
07-2 Norfolk Public Schools	(3,719,272)	3,292,540	(2,540,842)	(1,866,365)	97,356	0
07-5 Battle Creek Public School	(428,076)	391,025	(294,651)	(218,259)	11,188	0
07-80 Elkhorn Valley School	(414,602)	382,009	(286,165)	(212,578)	10,944	0
08-126 Doniphan-Trumbull Public School	(479,031)	429,086	(325,375)	(243,523)	11,364	0
08-2 Grand Island Public Schools	(9,042,901)	7,807,595	(6,162,848)	(4,475,274)	243,182	0
08-82 Northwest High School	(1,213,925)	963,431	(790,108)	(575,190)	28,807	0
08-83 Wood River Jr-Sr High School	(539,014)	476,719	(371,658)	(273,815)	13,315	0
09-105 Pleasanton Public School	(248,278)	236,634	(165,265)	(125,266)	6,830	0
09-119 Amherst Public School	(289,427)	266,703	(202,628)	(149,000)	7,838	0
09-19 Shelton Public Schools	(292,987)	235,710	(192,476)	(139,784)	7,125	0
09-2 Gibbon Public Schools	(500,619)	457,006	(331,946)	(248,232)	13,774	0
09-69 Ravenna Public Schools	(429,721)	355,838	(290,349)	(211,648)	10,362	0
09-7 Kearney Public Schools	(5,327,440)	4,963,354	(3,649,688)	(2,712,400)	147,292	0
09-9 Elm Creek Public School	(321,694)	264,243	(215,356)	(154,405)	8,487	0
10-1 Columbus Public Schools	(3,379,479)	2,943,159	(2,309,489)	(1,693,984)	86,226	0
10-5 Lakeview Community Schools	(766,811)	690,235	(529,058)	(387,393)	20,866	0
10-67 Humphrey Public Schools	(305,796)	278,767	(204,516)	(151,648)	8,685	0

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Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
11-111 Nebraska City Public Schools	(1,099,377)	852,304	(730,053)	(525,309)	25,462	0
11-27 Syracuse-Dunbar-Avoca School	(747,804)	660,034	(509,052)	(374,826)	19,284	0
11-501 Palmyra District OR 1	(538,245)	481,776	(364,995)	(268,344)	14,885	0
12-13 Creighton Community School	(331,463)	289,436	(221,894)	(164,033)	8,468	0
12-501 Niobrara Public Schools	(287,272)	269,478	(208,565)	(151,355)	8,349	0
12-505 Santee Community Schools	(473,770)	450,090	(333,904)	(246,651)	13,686	0
12-576 Wausa Public School	(225,436)	198,697	(157,015)	(114,959)	5,675	0
12-583 Verdigre Public Schools	(44,108)	228,168	(133,087)	(97,973)	4,994	0
12-586 Bloomfield Community Schools	(291,527)	269,804	(203,542)	(148,178)	8,659	0
12-96 Crofton Community School	(345,529)	311,797	(241,909)	(177,953)	8,812	0
13-101 Wynot Public Schools	(199,503)	184,522	(143,617)	(104,916)	5,561	0
13-45 Randolph Public Schools	(274,195)	232,003	(184,516)	(134,627)	6,854	0
13-54 Laurel-Concord-Coleridge Comm School	(510,049)	483,095	(360,381)	(266,072)	14,080	0
13-8 Hartington-Newcastle Public School	(411,191)	356,455	(286,352)	(209,176)	9,889	0
14-123 Silver Lake Public Schools	(301,267)	271,798	(208,239)	(153,634)	7,917	0
14-18 Hastings Public Schools	(3,104,471)	2,624,899	(2,057,601)	(1,517,285)	75,105	0
14-3 Kenesaw Public School	(271,487)	240,357	(184,501)	(136,027)	7,090	0
14-90 Adams Central Jr-Sr High School	(926,401)	829,833	(627,289)	(464,859)	23,940	0
15-1 North Platte Public Schools	(3,338,339)	2,801,741	(2,235,344)	(1,627,246)	84,700	0
15-37 Hershey Public Schools	(452,361)	416,458	(309,653)	(231,451)	11,476	0
15-55 Sutherland Public School	(321,687)	261,107	(212,103)	(154,597)	7,554	0
15-565 Wallace School District 65R	(243,425)	209,651	(171,711)	(124,395)	5,955	0
15-6 Brady Public School	(227,920)	206,104	(158,241)	(115,328)	6,427	0
15-7 Maxwell Public School	(284,316)	231,146	(191,291)	(138,972)	6,572	0
16-5 Milford Public Schools	(655,543)	605,665	(456,524)	(336,972)	17,854	0
16-567 Centennial Public School	(561,918)	492,016	(371,849)	(277,073)	14,261	0
16-9 Seward Public Schools	(1,193,868)	1,037,865	(822,518)	(598,808)	30,830	0
17-12 York Public Schools	(1,063,818)	892,947	(717,619)	(524,277)	25,801	0
17-83 McCool Junction Public Schools	(273,027)	233,453	(184,520)	(134,359)	7,074	0

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Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
17-96 Heartland Community Schools	(349,624)	302,506	(238,094)	(173,573)	9,217	0
18-1 Lexington Public Schools	(2,752,490)	2,459,530	(1,885,738)	(1,393,506)	71,581	0
18-101 Sumner Eddyville Miller School	(252,005)	210,680	(170,518)	(124,005)	6,263	0
18-11 Cozad City Schools	(783,386)	682,420	(531,656)	(389,423)	20,088	0
18-20 Gothenburg Public Schools	(738,080)	635,909	(498,399)	(365,061)	18,553	0
18-4 Overton Public Schools	(262,205)	214,272	(176,660)	(128,768)	6,027	0
19-56 Falls City Public Schools	(844,138)	739,117	(577,131)	(422,743)	21,672	0
19-70 Humboldt Table Rock Steinauer	(478,776)	421,737	(329,006)	(237,975)	13,677	0
20-1 Plattsmouth Community Schools	(1,366,159)	1,012,138	(868,929)	(625,489)	30,918	0
20-22 Weeping Water Public Schools	(357,746)	328,140	(248,265)	(185,670)	8,816	0
20-32 Louisville Public Schools	(566,672)	528,839	(399,271)	(292,731)	16,012	0
20-56 Conestoga Public Schools	(643,298)	566,635	(430,242)	(318,837)	16,584	0
20-97 Elmwood-Murdock Schools	(421,372)	369,779	(285,334)	(210,504)	10,673	0
21-11 Morrill Public Schools	(411,541)	404,736	(301,886)	(228,375)	9,625	0
21-16 Gering Public Schools	(1,583,777)	1,299,411	(1,061,087)	(761,919)	40,929	0
21-2 Minatare Public Schools	(255,637)	235,565	(179,479)	(133,215)	6,494	0
21-31 Mitchell Public Schools	(654,196)	571,916	(443,591)	(325,922)	16,741	0
21-32 Scottsbluff Public Schools	(3,073,776)	2,817,948	(2,134,648)	(1,572,483)	83,227	0
22-2 Crete Public Schools	(1,864,372)	1,667,265	(1,273,120)	(943,564)	47,805	0
22-44 Dorchester Public Schools	(249,787)	225,937	(173,442)	(127,009)	6,853	0
22-68 Friend Public School	(256,436)	216,594	(172,132)	(125,799)	6,340	0
22-82 Wilber-Clatonia Public Schools	(504,440)	454,742	(346,762)	(253,797)	14,060	0
23-1 Boone Central Schools	(611,779)	520,809	(420,454)	(303,528)	15,710	0
23-17 St. Edward Public School	(207,883)	161,538	(136,932)	(99,010)	4,794	0
23-75 Riverside Public Schools	(319,890)	266,989	(209,792)	(153,586)	8,150	0
24-1 West Point Public School	(725,560)	624,207	(497,196)	(362,573)	18,598	0
24-20 Bancroft-Rosalie Comm. School	(301,513)	279,279	(209,086)	(155,537)	7,829	0
24-30 Wisner-Pilger Public Schools	(465,290)	417,587	(317,573)	(235,966)	11,729	0
25-502 East Butler Public School	(422,808)	356,475	(288,621)	(209,572)	10,482	0

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Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
25-56 David City Public Schools	(722,009)	633,129	(501,788)	(368,356)	17,379	0
26-1 Nebraska Unified Sch Dist #1	(474,909)	(176,098)	0	0	0	0
26-115 Summerland Public Schools	(57,872)	522,647	(334,843)	(231,446)	11,974	0
26-18 Elgin Public Schools	(208,217)	180,067	(141,922)	(104,913)	4,860	0
26-9 Neligh-Oakdale Public Schools	(375,608)	300,392	(243,061)	(177,672)	8,824	0
27-17 Wayne Community Schools	(746,378)	660,601	(511,711)	(373,749)	20,021	0
27-560 Wakefield Community School	(482,911)	462,041	(337,776)	(250,665)	13,819	0
27-595 Winside Public School	(267,816)	232,053	(180,329)	(132,012)	6,938	0
28-2 Giltner Public Schools	(223,053)	199,359	(154,231)	(113,203)	5,851	0
28-504 Aurora Public Schools	(1,159,534)	999,041	(792,535)	(579,824)	28,931	0
28-91 Hampton Public Schools	(208,570)	183,653	(146,964)	(107,226)	5,223	0
29-1 Blair Community Schools	(1,646,855)	1,420,620	(1,101,948)	(813,380)	40,447	0
29-24 Arlington Public Schools	(619,743)	601,812	(455,419)	(334,081)	17,559	0
29-3 Fort Calhoun Community School	(583,234)	526,747	(404,537)	(298,788)	14,770	0
30-11 Harvard Public Schools	(304,111)	234,680	(197,363)	(142,526)	7,172	0
30-2 Sutton Public Schools	(388,033)	332,377	(262,830)	(193,782)	9,196	0
30-5 South Central NE Unif School #5	(782,929)	669,276	(542,829)	(392,617)	20,280	0
31-1 Tekamah-Herman Schools	(509,363)	438,915	(345,052)	(252,812)	12,970	0
31-14 Oakland-Craig Public School	(409,438)	336,646	(278,554)	(202,686)	9,563	0
31-20 Lyons-Decatur NE Schools	(324,853)	295,257	(225,376)	(166,447)	8,503	0
32-2001 Bruning-Davenport Unif. School	(260,616)	214,895	(172,673)	(126,774)	6,049	0
32-60 Deshler Public School	(266,199)	214,483	(178,012)	(128,049)	6,670	0
32-70 Thayer Central Community Schools	(422,465)	347,931	(285,324)	(205,704)	10,875	0
33-300 Tri-County Schools	(428,838)	350,786	(288,529)	(210,780)	9,902	0
33-303 Meridian Public School	(244,322)	224,870	(170,433)	(125,989)	6,442	0
33-8 Fairbury Public Schools	(838,533)	771,952	(581,907)	(432,488)	21,624	0
34-1 Exeter - Milligan Public Schools	(235,644)	185,115	(156,224)	(112,576)	5,521	0
34-25 Fillmore Central Public Schools	(510,503)	438,176	(346,336)	(255,093)	12,249	0
34-54 Shickley Public School	(233,618)	186,420	(154,251)	(110,484)	5,890	0

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	2026	2027	2028	2029	2030	Thereafter
35-1 Ponca Public School	(441,002)	381,075	(294,575)	(217,691)	10,986	0
35-70 Allen Consolidated Schools	(215,573)	194,621	(150,879)	(110,645)	5,728	0
36-137 Chambers Public School	(158,385)	126,742	(108,937)	(78,046)	3,739	0
36-239 West Holt Public School	(473,543)	410,112	(322,493)	(236,965)	11,812	0
36-29 Ewing Public Schools	(156,042)	(57,725)	0	0	0	0
36-44 Stuart Public School	(213,698)	198,045	(148,689)	(109,867)	5,822	0
36-7 O'Neill Public Schools	(799,703)	692,729	(533,465)	(395,330)	19,655	0
37-44 Holdrege Public Schools	(933,041)	793,561	(624,912)	(456,134)	24,269	0
37-54 Bertrand Community School	(277,702)	236,447	(190,733)	(139,197)	6,851	0
37-55 Loomis Public School	(239,176)	212,148	(164,803)	(121,275)	6,045	0
38-18 Arapahoe Public Schools	(300,022)	250,042	(197,179)	(142,818)	7,942	0
38-21 Cambridge Public Schools	(305,770)	254,654	(205,283)	(148,906)	7,689	0
38-540 Southern Valley Schools	(457,783)	414,022	(321,358)	(237,198)	11,307	0
39-1 Sidney Public Schools	(1,043,832)	897,015	(714,710)	(522,895)	25,658	0
39-3 Leyton Public School	(232,018)	202,884	(166,871)	(119,006)	6,511	0
39-9 Potter-Dix Public Schools	(224,711)	184,027	(148,423)	(107,418)	5,860	0
40-2 Pierce Public Schools	(559,710)	488,739	(379,313)	(278,522)	14,425	0
40-5 Plainview Public Schools	(339,923)	290,149	(231,905)	(168,887)	8,763	0
40-542 Osmond Community Schools	(238,666)	202,411	(157,595)	(116,710)	5,801	0
41-15 Cross County Community School	(403,569)	350,767	(273,569)	(200,000)	10,716	0
41-19 Osceola Public School	(278,039)	233,008	(186,281)	(135,647)	6,820	0
41-32 Shelby-Rising City Public Schools	(418,483)	370,280	(281,459)	(210,307)	10,281	0
41-75 High Plains Community Schools	(306,355)	236,925	(203,641)	(146,170)	6,855	0
42-11 Superior Public Schools	(413,247)	358,228	(290,414)	(211,744)	9,867	0
43-123 Schuyler Community Schools	(1,490,038)	1,298,064	(1,029,635)	(757,213)	35,972	0
43-39 Leigh Community School	(233,119)	211,269	(158,515)	(118,613)	5,797	0
43-58 Clarkson Public School	(258,065)	218,479	(171,602)	(126,563)	6,180	0
43-70 Howells-Dodge Public Schools	(333,533)	292,311	(231,237)	(168,995)	8,413	0
44-23 Johnson-Brock Public Schools	(277,526)	262,219	(195,553)	(143,598)	8,046	0

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	2026	2027	2028	2029	2030	Thereafter
44-29 Auburn Public Schools	(810,144)	701,228	(544,482)	(401,604)	20,231	0
45-2 Red Cloud Community Schools	(241,952)	222,832	(170,316)	(125,118)	6,463	0
45-74 Blue Hill Public Schools	(320,042)	271,010	(218,255)	(160,261)	7,525	0
46-4 Central City Public Schools	(728,665)	632,682	(499,132)	(365,034)	18,625	0
46-49 Palmer Public School	(286,358)	262,732	(196,764)	(145,901)	7,593	0
47-21 Arcadia Public Schools	(189,973)	170,461	(131,750)	(95,860)	5,255	0
47-5 Ord Public Schools	(516,403)	450,096	(351,609)	(259,512)	12,520	0
48-17 McCook Public Schools	(1,141,004)	1,021,000	(771,971)	(570,570)	29,916	0
48-179 Southwest Public Schools	(362,389)	332,421	(256,418)	(187,681)	9,566	0
49-1 St. Paul Public School	(565,393)	474,961	(390,048)	(282,282)	13,832	0
49-100 Centura Public School	(470,318)	407,090	(319,010)	(235,932)	11,311	0
49-103 Elba Public School	(148,788)	128,683	(102,708)	(75,292)	3,408	0
50-506 Franklin Public Schools	(308,602)	250,130	(200,591)	(147,533)	6,983	0
51-2 Alma Public Schools	(380,522)	352,274	(265,363)	(195,707)	10,426	0
52-1 Wilcox-Hildreth Public Schools	(277,466)	243,487	(190,220)	(139,732)	6,901	0
52-501 Axtell Community School	(317,601)	304,666	(220,571)	(162,585)	9,750	0
52-503 Minden Public Schools	(741,227)	648,681	(504,547)	(369,370)	19,361	0
53-3 Stanton Community School	(399,879)	346,393	(269,222)	(198,918)	9,856	0
54-1 Pawnee City Public Schools	(302,799)	284,299	(212,378)	(154,761)	9,056	0
54-69 Lewiston Consolidated Schools	(231,480)	199,430	(157,501)	(114,423)	5,979	0
55-1 Pender Public School	(374,644)	330,867	(257,208)	(188,459)	9,820	0
55-13 Walthill Public School	(442,969)	341,332	(295,723)	(211,729)	10,350	0
55-16 Omaha Nation Public School	(1,136,363)	1,179,324	(821,966)	(618,642)	34,528	0
55-17 Winnebago Public School	(939,477)	883,749	(666,524)	(489,592)	27,027	0
55-561 Emerson-Hubbard Com Schools	(279,819)	228,194	(189,001)	(134,796)	7,445	0
56-1 Loup City Public Schools	(331,040)	301,490	(229,149)	(171,211)	7,966	0
56-15 Litchfield Public Schools	(170,133)	141,633	(116,802)	(85,597)	3,741	0
57-33 Sterling Public Schools	(214,308)	181,853	(145,803)	(106,796)	5,218	0
57-50 Johnson County Central Public School	(566,975)	489,251	(377,584)	(278,371)	14,619	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2024

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2026	2027	2028	2029	2030	Thereafter
58-1	Fullerton Public School	(317,165)	277,228	(213,991)	(158,732)	7,674	0
58-30	Twin River Public Schools	(472,513)	383,177	(320,336)	(231,286)	11,328	0
59-1	Bellevue Public Schools	(9,049,951)	7,827,641	(6,143,457)	(4,538,990)	217,000	0
59-27	Papillion LaVista Public Schools	(9,505,298)	8,630,408	(6,487,584)	(4,827,362)	242,442	0
59-37	Gretna Public School	(4,561,473)	4,595,355	(3,228,969)	(2,410,039)	140,780	0
59-46	Springfield Platteview Community Schools	(1,099,368)	973,078	(760,793)	(556,878)	28,437	0
60-125	Medicine Valley Public Schools	(246,246)	203,512	(163,313)	(120,721)	5,554	0
60-46	Maywood Public Schools	(222,522)	194,832	(145,877)	(106,964)	6,345	0
60-95	Eustis-Farnam Public Schools	(231,218)	190,657	(153,519)	(110,941)	5,960	0
61-10	Gordon-Rushville Public Schools	(682,333)	562,006	(457,191)	(331,313)	17,084	0
61-3	Hay Springs School	(212,960)	186,210	(145,069)	(106,780)	5,400	0
62-60	Central Valley Public	(462,883)	425,075	(320,319)	(236,012)	12,807	0
63-51	Boyd County Schools	(349,876)	300,449	(236,173)	(172,766)	8,979	0
64-21	Bayard Public Schools	(393,391)	328,053	(267,996)	(194,211)	9,897	0
64-63	Bridgeport Public Schools	(556,943)	498,167	(368,226)	(272,830)	15,295	0
65-10	Hemingford Public School	(452,730)	377,871	(302,478)	(219,601)	11,831	0
65-6	Alliance Public Schools	(998,678)	876,574	(692,160)	(503,491)	26,393	0
66-30	Cody-Kilgore Unified Schools	(194,034)	164,250	(129,904)	(94,613)	5,079	0
66-6	Valentine Community Schools	(677,362)	614,561	(474,947)	(349,996)	17,245	0
67-70	Hitchcock Public Schools	(292,071)	264,309	(199,874)	(146,890)	8,080	0
68-1	Ogallala Public Schools	(789,872)	688,621	(538,591)	(398,303)	18,862	0
68-6	Paxton Consolidated Schools	(253,098)	211,672	(169,262)	(122,736)	6,615	0
69-2	Chadron Public Schools	(841,223)	747,558	(583,070)	(427,474)	21,885	0
69-71	Crawford Public Schools	(217,302)	191,385	(145,957)	(109,162)	5,149	0
70-11	South Sioux City Comm School	(3,535,142)	3,088,663	(2,381,745)	(1,729,635)	99,720	0
70-31	Homer Community School	(405,046)	372,444	(281,303)	(208,579)	10,535	0
71-1	Kimball Public Schools	(471,429)	344,561	(285,206)	(207,705)	10,623	0
72-10	Chase County Schools	(567,826)	483,014	(367,692)	(272,764)	14,548	0
72-536	Wauneta-Palisade Public Schools	(248,978)	214,908	(167,831)	(124,005)	5,985	0

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Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2026	2027	2028	2029	2030	Thereafter
73-30 Elwood Public Schools	(236,308)	217,499	(165,439)	(121,940)	6,280	0
74-20 Perkins County Schools	(441,154)	372,844	(296,182)	(213,892)	11,934	0
75-10 Ainsworth Community Schools	(432,190)	381,385	(296,592)	(219,142)	10,456	0
76-117 Dundy County Public Schools	(395,246)	305,584	(257,131)	(185,337)	9,475	0
77-1 Garden County Schools	(383,423)	330,659	(259,467)	(187,591)	10,726	0
78-25 Creek Valley Schools	(253,854)	248,451	(171,048)	(129,205)	7,497	0
78-95 South Platte Schools	(258,610)	237,471	(176,545)	(129,130)	7,822	0
79-79 Hayes Center Public School	(180,898)	155,149	(123,643)	(90,236)	4,546	0
80-500 Sioux County High School	(188,186)	164,346	(128,685)	(94,304)	4,764	0
81-100 Rock County Public Schools	(262,259)	218,068	(176,840)	(128,425)	6,601	0
82-100 Keya Paha Co. High School	(140,928)	117,880	(95,068)	(68,546)	3,644	0
83-100 Burwell Jr.-Sr. High School	(309,005)	218,304	(186,758)	(136,182)	6,608	0
84-45 Wheeler Central Schools	(209,017)	192,947	(141,958)	(106,618)	5,438	0
85-1 Banner County School	(228,487)	207,329	(160,119)	(119,986)	5,153	0
86-71 Sandhills Public School	(151,443)	134,468	(105,752)	(77,130)	3,862	0
87-501 Stapleton Public Schools	(210,710)	185,118	(142,921)	(104,242)	5,934	0
88-25 Loup County Public School	(165,636)	146,907	(112,215)	(83,243)	4,121	0
89-1 Thedford Public Schools	(178,254)	157,152	(119,199)	(87,212)	5,064	0
90-90 McPherson Co High School	(132,002)	104,809	(84,873)	(61,037)	3,531	0
91-500 Arthur County High School	(161,901)	136,850	(109,115)	(78,813)	4,316	0
92-11 District 11 Area Schools	(169,412)	144,751	(113,358)	(83,464)	4,169	0
93-1 Mullen Public Schools	(243,488)	220,041	(162,844)	(120,913)	6,600	0
97-1 Ed. Service Unit 1	(837,786)	758,154	(571,372)	(423,791)	21,672	0
97-10 Ed. Service Unit 10	(890,113)	812,187	(615,143)	(451,912)	24,531	0
97-11 Ed. Service Unit 11	(307,016)	212,440	(186,870)	(131,055)	8,169	0
97-13 Ed. Service Unit 13	(978,181)	913,960	(696,319)	(509,647)	26,963	0
97-15 Ed. Service Unit 15	(159,132)	115,233	(98,040)	(72,288)	3,019	0
97-16 Ed. Service Unit 16	(326,391)	265,475	(213,610)	(155,680)	7,867	0
97-17 Ed. Service Unit 17	(421,284)	388,781	(283,359)	(207,966)	12,687	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2026	2027	2028	2029	2030	Thereafter
97-2	Ed. Service Unit 2	(710,904)	810,619	(518,797)	(387,369)	28,076	0
97-3	Ed. Service Unit #3	(1,386,744)	1,374,780	(995,210)	(743,872)	39,692	0
97-4	Ed. Service Unit 4	(396,922)	331,382	(268,457)	(194,923)	9,705	0
97-5	Ed. Service Unit 5	(394,855)	391,340	(286,086)	(213,581)	10,777	0
97-6	Ed. Service Unit 6	(560,251)	509,391	(398,668)	(291,167)	15,123	0
97-7	Ed. Service Unit 7	(688,465)	668,501	(469,676)	(353,453)	20,076	0
97-8	Ed. Service Unit 8	(521,477)	518,095	(367,168)	(276,937)	14,733	0
97-9	Ed. Service Unit 9	(367,814)	402,100	(265,904)	(201,631)	12,005	0
98-11	Lincoln Regional Center	(30,455)	31,277	(22,618)	(16,949)	893	0
98-12	Nebraska Correctional Youth Facility	(219,195)	162,978	(137,048)	(96,635)	6,040	0
98-4	Nebraska Youth Academy	(44,391)	51,293	(30,777)	(26,476)	803	0
98-6	Youth Development Center	(44,787)	(22,478)	(4,478)	0	0	0
98-9	W Kearney High School YR and TC	(221,626)	220,396	(159,665)	(110,494)	9,523	0
99-3	Sarpy County Coop Head Start	(62,741)	(8,546)	0	0	0	0

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