

**State of Nebraska Employees Retirement Plan  
Nebraska County Employees Retirement Plan  
State of Nebraska Deferred Compensation Plan  
Nebraska State Patrol DROP**

Annual Plan Report  
For the Year Ending  
December 31, 2025

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**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution and Cash Balance**  
**Account Summary - 1/1/2025 to 12/31/2025**

Account Summary	Defined Contribution	Cash Balance	Total
<b>Beginning Balance</b>	\$758,912,947.78	\$1,693,514,434.67	\$2,452,427,382.45
<b>Deposits</b>			
Member*	\$5,101,966.89	\$50,278,463.87	\$55,380,430.76
Employer**	\$7,957,408.80	\$78,178,369.16	\$86,135,777.96
<b>Total Contributions</b>	<b>\$13,059,375.69</b>	<b>\$128,456,833.03</b>	<b>\$141,516,208.72</b>
<b>Transfers</b>	(\$10,913,385.19)	\$10,913,385.19	\$0.00
<b>Forfeiture Transfer***</b>	\$0.00	(\$1,558,531.97)	(\$1,558,531.97)
<b>Withdrawals</b>	(\$78,054,480.94)	(\$183,451,209.91)	(\$261,505,690.85)
<b>Expenses</b>	(\$213,790.87)	(\$2,092,964.46)	(\$2,306,755.33)
<b>Earnings</b>	\$103,126,987.81	\$110,644,109.80	\$213,771,097.61
<b>Ending Balance</b>	<b>\$785,917,654.28</b>	<b>\$1,756,426,056.35</b>	<b>\$2,542,343,710.63</b>
<b>Employee Sources:</b>	\$336,363,276.51	\$690,901,774.20	\$1,027,265,050.71
<b>Employer Sources:</b>	\$449,554,377.77	\$1,065,524,282.15	\$1,515,078,659.92
<b>Members with an Account Balance</b>	2,199	28,851	31,050
<b>Average Account Balance</b>	\$357,397.75	\$60,879.21	\$81,879.02
<b>Average Age</b>	61.4	42.7	44.0
<b>Average Service</b>	24.6	5.7	10.0

\*Member contributions = 4.8%

\*\*Employer contributions = 156% of Member contributions

\*\*\* Forfeiture Transfer processed each January and June.

# STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN

Contract 3310-01

Defined Contribution and Cash Balance

Withdrawal Reason Summary - 01/01/2025 to 12/31/2025

Withdrawal Reason	Defined Contribution Withdrawals		Cash Balance Withdrawals		Total Withdrawals	
	Amount	Number*	Amount	Number*	Amount	Number*
Termination	(\$11,303,463.93)	217	(\$40,861,221.32)	2,471	(\$52,164,685.25)	2,688
Retirement	(\$63,701,458.79)	1,135	(\$136,979,494.93)	908	(\$200,680,953.72)	2,043
Disability	\$0.00	0	\$0.00	0	\$0.00	0
Death	(\$2,837,609.22)	13	(\$5,559,257.45)	65	(\$8,396,866.67)	78
QDRO	(\$211,949.00)	1	(\$51,236.21)	3	(\$263,185.21)	4
<b>Total</b>	<b>(\$78,054,480.94)</b>	<b>1,366</b>	<b>(\$183,451,209.91)</b>	<b>3,447</b>	<b>(\$261,505,690.85)</b>	<b>4,813</b>

\*Number includes all withdrawals. For example, Members receiving monthly distributions would be counted as 12 withdrawals.

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution and Cash Balance**  
**Withdrawal Type Summary - 01/01/2025 to 12/31/2025**

Withdrawal Type	Defined Contribution			Cash Balance			Total		
	Amount	Percent	Members	Amount	Percent	Members	Amount	Percent	Members
Rollover	(\$68,618,344.93)	87.91%	179	(\$97,448,702.73)	53.12%	786	(\$166,067,047.66)	63.50%	965
Lump Sum	(\$9,436,136.01)	12.09%	278	(\$27,267,980.23)	20.82%	1,687	(\$47,623,983.92)	18.21%	1,965
Annuity	\$0.00	0.00%	0	(\$58,734,526.95)	26.06%	185	(\$47,814,659.27)	18.28%	185
<b>Total</b>	<b>(\$78,054,480.94)</b>	<b>100.00%</b>	<b>457</b>	<b>(\$183,451,209.91)</b>	<b>100.00%</b>	<b>2,658</b>	<b>(\$261,505,690.85)</b>	<b>100.00%</b>	<b>3,115</b>
Forfeitures	\$2,999,046.78		932						
Forfeiture Balance	\$1,564,265.24								

\*There were 32 Defined Contribution Members who elected an Annuity for a total of \$10,919,867.68. These figures are shown in the Cash Balance section, since all Annuities are paid out of the Cash Balance Fund

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution and Cash Balance**  
**Account Summary - Comparison of 2024 to 2025**

Account Summary	2024	2025
<b>Beginning Balance</b>	\$2,329,260,599.15	\$2,452,427,382.45
<b>Contributions</b>		
Member*	\$51,418,019.90	\$55,380,430.76
Employer**	\$80,211,125.55	\$86,135,777.96
<b>Total Contributions</b>	\$131,629,145.45	\$141,516,208.72
<b>Transfers</b>	\$0.00	\$0.00
<b>Forfeiture Transfer***</b>	(\$2,826,254.44)	(\$1,558,531.97)
<b>Withdrawals</b>	(\$225,122,561.56)	(\$261,505,690.85)
<b>Expenses</b>	(\$2,188,609.18)	(\$2,306,755.33)
<b>Earnings</b>	\$221,675,063.03	\$213,771,097.61
<b>Ending Balance</b>	<b>\$2,452,427,382.45</b>	<b>\$2,542,343,710.63</b>
<b>Employee Sources:</b>	\$990,294,831.52	\$1,027,265,050.71
<b>Employer Sources:</b>	\$1,462,132,550.93	\$1,515,078,659.92
<b>Members with an Account Balance</b>	30,368	31,050
<b>Average Account Balance</b>	\$80,756.96	\$81,879.02

\*Member contributions = 4.8%

\*\*Employer contributions = 156% of Member contributions

\*\*\* Forfeiture Transfer processed each January and June.

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution and Cash Balance**  
**Withdrawal Reason Summary - Comparison of 2024 to 2025**

Withdrawal Reason	2024 Withdrawals		2025 Withdrawals	
	Amount	Number*	Amount	Number*
Termination	(\$47,912,045.97)	2,518	(\$52,164,685.25)	2,688
Retirement	(\$170,808,795.10)	1,868	(\$200,680,953.72)	2,043
Disability	\$0.00	0	\$0.00	0
Death	(\$6,032,335.25)	67	(\$8,396,866.67)	78
QDRO	(\$369,385.24)	16	(\$263,185.21)	4
<b>Total</b>	<b>(\$225,122,561.56)</b>	<b>4,469</b>	<b>(\$261,505,690.85)</b>	<b>4,813</b>

\*Number includes all withdrawals. For example, Members receiving monthly distributions would be counted as 12 withdrawals.

# STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN

Contract 3310-01

Defined Contribution and Cash Balance

Withdrawal Type Summary - Comparison of 2024 to 2025

Withdrawal Type	2024			2025		
	Amount	Percent	Members	Amount	Percent	Members
Rollover	(\$144,955,585.98)	64.39%	881	(\$166,067,047.66)	63.50%	965
Lump Sum	(\$32,187,367.08)	14.30%	1,814	(\$36,704,116.24)	14.04%	1,965
Annuity	(\$47,979,608.50)	21.31%	165	(\$58,734,526.95)	22.46%	185
<b>Total</b>	<b>(\$225,122,561.56)</b>	<b>100.00%</b>	<b>2,860</b>	<b>(\$261,505,690.85)</b>	<b>100.00%</b>	<b>3,115</b>
Forfeitures	\$3,760,293.77		971	\$2,999,046.78		932
Forfeiture Balance	\$1,298,675.35			\$1,564,265.24		

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution and Cash Balance**  
**Member Information - Comparison of 2024 to 2025**

Members	Defined Contribution	Cash Balance	Total
<b>New Members</b>			
2024	29	3,121	3,150
2025	12	2,970	2,982
Increase/(Decrease)	(17)	(151)	(168)
<b>Active Members</b>			
2024	1,373	16,658	18,031
2025	1,233	16,875	18,108
Increase/(Decrease)	(140)	217	77
<b>Deferred Members</b>			
2024	1,031	11,306	12,337
2025	966	11,976	12,942
Increase/(Decrease)	(65)	670	605
<b>Total Members</b>			
2024	2,404	27,964	30,368
2025	2,199	28,851	31,050
Increase/(Decrease)	(205)	887	682

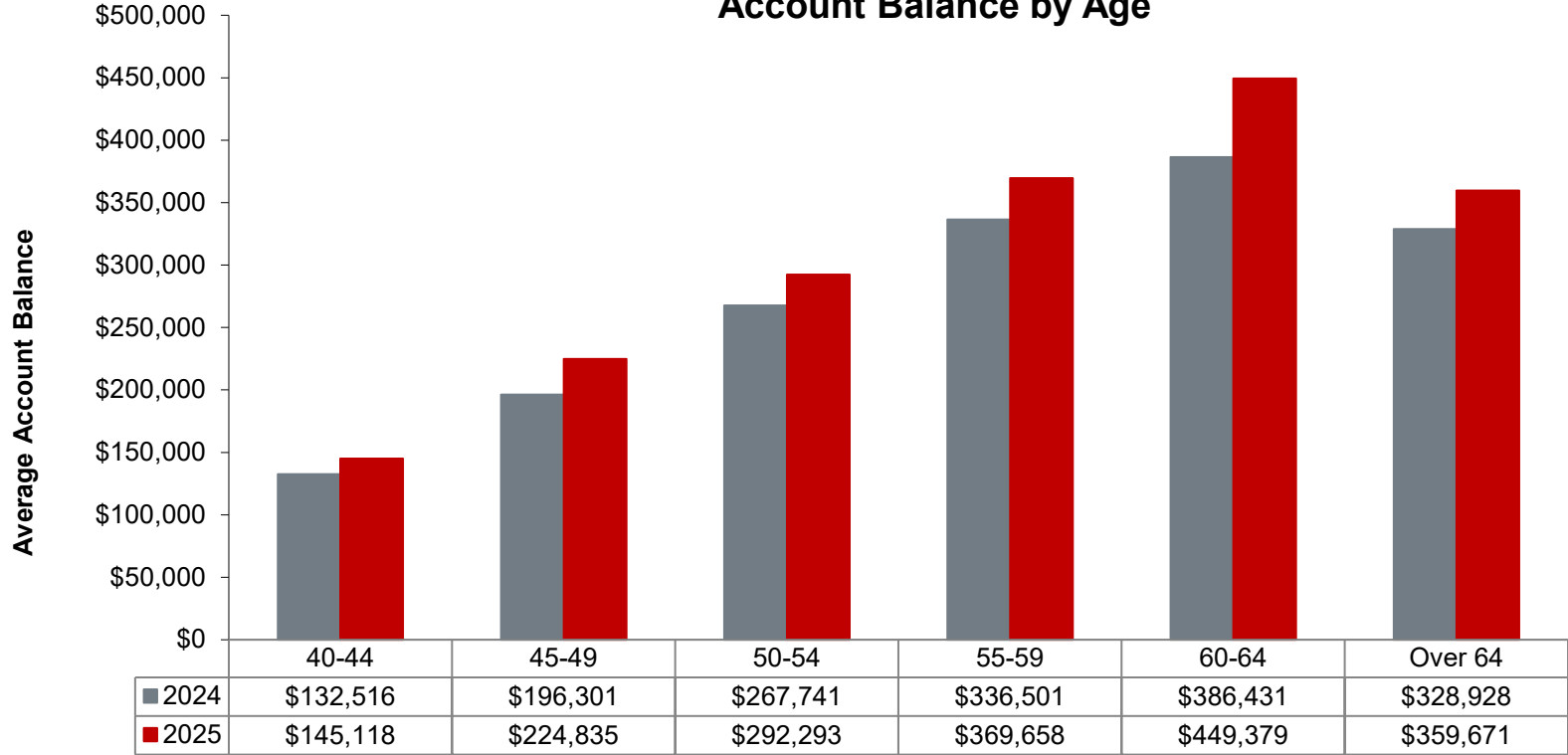
**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution**  
**Summary of Assets - 01/01/2025 to 12/31/2025**

<b>Fund Name</b>	<b>Balance 1/1/2025</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Net Transfers</b>	<b>Expenses</b>	<b>Net Earnings</b>	<b>Balance 12/31/2025</b>	<b>% Total Balance</b>
Stable Value Fund	\$79,130,674.33	\$1,469,791.03	(\$13,987,040.44)	\$5,470,431.37	(\$25,518.64)	\$2,196,182.47	\$74,254,520.12	9.45%
US Bond Index	\$8,020,757.23	\$183,206.31	(\$1,350,651.75)	\$1,622,237.83	(\$2,339.00)	\$573,589.09	\$9,046,799.71	1.15%
Investor Select US Total Stock Market Index	\$12,537,789.47	\$258,579.61	(\$1,513,889.00)	(\$416,182.59)	(\$3,292.83)	\$1,959,921.28	\$12,822,925.94	1.63%
International Stock Index	\$256,617,686.75	\$3,133,875.65	(\$29,085,782.54)	(\$12,660,855.13)	(\$63,810.12)	\$39,098,237.52	\$257,039,352.13	32.71%
Global Equity	\$17,441,110.58	\$496,179.50	(\$2,323,545.05)	\$3,000,749.63	(\$5,544.96)	\$6,157,262.40	\$24,766,212.10	3.15%
US Core Plus Bond	\$9,554,637.56	\$241,651.51	(\$344,105.24)	(\$691,758.66)	(\$2,231.59)	\$1,310,428.13	\$10,068,621.71	1.28%
US Core Plus Bond	\$4,093,770.13	\$80,505.02	(\$173,818.41)	\$77,134.95	(\$932.94)	\$348,463.44	\$4,425,122.19	0.56%
LifePath Index 2070	\$0.00	\$215.80	\$0.00	\$0.00	\$0.00	\$0.73	\$216.53	0.00%
LifePath Index 2065	\$1,997,731.70	\$44,147.86	(\$24,243.90)	\$2,710,537.50	(\$857.39)	\$723,622.53	\$5,450,938.30	0.69%
LifePath Index 2060	\$706,173.00	\$22,211.75	(\$12,202.13)	\$1,234,464.23	(\$325.84)	\$294,096.29	\$2,244,417.30	0.29%
LifePath Index 2055	\$1,141,562.19	\$18,456.84	(\$18,695.70)	(\$294,900.85)	(\$315.08)	\$300,703.91	\$1,146,811.31	0.15%
LifePath Index 2050	\$1,886,630.53	\$42,667.19	(\$77,902.97)	\$42,711.64	(\$587.77)	\$479,767.80	\$2,373,286.42	0.30%
LifePath Index 2045	\$7,613,880.41	\$262,638.61	(\$54,303.63)	\$232,343.60	(\$2,876.14)	\$1,550,381.87	\$9,602,064.72	1.22%
LifePath Index 2040	\$38,719,984.50	\$1,000,937.44	(\$1,725,600.29)	(\$1,253,439.33)	(\$12,410.97)	\$6,653,328.10	\$43,382,799.45	5.52%
LifePath Index 2035	\$61,414,843.15	\$1,509,228.01	(\$2,101,148.39)	\$824,818.86	(\$18,202.04)	\$9,863,340.67	\$71,492,880.26	9.10%
LifePath Index 2030	\$95,663,783.40	\$2,034,820.04	(\$6,074,154.82)	\$70,556.06	(\$26,730.25)	\$13,396,456.48	\$105,064,730.91	13.37%
LifePath Index Retirement	\$162,371,932.85	\$2,260,263.52	(\$30,107,264.36)	\$37,633.38	(\$47,815.31)	\$18,221,205.10	\$152,735,955.18	19.43%
<b>Total Fund</b>	<b>\$758,912,947.78</b>	<b>\$13,059,375.69</b>	<b>(\$88,974,348.62)</b>	<b>\$6,482.49</b>	<b>(\$213,790.87)</b>	<b>\$103,126,987.81</b>	<b>\$785,917,654.28</b>	<b>100.00%</b>

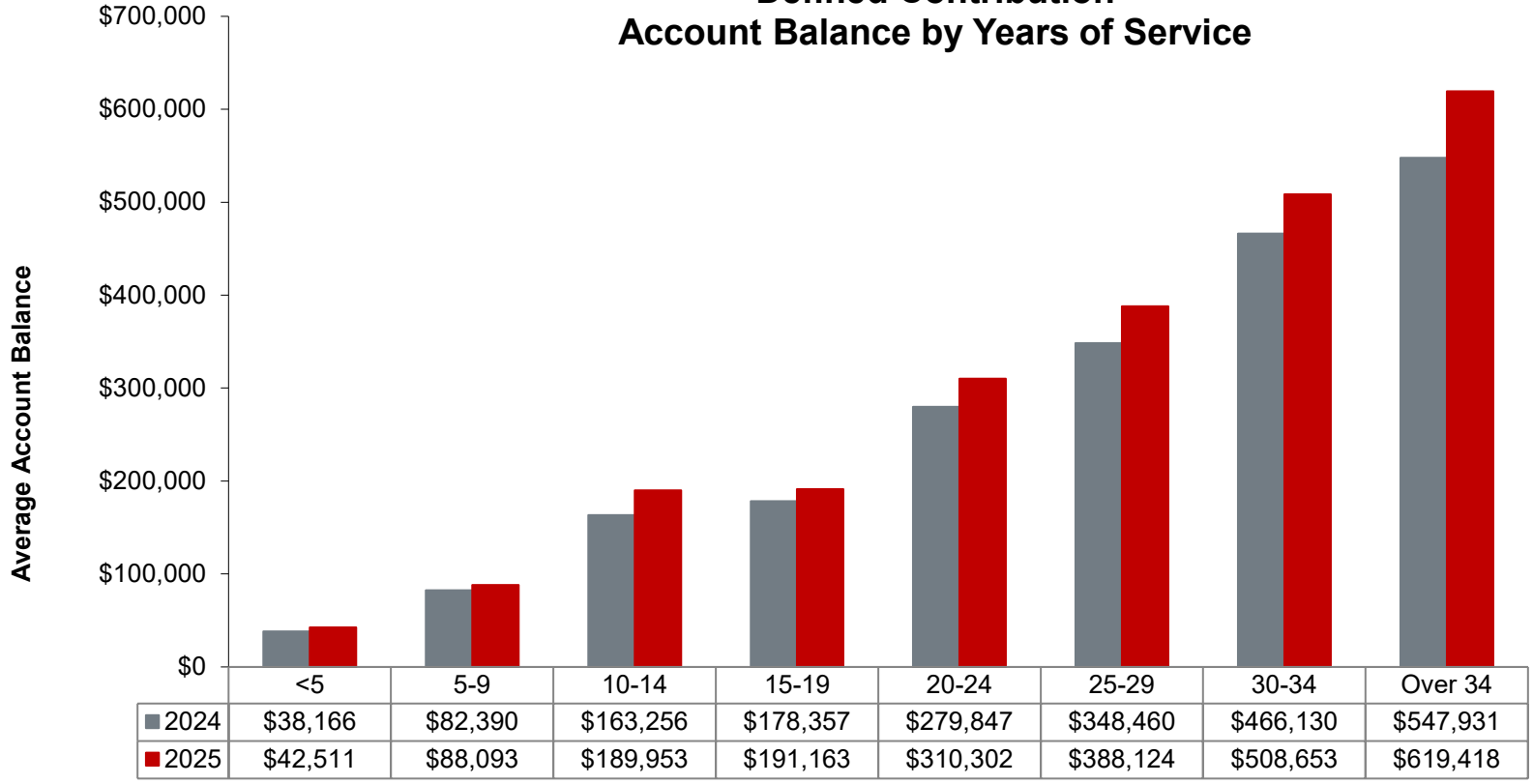
**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution**  
**Member Investment Account Balances - as of 12/31/2025**

<b>Fund Name</b>	<b># of Members With A Balance</b>	<b># of Members In One Fund</b>	<b>Market Value</b>	<b>Average Market Value</b>
Stable Value	1,217	120	\$74,254,520.12	\$61,014.40
US Bond Market Index	285	3	\$9,046,799.71	\$31,743.16
Investor Select	146	5	\$12,822,925.94	\$87,828.26
US Total Stock Market Index	1,401	53	\$257,039,352.13	\$183,468.49
International Stock Index	554	0	\$24,766,212.10	\$44,704.35
Global Equity	120	0	\$10,068,621.71	\$83,905.18
US Core Plus Bond	58	1	\$4,425,122.19	\$76,295.21
LifePath Index 2070	1	0	\$216.53	\$216.53
LifePath Index 2065	35	3	\$5,450,938.30	\$155,741.09
LifePath Index 2060	26	0	\$2,244,417.30	\$86,323.74
LifePath Index 2055	18	0	\$1,146,811.31	\$63,711.74
LifePath Index 2050	22	2	\$2,373,286.42	\$107,876.66
LifePath Index 2045	80	6	\$9,602,064.72	\$120,025.81
LifePath Index 2040	273	21	\$43,382,799.45	\$158,911.35
LifePath Index 2035	377	30	\$71,492,880.26	\$189,636.29
LifePath Index 2030	490	45	\$105,064,730.91	\$214,417.82
LifePath Index Retirement	743	91	\$152,735,955.18	\$205,566.56
<b>Total</b>			<b>\$785,917,654.28</b>	

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution**  
**Account Balance by Age**



**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Defined Contribution**  
**Account Balance by Years of Service**



**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**  
**Contract 3310-01**  
**Cash Balance**  
**Summary of Assets - 01/01/2025 to 12/31/2025**

<b>Fund Name</b>	<b>Balance 1/1/2025</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Net Transfers</b>	<b>Expenses</b>	<b>Net Earnings</b>	<b>Balance 12/31/2025</b>	<b>% Total Balance</b>
Cash Balance Fund	\$1,693,413,032.05	\$128,479,497.28	(\$184,000,689.65)	\$10,942,604.62	(\$2,086,070.66)	\$109,634,751.42	\$1,756,383,125.06	100.00%
Residual Accounts Fund	\$101,402.62	(\$22,664.25)	(\$1,009,052.23)	(\$29,219.43)	(\$6,893.80)	\$1,009,358.38	\$42,931.29	0.00%
<b>Total Fund</b>	<b>\$1,693,514,434.67</b>	<b>\$128,456,833.30</b>	<b>(\$185,009,741.88)</b>	<b>\$10,913,385.19</b>	<b>(\$2,092,964.46)</b>	<b>\$110,644,109.80</b>	<b>\$1,756,426,056.35</b>	<b>100.00%</b>

\*Net Earnings includes the CB Dividend of \$16,559,443.83 paid to 27,984 State Members on 8/01/2025. Of this, \$15,550,092.43 was allocated to Fund 50 and \$1,009,351.40 was allocated to Fund 51.

The Cash Balance Dividend Rate was 0.95%. The Applicable Rate was 0.981%

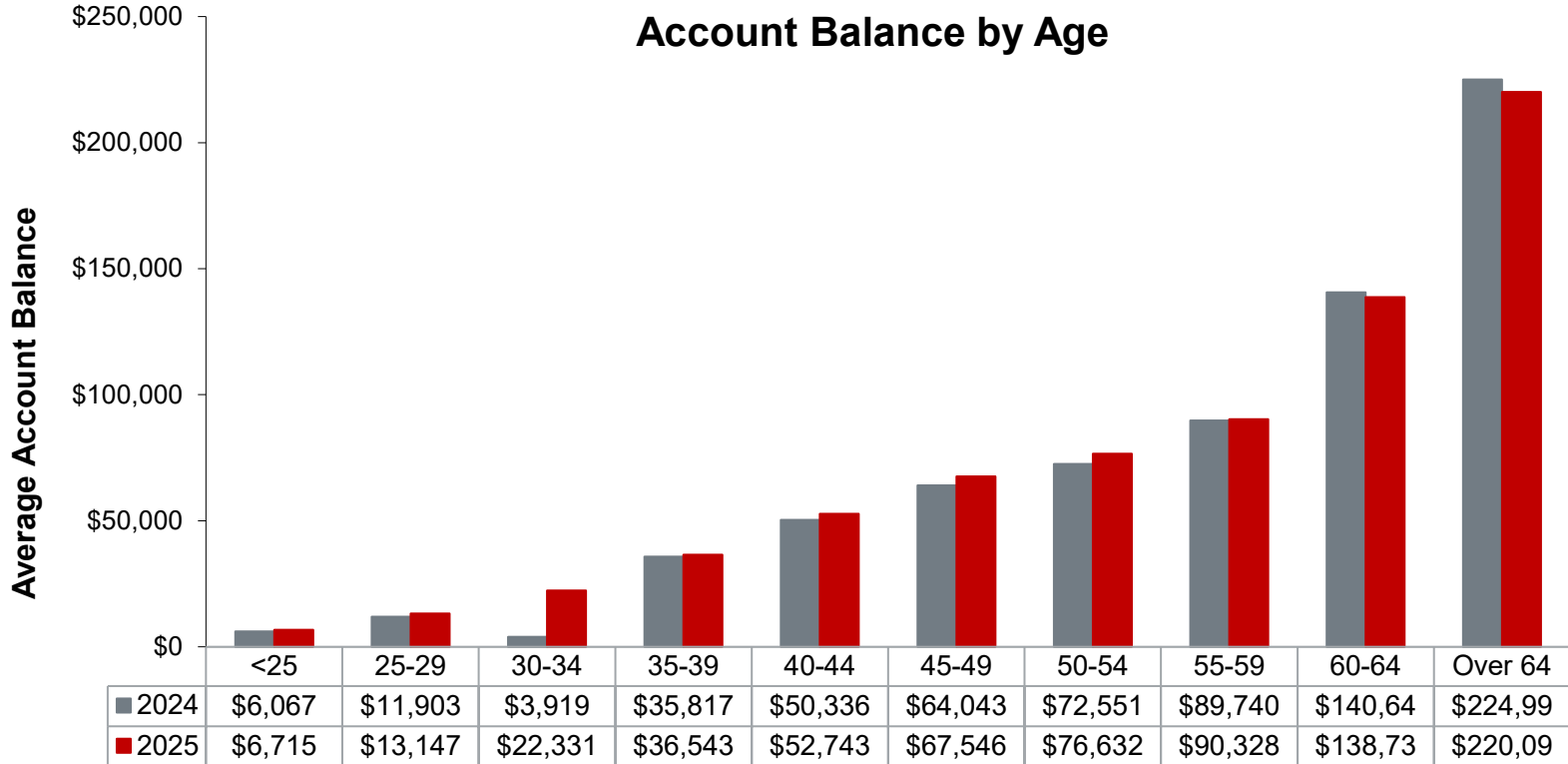
To be eligible for the Dividend, a Cash Balance Member must have maintained an account on December 31, 2024.

# STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN

Contract 3310-01

Cash Balance

Account Balance by Age

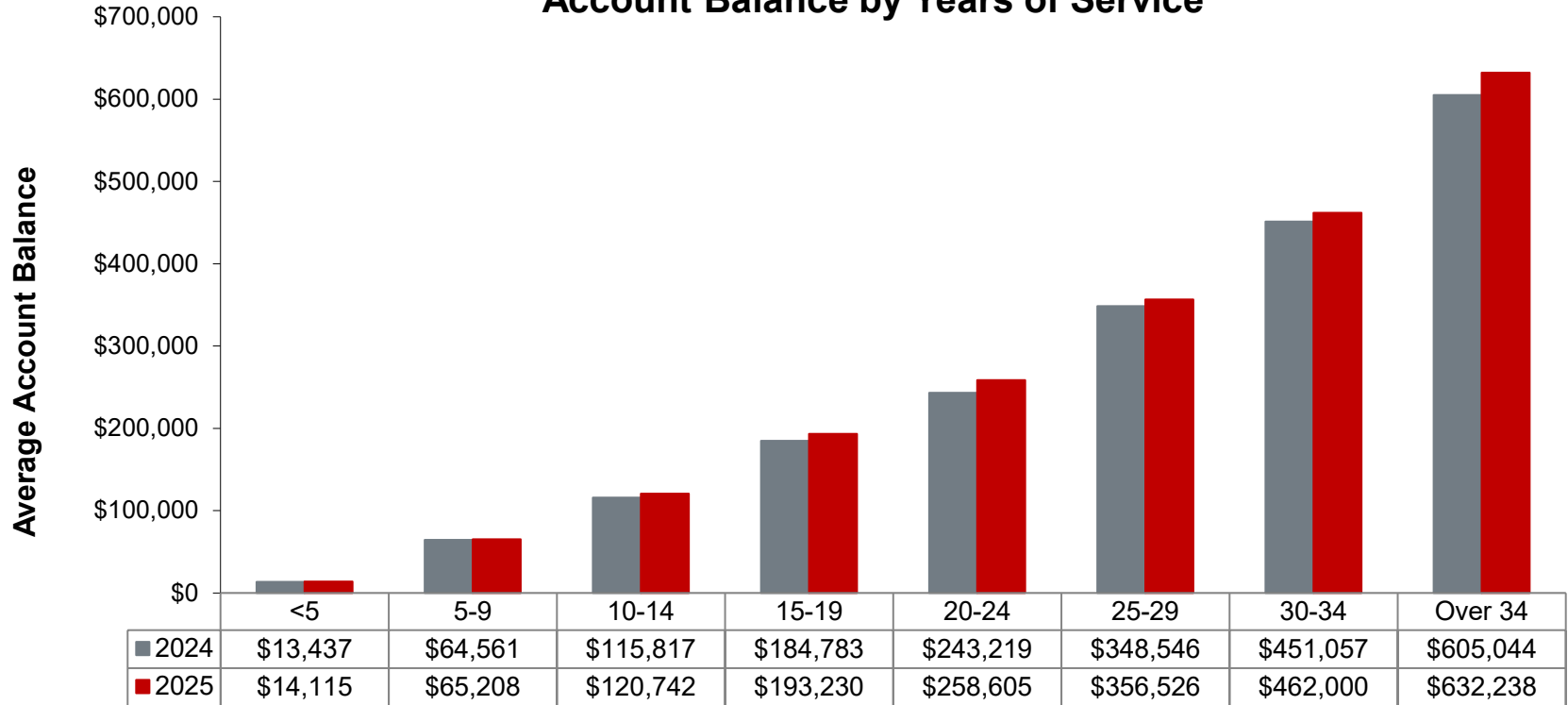


# STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN

## Contract 3310-01

### Cash Balance

### Account Balance by Years of Service



**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution and Cash Balance**  
**Account Summary - 1/1/2025 to 12/31/2025**

Account Summary	Defined Contribution	Cash Balance	Total
<b>Beginning Balance</b>	\$242,303,852.45	\$639,214,345.64	\$881,518,198.09
<b>Deposits</b>			
Member*	\$1,828,630.52	\$19,483,782.07	\$21,312,412.59
Employer**	\$2,646,199.65	\$28,491,291.40	\$31,137,491.05
<b>Total Contributions</b>	\$4,474,830.17	\$47,975,073.47	\$52,449,903.64
<b>Transfers</b>	(\$1,780,992.83)	\$1,782,562.60	\$1,569.77
<b>Forfeiture Transfer***</b>	\$0.00	(\$271,423.01)	(\$271,423.01)
<b>Withdrawals</b>	(\$14,914,645.94)	(\$63,652,320.18)	(\$78,566,966.12)
<b>Expenses</b>	(\$124,685.02)	(\$894,392.37)	(\$1,019,077.39)
<b>Earnings</b>	<u>\$33,556,734.86</u>	<u>\$41,139,104.28</u>	<u>\$74,695,839.14</u>
<b>Ending Balance</b>	<b>\$263,515,093.69</b>	<b>\$665,292,950.43</b>	<b>\$928,808,044.12</b>
<b>Employee Sources:</b>	\$116,151,723.76	\$270,123,821.43	\$386,275,545.19
<b>Employer Sources:</b>	\$147,363,370.02	\$395,169,128.91	\$542,532,498.93
<b>Members with an Account Balance</b>	950	12,677	13,627
<b>Average Account Balance</b>	\$277,384.31	\$52,480.31	\$68,159.39
<b>Average Age</b>	63.1	46.0	47.2
<b>Average Service</b>	29.9	8.3	9.8

\*Member contributions = 4.5%

\*\*Employer contributions = 150% of Member contributions

\*\*\* Forfeiture Transfer processed each January and June.

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Defined Contribution and Cash Balance

Withdrawal Reason Summary - 01/01/2025 to 12/31/2025

Withdrawal Reason	Defined Contribution Withdrawals		Cash Balance Withdrawals		Total Withdrawals	
	Amount	Number*	Amount	Number*	Amount	Number*
Termination	(\$1,788,317.45)	148	(\$13,402,596.88)	1,068	(\$15,190,914.33)	1,216
Retirement	(\$12,052,498.34)	615	(\$48,977,224.76)	490	(\$61,029,723.10)	1,105
Disability	\$0.00	0	(\$40,000.00)	1	(\$40,000.00)	1
Death	(\$1,030,400.56)	16	(\$1,090,766.14)	46	(\$2,121,166.70)	62
QDRO	(\$43,429.59)	1	(\$141,732.40)	4	(\$185,161.99)	5
<b>Total</b>	<b>(\$14,914,645.94)</b>	<b>780</b>	<b>(\$63,652,320.18)</b>	<b>1,609</b>	<b>(\$78,566,966.12)</b>	<b>2,389</b>

\*Number includes all withdrawals. For example, Members receiving monthly distributions would be counted as 12 withdrawals.

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Defined Contribution and Cash Balance

Withdrawal Type Summary - 01/01/2025 to 12/31/2025

Withdrawal Type	Defined Contribution			Cash Balance			Total		
	Amount	Percent	Members	Amount	Percent	Members	Amount	Percent	Members
<b>Rollover</b>	(\$11,836,420.04)	79.36%	53	(\$38,807,334.25)	60.97%	405	(\$50,643,754.29)	64.46%	458
<b>Lump Sum</b>	(\$3,078,225.90)	20.64%	150	(\$10,880,412.91)	17.09%	820	(\$13,958,638.81)	17.77%	970
<b>Annuity</b>	\$0.00	0.00%	0	(\$13,964,573.02)	21.94%	59	(\$13,964,573.02)	17.77%	59
<b>Total</b>	<b>(\$14,914,645.94)</b>	<b>100.00%</b>	<b>203</b>	<b>(\$63,652,320.18)</b>	<b>100.00%</b>	<b>1,284</b>	<b>(\$78,566,966.12)</b>	<b>100.00%</b>	<b>1,487</b>
Forfeitures	\$793,593.72		329						
Forfeiture Balance	\$378,884.73								

\*There were 7 Defined Contribution Members who elected an Annuity for a total of \$1,811,002.83. These figures are shown in the Cash Balance section, since all Annuities are paid out of the Cash Balance Fund.

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Defined Contribution and Cash Balance

Account Summary - Comparison of 2024 to 2025

Account Summary	2024	2025
<b>Beginning Balance</b>	\$831,352,534.26	\$881,518,198.09
<b>Contributions</b>		
Member*	\$20,288,014.52	\$21,312,412.59
Employer**	\$29,699,364.95	\$31,137,491.05
<b>Total Contributions</b>	\$49,987,379.47	\$52,449,903.64
<b>Transfers</b>	\$0.00	\$1,569.77
<b>Forfeiture Transfer***</b>	(\$395,953.03)	(\$271,423.01)
<b>Withdrawals</b>	(\$67,730,732.37)	(\$78,566,966.12)
<b>Expenses</b>	(\$1,137,820.01)	(\$1,019,077.39)
<b>Earnings</b>	\$69,442,789.77	\$74,695,839.14
<b>Ending Balance</b>	<b>\$881,518,198.09</b>	<b>\$928,808,044.12</b>
<b>Employee Sources:</b>	\$366,275,895.43	\$386,275,545.19
<b>Employer Sources:</b>	\$515,242,302.66	\$542,532,498.93
<b>Members with an Account Balance</b>	13,452	13,627
<b>Average Account Balance</b>	\$65,530.64	\$68,159.39
<b>Average Age</b>	47.3	47.2
<b>Average Service</b>	9.8	9.8

\*Member contributions = 4.5%

\*\*Employer contributions = 150% of Member contributions

\*\*\*Forfeiture Transfer processed each January and June

**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution and Cash Balance**  
**Withdrawal Reason Summary - Comparison of 2024 to 2025**

Withdrawal Reason	2024 Withdrawals		2025 Withdrawals	
	Amount	Number*	Amount	Number*
Termination	(\$13,348,233.75)	1,096	(\$15,190,914.33)	1,216
Retirement	(\$51,519,858.32)	1,071	(\$61,029,723.10)	1,105
Disability	(\$197,890.44)	2	(\$40,000.00)	1
Death	(\$2,582,428.22)	55	(\$2,121,166.70)	62
QDRO	(\$82,321.64)	5	(\$185,161.99)	5
<b>Total</b>	<b>(\$67,730,732.37)</b>	<b>2,229</b>	<b>(\$78,566,966.12)</b>	<b>2,389</b>

\*Number includes all withdrawals. For example, Members receiving monthly distributions would be counted as 12 withdrawals.

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Defined Contribution and Cash Balance

Withdrawal Type Summary - Comparison of 2024 to 2025

Withdrawal Type	2024			2025		
	Amount	Percent	Members	Amount	Percent	Members
Rollover	(\$40,670,721.92)	60.05%	401	(\$50,643,754.29)	64.46%	458
Lump Sum	(\$12,090,089.40)	17.85%	832	(\$13,958,638.81)	17.77%	970
Annuity	(\$14,969,921.05)	22.10%	69	(\$13,964,573.02)	17.77%	59
<b>Total</b>	<b>(\$67,730,732.37)</b>	<b>100.00%</b>	<b>1,302</b>	<b>(\$78,566,966.12)</b>	<b>100.00%</b>	<b>1,487</b>
Forfeitures	\$1,003,369.53	348		\$793,593.72	329	
Forfeiture Balance	\$329,484.55			\$378,884.73		

**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution and Cash Balance**  
**Member Information - Comparison of 2024 to 2025**

Members	Defined Contribution	Cash Balance	Total
<b>New Members</b>			
2024	8	1,396	1,404
2025	19	1,332	1,351
Increase/(Decrease)	11	(64)	(53)
<b>Active Members</b>			
2024	557	7,585	8,142
2025	515	7,552	8,067
Increase/(Decrease)	(42)	(33)	(75)
<b>Deferred Members</b>			
2024	452	4,858	5,310
2025	435	5,125	5,560
Increase/(Decrease)	(17)	267	250
<b>Total Members</b>			
2024	1,009	12,443	13,452
2025	950	12,677	13,627
Increase/(Decrease)	(59)	234	175

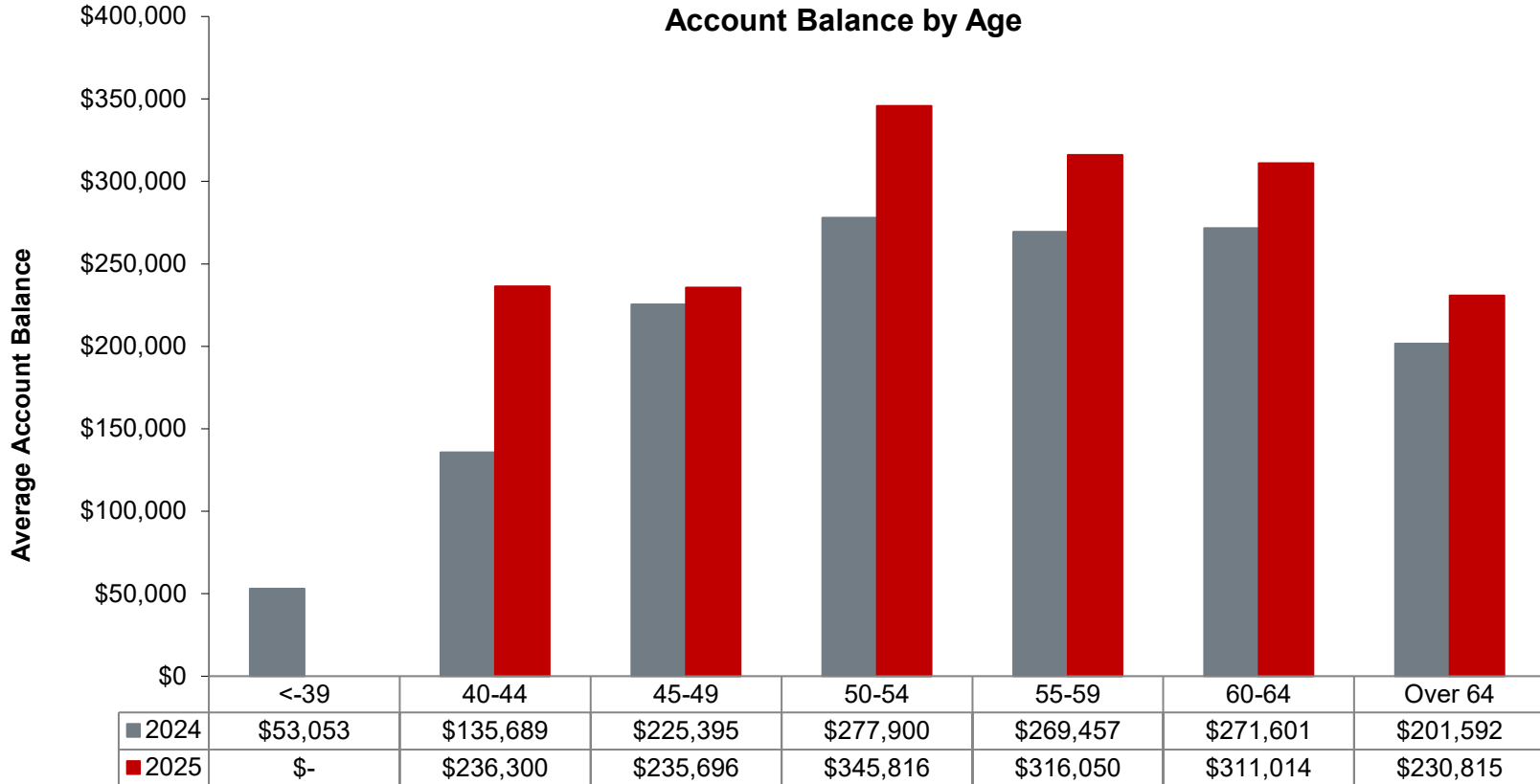
**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution**  
**Summary of Assets - 01/01/2025 to 12/31/2025**

<b>Fund Name</b>	<b>Balance 1/1/2025</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Net Transfers</b>	<b>Expenses</b>	<b>Net Earnings</b>	<b>Balance 12/31/2025</b>	<b>% Total Balance</b>
Stable Value Funds	\$23,743,414.65	\$577,608.41	(\$2,844,262.32)	\$1,007.99	(\$13,741.28)	\$665,691.85	\$22,129,719.30	8.40%
US Bond Market Index	\$2,401,914.26	\$52,745.17	(\$141,232.47)	\$1,017,038.87	(\$1,534.21)	\$234,407.02	\$3,563,338.64	1.35%
Investor Select	\$2,415,687.20	\$45,867.75	(\$133,221.83)	(\$177,347.48)	(\$971.56)	\$319,965.17	\$2,469,979.25	0.94%
US Total Stock Market Index	\$75,821,566.00	\$889,803.36	(\$4,215,298.63)	(\$2,811,357.05)	(\$35,449.29)	\$12,266,529.46	\$81,915,793.85	31.09%
International Stock Index	\$3,902,039.24	\$132,681.37	(\$149,333.06)	\$1,260,856.45	(\$2,201.19)	\$1,362,951.39	\$6,506,994.20	2.47%
Global Equity	\$1,634,610.95	\$33,222.62	(\$107,107.92)	(\$213,035.66)	(\$663.22)	\$208,047.75	\$1,555,074.52	0.59%
US Core Plus Bond	\$1,120,548.41	\$16,697.04	(\$911.27)	\$188,893.93	(\$470.92)	\$106,111.92	\$1,430,869.11	0.54%
LifePath Index 2070	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
LifePath Index 2065	\$452,763.28	\$18,496.19	\$0.00	(\$13,923.59)	(\$180.34)	\$88,723.66	\$545,879.20	0.21%
LifePath Index 2060	\$333,918.25	\$8,532.24	(\$95,196.82)	\$297,253.05	(\$146.87)	\$59,321.99	\$603,681.84	0.23%
LifePath Index 2055	\$199,862.53	\$2,602.86	\$0.00	\$211,272.98	(\$170.41)	\$90,772.23	\$504,340.19	0.19%
LifePath Index 2050	\$921,370.56	\$18,689.53	(\$3,462.34)	(\$237,396.87)	(\$250.52)	\$137,553.60	\$836,503.96	0.32%
LifePath Index 2045	\$5,156,385.57	\$157,202.82	\$0.00	\$130,925.91	(\$2,765.31)	\$1,031,243.90	\$6,472,992.89	2.46%
LifePath Index 2040	\$13,915,081.51	\$388,558.30	(\$7,829.08)	\$276,796.83	(\$7,104.92)	\$2,535,395.99	\$17,100,898.63	6.49%
LifePath Index 2035	\$19,644,444.39	\$533,504.59	(\$65,072.45)	(\$120,352.20)	(\$9,725.30)	\$3,170,028.87	\$23,152,827.90	8.79%
LifePath Index 2030	\$28,298,260.35	\$607,899.50	(\$1,305,056.05)	(\$331,107.72)	(\$14,196.18)	\$3,952,533.41	\$31,208,333.31	11.84%
LifePath Index Retirement	\$62,341,985.30	\$990,718.42	(\$5,846,661.70)	(\$1,260,518.27)	(\$35,113.50)	\$7,327,456.65	\$63,517,866.90	24.10%
<b>Total Fund</b>	<b>\$242,303,852.45</b>	<b>\$4,474,830.17</b>	<b>(\$14,914,645.94)</b>	<b>(\$1,780,992.83)</b>	<b>(\$124,685.02)</b>	<b>\$33,556,734.86</b>	<b>\$263,515,093.69</b>	<b>100.00%</b>

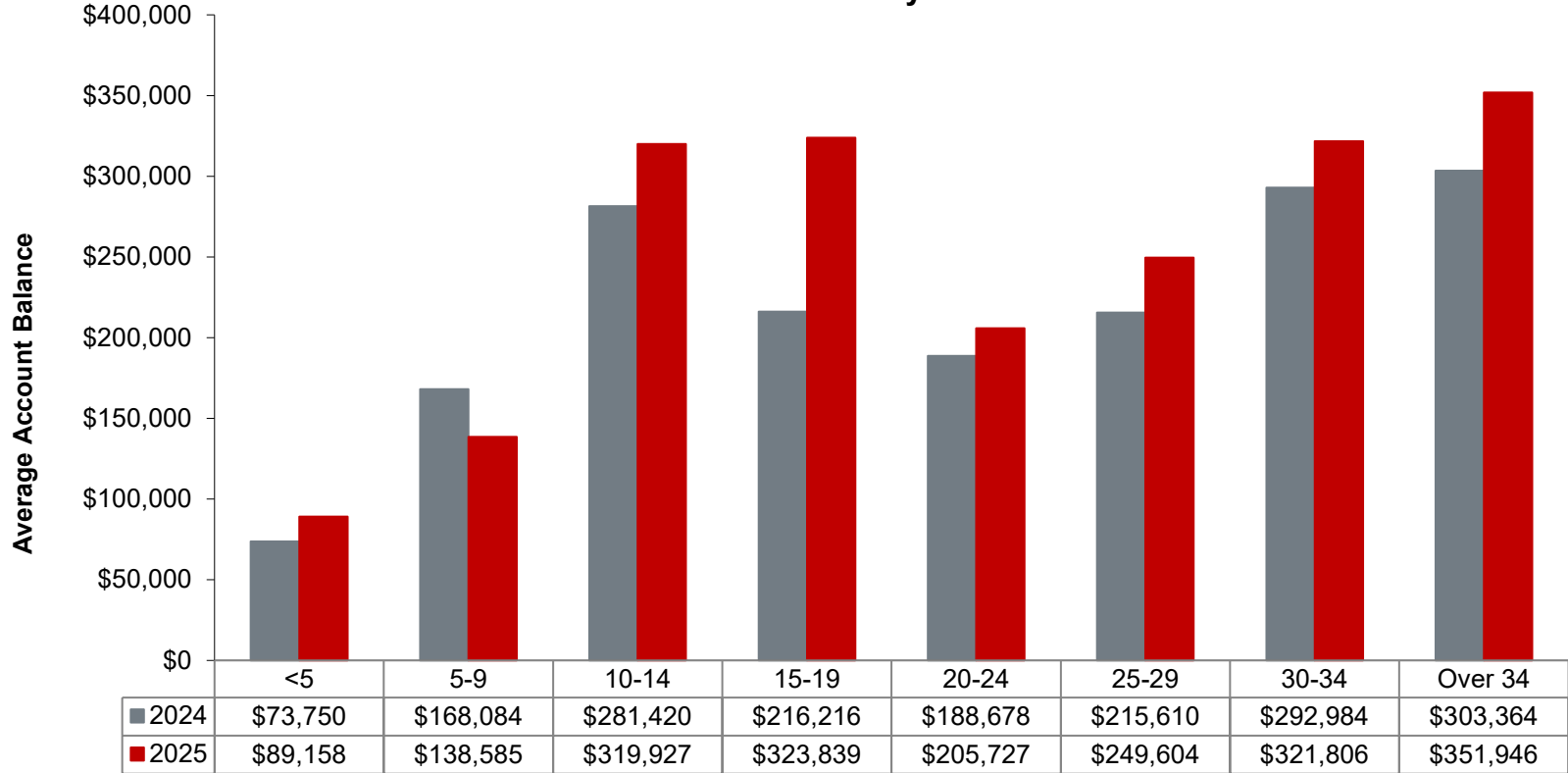
**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution**  
**Member Investment Account Balances - as of 12/31/2025**

<b>Fund Name</b>	<b># of Members With A Balance</b>	<b># of Members In One Fund</b>	<b>Market Value</b>	<b>Average Market Value</b>
Stable Value	564	37	\$22,129,719.30	\$39,237.09
US Bond Market Index	112	2	\$3,563,338.64	\$31,815.52
Investor Select	38	0	\$2,469,979.25	\$64,999.45
US Total Stock Market Index	580	13	\$81,915,793.85	\$141,234.13
International Stock Index	189	0	\$6,506,994.20	\$34,428.54
Global Equity	28	0	\$1,555,074.52	\$55,538.38
US Core Plus Bond	14	0	\$1,430,869.11	\$102,204.94
LifePath Index 2070	0	0	\$0.00	\$0.00
LifePath Index 2065	8	0	\$545,879.20	\$68,234.90
LifePath Index 2060	6	0	\$603,681.84	\$100,613.64
LifePath Index 2055	6	0	\$504,340.19	\$84,056.70
LifePath Index 2050	11	0	\$836,503.96	\$76,045.81
LifePath Index 2045	40	8	\$6,472,992.89	\$161,824.82
LifePath Index 2040	87	10	\$17,100,898.63	\$196,562.05
LifePath Index 2035	131	9	\$23,152,827.90	\$176,739.14
LifePath Index 2030	184	14	\$31,208,333.31	\$169,610.51
LifePath Index Retirement	433	60	\$63,517,866.90	\$146,692.53
<b>Total</b>			<b>\$263,515,093.69</b>	

**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution**  
**Account Balance by Age**



**NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN**  
**Contract 3135-01**  
**Defined Contribution**  
**Account Balance by Years of Service**



# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Cash Balance

Summary of Assets - 01/01/2025 to 12/31/2025

Fund Name	Balance 1/1/2025	Deposits	Withdrawals	Net Transfers	Expenses	Net Earnings	Balance 12/31/2025	% Total Balance
Cash Balance Fund	\$639,213,903.49	\$47,973,349.21	(\$49,649,627.75)	(\$12,140,607.32)	(\$891,155.99)	\$40,793,287.01	\$665,289,148.65	100.00%
Residual Accounts Fund	\$442.15	\$1,724.26	(\$309,542.42)	(\$41,403.10)	(\$3,236.38)	\$355,817.27	\$3,801.78	0.00%
<b>Total Fund</b>	<b>\$639,214,345.64</b>	<b>\$47,975,073.47</b>	<b>(\$49,959,170.17)</b>	<b>(\$12,182,010.42)</b>	<b>(\$894,392.37)</b>	<b>\$41,139,104.28</b>	<b>\$665,292,950.43</b>	<b>100.00%</b>

\*Net Earnings includes the CB Dividend of \$5,545,5816.70 paid to 12,454 County Members on 8/01/2025. Of this, \$5,189,568.11 was allocated to Fund 50 and \$355,948.59 was allocated to Fund 51.

The Cash Balance Dividend Rate was 0.84%. The Applicable Rate was 0.868%.

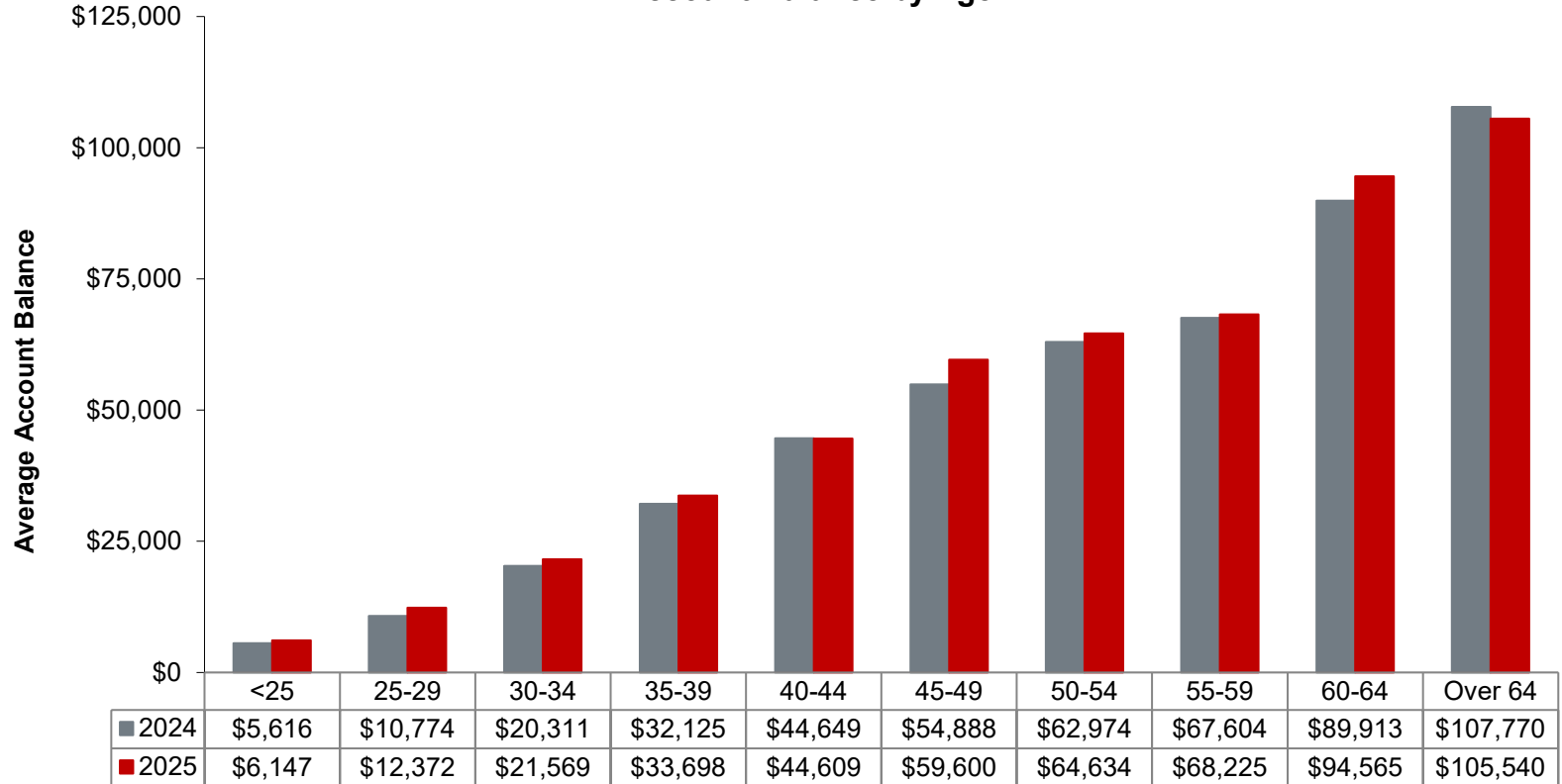
To be eligible for the Dividend, a Cash Balance Member must have maintained an account on December 31, 2024.

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Cash Balance

Account Balance by Age

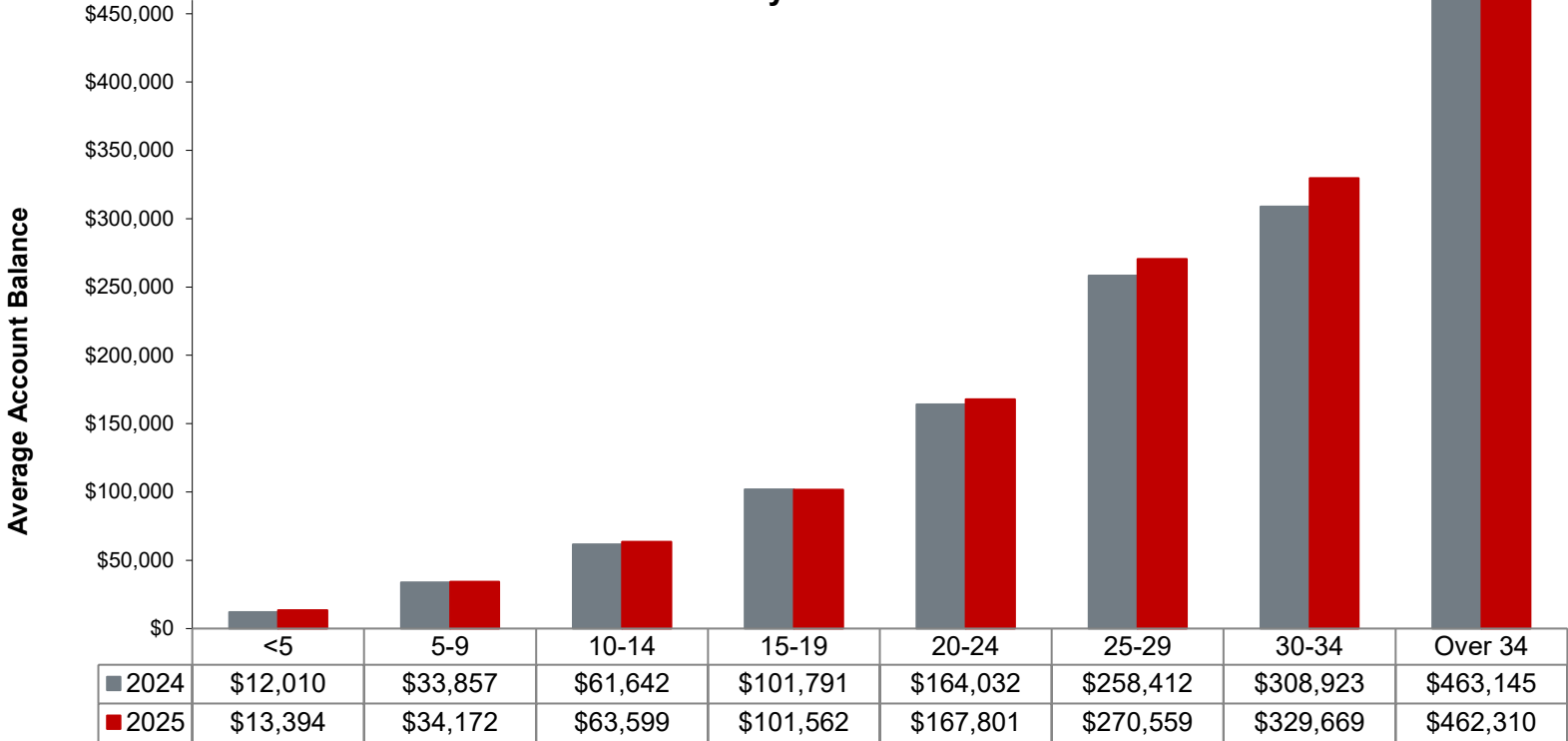


# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 3135-01

Cash Balance

Account Balance by Years of Service



# STATE OF NEBRASKA DEFERRED COMPENSATION PLAN

Contract 2000-01

## Summary of Assets - 01/01/2025 to 12/31/2025

Fund Name	Balance			Net		Net	Balance	% Total
	1/1/2025	Deposits	Withdrawals	Transfers	Expenses	Earnings	12/31/2025	Balance
Stable Value	\$35,689,843.33	\$1,541,523.84	(\$6,558,674.33)	\$2,114,104.82	(\$49,191.81)	\$1,029,510.19	\$33,767,116.04	11.27%
US Bond Index	\$5,817,982.48	\$526,865.76	(\$1,932,587.88)	\$1,900,532.53	(\$6,346.09)	\$420,420.81	\$6,726,867.61	2.25%
Investor Select	\$15,931,597.18	\$489,538.38	(\$806,341.02)	(\$12,567.11)	(\$11,893.38)	\$2,597,256.10	\$18,187,590.15	6.07%
US Total Stock Mkt Index	\$107,902,218.30	\$4,742,659.97	(\$14,128,707.44)	(\$3,429,851.32)	(\$98,836.25)	\$16,850,440.75	\$111,837,924.01	37.33%
International Stock Index	\$8,888,686.21	\$595,046.03	(\$1,398,121.26)	\$1,821,307.22	(\$10,788.05)	\$3,013,391.30	\$12,909,521.45	4.31%
Global Equity	\$4,135,057.58	\$240,100.20	(\$365,237.51)	(\$754,512.54)	(\$4,921.56)	\$577,728.01	\$3,828,214.18	1.28%
US Core Plus Bond	\$2,126,451.07	\$88,891.91	(\$68,907.40)	(\$416,986.87)	(\$1,751.98)	\$139,645.04	\$1,867,341.77	0.62%
LifePath Index 2070	\$0.00	\$6,407.34	\$0.00	\$111,917.95	(\$84.15)	\$1,725.42	\$119,966.56	0.04%
LifePath Index 2065	\$1,292,538.67	\$548,006.00	(\$182,664.40)	\$493,220.59	(\$26,702.96)	\$389,041.12	\$2,513,439.02	0.84%
LifePath Index 2060	\$2,321,071.60	\$526,340.07	(\$131,552.55)	\$142,770.20	(\$25,707.58)	\$516,086.32	\$3,349,008.06	1.12%
LifePath Index 2055	\$2,899,326.41	\$823,316.42	(\$179,973.97)	(\$135,036.90)	(\$30,823.35)	\$657,301.61	\$4,034,110.22	1.35%
LifePath Index 2050	\$3,452,923.71	\$1,255,234.30	(\$74,200.56)	(\$35,508.31)	(\$33,594.53)	\$855,540.38	\$5,420,394.99	1.81%
LifePath Index 2045	\$3,932,292.22	\$976,527.45	(\$109,812.43)	(\$59,302.94)	(\$30,343.73)	\$827,852.26	\$5,537,212.83	1.85%
LifePath Index 2040	\$6,420,761.38	\$1,251,669.80	(\$190,293.92)	(\$179,946.56)	(\$33,095.61)	\$1,175,863.09	\$8,444,958.18	2.82%
LifePath Index 2035	\$7,913,118.71	\$1,261,674.91	(\$327,957.15)	\$205,132.12	(\$34,891.82)	\$1,361,658.55	\$10,378,735.32	3.46%
LifePath Index 2030	\$14,588,578.91	\$1,547,730.09	(\$689,142.50)	(\$366,397.66)	(\$37,993.94)	\$2,110,943.25	\$17,153,718.15	5.73%
LifePath Index Retirement	\$55,157,294.49	\$3,621,450.84	(\$10,206,302.61)	(\$1,398,875.22)	(\$77,260.79)	\$6,435,184.94	\$53,531,491.65	17.87%
<b>Total</b>	<b>\$278,469,742.25</b>	<b>\$20,042,983.31</b>	<b>(\$37,350,476.93)</b>	<b>\$0.00</b>	<b>(\$514,227.58)</b>	<b>\$38,959,589.14</b>	<b>\$299,607,610.19</b>	<b>100.00%</b>

**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN**  
**Contract 2000-01**  
**Participant Investment Account Balances - as of 12/31/2025**

<b>Fund Name</b>	<b># of Members With A Balance</b>	<b># of Members In One Fund</b>	<b>Market Value</b>	<b>Average Market Value</b>
Stable Value	1,480	257	\$33,767,116.04	\$22,815.62
US Bond Market Index	476	8	\$6,726,867.61	\$14,132.07
Investor Select	443	21	\$18,187,590.15	\$41,055.51
US Total Stock Market Index	1,915	225	\$111,837,924.01	\$58,401.00
International Stock Index	897	5	\$12,909,521.45	\$14,391.89
Global Equity	328	4	\$3,828,214.18	\$11,671.38
US Core Plus Bond	139	3	\$1,867,341.77	\$13,434.11
LifePath Index 2070	17	12	\$119,966.56	\$7,056.86
LifePath Index 2065	699	560	\$2,513,439.02	\$3,595.76
LifePath Index 2060	616	438	\$3,349,008.06	\$5,436.70
LifePath Index 2055	712	493	\$4,034,110.22	\$5,665.89
LifePath Index 2050	763	519	\$5,420,394.99	\$7,104.06
LifePath Index 2045	719	481	\$5,537,212.83	\$7,701.27
LifePath Index 2040	782	498	\$8,444,958.18	\$10,799.18
LifePath Index 2035	844	492	\$10,378,735.32	\$12,297.08
LifePath Index 2030	845	466	\$17,153,718.15	\$20,300.26
LifePath Index Retirement	1,243	545	\$53,531,491.65	\$43,066.36
<b>Total</b>			<b>\$299,607,610.19</b>	

**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN**  
**Contract 2000-01**  
**Account Summary - Comparison of 2024 to 2025**

Account Summary	2024	2025
<b>Beginning Balance</b>	\$258,084,807.64	\$278,469,742.25
<b>Contributions</b>		
Employee	\$15,728,303.77	\$16,810,250.07
Transfers from MassMutual*	\$1,209,240.91	\$742,744.74
Rollovers from State/DROP Plan**	\$4,180,982.80	\$1,969,395.60
Rollovers from Other Plans***	\$351,161.08	\$520,592.90
<b>Total Contributions</b>	<b>\$21,469,688.56</b>	<b>\$20,042,983.31</b>
<b>Withdrawals</b>	(\$34,669,512.81)	(\$37,350,476.93)
<b>Expenses</b>	(\$365,873.48)	(\$514,227.58)
<b>Earnings</b>	\$33,950,632.34	\$38,959,589.14
<b>Ending Balance</b>	<b>\$278,469,742.25</b>	<b>\$299,607,610.19</b>
<b>Employee Source:</b>	\$231,707,190.58	\$251,571,373.68
<b>Rollover Source:</b>	\$46,762,551.67	\$48,036,236.51
<b>Members with an Account Balance</b>	6,964	7,554
<b>Average Account Balance</b>	\$39,987.04	\$39,662.11
<b>Average Age</b>	51.5	49.7

\*In 2025, 57 members transferred money from MassMutual/Empower to the State Deferred Compensation Plan.

\*\*In 2025, 17 members elected to rollover part or all of their State/County/DROP account balance to the State Deferred Compensation Plan.

\*\*\*In 2025, 19 members elected to rollover money from other qualified accounts to the State Deferred Compensation Plan.

**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN**  
**Contract 2000-01**  
**Withdrawal Reason Summary - Comparison of 2024 to 2025**

Withdrawal Reason	2024 Withdrawals		2025 Withdrawals	
	Amount	Number*	Amount	Number*
Termination	(\$3,510,415.34)	326	(\$2,401,409.17)	331
Retirement	(\$29,158,584.86)	1,756	(\$32,695,759.32)	1,868
Disability	\$0.00	0	\$0.00	0
Death	(\$2,000,512.61)	79	(\$2,253,308.44)	82
QDRO	\$0.00	0	\$0.00	0
<b>Total</b>	<b>(\$34,669,512.81)</b>	<b>2,161</b>	<b>(\$37,350,476.93)</b>	<b>2,281</b>

\*Number includes all withdrawals. For example, Members receiving monthly distributions would be counted as 12 withdrawals.

# STATE OF NEBRASKA DEFERRED COMPENSATION PLAN

## Contract 2000-01

### Withdrawal Type Summary - Comparison of 2024 to 2025

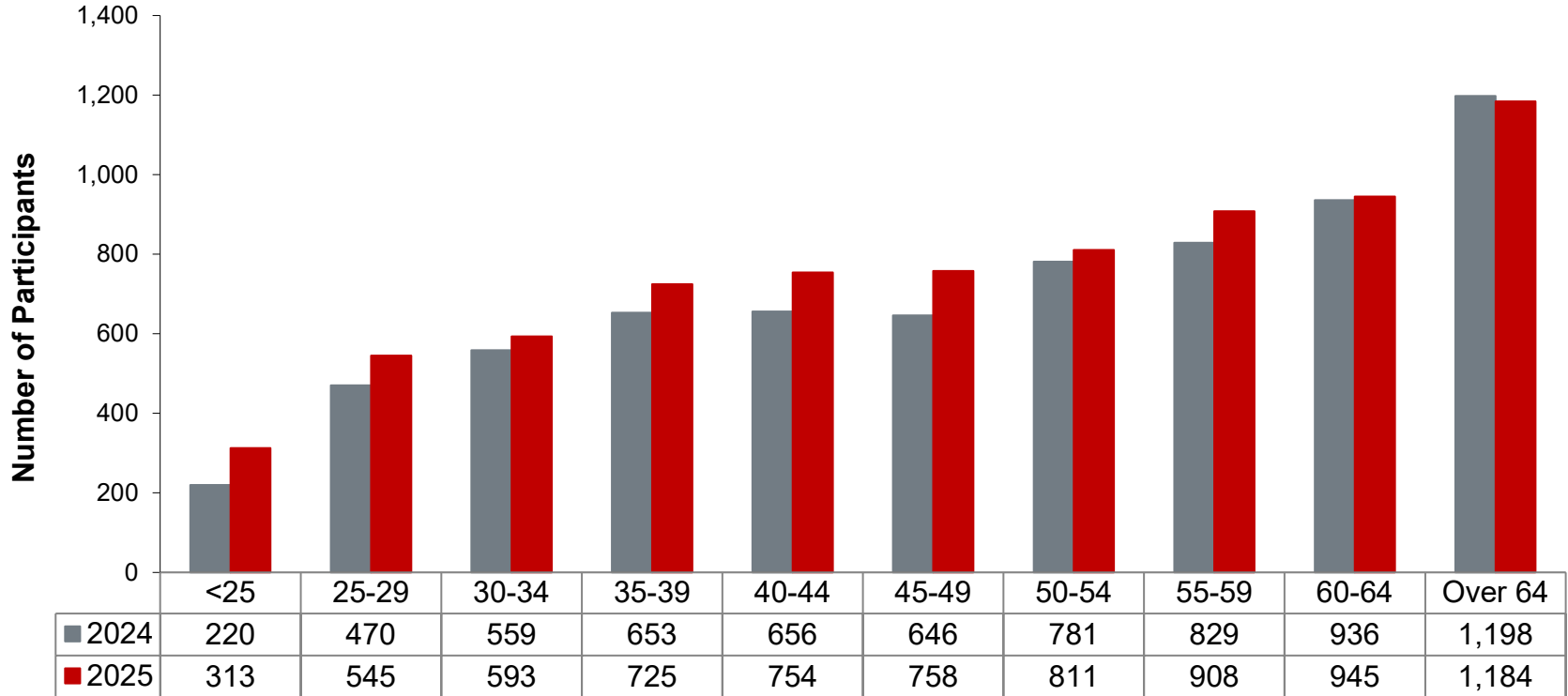
Withdrawal Type	2024			2025		
	Amount	Percent	Members	Amount	Percent	Members
Rollover	(\$25,669,267.70)	74.04%	255	(\$29,116,525.52)	77.95%	273
Lump Sum*	(\$9,000,245.11)	25.96%	626	(\$8,233,951.41)	22.05%	641
Annuity	\$0.00	0.00%	0	\$0.00	0.00%	0
<b>Total</b>	<b>(\$34,669,512.81)</b>	<b>100%</b>	<b>881</b>	<b>(\$37,350,476.93)</b>	<b>100%</b>	<b>941</b>

\*Includes SWO payments

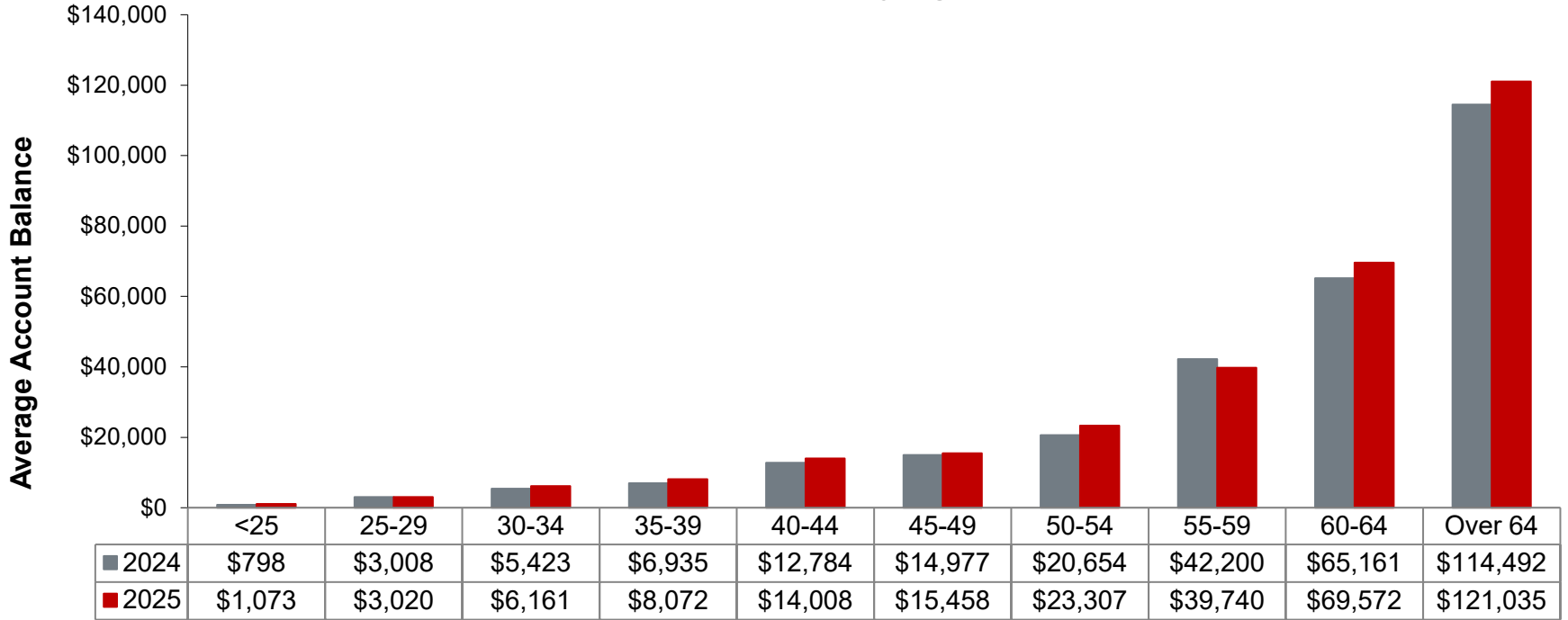
**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN**  
**Contract 2000-01**  
**Member Information - Comparison of 2024 to 2025**

Members	Number
<b>New Members</b>	
2024	1,206
2025	1,238
Increase/(Decrease)	32
<b>Active Members</b>	
2024	5,153
2025	5,605
Increase/(Decrease)	452
<b>Deferred Members</b>	
2024	1,811
2025	1,949
Increase/(Decrease)	138
<b>Total Members</b>	
2024	6,964
2025	7,554
Increase/(Decrease)	590

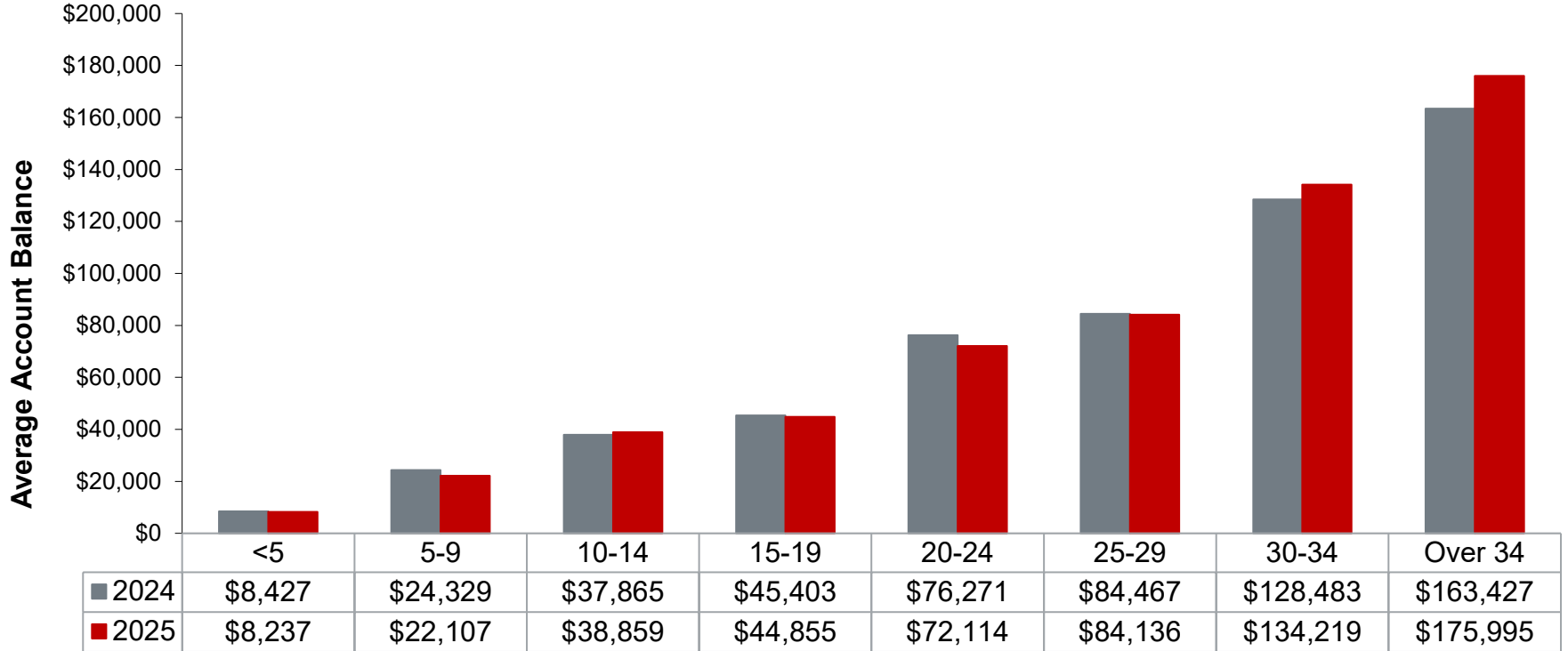
**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN  
Contract 2000-01  
Number of Participants by Age**



**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN  
Contract 2000-01  
Account Balance by Age**



**STATE OF NEBRASKA DEFERRED COMPENSATION PLAN**  
**Contract 2000-01**  
**Account Balance by Years of Service**



**STATE PATROL DROP OPTION**  
**Contract 2001-01**  
**Summary of Assets - 01/01/2025 to 12/31/2025**

<b>Fund Name</b>	<b>Balance 1/1/2025</b>	<b>Deposits</b>	<b>Withdrawals</b>	<b>Net Transfers</b>	<b>Expenses</b>	<b>Net Earnings</b>	<b>Balance 12/31/2025</b>	<b>% Total Balance</b>
Stable Value	\$319,432.98	\$88,609.78	(\$163,739.24)	\$401,720.07	(\$1,193.23)	\$8,579.59	\$653,409.95	8.39%
US Bond Index	\$63,960.24	\$46,719.61	\$0.00	\$93,109.12	(\$344.96)	\$5,773.74	\$209,217.75	2.69%
Investor Select	\$396,583.89	\$173,920.26	\$0.00	\$0.00	(\$1,821.53)	\$78,993.52	\$647,676.14	8.32%
US Total Stock Market Index	\$1,915,108.74	\$734,553.20	(\$238,717.24)	(\$217,618.02)	(\$7,687.31)	\$318,839.22	\$2,504,478.59	32.16%
International Stock Index	\$419,119.11	\$173,018.73	(\$133,641.61)	(\$27,733.18)	(\$1,900.88)	\$143,585.55	\$572,447.72	7.35%
Global Equity	\$487,666.07	\$167,413.05	\$0.00	(\$174,945.33)	(\$1,963.98)	\$83,068.40	\$561,238.21	7.21%
US Core Plus Bond	\$209,136.04	\$67,281.34	\$0.00	\$0.00	(\$887.79)	\$21,871.69	\$297,401.28	3.82%
LifePath Index 2070	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
LifePath Index 2065	\$0.00	\$128,246.51	\$0.00	\$0.00	(\$109.42)	\$4,705.57	\$132,842.66	1.71%
LifePath Index 2060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LifePath Index 2055	\$0.00	\$88,607.40	\$0.00	\$0.00	(\$169.26)	\$9,752.56	\$98,190.70	1.26%
LifePath Index 2050	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
LifePath Index 2045	\$55,008.14	\$22,019.03	\$0.00	\$0.00	(\$255.39)	\$12,845.97	\$89,617.75	1.15%
LifePath Index 2040	\$0.00	\$125,029.61	\$0.00	\$0.00	(\$154.92)	\$6,332.94	\$131,207.63	1.69%
LifePath Index 2035	\$1,566,406.26	\$558,232.13	(\$758,938.66)	\$0.00	(\$6,160.72)	\$257,764.25	\$1,617,303.26	20.77%
LifePath Index 2030	\$102,169.85	\$126,383.01	\$0.00	(\$74,532.66)	(\$593.94)	\$22,687.49	\$176,113.75	2.26%
LifePath Index Retirement	\$0.00	\$104,051.26	(\$13,683.03)	\$0.00	(\$247.43)	\$5,208.37	\$95,329.17	1.22%
<b>Total Fund</b>	<b>\$5,534,591.32</b>	<b>\$2,604,084.92</b>	<b>(\$1,308,719.78)</b>	<b>\$0.00</b>	<b>(\$23,490.76)</b>	<b>\$980,008.86</b>	<b>\$7,786,474.56</b>	<b>100.00%</b>

**NEBRASKA STATE PATROL DROP OPTION**  
**Contract 2001-01**  
**Participant Investment Account Balances - as of 12/31/2025**

<b>Fund Name</b>	<b># of Members With A Balance</b>	<b># of Members In One Fund</b>	<b>Market Value</b>	<b>Average Market Value</b>
Stable Value	6	0	\$653,409.95	\$108,901.66
US Bond Market Index	5	0	\$209,217.75	\$41,843.55
Investor Select	12	0	\$647,676.14	\$53,973.01
US Total Stock Market Index	22	1	\$2,504,478.59	\$113,839.94
International Stock Index	11	0	\$572,447.72	\$52,040.70
Global Equity	10	0	\$561,238.21	\$56,123.82
US Core Plus Bond	4	0	\$297,401.28	\$74,350.32
LifePath Index 2070	0	0	\$0.00	\$0.00
LifePath Index 2065	3	3	\$132,842.66	\$44,280.89
LifePath Index 2060	0	0	\$0.00	\$0.00
LifePath Index 2055	1	1	\$98,190.70	\$98,190.70
LifePath Index 2050	0	0	\$0.00	\$0.00
LifePath Index 2045	1	0	\$89,617.75	\$89,617.75
LifePath Index 2040	3	2	\$131,207.63	\$43,735.88
LifePath Index 2035	7	4	\$1,617,303.26	\$231,043.32
LifePath Index 2030	3	0	\$176,113.75	\$58,704.58
LifePath Index Retirement	1	1	\$95,329.17	\$95,329.17
<b>Total</b>			<b>\$7,786,474.56</b>	

# NEBRASKA STATE PATROL DROP OPTION

Contract 2001-01

## Account Summary - Comparison of 2024 to 2025

Account Summary	2024	2025
<b>Beginning Balance</b>	\$5,782,755.67	\$5,534,591.32
<b>Deposits</b>	\$2,213,342.77	\$2,604,084.92
<b>Withdrawals</b>	(\$3,153,257.00)	(\$1,308,719.78)
<b>Expenses</b>	(\$21,626.22)	(\$23,490.76)
<b>Earnings</b>	\$713,376.10	\$980,008.86
<b>Ending Balance</b>	<b>\$5,534,591.32</b>	<b>\$7,786,474.56</b>
<b>Members with an Account Balance</b>	24	34
<b>Average Account Balance</b>	\$230,607.97	\$229,013.96

# NEBRASKA STATE PATROL DROP OPTION

Contract 2001-01

## Withdrawal Reason Summary - Comparison of 2024 to 2025

Withdrawal Reason	2024 Withdrawals		2025 Withdrawals	
	Amount	Number*	Amount	Number*
Termination	(\$821,981.31)	10	(\$13,683.03)	1
Retirement	(\$2,331,275.69)	7	(\$1,295,036.75)	4
Death	\$0.00	0	\$0.00	0
<b>Total</b>	<b>(\$3,153,257.00)</b>	<b>17</b>	<b>(\$1,308,719.78)</b>	<b>5</b>

Withdrawal Type	2024 Withdrawals		2025 Withdrawals	
	Amount	Members	Amount	Members
100% Rollover	(\$3,152,302.53)	11	(\$1,295,036.75)	4
100% Lump Sum	(\$954.47)	6	(\$13,683.03)	1
<b>Total</b>	<b>(\$3,153,257.00)</b>	<b>17</b>	<b>(\$1,308,719.78)</b>	<b>5</b>

\*Number includes all withdrawals.

**STATE OF NEBRASKA RETIREMENT PLANS**  
**State and County Employees Retirement Plans**

**Ameritas Annuity Statistics**

	<u><b>12/31/2024</b></u>	<u><b>12/31/2025</b></u>
<b>Average Monthly Annuity Amount</b>	\$261.51	\$286.89
<b>Annualized Payments</b>	\$169,500	\$154,900
<b>Largest Monthly Annuity Amount</b>	\$1,255.78	\$1,255.78
<b>Smallest Monthly Annuity Amount</b>	\$38.10	\$38.10
<b>Annuity Payment Range</b>	<b>Number of Annuitants</b>	<b>Number of Annuitants</b>
Under \$50	5	4
\$50 - \$100	4	3
\$101 - \$150	12	10
\$151 - \$200	9	6
\$201 - \$250	4	3
\$251 - \$500	13	12
\$501 - \$750	4	3
\$751 - \$1,000	3	3
Over \$1,000	1	1
<b>Total</b>	<b>55</b>	<b>45</b>

**STATE OF NEBRASKA EMPLOYEES RETIREMENT PLAN**

**Contract 1998-00**

**Equal Retirement Benefit Fund**

**Summary of Assets - 01/01/2025 to 12/31/2025**

<b>Beginning Balance</b>	\$439,344.72
<b>Deposits</b>	\$0.00
<b>Withdrawals</b>	(\$21,416.70)
<b>Earnings</b>	<u>\$69,216.03</u>
<b>Ending Balance</b>	<b>\$487,144.05</b>

# NEBRASKA COUNTY EMPLOYEES RETIREMENT PLAN

Contract 1999-00

Equal Retirement Benefit Fund

## Summary of Assets - 01/01/2025 to 12/31/2025

<b>Beginning Balance</b>	\$528,189.76
<b>Deposits</b>	\$0.00
<b>Withdrawals</b>	(\$4,636.61)
<b>Earnings</b>	\$82,967.48
<b>Ending Balance</b>	<b>\$606,520.63</b>

# Ameritas Retirement Plans Accomplishments and Plan

## 2025 Accomplishments and Notes

- Met with NPERS staff monthly to review and discuss existing projects and discuss future service needs and priorities.
- Provided information to the actuary for their annual reporting and assisted with the State and County annual audit.
- Mass Mutual/Empower DCP Guaranteed Account installment payment finished September 29, 2025
- Quarterly Statement Language Updates requested by NPERS – Project work started in 2025 with production date March 24, 2026
- Addition of Lifepath Index Fund 2070 – September of 2025
- Completion of the 2024 CB Dividend processed on August 1, 2025
- Ineligible Contributions: Ameritas and NPERS determined a need to create a Standard Operating Procedure and form for both teams.

## 2026 Plan

- Continue to meet monthly with NPERS staff to review projects and priorities.
- Assist in implementing changes as required by new legislation.
- Brainstorm ways to find more efficiencies
- Continue with online refund project

