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GASB STATEMENT NO. 68 REPORT

FOR THE

NEBRASKA PUBLIC EMPLOYEES

RETIREMENT SYSTEM

SCHOOL RETIREMENT SYSTEM

MEASUREMENT DATE: JUNE 30, 2021

FOR STATE FISCAL YEAR ENDING: JUNE 30, 2022





Cavanaugh Macdonald

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The experience and dedication you deserve

July 14, 2022

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

Dear Members of the Board:

Presented in this report is information to assist the Nebraska Public Employees Retirement System in providing information required under the Governmental Accounting Standards Board (GASB) Statement No. 68 to participating employers and contributing entities of the School Retirement System of the Nebraska Public Employees Retirement System. GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers who provide pension benefits to their employees through a trust. This report has been prepared as of June 30, 2021. 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 7.50% at the Prior Measurement Date to 7.30% 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, 2021. The valuation was based upon data, furnished by the Nebraska Public Employees Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System including actuarial assumptions and methods and the Plan's funding policy.

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



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July 14, 2022
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contingent events along with recognized actuarial approaches to develop the needed results. The calculations are based on the current provisions of the System, and on actuarial assumptions that are internally consistent and individually reasonable based on the actual experience of the System. In addition, the calculations were completed in compliance with applicable law and, in our opinion, meet the requirements of GASB 68.

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

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

Respectfully submitted,

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

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

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

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



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

SECTION I - SUMMARY OF PRINCIPAL RESULTS

Valuation Date (VD):	July 1, 2021
Prior Measurement Date:	June 30, 2020
Measurement Date (MD):	June 30, 2021
Membership Data:	
Retirees and Beneficiaries	26,894
Inactive Vested Members	6,769
Inactive Nonvested Members	19,141
Active Employees	<u>43,423</u>
Total	96,227
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.30%
Municipal Bond Index Rate at Prior Measurement Date	2.19%
Municipal Bond Index Rate at Measurement Date	2.13%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.50%
Single Equivalent Interest Rate at Measurement Date	7.30%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$14,262,489,194
Fiduciary Net Position (FNP)	<u>15,678,792,515</u>
Net Pension Liability (NPL = TPL – FNP)	(\$1,416,303,321)
FNP as a percentage of TPL	109.93%
Collective Pension Expense/(Income):	(\$336,235,539)
Collective Deferred Outflows of Resources:	\$477,402,159
Collective Deferred Inflows of Resources:	\$2,584,311,784



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, 2021 (the Measurement Date), presents information to assist the Nebraska Public Employees Retirement System in providing the required information under GASB 68 to participating employers of the School Retirement System. The School Retirement System of the Nebraska Public Employees Retirement System is a cost-sharing multiple employer plan, so the Collective Net Pension Liability and Collective Pension Expense are allocated among the participating employers and non-employer contributing entities. Those amounts, which are needed for the employers’ financial statements, are provided in Appendix D. Employers may use the information in this report for their fiscal years ending on or before June 30, 2022.

Much of the material provided in this report is based on the results of the July 1, 2021 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement System, which was issued November 9, 2021. See that report for more information on the member data, actuarial assumptions and methods used in developing these results.

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

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

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



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

Our calculations indicate that the FNP is not projected to be depleted, so the Municipal Bond Index Rate is not used in the determination of the SEIR for either the June 30, 2020 or the June 30, 2021 TPL. The SEIR for the Prior Measurement Date was 7.50% and the SEIR for the current Measurement Date is 7.30%, the long-term assumed rate of return on investments. The SEIR for both the Measurement Date and Prior Measurement Date meets the requirements of GASB 67 and 68.

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

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

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

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



SECTION III – PENSION EXPENSE/(INCOME)

As noted earlier, the Pension Expense/(Income) (PE) consists of a number of different items. GASB 68 refers to the first item as Service Cost, which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. The second item is interest on the TPL at 7.50%, the SEIR in effect as of the Prior Measurement Date.

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

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

Benefit changes, which are reflected immediately, will increase PE if there is a benefit improvement for existing Plan members or decrease PE if there is a benefit reduction. For the year ended June 30, 2021, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. At the beginning of the measurement period this number is 11.72 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 5.37 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, 2021 is shown in the following table.



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

June 30, 2021	
Service Cost at end of year	\$284,617,905
Interest on the Total Pension Liability	1,014,184,774
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(4,485,360)
Expensed portion of current-period assumption changes	(28,830,185)
Employee contributions	(210,035,574)
Projected earnings on plan investments	(914,168,851)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(544,433,132)
Administrative expenses	3,537,301
Other changes*	(29,183)
Recognition of beginning Deferred Outflows of Resources	305,605,655
Recognition of beginning Deferred Inflows of Resources	(242,198,889)
Total Pension Expense/(Income)	(\$336,235,539)

* Other changes consist of (\$12,234) in miscellaneous additions to assets and (\$16,949) 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 5.37.



SECTION IV – NOTES TO FINANCIAL STATEMENTS

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

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

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

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

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

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

Paragraph 76(b):

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



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

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

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

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

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

Paragraph 76(c):

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

Members: Each member contributes 9.78% of monthly salary.

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

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

Amount of contributions recognized by the pension plan from the employer during the reporting period (only the total amounts recognized as additions to the plan's fiduciary net position are reflected here): For the fiscal year ending June 30, 2021, the plan received \$208,990,879 in employer contribution and \$43,034,416 in state contributions.



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

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

Paragraph 77: This paragraph requires information to be disclosed regarding the significant actuarial assumptions and other inputs used to measure the TPL. The complete set of actuarial assumptions and other inputs utilized in developing the TPL is outlined in Appendix C. The TPL as of June 30, 2021 was determined by an actuarial valuation performed as of July 1, 2021, using the following key actuarial assumptions and other inputs:

Price Inflation	2.65 percent
Wage Inflation	3.15 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.30 percent
Municipal Bond Index Rate	2.13 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.30 percent
Cost-of-Living-Adjustment	2.15 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, 2021 was 7.30%. The discount rate used to measure the TPL at June 30, 2020 was 7.50%.

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

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

Based on those assumptions, the Plan's FNP was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 7.30% 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 2.13% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2120.

(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 7.30 percent, as well as the System’s NPL calculated using a discount rate that is 1-percentage-point lower (6.30 percent) or 1-percentage-point higher (8.30 percent) than the current rate.

	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Total Pension Liability	\$16,256,478,903	\$14,262,489,194	\$12,624,689,103
Fiduciary Net Position	<u>15,678,792,515</u>	<u>15,678,792,515</u>	<u>15,678,792,515</u>
Net Pension Liability	\$577,686,388	(\$1,416,303,321)	(\$3,054,103,412)



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

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

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

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

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

Paragraph 80:

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

(c): The Measurement Date of the Collective NPL is June 30, 2021. The TPL as of June 30, 2021 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2021.

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

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

(f): Based on the available information, the Nebraska Public Employees Retirement System believes that there are no changes between the Measurement Date of the NPL (June 30, 2021) and the employer's reporting date (June 30, 2022) that are expected to have a significant effect on the NPL.

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



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

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

The following tables provide a summary of the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2021). Detail by participating employer is provided in Appendix D of this report. Per GASB 68, reporting of the differences between projected and actual earnings should be on a net basis, with only one Deferred Outflow or Inflow. This information is provided in the following table:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
Differences between expected and actual experience	\$0	\$232,111,354	(\$232,111,354)
Changes of assumptions	40,514,739	125,987,906	(85,473,167)
Differences between projected and actual earnings	412,071,810	2,201,396,914	(1,789,325,104)
Changes in proportion	<u>24,815,610</u>	<u>24,815,610</u>	<u>0</u>
Total	\$477,402,159	\$2,584,311,784	(\$2,106,909,625)



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, 2020	Additions	Recognition	June 30, 2021
Differences between expected and actual experience				
2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
Total	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions				
2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
2017 Base	202,573,692	0	162,058,953	40,514,739
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	0	0	0
Total	\$ 202,573,692	\$ 0	\$ 162,058,953	\$ 40,514,739
Differences between projected and actual earnings				
2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	55,704,893	0	18,568,297	37,136,596
2020 Base	499,913,619	0	124,978,405	374,935,214
2021 Base	0	0	0	0
Total	\$ 555,618,512	\$ 0	\$ 143,546,702	\$ 412,071,810
Changes in proportion				
2016 Base	\$ 742,397	\$ 0	\$ 742,397	\$ 0
2017 Base	2,860,194	0	2,288,153	572,041
2018 Base	5,011,620	0	2,020,825	2,990,795
2019 Base	5,444,027	0	1,582,563	3,861,464
2020 Base	7,545,940	0	1,714,989	5,830,951
2021 Base	0	14,205,761	2,645,402	11,560,359
Total	\$ 21,604,178	\$ 14,205,761	\$ 10,994,329	\$ 24,815,610
Total	\$ 779,796,382	\$ 14,205,761	\$ 316,599,984	\$ 477,402,159



Collective Deferred Inflows of Resources				
	June 30, 2020	Additions	Recognition	June 30, 2021
Differences between expected and actual experience				
2016 Base	\$ 5,733,211	\$ 0	\$ 5,733,211	\$ 0
2017 Base	34,370,053	0	27,496,044	6,874,009
2018 Base	23,867,818	0	9,624,120	14,243,698
2019 Base	101,744,591	0	29,576,916	72,167,675
2020 Base	154,291,112	0	35,066,162	119,224,950
2021 Base	0	24,086,382	4,485,360	19,601,022
Total	\$ 320,006,785	\$ 24,086,382	\$ 111,981,813	\$ 232,111,354
Changes of assumptions				
2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
2017 Base	0	0	0	0
2018 Base	0	0	0	0
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	154,818,091	28,830,185	125,987,906
Total	\$ 0	\$ 154,818,091	\$ 28,830,185	\$ 125,987,906
Differences between projected and actual earnings				
2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
2017 Base	111,038,054	0	111,038,054	0
2018 Base	47,328,766	0	23,664,382	23,664,384
2019 Base	0	0	0	0
2020 Base	0	0	0	0
2021 Base	0	2,722,165,662	544,433,132	2,177,732,530
Total	\$ 158,366,820	\$ 2,722,165,662	\$ 679,135,568	\$ 2,201,396,914
Changes in proportion				
2016 Base	\$ 742,397	\$ 0	\$ 742,397	\$ 0
2017 Base	2,860,194	0	2,288,153	572,041
2018 Base	5,011,620	0	2,020,825	2,990,795
2019 Base	5,444,027	0	1,582,563	3,861,464
2020 Base	7,545,940	0	1,714,989	5,830,951
2021 Base	0	14,205,761	2,645,402	11,560,359
Total	\$ 21,604,178	\$ 14,205,761	\$ 10,994,329	\$ 24,815,610
Total	\$ 499,977,783	\$ 2,915,275,896	\$ 830,941,895	\$ 2,584,311,784



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

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

(i): The following table provides the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2021) 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
2023	\$184,061,441	\$682,554,268	(\$498,492,827)
2024	143,546,704	647,011,333	(503,464,629)
2025	124,978,404	625,828,682	(500,850,278)
2026	0	591,775,143	(591,775,143)
2027	0	12,326,748	(12,326,748)
Thereafter	0	0	0

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



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

2020: None

2019: None

2018: None

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

2016: None

2015: None

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



Changes in actuarial assumptions:

7/1/2021 valuation:

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

7/1/2020 valuation: None

7/1/2019 valuation: None

7/1/2018 valuation: None

7/1/2017 valuation:

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

7/1/2016 valuation: None



7/1/2015 valuation: None

7/1/2014 valuation: None

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



APPENDIX A

ADDITIONAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

Fiscal Year Ended June 30

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) – (b)
Balances at June 30, 2020	\$13,832,473,336	\$12,273,804,548	\$1,558,668,788
Changes for the year:			
Service Cost at end of year	284,617,905		284,617,905
Interest on TPL	1,014,184,774		1,014,184,774
Benefit term changes	0		0
Differences between expected and actual experience	(24,086,382)		(24,086,382)
Assumption changes	(154,818,091)		(154,818,091)
Employer contributions		208,990,879	(208,990,879)
Non-Employer (State) contributions		43,034,416	(43,034,416)
Employee contributions		210,035,574	(210,035,574)
Net investment income		3,636,334,513	(3,636,334,513)
Benefit payments, including member refunds	(689,882,348)	(689,882,348)	0
Administrative expenses		(3,537,301)	3,537,301
Other changes		12,234	(12,234)
Net changes	<u>430,015,858</u>	<u>3,404,987,967</u>	<u>(2,974,972,109)</u>
Balances at June 30, 2021	\$14,262,489,194	\$15,678,792,515	(\$1,416,303,321)



APPENDIX B

SUMMARY OF BENEFIT PROVISIONS VALUED

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



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

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

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

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

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

Pensionable pay Gross earnings subject to contributions.

Eligibility for Benefits

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

Disability retirement Retirement by reason of disability.

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

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

Normal retirement Retire on NRD.

Postponed retirement Retire after NRD.



Pre-retirement spouse benefit	Death prior to retirement.
Monthly Benefits Payable	
Normal retirement	Monthly pension benefit determined as of NRD.
Early retirement	Monthly pension benefit determined as of early retirement date, reduced by 3% for each year that commencement of payment precedes age 65 (members must be age 60 with five years of service). Unreduced benefits are available to members who have met the applicable criteria for the Rule of 85. Benefits payable upon retirement prior to age 60 (based on the 35 year service rule) are actuarially reduced from age 65. The service annuity is a life annuity actuarially reduced before age 65. Actuarial reductions are based on the 1994 Group Annuity Mortality Table, 75% female, 25% male and 8% interest for members hired prior to July 1, 2017. For members hired on or after July 1, 2017, the Public Employees Retirement Board sets the actuarial assumptions used for actuarial reductions, with guidance from the System's actuary.
Postponed retirement	Monthly pension benefit determined as of actual retirement date.
Termination with deferred vested benefit	Monthly pension benefit determined as of termination date, reduced by 3% for each year that commencement of payment precedes age 65 (Early Commencement requires attainment of age 60).
Disability retirement	Monthly pension benefit determined as of disability retirement date.
Death with pre-retirement benefits	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: <ol style="list-style-type: none">(1) a lump sum equal to the member's contributions with interest plus 101% of the member's contributions with interest, and(2) an annuity which equals the survivor portion of the 100% Joint and Survivor value of the member's accrued benefit, payable immediately, reduced for commencement before age 65 and the 100% joint and survivor form of payment.
Forms of payment	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, 5- year certain and life annuity, 100% joint and survivor annuity (spouse only), 10-year certain and life annuity, 15-year



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

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

Funding Arrangement

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

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

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

Benefits Reflected in Valuation

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

Plan Provisions Effective after July 1, 2021

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 7.30% per annum, compounded annually, net of expenses.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 7.00% in the 2024 valuation.

- 2. Inflation 2.65% per annum, compounded annually.
Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

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

Years	Rates by Service			
	Inflation	Productivity	Merit	Total
1	2.65%	0.50%	10.00%	13.15%
2	2.65	0.50	5.00	8.15
3	2.65	0.50	4.50	7.65
4	2.65	0.50	3.50	6.65
5	2.65	0.50	3.00	6.15
6	2.65	0.50	3.00	6.15
7	2.65	0.50	2.75	5.90
8	2.65	0.50	2.50	5.65
9	2.65	0.50	2.25	5.40
10	2.65	0.50	2.00	5.15
11	2.65	0.50	1.75	4.90
12	2.65	0.50	1.50	4.65
13	2.65	0.50	1.30	4.45
14	2.65	0.50	1.15	4.30
15	2.65	0.50	1.05	4.20
16	2.65	0.50	0.95	4.10
17	2.65	0.50	0.85	4.00
18	2.65	0.50	0.75	3.90
19	2.65	0.50	0.65	3.80
20	2.65	0.50	0.55	3.70
21	2.65	0.50	0.45	3.60
22	2.65	0.50	0.35	3.50
23	2.65	0.50	0.25	3.40
24-39	2.65	0.50	0.15	3.30
40+	2.65	0.50	0.00	3.15

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



- 4. Payroll Growth 3.15% per annum
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.85% in the 2024 valuation.
- 5. Investment on Employee Contributions 2.50% per annum compounded annually.
- 6. Increase in Compensation And Benefit Limits 2.65% per annum on the 401(a)(17) compensation limit and 415 benefit limit
 Note: The assumption will decrease by 0.10% per year until reaching the ultimate rate of 2.35% in the 2024 valuation.

Demographic Assumptions

1. Mortality

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

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



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

Projection Scale – Post-retirement Mortality						
Sample Age	Scale (2020)		Scale (2030)		Scale (2040)	
	Males	Females	Males	Females	Males	Females
50	0.0004	0.0030	0.0026	0.0036	0.0075	0.0075
60	0.0004	-0.0041	0.0063	0.0069	0.0075	0.0075
70	0.0017	0.0052	0.0069	0.0063	0.0075	0.0075
80	0.0064	0.0061	0.0066	0.0070	0.0075	0.0075
90	0.0048	0.0032	0.0067	0.0067	0.0069	0.0069

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

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



2. Retirement

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

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

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

3. Termination

Rates vary by service.
Sample rates are as follows:

Rates by Service		
Years	Male	Female
<1	27.5%	31.7%
1	15.0	19.0
5	6.0	8.0
10	3.5	4.7
15	2.3	3.1
20	1.0	2.0
25+	1.0	1.0



4. Disability

Rates vary by age.
Sample rates are as follows:

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

Other Assumptions

1. Form of Payment

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

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

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

2. 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 – 2.15% per annum, compounded annually, for members hired before January 1, 2013.

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

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

7. State Contribution

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

Changes in Assumptions since the Prior Year

At their meeting on December 21, 2020, the Public Employees Retirement Board adopted a new set of actuarial assumptions based on the recommendations in the 2020 experience study. Changes to the set of economic assumptions are phased in over four years.

- Price inflation assumption was lowered from 2.75% to 2.65%.
- Investment return assumption was lowered from 7.50% to 7.30%.
- Interest on employee contributions was lowered from 3.00% to 2.50%.
- COLA assumption for Tier 1 members was lowered from 2.25% to 2.15%.
- General wage inflation assumption was lowered from 3.50% to 3.15%.
- Payroll growth assumption was lowered from 3.50% to 3.15%.
- Salary merit increases were adjusted to partially reflect observed experience.
- An explicit assumption for administrative expenses of 0.16% of payroll is included as a component of the actuarial contribution rate.
- Retirement rates were adjusted to better reflect observed experience.
- The assumed retirement age for deferred vested members was increased from 62 to 64.
- Termination rates for males were adjusted to better reflect observed experience.
- Mortality assumption for non-disabled participants was changed to the Pub-2010 General Members (Above Median) Mortality Tables (100% of male rates, 95% of female rates), set back one-year, projected generationally using MP-2019 modified to 75% of ultimate rates.
- Mortality assumption for disabled participants was changed to the Pub-2010 Non-Safety Disabled Retiree Mortality Table (static).

TECHNICAL VALUATION PROCEDURES

Data Procedures

Salaries for first year members are annualized by using the client’s Calculated Salary field. For continuing active members, the Accumulated Salary field is used.

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

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



Other Valuation Procedures

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

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

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

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



APPENDIX D

DETAILED INFORMATION FOR EMPLOYERS



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2020 and 6/30/2021

Entity	Year Ended June 30, 2020			Year Ended June 30, 2021			
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
Total	\$203,020,740			\$208,982,482	\$208,973,930		
00-DE Nebraska Dept of Education	198,102	0.097577%	0.080897%	228,055	228,055	0.109131%	0.090495%
01-10 Elkhorn Public Schools	5,799,122	2.856419%	2.368138%	6,314,072	6,314,072	3.021464%	2.505501%
01-15 Douglas County West Comm Schools	680,280	0.335079%	0.277800%	727,763	727,763	0.348255%	0.288785%
01-17 Millard Public Schools	13,559,035	6.678645%	5.536987%	14,107,783	14,107,783	6.750978%	5.598142%
01-54 Ralston Public Schools	2,302,393	1.134068%	0.940209%	2,341,021	2,341,021	1.120245%	0.928945%
01-59 Bennington Public Schools	1,640,336	0.807965%	0.669850%	1,847,948	1,847,948	0.884296%	0.733288%
01-66 Westside Community Schools	4,410,150	2.172266%	1.800936%	4,596,073	4,596,073	2.199352%	1.823778%
02-1 Lincoln Public Schools	31,998,495	15.761197%	13.066949%	32,101,880	32,101,880	15.361673%	12.738426%
02-145 Waverly School District 145	1,312,726	0.646597%	0.536067%	1,381,769	1,381,769	0.661216%	0.548303%
02-148 Malcolm Public School	432,818	0.213189%	0.176746%	447,004	447,004	0.213904%	0.177377%
02-160 Norris School District 160	1,450,882	0.714647%	0.592484%	1,455,112	1,455,112	0.696313%	0.577407%
02-161 Raymond Central Public School	503,906	0.248204%	0.205776%	500,691	500,691	0.239595%	0.198680%
03-1 Southern Public Schools	325,152	0.160157%	0.132780%	329,142	329,142	0.157504%	0.130608%
03-100 Diller-Odell Public Schools	232,117	0.114332%	0.094788%	234,331	234,331	0.112134%	0.092985%
03-15 Beatrice Public Schools	1,409,015	0.694025%	0.575387%	1,406,775	1,406,775	0.673182%	0.558226%
03-34 Daniel Freeman Public Schools	317,583	0.156429%	0.129689%	320,461	320,461	0.153350%	0.127163%
04-15 Anselmo-Merna Public School	192,237	0.094688%	0.078502%	203,744	203,744	0.097497%	0.080848%
04-180 Callaway Public School	218,729	0.107737%	0.089320%	222,263	222,263	0.106359%	0.088197%
04-25 Broken Bow Public Schools	555,016	0.273379%	0.226647%	563,964	563,964	0.269873%	0.223788%
04-44 Ansley Public School	180,303	0.088810%	0.073629%	190,920	190,920	0.091361%	0.075760%
04-84 Sargent Public Schools	165,394	0.081467%	0.067541%	165,030	165,030	0.078972%	0.065486%
04-89 Arnold Public Schools	161,644	0.079619%	0.066009%	159,941	159,941	0.076536%	0.063466%
05-1 Fremont Public Schools	3,535,551	1.741473%	1.443783%	3,647,462	3,647,462	1.745415%	1.447358%
05-594 Logan View Public Schools	430,445	0.212020%	0.175777%	430,577	430,577	0.206043%	0.170858%
05-595 North Bend Central Public Schools	463,100	0.228105%	0.189112%	479,778	479,778	0.229587%	0.190381%
05-62 Scribner-Snyder Community Schools	207,505	0.102209%	0.084737%	209,312	209,312	0.100162%	0.083058%
06-1 Ashland-Greenwood Public Schools	627,412	0.309038%	0.256211%	664,533	664,533	0.317998%	0.263695%
06-107 Cedar Bluffs Public School	282,307	0.139053%	0.115283%	312,971	312,971	0.149766%	0.124191%
06-39 Wahoo Public School	697,295	0.343460%	0.284748%	720,209	720,209	0.344641%	0.285788%
06-72 Mead Public Schools	210,626	0.103746%	0.086011%	215,917	215,917	0.103322%	0.085678%
06-9 Yutan Public School	349,449	0.172125%	0.142702%	357,500	357,500	0.171074%	0.141860%
07-1 Madison Public Schools	398,123	0.196100%	0.162578%	419,224	419,224	0.200611%	0.166353%
07-13 Newmam Grove Public Schools	170,038	0.083754%	0.069437%	173,597	173,597	0.083071%	0.068885%
07-2 Norfolk Public Schools	2,941,933	1.449080%	1.201372%	3,044,617	3,044,617	1.456936%	1.208141%
07-5 Battle Creek Public School	330,828	0.162953%	0.135098%	347,790	347,790	0.166427%	0.138007%
07-80 Elkhorn Valley School	321,711	0.158462%	0.131374%	334,054	334,054	0.159854%	0.132556%
08-126 Doniphan-Trumbull Public School	382,679	0.188493%	0.156272%	392,854	392,854	0.187992%	0.155889%
08-2 Grand Island Public Schools	7,233,639	3.563005%	2.953939%	7,444,700	7,444,700	3.562502%	2.954148%
08-82 Northwest High School	1,016,546	0.500710%	0.415118%	994,671	994,671	0.475979%	0.394698%
08-83 Wood River Jr-Sr High School	439,955	0.216704%	0.179660%	459,860	459,860	0.220056%	0.182478%
09-105 Pleasanton Public School	173,116	0.085270%	0.070694%	174,759	174,759	0.083627%	0.069346%



Exhibit 1

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Entity	Year Ended June 30, 2020			Year Ended June 30, 2021			
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
09-119 Amherst Public School	225,673	0.111158%	0.092156%	240,836	240,836	0.115247%	0.095567%
09-19 Shelton Public Schools	241,992	0.119196%	0.098820%	241,075	241,075	0.115361%	0.095661%
09-2 Gibbon Public Schools	358,874	0.176767%	0.146550%	358,349	358,349	0.171480%	0.142197%
09-69 Ravenna Public Schools	367,237	0.180886%	0.149965%	368,151	368,151	0.176171%	0.146087%
09-7 Kearney Public Schools	3,962,376	1.951710%	1.618082%	4,110,602	4,110,602	1.967041%	1.631138%
09-9 Elm Creek Public School	259,223	0.127683%	0.105857%	268,531	268,531	0.128500%	0.106557%
10-1 Columbus Public Schools	2,758,025	1.358494%	1.126271%	2,818,598	2,818,598	1.348780%	1.118454%
10-5 Lakeview Community Schools	596,975	0.294046%	0.243781%	627,888	627,888	0.300462%	0.249153%
10-67 Humphrey Public Schools	223,287	0.109982%	0.091182%	223,817	223,817	0.107103%	0.088813%
11-111 Nebraska City Public Schools	962,477	0.474078%	0.393038%	959,817	959,817	0.459300%	0.380867%
11-27 Syracuse-Dunbar-Avoca School	593,542	0.292355%	0.242379%	610,599	610,599	0.292189%	0.242293%
11-501 Palmyra District OR 1	410,913	0.202400%	0.167801%	418,960	418,960	0.200484%	0.166248%
12-13 Creighton Community School	260,614	0.128368%	0.106425%	262,469	262,469	0.125599%	0.104151%
12-501 Niobrara Public Schools	230,326	0.113449%	0.094056%	249,888	249,888	0.119579%	0.099159%
12-505 Santee Community Schools	364,333	0.179456%	0.148780%	378,809	378,809	0.181271%	0.150316%
12-576 Wausa Public School	186,452	0.091839%	0.076140%	195,703	195,703	0.093649%	0.077657%
12-583 Verdigre Public Schools	0	0.000000%	0.000000%	138,331	160,642	0.076872%	0.063745%
12-586 Bloomfield Community Schools	218,538	0.107643%	0.089242%	233,267	233,267	0.111625%	0.092563%
12-96 Crofton Community School	280,033	0.137933%	0.114355%	296,917	296,917	0.142083%	0.117820%
13-101 Wynot Public Schools	164,061	0.080810%	0.066996%	172,309	172,309	0.082455%	0.068375%
13-45 Randolph Public Schools	221,616	0.109159%	0.090499%	228,358	228,358	0.109276%	0.090615%
13-54 Laurel-Concord-Coleridge Comm School	389,044	0.191628%	0.158871%	421,694	421,694	0.201793%	0.167334%
13-8 Hartington-Newcastle Public School	346,656	0.170749%	0.141561%	367,758	367,758	0.175983%	0.145931%
14-123 Silver Lake Public Schools	240,266	0.118346%	0.098116%	247,662	247,662	0.118513%	0.098275%
14-18 Hastings Public Schools	2,495,754	1.229310%	1.019170%	2,509,648	2,509,648	1.200938%	0.995859%
14-3 Kenesaw Public School	215,502	0.106148%	0.088003%	219,006	219,006	0.104801%	0.086905%
14-90 Adams Central Jr-Sr High School	718,553	0.353931%	0.293429%	739,091	739,091	0.353676%	0.293280%
15-1 North Platte Public Schools	2,698,159	1.329007%	1.101824%	2,750,483	2,750,483	1.316185%	1.091426%
15-37 Hershey Public Schools	348,215	0.171517%	0.142198%	363,026	363,026	0.173718%	0.144053%
15-55 Sutherland Public School	265,844	0.130944%	0.108560%	269,903	269,903	0.129156%	0.107101%
15-565 Wallace School District 65R	210,049	0.103462%	0.085776%	224,034	224,034	0.107207%	0.088900%
15-6 Brady Public School	176,786	0.087078%	0.072193%	186,375	186,375	0.089186%	0.073956%
15-7 Maxwell Public School	242,873	0.119630%	0.099180%	248,843	248,843	0.119078%	0.098744%
16-5 Milford Public Schools	508,970	0.250699%	0.207844%	533,759	533,759	0.255419%	0.211802%
16-567 Centennial Public School	436,452	0.214979%	0.178230%	429,014	429,014	0.205295%	0.170238%
16-9 Seward Public Schools	969,266	0.477422%	0.395811%	1,018,104	1,018,104	0.487192%	0.403996%
17-12 York Public Schools	882,881	0.434872%	0.360534%	901,643	901,643	0.431462%	0.357783%
17-83 McCool Junction Public Schools	218,011	0.107384%	0.089028%	225,366	225,366	0.107844%	0.089428%
17-96 Heartland Community Schools	280,881	0.138351%	0.114701%	288,261	288,261	0.137941%	0.114385%
18-1 Lexington Public Schools	2,190,245	1.078828%	0.894411%	2,231,859	2,231,859	1.068008%	0.885629%
18-101 Sumner Eddyville Miller School	211,492	0.104173%	0.086366%	214,514	214,514	0.102651%	0.085122%
18-11 Cozad City Schools	618,489	0.304643%	0.252567%	645,988	645,988	0.309124%	0.256336%
18-20 Gothenburg Public Schools	587,767	0.289511%	0.240022%	611,362	611,362	0.292554%	0.242596%
18-4 Overton Public Schools	225,787	0.111214%	0.092203%	229,220	229,220	0.109688%	0.090957%



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Entity	Year Ended June 30, 2020				Year Ended June 30, 2021			
	Employer Allocated			Final Employer Allocated Percentage	Employer Allocated			Final Employer Allocated Percentage
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage		Reported Actual Employer Contributions	Annualized Employer Contributions	Percentage by Contributions	
19-56 Falls City Public Schools	674,931	0.332444%	0.275616%	704,028	704,028	0.336898%	0.279367%	
19-70 Humboldt Table Rock Steinauer	374,394	0.184412%	0.152888%	388,692	388,692	0.186000%	0.154238%	
20-1 Plattsmouth Community Schools	1,171,036	0.576806%	0.478206%	1,133,991	1,133,991	0.542647%	0.449981%	
20-22 Weeping Water Public Schools	288,356	0.142033%	0.117754%	296,596	296,596	0.141930%	0.117693%	
20-32 Louisville Public Schools	434,764	0.214148%	0.177541%	467,242	467,242	0.223589%	0.185408%	
20-56 Conestoga Public Schools	501,730	0.247132%	0.204887%	503,729	503,729	0.241049%	0.199886%	
20-97 Elmwood-Murdock Schools	334,872	0.164945%	0.136749%	343,068	343,068	0.164168%	0.136134%	
21-11 Morrill Public Schools	343,237	0.169065%	0.140165%	370,553	370,553	0.177320%	0.147040%	
21-16 Gering Public Schools	1,290,437	0.635618%	0.526964%	1,338,428	1,338,428	0.640476%	0.531105%	
21-2 Minatare Public Schools	205,364	0.101154%	0.083863%	216,087	216,087	0.103404%	0.085746%	
21-31 Mitchell Public Schools	519,453	0.255862%	0.212125%	536,108	536,108	0.256543%	0.212734%	
21-32 Scottsbluff Public Schools	2,382,937	1.173741%	0.973100%	2,511,173	2,511,173	1.201668%	0.996464%	
22-2 Crete Public Schools	1,482,775	0.730356%	0.605508%	1,507,908	1,507,908	0.721577%	0.598356%	
22-44 Dorchester Public Schools	195,133	0.096115%	0.079685%	204,718	204,718	0.097963%	0.081234%	
22-68 Friend Public School	208,091	0.102497%	0.084976%	213,585	213,585	0.102207%	0.084754%	
22-82 Wilber-Clatonia Public Schools	388,427	0.191324%	0.158619%	404,562	404,562	0.193594%	0.160535%	
23-1 Boone Central Schools	499,516	0.246042%	0.203983%	531,879	531,879	0.254519%	0.211056%	
23-17 St. Edward Public School	181,332	0.089317%	0.074049%	178,240	178,240	0.085293%	0.070728%	
23-75 Riverside Public Schools	253,886	0.125054%	0.103677%	251,676	251,676	0.120434%	0.099868%	
24-1 West Point Public School	599,935	0.295504%	0.244990%	613,830	613,830	0.293735%	0.243575%	
24-20 Bancroft-Rosalie Comm. School	234,792	0.115649%	0.095880%	246,493	246,493	0.117954%	0.097811%	
24-30 Wisner-Pilger Public Schools	368,661	0.181588%	0.150547%	377,741	377,741	0.180760%	0.149892%	
25-502 East Butler Public School	352,034	0.173398%	0.143757%	365,690	365,690	0.174993%	0.145110%	
25-56 David City Public Schools	601,675	0.296361%	0.245701%	636,674	636,674	0.304667%	0.252640%	
26-1 Nebraska Unified Sch Dist #1	489,404	0.241061%	0.199854%	72,400	0	0.000000%	0.000000%	
26-115 Summerland Public Schools	0	0.000000%	0.000000%	409,258	475,267	0.227429%	0.188592%	
26-18 Elgin Public Schools	172,098	0.084769%	0.070278%	177,686	177,686	0.085028%	0.070508%	
26-9 Neligh-Oakdale Public Schools	307,166	0.151298%	0.125435%	303,637	303,637	0.145299%	0.120487%	
27-17 Wayne Community Schools	585,967	0.288624%	0.239286%	613,907	613,907	0.293772%	0.243606%	
27-560 Wakefield Community School	357,594	0.176137%	0.146028%	378,068	378,068	0.180916%	0.150022%	
27-595 Winside Public School	210,058	0.103466%	0.085779%	217,509	217,509	0.104084%	0.086310%	
28-2 Giltner Public Schools	178,048	0.087699%	0.072708%	186,065	186,065	0.089037%	0.073833%	
28-504 Aurora Public Schools	951,972	0.468904%	0.388749%	984,118	984,118	0.470929%	0.390510%	
28-91 Hampton Public Schools	175,990	0.086686%	0.071868%	186,015	186,015	0.089013%	0.073813%	
29-1 Blair Community Schools	1,307,317	0.643933%	0.533858%	1,337,505	1,337,505	0.640034%	0.530738%	
29-24 Arlington Public Schools	490,102	0.241405%	0.200139%	544,383	544,383	0.260503%	0.216018%	
29-3 Fort Calhoun Community School	466,866	0.229960%	0.190650%	492,134	492,134	0.235500%	0.195285%	
30-11 Harvard Public Schools	257,755	0.126960%	0.105257%	252,529	252,529	0.120842%	0.100206%	
30-2 Sutton Public Schools	321,189	0.158205%	0.131161%	327,998	327,998	0.156956%	0.130153%	
30-5 South Central NE Unif School #5	656,941	0.323583%	0.268269%	682,227	682,227	0.326465%	0.270716%	
31-1 Tekamah-Herman Schools	412,683	0.203271%	0.168524%	420,442	420,442	0.201194%	0.166837%	
31-14 Oakland-Craig Public School	356,186	0.175443%	0.145453%	361,249	361,249	0.172868%	0.143348%	
31-20 Lyons-Decatur NE Schools	258,151	0.127155%	0.105419%	268,944	268,944	0.128697%	0.106720%	
32-2001 Bruning-Davenport Unif. School	216,180	0.106482%	0.088280%	217,560	217,560	0.104109%	0.086331%	



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	Employer Allocated		Final Employer Allocated Percentage	Reported Actual Employer Contributions	Employer Allocated		Final Employer Allocated Percentage	Reported Actual Employer Contributions
	Reported Actual Employer Contributions	Percentage by Contributions			Percentage by Contributions	Annualized Employer Contributions		
32-60 Deshler Public School	223,441	0.110058%	0.091245%	226,253	226,253	0.108269%	0.089780%	
32-70 Thayer Central Community Schools	351,304	0.173038%	0.143459%	356,430	356,430	0.170562%	0.141436%	
33-300 Tri-County Schools	369,787	0.182142%	0.151006%	370,549	370,549	0.177318%	0.147038%	
33-303 Meridian Public School	191,137	0.094147%	0.078053%	202,168	202,168	0.096743%	0.080223%	
33-8 Fairbury Public Schools	656,858	0.323542%	0.268235%	688,014	688,014	0.329234%	0.273012%	
34-1 Exeter - Milligan Public Schools	203,200	0.100088%	0.082979%	204,576	204,576	0.097895%	0.081178%	
34-25 Fillmore Central Public Schools	422,399	0.208057%	0.172491%	430,966	430,966	0.206230%	0.171013%	
34-54 Shickley Public School	191,704	0.094426%	0.078285%	197,053	197,053	0.094295%	0.078193%	
35-1 Ponca Public School	350,254	0.172521%	0.143030%	353,164	353,164	0.168999%	0.140140%	
35-70 Allen Consolidated Schools	172,971	0.085199%	0.070635%	181,636	181,636	0.086918%	0.072075%	
36-137 Chambers Public School	141,046	0.069474%	0.057598%	145,738	145,738	0.069740%	0.057831%	
36-239 West Holt Public School	387,727	0.190979%	0.158333%	395,885	395,885	0.189442%	0.157092%	
36-29 Ewing Public Schools	160,421	0.079017%	0.065510%	24,472	0	0.000000%	0.000000%	
36-44 Stuart Public School	164,516	0.081034%	0.067182%	173,130	173,130	0.082848%	0.068700%	
36-7 O'Neill Public Schools	633,651	0.312111%	0.258758%	639,712	639,712	0.306120%	0.253845%	
37-44 Holdrege Public Schools	746,697	0.367793%	0.304922%	754,049	754,049	0.360834%	0.299216%	
37-54 Bertrand Community School	235,453	0.115975%	0.096150%	240,302	240,302	0.114991%	0.095354%	
37-55 Loomis Public School	192,434	0.094785%	0.078582%	201,326	201,326	0.096340%	0.079888%	
38-18 Arapahoe Public Schools	233,770	0.115146%	0.095463%	238,674	238,674	0.114212%	0.094708%	
38-21 Cambridge Public Schools	249,743	0.123014%	0.101986%	256,719	256,719	0.122847%	0.101869%	
38-540 Southern Valley Schools	375,658	0.185034%	0.153404%	399,265	399,265	0.191060%	0.158433%	
39-1 Sidney Public Schools	863,547	0.425349%	0.352639%	895,494	895,494	0.428519%	0.355343%	
39-3 Leyton Public School	197,947	0.097501%	0.080834%	210,965	210,965	0.100953%	0.083714%	
39-9 Potter-Dix Public Schools	180,711	0.089011%	0.073795%	179,968	179,968	0.086120%	0.071414%	
40-2 Pierce Public Schools	444,437	0.218912%	0.181491%	456,853	456,853	0.218617%	0.181285%	
40-5 Plainview Public Schools	280,634	0.138229%	0.114600%	284,970	284,970	0.136366%	0.113079%	
40-542 Osmond Community Schools	192,922	0.095026%	0.078782%	189,593	189,593	0.090726%	0.075233%	
41-15 Cross County Community School	321,306	0.158263%	0.131209%	326,975	326,975	0.156467%	0.129748%	
41-19 Osceola Public School	224,120	0.110393%	0.091522%	233,861	233,861	0.111909%	0.092799%	
41-32 Shelby-Rising City Public Schools	333,967	0.164499%	0.136379%	331,631	331,631	0.158695%	0.131595%	
41-75 High Plains Community Schools	267,631	0.131824%	0.109290%	275,425	275,425	0.131799%	0.109292%	
42-11 Superior Public Schools	353,390	0.174066%	0.144311%	376,824	376,824	0.180321%	0.149528%	
43-123 Schuyler Community Schools	1,246,636	0.614044%	0.509078%	1,291,457	1,291,457	0.617999%	0.512466%	
43-39 Leigh Community School	183,116	0.090196%	0.074778%	186,400	186,400	0.089198%	0.073966%	
43-58 Clarkson Public School	209,448	0.103166%	0.085531%	211,276	211,276	0.101102%	0.083837%	
43-70 Howells-Dodge Public Schools	273,284	0.134609%	0.111599%	288,333	288,333	0.137976%	0.114414%	
44-23 Johnson-Brock Public Schools	208,636	0.102766%	0.085199%	224,040	224,040	0.107210%	0.088902%	
44-29 Auburn Public Schools	647,901	0.319130%	0.264577%	657,138	657,138	0.314459%	0.260760%	
45-2 Red Cloud Community Schools	190,867	0.094014%	0.077943%	205,376	205,376	0.098278%	0.081495%	
45-74 Blue Hill Public Schools	272,465	0.134206%	0.111265%	276,707	276,707	0.132412%	0.109801%	
46-4 Central City Public Schools	593,861	0.292512%	0.242510%	612,680	612,680	0.293185%	0.243119%	
46-49 Palmer Public School	220,759	0.108737%	0.090149%	230,065	230,065	0.110093%	0.091293%	
47-21 Arcadia Public Schools	148,942	0.073363%	0.060822%	158,252	158,252	0.075728%	0.062796%	
47-5 Ord Public Schools	420,875	0.207306%	0.171869%	434,234	434,234	0.207793%	0.172309%	



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Entity	Year Ended June 30, 2020			Year Ended June 30, 2021			
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
48-17 McCook Public Schools	871,840	0.429434%	0.356026%	904,379	904,379	0.432771%	0.358868%
48-179 Southwest Public Schools	286,745	0.141239%	0.117095%	314,548	314,548	0.150520%	0.124816%
49-1 St. Paul Public School	480,780	0.236813%	0.196332%	503,629	503,629	0.241001%	0.199846%
49-100 Centura Public School	388,674	0.191445%	0.158719%	392,788	392,788	0.187960%	0.155863%
49-103 Elba Public School	122,506	0.060342%	0.050027%	133,357	133,357	0.063815%	0.052918%
50-506 Franklin Public Schools	253,691	0.124958%	0.103597%	253,651	253,651	0.121379%	0.100652%
51-2 Alma Public Schools	293,637	0.144634%	0.119910%	309,708	309,708	0.148204%	0.122896%
52-1 Wilcox-Hildreth Public Schools	223,083	0.109882%	0.091099%	234,910	234,910	0.112411%	0.093215%
52-501 Axtell Community School	226,027	0.111332%	0.092301%	238,160	238,160	0.113966%	0.094505%
52-503 Minden Public Schools	586,592	0.288932%	0.239542%	608,501	608,501	0.291185%	0.241461%
53-3 Stanton Community School	322,718	0.158958%	0.131785%	326,444	326,444	0.156213%	0.129537%
54-1 Pawnee City Public Schools	222,605	0.109646%	0.090903%	242,650	242,650	0.116115%	0.096287%
54-69 Lewiston Consolidated Schools	184,045	0.090653%	0.075157%	195,188	195,188	0.093403%	0.077453%
55-1 Pender Public School	298,352	0.146956%	0.121835%	310,038	310,038	0.148362%	0.123027%
55-13 Walthill Public School	393,023	0.193588%	0.160496%	392,878	392,878	0.188003%	0.155899%
55-16 Omaha Nation Public School	813,352	0.400625%	0.332142%	871,488	871,488	0.417032%	0.345817%
55-17 Winnebago Public School	729,938	0.359539%	0.298079%	768,073	768,073	0.367545%	0.304781%
55-561 Emerson-Hubbard Com Schools	230,828	0.113697%	0.094261%	238,246	238,246	0.114008%	0.094539%
56-1 Loup City Public Schools	267,667	0.131842%	0.109305%	278,204	278,204	0.133129%	0.110395%
56-15 Litchfield Public Schools	149,427	0.073602%	0.061020%	153,881	153,881	0.073636%	0.061061%
57-33 Sterling Public Schools	179,826	0.088575%	0.073434%	182,249	182,249	0.087211%	0.072318%
57-50 Johnson County Central Public School	447,694	0.220516%	0.182821%	445,198	445,198	0.213040%	0.176660%
58-1 Fullerton Public School	254,763	0.125486%	0.104035%	259,998	259,998	0.124416%	0.103170%
58-30 Twin River Public Schools	406,564	0.200257%	0.166025%	415,390	415,390	0.198776%	0.164832%
59-1 Bellevue Public Schools	7,453,376	3.671239%	3.043672%	7,589,910	7,589,910	3.631989%	3.011769%
59-27 Papillion LaVista Public Schools	7,398,866	3.644389%	3.021412%	7,658,404	7,658,404	3.664765%	3.038948%
59-37 Gretna Public School	3,181,360	1.567012%	1.299145%	3,405,362	3,405,362	1.629563%	1.351289%
59-46 Springfield Platteview Community Schools	887,828	0.437309%	0.362555%	932,034	932,034	0.446005%	0.369843%
60-125 Medicine Valley Public Schools	208,509	0.102703%	0.085147%	205,575	205,575	0.098374%	0.081575%
60-46 Maywood Public Schools	161,302	0.079451%	0.065870%	161,453	161,453	0.077260%	0.064067%
60-95 Eustis-Farnam Public Schools	185,666	0.091452%	0.075819%	189,877	189,877	0.090862%	0.075346%
61-10 Gordon-Rushville Public Schools	561,727	0.276685%	0.229388%	571,117	571,117	0.273296%	0.226626%
61-3 Hay Springs School	172,994	0.085210%	0.070644%	176,003	176,003	0.084222%	0.069840%
62-60 Central Valley Public	357,586	0.176133%	0.146025%	371,324	371,324	0.177689%	0.147346%
63-51 Boyd County Schools	279,705	0.137772%	0.114221%	286,176	286,176	0.136943%	0.113558%
64-21 Bayard Public Schools	332,708	0.163879%	0.135865%	337,470	337,470	0.161489%	0.133912%
64-63 Bridgeport Public Schools	407,140	0.200541%	0.166260%	410,755	410,755	0.196558%	0.162993%
65-10 Hemingford Public School	367,982	0.181253%	0.150269%	367,498	367,498	0.175858%	0.145827%
65-6 Alliance Public Schools	806,741	0.397369%	0.329442%	848,898	848,898	0.406222%	0.336853%
66-30 Cody-Kilgore Unified Schools	154,782	0.076240%	0.063207%	156,458	156,458	0.074870%	0.062085%
66-6 Valentine Community Schools	548,276	0.270059%	0.223895%	581,664	581,664	0.278343%	0.230812%
67-70 Hitchcock Public Schools	224,077	0.110371%	0.091504%	231,877	231,877	0.110960%	0.092012%
68-1 Ogallala Public Schools	648,836	0.319591%	0.264960%	667,323	667,323	0.319333%	0.264802%
68-6 Paxton Consolidated Schools	203,439	0.100206%	0.083077%	206,161	206,161	0.098654%	0.081807%



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Entity	Year Ended June 30, 2020				Year Ended June 30, 2021			
	Employer Allocated		Final Employer Allocated Percentage	Employer Allocated		Final Employer Allocated Percentage		
	Reported Actual Employer Contributions	Percentage by Contributions		Reported Actual Employer Contributions	Annualized Employer Contributions			
69-2 Chadron Public Schools	682,811	0.336326%	0.278834%	709,920	709,920	0.339717%	0.281705%	
69-71 Crawford Public Schools	172,589	0.085011%	0.070479%	174,591	174,591	0.083547%	0.069280%	
70-11 South Sioux City Comm School	2,684,813	1.322433%	1.096374%	2,774,472	2,774,472	1.327664%	1.100944%	
70-31 Homer Community School	318,662	0.156960%	0.130129%	334,197	334,197	0.159923%	0.132614%	
71-1 Kimball Public Schools	378,161	0.186267%	0.154426%	353,883	353,883	0.169343%	0.140425%	
72-10 Chase County Schools	438,303	0.215891%	0.178986%	421,622	421,622	0.201758%	0.167305%	
72-536 Wauneta-Palisade Public Schools	201,224	0.099115%	0.082172%	206,133	206,133	0.098641%	0.081796%	
73-30 Elwood Public Schools	185,863	0.091549%	0.075899%	197,653	197,653	0.094583%	0.078431%	
74-20 Perkins County Schools	347,045	0.170941%	0.141720%	357,936	357,936	0.171283%	0.142034%	
75-10 Ainsworth Community Schools	349,299	0.172051%	0.142640%	366,405	366,405	0.175335%	0.145394%	
76-117 Dundy County Public Schools	334,374	0.164699%	0.136545%	327,600	327,600	0.156766%	0.129996%	
77-1 Garden County Schools	300,458	0.147994%	0.122696%	308,659	308,659	0.147702%	0.122480%	
78-25 Creek Valley Schools	170,281	0.083874%	0.069536%	174,169	174,169	0.083345%	0.069113%	
78-95 South Platte Schools	187,902	0.092553%	0.076732%	193,295	193,295	0.092497%	0.076702%	
79-79 Hayes Center Public School	149,281	0.073530%	0.060961%	153,941	153,941	0.073665%	0.061086%	
80-500 Sioux County High School	151,065	0.074409%	0.061689%	157,982	157,982	0.075599%	0.062689%	
81-100 Rock County Public Schools	219,486	0.108110%	0.089630%	220,860	220,860	0.105688%	0.087640%	
82-100 Keya Paha Co. High School	113,594	0.055952%	0.046387%	119,159	119,159	0.057021%	0.047284%	
83-100 Burwell Jr.-Sr. High School	264,258	0.130163%	0.107913%	237,266	237,266	0.113539%	0.094150%	
84-45 Wheeler Central Schools	159,958	0.078789%	0.065321%	160,562	160,562	0.076834%	0.063713%	
85-1 Banner County School	192,888	0.095009%	0.078768%	200,293	200,293	0.095846%	0.079479%	
86-71 Sandhills Public School	122,188	0.060185%	0.049897%	132,427	132,427	0.063370%	0.052549%	
87-501 Stapleton Public Schools	164,015	0.080787%	0.066977%	165,049	165,049	0.078981%	0.065494%	
88-25 Loup County Public School	130,467	0.064263%	0.053278%	134,449	134,449	0.064338%	0.053351%	
89-1 Thedford Public Schools	134,783	0.066389%	0.055040%	135,222	135,222	0.064708%	0.053658%	
90-90 McPherson Co High School	104,081	0.051266%	0.042503%	101,372	101,372	0.048509%	0.040225%	
91-500 Arthur County High School	128,640	0.063363%	0.052532%	133,550	133,550	0.063907%	0.052994%	
92-11 District 11 Area Schools	135,852	0.066915%	0.055476%	137,899	137,899	0.065989%	0.054720%	
93-1 Mullen Public Schools	180,139	0.088729%	0.073562%	183,313	183,313	0.087721%	0.072741%	
97-1 Ed. Service Unit 1	648,350	0.319352%	0.264761%	673,643	673,643	0.322357%	0.267309%	
97-10 Ed. Service Unit 10	683,919	0.336871%	0.279286%	718,937	718,937	0.344032%	0.285283%	
97-11 Ed. Service Unit 11	252,644	0.124442%	0.103170%	227,839	227,839	0.109027%	0.090409%	
97-13 Ed. Service Unit 13	765,737	0.377172%	0.312698%	838,579	838,579	0.401284%	0.332758%	
97-15 Ed. Service Unit 15	138,439	0.068190%	0.056533%	129,957	129,957	0.062188%	0.051568%	
97-16 Ed. Service Unit 16	266,372	0.131204%	0.108776%	268,062	268,062	0.128275%	0.106370%	
97-17 Ed. Service Unit 17	292,711	0.144178%	0.119532%	306,936	306,936	0.146878%	0.121796%	
97-2 Ed. Service Unit 2	390,352	0.192272%	0.159405%	447,460	447,460	0.214122%	0.177557%	
97-3 Ed. Service Unit #3	1,058,332	0.521293%	0.432182%	1,115,350	1,115,350	0.533727%	0.442585%	
97-4 Ed. Service Unit 4	327,430	0.161279%	0.133710%	341,065	341,065	0.163209%	0.135338%	
97-5 Ed. Service Unit 5	304,528	0.149998%	0.124357%	333,578	333,578	0.159627%	0.132368%	
97-6 Ed. Service Unit 6	460,924	0.227033%	0.188224%	485,414	485,414	0.232284%	0.192618%	
97-7 Ed. Service Unit 7	483,898	0.238349%	0.197605%	491,635	491,635	0.235261%	0.195086%	
97-8 Ed. Service Unit 8	381,524	0.187924%	0.155800%	398,857	398,857	0.190864%	0.158271%	
97-9 Ed. Service Unit 9	233,311	0.114920%	0.095275%	261,649	261,649	0.125207%	0.103826%	



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Entity	Year Ended June 30, 2020			Year Ended June 30, 2021			
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Annualized Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
98-11 Lincoln Regional Center	23,283	0.011468%	0.009508%	24,854	24,854	0.011893%	0.009862%
98-12 Nebraska Correctional Youth Facility	172,948	0.085187%	0.070625%	165,221	165,221	0.079063%	0.065562%
98-4 Nebraska Youth Academy	32,337	0.015928%	0.013205%	27,896	27,896	0.013349%	0.011069%
98-6 Youth Development Center	52,799	0.026007%	0.021561%	22,050	22,050	0.010552%	0.008750%
98-9 W Kearney High School YR and TC	134,180	0.066092%	0.054794%	155,789	155,789	0.074549%	0.061819%
99-3 Sarpy County Coop Head Start	23,755	0.011701%	0.009701%	0	0	0.000000%	0.000000%



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2021

*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	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
Total	\$1,558,668,788	\$0	\$1,558,668,788	(\$1,416,303,321)	\$0	(\$1,416,303,321)	\$577,686,388	(\$1,416,303,321)	(\$3,054,103,412)
<u>Special Funding Situation</u>									
State	266,441,243	(266,441,243)	0	(241,856,226)	241,856,226	0	98,649,101	(241,856,226)	(521,536,535)
<u>Schools</u>									
00-DE Nebraska Dept of Education	1,260,916	259,986	1,520,902	(1,281,684)	(263,942)	(1,545,626)	522,777	(1,281,684)	(2,763,811)
01-10 Elkhorn Public Schools	36,911,428	7,610,683	44,522,111	(35,485,494)	(7,307,601)	(42,793,095)	14,473,938	(35,485,494)	(76,520,592)
01-15 Douglas County West Comm Schools	4,329,982	892,790	5,222,772	(4,090,072)	(842,275)	(4,932,347)	1,668,272	(4,090,072)	(8,819,793)
01-17 Millard Public Schools	86,303,288	17,794,667	104,097,955	(79,286,671)	(16,327,655)	(95,614,326)	32,339,704	(79,286,671)	(170,973,046)
01-54 Ralston Public Schools	14,654,744	3,021,620	17,676,364	(13,156,679)	(2,709,388)	(15,866,067)	5,366,389	(13,156,679)	(28,370,941)
01-59 Bennington Public Schools	10,440,743	2,152,755	12,593,498	(10,385,582)	(2,138,732)	(12,524,314)	4,236,105	(10,385,582)	(22,395,374)
01-66 Westside Community Schools	28,070,627	5,787,805	33,858,432	(25,830,228)	(5,319,267)	(31,149,495)	10,535,717	(25,830,228)	(55,700,066)
02-1 Lincoln Public Schools	203,670,453	41,994,401	245,664,854	(180,414,756)	(37,153,130)	(217,567,886)	73,588,151	(180,414,756)	(389,044,695)
02-145 Waverly School District 145	8,355,509	1,722,797	10,078,306	(7,765,634)	(1,599,190)	(9,364,824)	3,167,472	(7,765,634)	(16,745,741)
02-148 Malcolm Public School	2,754,885	568,025	3,322,910	(2,512,196)	(517,333)	(3,029,529)	1,024,683	(2,512,196)	(5,417,277)
02-160 Norris School District 160	9,234,863	1,904,117	11,138,980	(8,177,835)	(1,684,069)	(9,861,904)	3,335,602	(8,177,835)	(17,634,607)
02-161 Raymond Central Public School	3,207,366	661,312	3,868,678	(2,813,911)	(579,481)	(3,393,392)	1,147,747	(2,813,911)	(6,067,893)
03-1 Southern Public Schools	2,069,600	426,717	2,496,317	(1,849,805)	(380,929)	(2,230,734)	754,505	(1,849,805)	(3,988,903)
03-100 Diller-Odell Public Schools	1,477,431	304,626	1,782,057	(1,316,950)	(271,208)	(1,588,158)	537,162	(1,316,950)	(2,839,858)
03-15 Beatrice Public Schools	8,968,378	1,849,173	10,817,551	(7,906,173)	(1,628,126)	(9,534,299)	3,224,796	(7,906,173)	(17,048,799)
03-34 Daniel Freeman Public Schools	2,021,422	416,788	2,438,210	(1,801,014)	(370,887)	(2,171,901)	734,603	(1,801,014)	(3,883,690)
04-15 Anselmo-Merna Public School	1,223,586	252,286	1,475,872	(1,145,053)	(235,800)	(1,380,853)	467,048	(1,145,053)	(2,469,182)
04-180 Callaway Public School	1,392,203	287,060	1,679,263	(1,249,137)	(257,229)	(1,506,366)	509,502	(1,249,137)	(2,693,628)
04-25 Broken Bow Public Schools	3,532,676	728,397	4,261,073	(3,169,517)	(652,703)	(3,822,220)	1,292,793	(3,169,517)	(6,834,717)
04-44 Ansley Public School	1,147,632	236,622	1,384,254	(1,072,991)	(220,958)	(1,293,949)	437,655	(1,072,991)	(2,313,789)
04-84 Sargent Public Schools	1,052,740	217,061	1,269,801	(927,480)	(191,003)	(1,118,483)	378,304	(927,480)	(2,000,010)
04-89 Arnold Public Schools	1,028,862	212,135	1,240,997	(898,871)	(185,111)	(1,083,982)	366,634	(898,871)	(1,938,317)
05-1 Fremont Public Schools	22,503,795	4,640,001	27,143,796	(20,498,979)	(4,221,392)	(24,720,371)	8,361,190	(20,498,979)	(44,203,810)
05-594 Logan View Public Schools	2,739,781	564,909	3,304,690	(2,419,868)	(498,326)	(2,918,194)	987,023	(2,419,868)	(5,218,180)
05-595 North Bend Central Public Schools	2,947,630	607,771	3,555,401	(2,696,372)	(555,276)	(3,251,648)	1,099,805	(2,696,372)	(5,814,433)
05-62 Scribner-Snyder Community Schools	1,320,769	272,331	1,593,100	(1,176,353)	(242,245)	(1,418,598)	479,815	(1,176,353)	(2,536,677)
06-1 Ashland-Greenwood Public Schools	3,993,481	823,398	4,816,879	(3,734,721)	(769,095)	(4,503,816)	1,523,330	(3,734,721)	(8,053,518)
06-107 Cedar Bluffs Public School	1,796,880	370,496	2,167,376	(1,758,921)	(362,220)	(2,121,141)	717,435	(1,758,921)	(3,792,922)
06-39 Wahoo Public School	4,438,278	915,126	5,353,404	(4,047,625)	(833,537)	(4,881,162)	1,650,958	(4,047,625)	(8,728,261)
06-72 Mead Public Schools	1,340,627	276,430	1,617,057	(1,213,460)	(249,893)	(1,463,353)	494,950	(1,213,460)	(2,616,695)
06-9 Yutan Public School	2,224,252	458,607	2,682,859	(2,009,168)	(413,759)	(2,422,927)	819,506	(2,009,168)	(4,332,551)
07-1 Madison Public Schools	2,534,053	522,496	3,056,549	(2,356,063)	(485,197)	(2,841,260)	960,999	(2,356,063)	(5,080,593)
07-13 Newman Grove Public Schools	1,082,293	223,154	1,305,447	(975,621)	(200,916)	(1,176,537)	397,939	(975,621)	(2,103,819)
07-2 Norfolk Public Schools	18,725,410	3,860,948	22,586,358	(17,110,941)	(3,523,692)	(20,634,633)	6,979,266	(17,110,941)	(36,897,876)
07-5 Battle Creek Public School	2,105,730	434,168	2,539,898	(1,954,598)	(402,513)	(2,357,111)	797,248	(1,954,598)	(4,214,876)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

*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	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
07-80 Elkhorn Valley School	2,047,686	422,212	2,469,898	(1,877,395)	(386,623)	(2,264,018)	765,758	(1,877,395)	(4,048,397)
08-126 Doniphan-Trumbull Public School	2,435,763	502,219	2,937,982	(2,207,861)	(454,676)	(2,662,537)	900,550	(2,207,861)	(4,761,011)
08-2 Grand Island Public Schools	46,042,125	9,493,322	55,535,447	(41,839,696)	(8,616,138)	(50,455,834)	17,065,711	(41,839,696)	(90,222,735)
08-82 Northwest High School	6,470,315	1,334,095	7,804,410	(5,590,121)	(1,151,185)	(6,741,306)	2,280,117	(5,590,121)	(12,054,485)
08-83 Wood River Jr-Sr High School	2,800,304	577,394	3,377,698	(2,584,442)	(532,218)	(3,116,660)	1,054,151	(2,584,442)	(5,573,067)
09-105 Pleasanton Public School	1,101,885	227,192	1,329,077	(982,150)	(202,262)	(1,184,412)	400,602	(982,150)	(2,117,899)
09-119 Amherst Public School	1,436,407	296,178	1,732,585	(1,353,519)	(278,728)	(1,632,247)	552,078	(1,353,519)	(2,918,715)
09-19 Shelton Public Schools	1,540,276	317,595	1,857,871	(1,354,850)	(279,012)	(1,633,862)	552,621	(1,354,850)	(2,921,586)
09-2 Gibbon Public Schools	2,284,229	470,983	2,755,212	(2,013,941)	(414,736)	(2,428,677)	821,453	(2,013,941)	(4,342,843)
09-69 Ravenna Public Schools	2,337,458	481,956	2,819,414	(2,069,035)	(426,081)	(2,495,116)	843,925	(2,069,035)	(4,461,648)
09-7 Kearney Public Schools	25,220,539	5,200,156	30,420,695	(23,101,862)	(4,757,405)	(27,859,267)	9,422,862	(23,101,862)	(49,816,641)
09-9 Elm Creek Public School	1,649,960	340,195	1,990,155	(1,509,170)	(310,780)	(1,819,950)	615,565	(1,509,170)	(3,254,361)
10-1 Columbus Public Schools	17,554,835	3,619,587	21,174,422	(15,840,701)	(3,262,115)	(19,102,816)	6,461,157	(15,840,701)	(34,158,742)
10-5 Lakeview Community Schools	3,799,738	783,465	4,583,203	(3,528,762)	(726,691)	(4,255,453)	1,439,323	(3,528,762)	(7,609,390)
10-67 Humphrey Public Schools	1,421,225	293,030	1,714,255	(1,257,861)	(259,042)	(1,516,903)	513,061	(1,257,861)	(2,712,441)
11-111 Nebraska City Public Schools	6,126,161	1,263,145	7,389,306	(5,394,232)	(1,110,849)	(6,505,081)	2,200,217	(5,394,232)	(11,632,072)
11-27 Syracuse-Dunbar-Avooca School	3,777,886	778,960	4,556,846	(3,431,604)	(706,679)	(4,138,283)	1,399,694	(3,431,604)	(7,399,879)
11-501 Palmyra District OR 1	2,615,462	539,284	3,154,746	(2,354,576)	(484,886)	(2,839,462)	960,392	(2,354,576)	(5,077,386)
12-13 Creighton Community School	1,658,813	342,019	2,000,832	(1,475,094)	(303,769)	(1,778,863)	601,666	(1,475,094)	(3,180,879)
12-501 Niobrara Public Schools	1,466,022	302,272	1,768,294	(1,404,392)	(289,209)	(1,693,601)	572,828	(1,404,392)	(3,028,418)
12-505 Santee Community Schools	2,318,987	478,138	2,797,125	(2,128,930)	(438,417)	(2,567,347)	868,355	(2,128,930)	(4,590,806)
12-576 Wausa Public School	1,186,770	244,696	1,431,466	(1,099,859)	(226,495)	(1,326,354)	448,614	(1,099,859)	(2,371,725)
12-583 Verdigre Public Schools	0	0	0	(902,823)	(185,918)	(1,088,741)	368,246	(902,823)	(1,946,838)
12-586 Bloomfield Community Schools	1,390,987	286,811	1,677,798	(1,310,973)	(269,976)	(1,580,949)	534,724	(1,310,973)	(2,826,970)
12-96 Crofton Community School	1,782,416	367,503	2,149,919	(1,668,689)	(343,637)	(2,012,326)	680,630	(1,668,689)	(3,598,345)
13-101 Wynot Public Schools	1,044,246	215,314	1,259,560	(968,397)	(199,416)	(1,167,813)	394,993	(968,397)	(2,088,243)
13-45 Randolph Public Schools	1,410,580	290,847	1,701,427	(1,283,383)	(264,297)	(1,547,680)	523,471	(1,283,383)	(2,767,476)
13-54 Laurel-Concord-Coleridge Comm School	2,476,273	510,573	2,986,846	(2,369,957)	(488,044)	(2,858,001)	966,666	(2,369,957)	(5,110,553)
13-8 Hartington-Newcastle Public School	2,206,467	454,944	2,661,411	(2,066,826)	(425,627)	(2,492,453)	843,024	(2,066,826)	(4,456,884)
14-123 Silver Lake Public Schools	1,529,303	315,319	1,844,622	(1,391,872)	(286,632)	(1,678,504)	567,721	(1,391,872)	(3,001,424)
14-18 Hastings Public Schools	15,885,485	3,275,386	19,160,871	(14,104,384)	(2,904,541)	(17,008,925)	5,752,942	(14,104,384)	(30,414,564)
14-3 Kenesaw Public School	1,371,675	282,821	1,654,496	(1,230,838)	(253,462)	(1,484,300)	502,038	(1,230,838)	(2,654,169)
14-90 Adams Central Jr-Sr High School	4,573,586	943,026	5,516,612	(4,153,734)	(855,391)	(5,009,125)	1,694,239	(4,153,734)	(8,957,074)
15-1 North Platte Public Schools	17,173,787	3,541,030	20,714,817	(15,457,903)	(3,183,269)	(18,641,172)	6,305,019	(15,457,903)	(33,333,279)
15-37 Hershey Public Schools	2,216,396	456,986	2,673,382	(2,040,227)	(420,147)	(2,460,374)	832,175	(2,040,227)	(4,399,528)
15-55 Sutherland Public School	1,692,091	348,892	2,040,983	(1,516,875)	(312,366)	(1,829,241)	618,708	(1,516,875)	(3,270,975)
15-565 Wallace School District 65R	1,336,964	275,666	1,612,630	(1,259,094)	(259,282)	(1,518,376)	513,563	(1,259,094)	(2,715,098)
15-6 Brady Public School	1,125,250	232,008	1,357,258	(1,047,441)	(215,703)	(1,263,144)	427,234	(1,047,441)	(2,258,693)
15-7 Maxwell Public School	1,545,888	318,747	1,864,635	(1,398,515)	(287,991)	(1,686,506)	570,431	(1,398,515)	(3,015,744)
16-5 Milford Public Schools	3,239,600	667,967	3,907,567	(2,999,759)	(617,749)	(3,617,508)	1,223,551	(2,999,759)	(6,468,652)
16-567 Centennial Public School	2,778,015	572,796	3,350,811	(2,411,086)	(498,514)	(2,909,600)	983,442	(2,411,086)	(5,199,245)
16-9 Seward Public Schools	6,169,383	1,272,045	7,441,428	(5,721,809)	(1,178,307)	(6,900,116)	2,333,830	(5,721,809)	(12,338,456)

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Exhibit 2

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Entity	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
17-12 York Public Schools	5,619,531	1,158,683	6,778,214	(5,067,293)	(1,043,518)	(6,110,811)	2,066,864	(5,067,293)	(10,927,063)
17-83 McCool Junction Public Schools	1,387,652	286,109	1,673,761	(1,266,572)	(260,826)	(1,527,398)	516,613	(1,266,572)	(2,731,224)
17-96 Heartland Community Schools	1,787,809	368,625	2,156,434	(1,620,039)	(333,624)	(1,953,663)	660,787	(1,620,039)	(3,493,436)
18-1 Lexington Public Schools	13,940,905	2,874,450	16,815,355	(12,543,193)	(2,583,040)	(15,126,233)	5,116,158	(12,543,193)	(27,048,026)
18-101 Sumner Eddyville Miller School	1,346,160	277,552	1,623,712	(1,205,586)	(248,264)	(1,453,850)	491,738	(1,205,586)	(2,599,714)
18-11 Cozad City Schools	3,936,683	811,692	4,748,375	(3,630,495)	(747,638)	(4,378,133)	1,480,818	(3,630,495)	(7,828,767)
18-20 Gothenburg Public Schools	3,741,148	771,370	4,512,518	(3,435,895)	(707,557)	(4,143,452)	1,401,444	(3,435,895)	(7,409,133)
18-4 Overton Public Schools	1,437,139	296,319	1,733,458	(1,288,227)	(265,288)	(1,553,515)	525,446	(1,288,227)	(2,777,921)
19-56 Falls City Public Schools	4,295,941	885,760	5,181,701	(3,956,684)	(814,814)	(4,771,498)	1,613,865	(3,956,684)	(8,532,157)
19-70 Humboldt Table Rock Steinauer	2,383,018	491,354	2,874,372	(2,184,478)	(449,846)	(2,634,324)	891,012	(2,184,478)	(4,710,588)
20-1 Plattsmouth Community Schools	7,453,648	1,536,847	8,990,495	(6,373,096)	(1,312,431)	(7,685,527)	2,599,479	(6,373,096)	(13,742,885)
20-22 Weeping Water Public Schools	1,835,395	378,429	2,213,824	(1,666,890)	(343,269)	(2,010,159)	679,896	(1,666,890)	(3,594,466)
20-32 Louisville Public Schools	2,767,276	570,582	3,337,858	(2,625,940)	(540,758)	(3,166,698)	1,071,077	(2,625,940)	(5,662,552)
20-56 Conestoga Public Schools	3,193,510	658,459	3,851,969	(2,830,992)	(582,993)	(3,413,985)	1,154,714	(2,830,992)	(6,104,725)
20-97 Elmwood-Murdock Schools	2,131,464	439,482	2,570,946	(1,928,070)	(397,047)	(2,325,117)	786,428	(1,928,070)	(4,157,673)
21-11 Morrill Public Schools	2,184,708	450,455	2,635,163	(2,082,532)	(428,857)	(2,511,389)	849,430	(2,082,532)	(4,490,754)
21-16 Gering Public Schools	8,213,623	1,693,556	9,907,179	(7,522,058)	(1,549,025)	(9,071,083)	3,068,121	(7,522,058)	(16,220,496)
21-2 Minatare Public Schools	1,307,146	269,510	1,576,656	(1,214,423)	(250,091)	(1,464,514)	495,343	(1,214,423)	(2,618,772)
21-31 Mitchell Public Schools	3,306,326	681,715	3,988,041	(3,012,959)	(620,468)	(3,633,427)	1,228,935	(3,012,959)	(6,497,116)
21-32 Scottsbluff Public Schools	15,167,406	3,127,329	18,294,735	(14,112,953)	(2,906,311)	(17,019,264)	5,756,437	(14,112,953)	(30,433,041)
22-2 Crete Public Schools	9,437,864	1,945,967	11,383,831	(8,474,536)	(1,745,183)	(10,219,719)	3,456,621	(8,474,536)	(18,274,411)
22-44 Dorchester Public Schools	1,242,025	256,090	1,498,115	(1,150,520)	(236,933)	(1,387,453)	469,278	(1,150,520)	(2,480,970)
22-68 Friend Public School	1,324,494	273,095	1,597,589	(1,200,374)	(247,187)	(1,447,561)	489,612	(1,200,374)	(2,588,475)
22-82 Wilber-Clatonia Public Schools	2,472,345	509,762	2,982,107	(2,273,663)	(468,215)	(2,741,878)	927,389	(2,273,663)	(4,902,905)
23-1 Boone Central Schools	3,179,419	655,561	3,834,980	(2,989,193)	(615,568)	(3,604,761)	1,219,242	(2,989,193)	(6,445,868)
23-17 St. Edward Public School	1,154,179	237,977	1,392,156	(1,001,723)	(206,285)	(1,208,008)	408,586	(1,001,723)	(2,160,106)
23-75 Riverside Public Schools	1,615,981	333,197	1,949,178	(1,414,434)	(291,277)	(1,705,711)	576,924	(1,414,434)	(3,050,072)
24-1 West Point Public School	3,818,583	787,346	4,605,929	(3,449,761)	(710,418)	(4,160,179)	1,407,100	(3,449,761)	(7,439,032)
24-20 Bancroft-Rosalie Comm. School	1,494,452	308,133	1,802,585	(1,385,300)	(285,286)	(1,670,586)	565,041	(1,385,300)	(2,987,249)
24-30 Wisner-Pilger Public Schools	2,346,529	483,826	2,830,355	(2,122,925)	(437,185)	(2,560,110)	865,906	(2,122,925)	(4,577,857)
25-502 East Butler Public School	2,240,695	462,006	2,702,701	(2,055,198)	(423,234)	(2,478,432)	838,281	(2,055,198)	(4,431,809)
25-56 David City Public Schools	3,829,665	789,621	4,619,286	(3,578,149)	(736,860)	(4,315,009)	1,459,467	(3,578,149)	(7,715,887)
26-1 Nebraska Unified Sch Dist #1	3,115,062	642,281	3,757,343	0	0	0	0	0	0
26-115 Summerland Public Schools	0	0	0	(2,671,035)	(550,049)	(3,221,084)	1,089,470	(2,671,035)	(5,759,795)
26-18 Elgin Public Schools	1,095,401	225,867	1,321,268	(998,607)	(205,647)	(1,204,254)	407,315	(998,607)	(2,153,387)
26-9 Neligh-Oakdale Public Schools	1,955,116	403,119	2,358,235	(1,706,461)	(351,414)	(2,057,875)	696,037	(1,706,461)	(3,679,798)
27-17 Wayne Community Schools	3,729,676	769,016	4,498,692	(3,450,200)	(710,503)	(4,160,703)	1,407,279	(3,450,200)	(7,439,927)
27-560 Wakefield Community School	2,276,093	469,299	2,745,392	(2,124,767)	(437,552)	(2,562,319)	866,657	(2,124,767)	(4,581,879)
27-595 Winside Public School	1,337,010	275,682	1,612,692	(1,222,411)	(251,734)	(1,474,145)	498,601	(1,222,411)	(2,635,997)
28-2 Giltner Public Schools	1,133,277	233,660	1,366,937	(1,045,699)	(215,335)	(1,261,034)	426,523	(1,045,699)	(2,254,936)
28-504 Aurora Public Schools	6,059,351	1,249,351	7,308,660	(5,530,806)	(1,138,977)	(6,669,783)	2,255,923	(5,530,806)	(11,926,579)
28-91 Hampton Public Schools	1,120,184	230,964	1,351,148	(1,045,416)	(215,278)	(1,260,694)	426,408	(1,045,416)	(2,254,325)

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Entity	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
29-1 Blair Community Schools	8,321,078	1,715,705	10,036,783	(7,516,860)	(1,547,963)	(9,064,823)	3,066,001	(7,516,860)	(16,209,287)
29-24 Arlington Public Schools	3,119,504	643,200	3,762,704	(3,059,470)	(630,043)	(3,689,513)	1,247,907	(3,059,470)	(6,597,413)
29-3 Fort Calhoun Community School	2,971,602	612,713	3,584,315	(2,765,828)	(569,566)	(3,335,394)	1,128,135	(2,765,828)	(5,964,206)
30-11 Harvard Public Schools	1,640,608	338,278	1,978,886	(1,419,221)	(292,268)	(1,711,489)	578,876	(1,419,221)	(3,060,395)
30-2 Sutton Public Schools	2,044,366	421,526	2,465,892	(1,843,361)	(379,612)	(2,222,973)	751,876	(1,843,361)	(3,975,007)
30-5 South Central NE Unif School #5	4,181,425	862,162	5,043,587	(3,834,160)	(789,575)	(4,623,735)	1,563,889	(3,834,160)	(8,267,947)
31-1 Tekamah-Herman Schools	2,626,731	541,591	3,168,322	(2,362,918)	(486,599)	(2,849,517)	963,795	(2,362,918)	(5,095,375)
31-14 Oakland-Craig Public School	2,267,131	467,444	2,734,575	(2,030,242)	(418,093)	(2,448,335)	828,102	(2,030,242)	(4,377,996)
31-20 Lyons-Decatur NE Schools	1,643,133	338,792	1,981,925	(1,511,479)	(311,261)	(1,822,740)	616,507	(1,511,479)	(3,259,339)
32-2001 Bruning-Davenport Unif. School	1,375,993	283,709	1,659,702	(1,222,709)	(251,790)	(1,474,499)	498,722	(1,222,709)	(2,636,638)
32-60 Deshler Public School	1,422,207	293,233	1,715,440	(1,271,557)	(261,860)	(1,533,417)	518,647	(1,271,557)	(2,741,974)
32-70 Thayer Central Community Schools	2,236,051	461,038	2,697,089	(2,003,163)	(412,512)	(2,415,675)	817,057	(2,003,163)	(4,319,602)
33-300 Tri-County Schools	2,353,683	485,308	2,838,991	(2,082,504)	(428,857)	(2,511,361)	849,419	(2,082,504)	(4,490,693)
33-303 Meridian Public School	1,216,588	250,852	1,467,440	(1,136,201)	(233,973)	(1,370,174)	463,437	(1,136,201)	(2,450,093)
33-8 Fairbury Public Schools	4,180,895	862,053	5,042,948	(3,866,678)	(796,274)	(4,662,952)	1,577,153	(3,866,678)	(8,338,069)
34-1 Exeter - Milligan Public Schools	1,293,368	266,672	1,560,040	(1,149,727)	(236,763)	(1,386,490)	468,954	(1,149,727)	(2,479,260)
34-25 Fillmore Central Public Schools	2,688,563	554,357	3,242,920	(2,422,063)	(498,779)	(2,920,842)	987,919	(2,422,063)	(5,222,914)
34-54 Shickley Public School	1,220,204	251,585	1,471,789	(1,107,450)	(228,053)	(1,335,503)	451,710	(1,107,450)	(2,388,095)
35-1 Ponca Public School	2,229,364	459,667	2,689,031	(1,984,807)	(408,731)	(2,393,538)	809,570	(1,984,807)	(4,280,021)
35-70 Allen Consolidated Schools	1,100,966	227,004	1,327,970	(1,020,801)	(210,222)	(1,231,023)	416,367	(1,020,801)	(2,201,245)
36-137 Chambers Public School	897,762	185,108	1,082,870	(819,062)	(168,668)	(987,730)	334,082	(819,062)	(1,766,219)
36-239 West Holt Public School	2,467,887	508,843	2,976,730	(2,224,899)	(458,174)	(2,683,073)	907,499	(2,224,899)	(4,797,752)
36-29 Ewing Public Schools	1,021,084	210,529	1,231,613	0	0	0	0	0	0
36-44 Stuart Public School	1,047,145	215,907	1,263,052	(973,000)	(200,379)	(1,173,379)	396,871	(973,000)	(2,098,169)
36-7 O'Neill Public Schools	4,033,180	831,597	4,864,777	(3,595,215)	(740,373)	(4,335,588)	1,466,428	(3,595,215)	(7,752,689)
37-44 Holdrege Public Schools	4,752,724	979,951	5,732,675	(4,237,806)	(872,698)	(5,110,504)	1,728,530	(4,237,806)	(9,138,366)
37-54 Bertrand Community School	1,498,660	309,006	1,807,666	(1,350,502)	(278,119)	(1,628,621)	550,847	(1,350,502)	(2,912,210)
37-55 Loomis Public School	1,224,833	252,551	1,477,384	(1,131,456)	(233,011)	(1,364,467)	461,502	(1,131,456)	(2,439,862)
38-18 Arapahoe Public Schools	1,487,952	306,793	1,794,745	(1,341,353)	(276,235)	(1,617,588)	547,115	(1,341,353)	(2,892,480)
38-21 Cambridge Public Schools	1,589,624	327,757	1,917,381	(1,442,774)	(297,112)	(1,739,886)	588,483	(1,442,774)	(3,111,185)
38-540 Southern Valley Schools	2,391,060	493,007	2,884,067	(2,243,892)	(462,097)	(2,705,989)	915,246	(2,243,892)	(4,838,708)
39-1 Sidney Public Schools	5,496,474	1,133,308	6,629,782	(5,032,735)	(1,036,394)	(6,069,129)	2,052,768	(5,032,735)	(10,852,543)
39-3 Leyton Public School	1,259,934	259,784	1,519,718	(1,185,644)	(244,157)	(1,429,801)	483,604	(1,185,644)	(2,556,712)
39-9 Potter-Dix Public Schools	1,150,220	237,167	1,387,387	(1,011,439)	(208,281)	(1,219,720)	412,549	(1,011,439)	(2,181,057)
40-2 Pierce Public Schools	2,828,844	583,269	3,412,113	(2,567,545)	(528,735)	(3,096,280)	1,047,259	(2,567,545)	(5,536,631)
40-5 Plainview Public Schools	1,786,234	368,298	2,154,532	(1,601,542)	(329,814)	(1,931,356)	653,242	(1,601,542)	(3,453,550)
40-542 Osmond Community Schools	1,227,950	253,191	1,481,141	(1,065,527)	(219,428)	(1,284,955)	434,611	(1,065,527)	(2,297,694)
41-15 Cross County Community School	2,045,114	421,682	2,466,796	(1,837,625)	(378,422)	(2,216,047)	749,537	(1,837,625)	(3,962,638)
41-19 Osceola Public School	1,426,525	294,136	1,720,661	(1,314,315)	(270,656)	(1,584,971)	536,087	(1,314,315)	(2,834,177)
41-32 Shelby-Rising City Public Schools	2,125,697	438,298	2,563,995	(1,863,784)	(383,819)	(2,247,603)	760,206	(1,863,784)	(4,019,047)
41-75 High Plains Community Schools	1,703,469	351,231	2,054,700	(1,547,906)	(318,768)	(1,866,674)	631,365	(1,547,906)	(3,337,891)
42-11 Superior Public Schools	2,249,331	463,781	2,713,112	(2,117,770)	(436,122)	(2,553,892)	863,803	(2,117,770)	(4,566,740)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

*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	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
43-123 Schuyler Community Schools	7,934,840	1,636,072	9,570,912	(7,258,073)	(1,494,667)	(8,752,740)	2,960,446	(7,258,073)	(15,651,242)
43-39 Leigh Community School	1,165,541	240,316	1,405,857	(1,047,583)	(215,731)	(1,263,314)	427,292	(1,047,583)	(2,258,998)
43-58 Clarkson Public School	1,333,145	274,871	1,608,016	(1,187,386)	(244,525)	(1,431,911)	484,315	(1,187,386)	(2,560,469)
43-70 Howells-Dodge Public Schools	1,739,459	358,649	2,098,108	(1,620,449)	(333,710)	(1,954,159)	660,954	(1,620,449)	(3,494,322)
44-23 Johnson-Brock Public Schools	1,327,970	273,812	1,601,782	(1,259,122)	(259,297)	(1,518,419)	513,575	(1,259,122)	(2,715,159)
44-29 Auburn Public Schools	4,123,879	850,301	4,974,180	(3,693,153)	(760,540)	(4,453,693)	1,506,375	(3,693,153)	(7,963,880)
45-2 Red Cloud Community Schools	1,214,873	250,494	1,465,367	(1,154,216)	(237,699)	(1,391,915)	470,786	(1,154,216)	(2,488,942)
45-74 Blue Hill Public Schools	1,734,253	357,574	2,091,827	(1,555,115)	(320,241)	(1,875,356)	634,305	(1,555,115)	(3,353,436)
46-4 Central City Public Schools	3,779,928	779,365	4,559,293	(3,443,302)	(709,087)	(4,152,389)	1,404,465	(3,443,302)	(7,425,106)
46-49 Palmer Public School	1,405,124	289,726	1,694,850	(1,292,986)	(266,265)	(1,559,251)	527,387	(1,292,986)	(2,788,183)
47-21 Arcadia Public Schools	948,014	195,472	1,143,486	(889,382)	(183,156)	(1,072,538)	362,764	(889,382)	(1,917,855)
47-5 Ord Public Schools	2,678,868	552,346	3,231,214	(2,440,418)	(502,561)	(2,942,979)	995,406	(2,440,418)	(5,262,495)
48-17 McCook Public Schools	5,549,266	1,144,188	6,693,454	(5,082,659)	(1,046,691)	(6,129,350)	2,073,132	(5,082,659)	(10,960,200)
48-179 Southwest Public Schools	1,825,123	376,325	2,201,448	(1,767,773)	(364,047)	(2,131,820)	721,045	(1,767,773)	(3,812,010)
49-1 St. Paul Public School	3,060,166	630,964	3,691,130	(2,830,426)	(582,879)	(3,413,305)	1,154,483	(2,830,426)	(6,103,504)
49-100 Centura Public School	2,473,904	510,089	2,983,993	(2,207,493)	(454,591)	(2,662,084)	900,399	(2,207,493)	(4,760,217)
49-103 Elba Public School	779,755	160,777	940,532	(749,479)	(749,479)	(903,814)	305,700	(749,479)	(1,616,170)
50-506 Franklin Public Schools	1,614,734	332,947	1,947,681	(1,425,538)	(293,557)	(1,719,095)	581,453	(1,425,538)	(3,074,016)
51-2 Alma Public Schools	1,869,000	385,365	2,254,365	(1,740,580)	(358,438)	(2,099,018)	709,953	(1,740,580)	(3,753,371)
52-1 Wilcox-Hildreth Public Schools	1,419,932	292,764	1,712,696	(1,320,207)	(271,874)	(1,592,081)	538,490	(1,320,207)	(2,846,882)
52-501 Axtell Community School	1,438,667	296,630	1,735,297	(1,338,477)	(275,627)	(1,614,104)	545,943	(1,338,477)	(2,886,280)
52-503 Minden Public Schools	3,733,666	769,827	4,503,493	(3,419,820)	(704,243)	(4,124,063)	1,394,887	(3,419,820)	(7,374,469)
53-3 Stanton Community School	2,054,092	423,537	2,477,629	(1,834,637)	(377,813)	(2,212,450)	748,318	(1,834,637)	(3,956,194)
54-1 Pawnee City Public Schools	1,416,877	292,141	1,709,018	(1,363,716)	(280,825)	(1,644,541)	556,237	(1,363,716)	(2,940,705)
54-69 Lewiston Consolidated Schools	1,171,449	241,531	1,412,980	(1,096,969)	(225,901)	(1,322,870)	447,435	(1,096,969)	(2,365,495)
55-1 Pender Public School	1,899,004	391,553	2,290,557	(1,742,435)	(358,821)	(2,101,256)	710,710	(1,742,435)	(3,757,372)
55-13 Walthill Public School	2,501,601	515,795	3,017,396	(2,208,003)	(454,690)	(2,662,693)	900,607	(2,208,003)	(4,761,317)
55-16 Omaha Nation Public School	5,176,994	1,067,423	6,244,417	(4,897,818)	(1,008,620)	(5,906,438)	1,997,738	(4,897,818)	(10,561,609)
55-17 Winnebago Public School	4,646,064	957,958	5,604,022	(4,316,623)	(888,929)	(5,205,552)	1,760,678	(4,316,623)	(9,308,327)
55-561 Emerson-Hubbard Com Schools	1,469,217	302,943	1,772,160	(1,338,959)	(275,740)	(1,614,699)	546,139	(1,338,959)	(2,887,319)
56-1 Loup City Public Schools	1,703,703	351,277	2,054,980	(1,563,528)	(321,982)	(1,885,510)	637,737	(1,563,528)	(3,371,577)
56-15 Litchfield Public Schools	951,100	196,111	1,147,211	(864,809)	(178,100)	(1,042,909)	352,741	(864,809)	(1,864,866)
57-33 Sterling Public Schools	1,144,593	235,998	1,380,591	(1,024,242)	(210,930)	(1,235,172)	417,771	(1,024,242)	(2,208,667)
57-50 Johnson County Central Public School	2,849,574	587,540	3,437,114	(2,502,041)	(515,252)	(3,017,293)	1,020,541	(2,502,041)	(5,395,379)
58-1 Fullerton Public School	1,621,561	334,350	1,955,911	(1,461,200)	(300,908)	(1,762,108)	595,999	(1,461,200)	(3,150,918)
58-30 Twin River Public Schools	2,587,780	533,563	3,121,343	(2,334,521)	(480,750)	(2,815,271)	952,212	(2,334,521)	(5,034,140)
59-1 Bellevue Public Schools	47,440,765	9,781,691	57,222,456	(42,655,784)	(8,784,197)	(51,439,981)	17,398,580	(42,655,784)	(91,982,540)
59-27 Papillion LaVista Public Schools	47,093,806	9,710,148	56,803,954	(43,040,721)	(8,863,467)	(51,904,188)	17,555,589	(43,040,721)	(92,812,615)
59-37 Gretna Public School	20,249,368	4,175,159	24,424,527	(19,138,351)	(3,941,204)	(23,079,555)	7,806,213	(19,138,351)	(41,269,763)
59-46 Springfield Platteview Community Schools	5,651,032	1,165,167	6,816,199	(5,238,099)	(1,078,685)	(6,316,784)	2,136,533	(5,238,099)	(11,295,388)
60-125 Medicine Valley Public Schools	1,327,160	273,640	1,600,800	(1,155,349)	(237,925)	(1,393,274)	471,248	(1,155,349)	(2,491,385)
60-46 Maywood Public Schools	1,026,695	211,683	1,238,378	(907,383)	(186,853)	(1,094,236)	370,106	(907,383)	(1,956,672)

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Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2021

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Entity	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
60-95 Eustis-Farnam Public Schools	1,181,767	243,667	1,425,434	(1,067,128)	(219,754)	(1,286,882)	435,264	(1,067,128)	(2,301,145)
61-10 Gordon-Rushville Public Schools	3,575,399	737,204	4,312,603	(3,209,712)	(660,988)	(3,870,700)	1,309,188	(3,209,712)	(6,921,392)
61-3 Hay Springs School	1,101,106	227,036	1,328,142	(989,146)	(203,693)	(1,192,839)	403,456	(989,146)	(2,132,986)
62-60 Central Valley Public	2,276,046	469,284	2,745,330	(2,086,866)	(429,749)	(2,516,615)	851,198	(2,086,866)	(4,500,099)
63-51 Boyd County Schools	1,780,327	367,082	2,147,409	(1,608,326)	(331,202)	(1,939,528)	656,009	(1,608,326)	(3,468,179)
64-21 Bayard Public Schools	2,117,685	436,646	2,554,331	(1,896,600)	(390,574)	(2,287,174)	773,591	(1,896,600)	(4,089,811)
64-63 Bridgeport Public Schools	2,591,443	534,327	3,125,770	(2,308,475)	(475,382)	(2,783,857)	941,588	(2,308,475)	(4,977,975)
65-10 Hemingford Public School	2,342,196	482,938	2,825,134	(2,065,353)	(425,330)	(2,490,683)	842,423	(2,065,353)	(4,453,707)
65-6 Alliance Public Schools	5,134,910	1,058,757	6,193,667	(4,770,860)	(982,476)	(5,753,336)	1,945,954	(4,770,860)	(10,287,839)
66-30 Cody-Kilgore Unified Schools	985,188	203,141	1,188,329	(879,312)	(181,074)	(1,060,386)	358,657	(879,312)	(1,896,140)
66-6 Valentine Community Schools	3,489,781	719,544	4,209,325	(3,268,998)	(673,183)	(3,942,181)	1,333,370	(3,268,998)	(7,049,237)
67-70 Hitchcock Public Schools	1,426,244	294,074	1,720,318	(1,303,169)	(268,361)	(1,571,530)	531,541	(1,303,169)	(2,810,142)
68-1 Ogallala Public Schools	4,129,849	851,516	4,981,365	(3,750,400)	(772,324)	(4,522,724)	1,529,725	(3,750,400)	(8,087,327)
68-6 Paxton Consolidated Schools	1,294,895	266,985	1,561,880	(1,158,635)	(238,605)	(1,397,240)	472,588	(1,158,635)	(2,498,470)
69-2 Chadron Public Schools	4,346,099	896,109	5,242,208	(3,989,797)	(821,626)	(4,811,423)	1,627,371	(3,989,797)	(8,603,562)
69-71 Crawford Public Schools	1,098,534	226,506	1,325,040	(981,215)	(202,064)	(1,183,279)	400,221	(981,215)	(2,115,883)
70-11 South Sioux City Comm School	17,088,839	3,523,511	20,612,350	(15,592,706)	(3,211,043)	(18,803,749)	6,360,004	(15,592,706)	(33,623,968)
70-31 Homer Community School	2,028,280	418,207	2,446,487	(1,878,216)	(386,779)	(2,264,995)	766,093	(1,878,216)	(4,050,169)
71-1 Kimball Public Schools	2,406,990	496,296	2,903,286	(1,988,844)	(409,567)	(2,398,411)	811,216	(1,988,844)	(4,288,725)
72-10 Chase County Schools	2,789,799	575,227	3,365,026	(2,369,546)	(487,959)	(2,857,505)	966,498	(2,369,546)	(5,109,668)
72-536 Wauneta-Palisade Public Schools	1,280,789	264,086	1,544,875	(1,158,479)	(238,577)	(1,397,056)	472,524	(1,158,479)	(2,498,134)
73-30 Elwood Public Schools	1,183,014	243,932	1,426,946	(1,110,821)	(228,761)	(1,339,582)	453,085	(1,110,821)	(2,395,364)
74-20 Perkins County Schools	2,208,945	455,459	2,664,404	(2,011,632)	(414,255)	(2,425,887)	820,511	(2,011,632)	(4,337,865)
75-10 Ainsworth Community Schools	2,223,285	458,420	2,681,705	(2,059,220)	(424,055)	(2,483,275)	839,921	(2,059,220)	(4,440,483)
76-117 Dundy County Public Schools	2,128,284	438,828	2,567,112	(1,841,138)	(379,144)	(2,220,282)	750,969	(1,841,138)	(3,970,212)
77-1 Garden County Schools	1,912,424	394,312	2,306,736	(1,734,688)	(357,220)	(2,091,908)	707,550	(1,734,688)	(3,740,666)
78-25 Creek Valley Schools	1,083,836	223,482	1,307,318	(978,850)	(201,568)	(1,180,418)	399,256	(978,850)	(2,110,782)
78-95 South Platte Schools	1,195,998	246,597	1,442,595	(1,086,333)	(223,705)	(1,310,038)	443,097	(1,086,333)	(2,342,558)
79-79 Hayes Center Public School	950,180	195,909	1,146,089	(865,163)	(178,157)	(1,043,320)	352,886	(865,163)	(1,865,630)
80-500 Sioux County High School	961,527	198,263	1,159,790	(887,866)	(182,845)	(1,070,711)	362,146	(887,866)	(1,914,587)
81-100 Rock County Public Schools	1,397,035	288,042	1,685,077	(1,241,248)	(255,615)	(1,496,863)	506,284	(1,241,248)	(2,676,616)
82-100 Keya Paha Co. High School	723,020	149,086	872,106	(669,685)	(137,905)	(807,590)	273,153	(669,685)	(1,444,102)
83-100 Burwell Jr.-Sr. High School	1,682,006	346,804	2,028,810	(1,333,450)	(274,607)	(1,608,057)	543,892	(1,333,450)	(2,875,438)
84-45 Wheeler Central Schools	1,018,138	209,922	1,228,060	(902,369)	(185,833)	(1,088,202)	368,061	(902,369)	(1,945,861)
85-1 Banner County School	1,227,732	253,144	1,480,876	(1,125,664)	(231,806)	(1,357,470)	459,139	(1,125,664)	(2,427,371)
86-71 Sandhills Public School	777,729	160,356	938,085	(744,253)	(153,258)	(897,511)	303,568	(744,253)	(1,604,901)
87-501 Stapleton Public Schools	1,043,950	215,252	1,259,202	(927,594)	(191,017)	(1,118,611)	378,350	(927,594)	(2,000,254)
88-25 Loup County Public School	830,428	171,219	1,001,647	(755,612)	(155,609)	(911,221)	308,201	(755,612)	(1,629,395)
89-1 Thedford Public Schools	857,891	176,894	1,034,785	(759,960)	(156,502)	(916,462)	309,975	(759,960)	(1,638,771)
90-90 McPherson Co High School	662,481	136,586	799,067	(569,708)	(117,327)	(687,035)	232,374	(569,708)	(1,228,513)
91-500 Arthur County High School	818,800	168,819	987,619	(750,556)	(154,561)	(905,117)	306,139	(750,556)	(1,618,492)
92-11 District 11 Area Schools	864,687	178,296	1,042,983	(775,001)	(159,603)	(934,604)	316,110	(775,001)	(1,671,205)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

*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	6/30/20 NPL			6/30/21 NPL			NPL Sensitivities at 6/30/21		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (6.30%)	Current Discount Rate (7.30%)	1% Increase (8.30%)
93-1 Mullen Public Schools	1,146,588	236,403	1,382,991	(1,030,233)	(212,162)	(1,242,395)	420,215	(1,030,233)	(2,221,585)
97-1 Ed. Service Unit 1	4,126,747	850,893	4,977,640	(3,785,906)	(779,647)	(4,565,553)	1,544,208	(3,785,906)	(8,163,893)
97-10 Ed. Service Unit 10	4,353,144	897,559	5,250,703	(4,040,473)	(832,064)	(4,872,537)	1,648,041	(4,040,473)	(8,712,838)
97-11 Ed. Service Unit 11	1,608,079	331,560	1,939,639	(1,280,466)	(263,687)	(1,544,153)	522,280	(1,280,466)	(2,761,184)
97-13 Ed. Service Unit 13	4,873,926	1,004,936	5,878,862	(4,712,863)	(970,536)	(5,683,399)	1,922,298	(4,712,863)	(10,162,773)
97-15 Ed. Service Unit 15	881,162	181,694	1,062,856	(730,359)	(150,412)	(880,771)	297,901	(730,359)	(1,574,940)
97-16 Ed. Service Unit 16	1,695,458	349,578	2,045,036	(1,506,522)	(310,241)	(1,816,763)	614,485	(1,506,522)	(3,248,650)
97-17 Ed. Service Unit 17	1,863,108	384,149	2,247,257	(1,725,001)	(355,237)	(2,080,238)	703,599	(1,725,001)	(3,719,776)
97-2 Ed. Service Unit 2	2,484,596	512,288	2,996,884	(2,514,746)	(517,871)	(3,032,617)	1,025,723	(2,514,746)	(5,422,774)
97-3 Ed. Service Unit #3	6,736,286	1,388,945	8,125,231	(6,268,346)	(1,290,847)	(7,559,193)	2,556,753	(6,268,346)	(13,517,004)
97-4 Ed. Service Unit 4	2,084,096	429,709	2,513,805	(1,916,797)	(394,737)	(2,311,534)	781,829	(1,916,797)	(4,133,362)
97-5 Ed. Service Unit 5	1,938,314	399,658	2,337,972	(1,874,732)	(386,071)	(2,260,803)	764,672	(1,874,732)	(4,042,656)
97-6 Ed. Service Unit 6	2,933,789	604,904	3,538,693	(2,728,055)	(561,791)	(3,289,846)	1,112,728	(2,728,055)	(5,882,753)
97-7 Ed. Service Unit 7	3,080,007	635,064	3,715,071	(2,763,009)	(569,000)	(3,332,009)	1,126,985	(2,763,009)	(5,958,128)
97-8 Ed. Service Unit 8	2,428,406	500,707	2,929,113	(2,241,597)	(461,616)	(2,703,213)	914,310	(2,241,597)	(4,833,760)
97-9 Ed. Service Unit 9	1,485,022	306,200	1,791,222	(1,470,491)	(302,820)	(1,773,311)	599,789	(1,470,491)	(3,170,953)
98-11 Lincoln Regional Center	148,198	30,550	178,748	(139,676)	(28,765)	(168,441)	56,971	(139,676)	(301,196)
98-12 Nebraska Correctional Youth Facility	1,100,810	226,973	1,327,783	(928,557)	(191,215)	(1,119,772)	378,743	(928,557)	(2,002,331)
98-4 Nebraska Youth Academy	205,822	42,443	248,265	(156,771)	(32,291)	(189,062)	63,944	(156,771)	(338,059)
98-6 Youth Development Center	336,065	69,298	405,363	(123,927)	(25,521)	(149,448)	50,548	(123,927)	(267,234)
98-9 W Kearney High School YR and TC	854,057	176,098	1,030,155	(875,545)	(180,295)	(1,055,840)	357,120	(875,545)	(1,888,016)
99-3 Sarpy County Coop Head Start	151,206	31,174	182,380	0	0	0	0	0	0



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2021

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

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Total	\$0	\$412,071,810	\$40,514,739	\$24,815,610	\$477,402,159	\$232,111,354	\$2,201,396,914	\$125,987,906	\$24,815,610	\$2,584,311,784
Special Funding Situation										
State	0	70,367,789	6,918,533	224,845	77,511,167	39,636,690	375,923,393	21,514,431	335,559	437,410,073
Schools										
00-DE Nebraska Dept of Education	0	372,904	36,664	100,909	510,477	210,049	1,992,154	114,013	157,801	2,474,017
01-10 Elkhorn Public Schools	0	10,324,463	1,015,097	2,587,785	13,927,345	5,815,552	55,156,022	3,156,628	0	64,128,202
01-15 Douglas County West Comm Schools	0	1,190,002	117,000	208,165	1,515,167	670,303	6,357,304	363,834	11,167	7,402,608
01-17 Millard Public Schools	0	23,068,365	2,268,073	636,442	25,972,880	12,993,923	123,237,325	7,052,982	1,434,768	144,718,998
01-54 Ralston Public Schools	0	3,827,920	376,360	81,552	4,285,832	2,156,187	20,449,767	1,170,358	160,326	23,936,638
01-59 Bennington Public Schools	0	3,021,673	297,090	1,634,959	4,953,722	1,702,045	16,142,579	923,854	0	18,768,478
01-66 Westside Community Schools	0	7,515,275	738,899	247,123	8,501,297	4,233,196	40,148,593	2,297,740	262,662	46,942,191
02-1 Lincoln Public Schools	0	52,491,460	5,160,941	1,547,024	59,199,425	29,567,333	280,423,310	16,048,876	3,418,944	329,458,463
02-145 Waverly School District 145	0	2,259,402	222,144	270,469	2,752,015	1,272,674	12,070,325	690,795	0	14,033,794
02-148 Malcolm Public School	0	730,921	71,864	42,565	845,350	411,712	3,904,772	223,474	2,826	4,542,784
02-160 Norris School District 160	0	2,379,331	233,935	89,330	2,702,596	1,340,227	12,711,020	727,463	158,258	14,936,968
02-161 Raymond Central Public School	0	818,704	80,495	927	900,126	461,159	4,373,735	250,313	132,445	5,217,652
03-1 Southern Public Schools	0	538,199	52,915	966	592,080	303,156	2,875,200	164,550	114,758	3,457,664
03-100 Diller-Odell Public Schools	0	383,165	37,673	5,933	426,771	215,829	2,046,969	117,150	34,775	2,414,723
03-15 Beatrice Public Schools	0	2,300,292	226,164	0	2,526,456	1,295,706	12,288,770	703,297	314,867	14,602,640
03-34 Daniel Freeman Public Schools	0	524,003	51,520	19,648	595,171	295,160	2,799,362	160,210	44,165	3,298,897
04-15 Anselmo-Merna Public School	0	333,152	32,755	66,444	432,351	187,657	1,779,785	101,859	14,396	2,083,697
04-180 Callaway Public School	0	363,435	35,733	90,641	489,809	204,715	1,941,566	111,118	17,429	2,274,828
04-25 Broken Bow Public Schools	0	922,167	90,667	0	1,012,834	519,437	4,926,462	281,946	343,919	6,071,764
04-44 Ansley Public School	0	312,186	30,694	27,075	369,955	175,848	1,667,778	95,448	36,714	1,975,788
04-84 Sargent Public Schools	0	269,849	26,531	7,315	303,695	152,000	1,441,607	82,504	28,359	1,704,470
04-89 Arnold Public Schools	0	261,525	25,713	3,229	290,467	147,312	1,397,139	79,959	51,131	1,675,541
05-1 Fremont Public Schools	0	5,964,154	586,393	66,863	6,617,410	3,359,482	31,862,094	1,823,496	114,171	37,159,243
05-594 Logan View Public Schools	0	704,058	69,223	12,259	785,540	396,581	3,761,263	215,260	51,192	4,424,296
05-595 North Bend Central Public Schools	0	784,506	77,132	23,002	884,640	441,896	4,191,041	239,857	26,645	4,899,439
05-62 Scribner-Snyder Community Schools	0	342,259	33,651	1,265	377,175	192,787	1,828,436	104,643	53,176	2,179,042
06-1 Ashland-Greenwood Public Schools	0	1,086,613	106,835	182,183	1,375,631	612,066	5,804,974	332,224	0	6,749,264

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Inflows of Resources
		Investments	Assumptions				Investments	Assumptions		
06-107 Cedar Bluffs Public School	0	511,756	50,316	205,272	767,344	288,261	2,733,937	156,466	0	3,178,664
06-39 Wahoo Public School	0	1,177,652	115,786	14,229	1,307,667	663,346	6,291,328	360,058	30,322	7,345,054
06-72 Mead Public Schools	0	353,055	34,712	21,957	409,724	198,868	1,886,113	107,944	3,778	2,196,703
06-9 Yutan Public School	0	584,565	57,474	881	642,920	329,273	3,122,902	178,726	42,593	3,673,494
07-1 Madison Public Schools	0	685,494	67,397	54,660	807,551	386,124	3,662,090	209,585	37,512	4,295,311
07-13 Newman Grove Public Schools	0	283,856	27,909	2,153	313,918	159,890	1,516,432	86,787	33,093	1,796,202
07-2 Norfolk Public Schools	0	4,978,408	489,475	89,012	5,556,895	2,804,232	26,595,979	1,522,112	132,452	31,054,775
07-5 Battle Creek Public School	0	568,688	55,913	32,182	656,783	320,330	3,038,082	173,872	26,749	3,559,033
07-80 Elkhorn Valley School	0	546,226	53,705	65,791	665,722	307,678	2,918,084	167,005	0	3,392,767
08-126 Doniphan-Trumbull Public School	0	642,375	63,158	590	706,123	361,836	3,431,736	196,401	26,531	4,016,504
08-2 Grand Island Public Schools	0	12,173,211	1,196,865	108,233	13,478,309	6,856,913	65,032,523	3,721,869	135,638	75,746,943
08-82 Northwest High School	0	1,626,439	159,911	25,637	1,811,987	916,139	8,688,870	497,272	220,052	10,322,333
08-83 Wood River Jr-Sr High School	0	751,940	73,930	68,179	894,049	423,552	4,017,065	229,900	29,716	4,700,233
09-105 Pleasanton Public School	0	285,755	28,095	8,507	322,357	160,960	1,526,581	87,368	15,090	1,789,999
09-119 Amherst Public School	0	393,805	38,719	49,146	481,670	221,822	2,103,809	120,403	7,338	2,453,372
09-19 Shelton Public Schools	0	394,192	38,757	0	432,949	222,040	2,105,878	120,521	72,578	2,521,017
09-2 Gibbon Public Schools	0	585,954	57,611	0	643,565	330,055	3,130,320	179,151	254,037	3,893,563
09-69 Ravenna Public Schools	0	601,983	59,187	61,608	722,778	339,085	3,215,955	184,052	54,141	3,793,233
09-7 Kearney Public Schools	0	6,721,460	660,851	152,848	7,535,159	3,786,056	35,907,822	2,055,037	311,721	42,060,636
09-9 Elm Creek Public School	0	439,091	43,171	49,421	531,683	247,331	2,345,743	134,249	43,677	2,771,000
10-1 Columbus Public Schools	0	4,608,834	453,139	331,154	5,393,127	2,596,059	24,621,612	1,409,117	107,730	28,734,518
10-5 Lakeview Community Schools	0	1,026,689	100,944	87,559	1,215,192	578,312	5,484,846	313,903	61,466	6,438,527
10-67 Humphrey Public Schools	0	365,973	35,982	11,271	413,226	206,145	1,955,127	111,894	25,376	2,298,542
11-111 Nebraska City Public Schools	0	1,569,446	154,307	1,448	1,725,201	884,036	8,384,394	479,846	248,890	9,997,166
11-27 Syracuse-Dunbar-Avoca School	0	998,421	98,164	12,086	1,108,671	562,390	5,333,831	305,260	10,728	6,212,209
11-501 Palmyra District OR 1	0	685,061	67,355	94,248	846,664	385,880	3,659,778	209,452	21,467	4,276,577
12-13 Creighton Community School	0	429,177	42,197	0	471,374	241,746	2,292,777	131,218	32,416	2,698,157
12-501 Niobrara Public Schools	0	408,606	40,174	124,016	572,796	230,159	2,182,883	124,928	0	2,537,970
12-505 Santee Community Schools	0	619,410	60,900	198,023	878,333	348,901	3,309,052	189,380	107,458	3,954,791
12-576 Wausa Public School	0	320,003	31,463	62,804	414,270	180,251	1,709,539	97,838	2,470	1,990,098
12-583 Verdigre Public Schools	0	262,675	25,826	663,396	951,897	147,959	1,403,280	80,311	0	1,631,550
12-586 Bloomfield Community Schools	0	381,426	37,502	68,231	487,159	214,849	2,037,679	116,618	0	2,369,146
12-96 Crofton Community School	0	485,503	47,734	43,580	576,817	273,474	2,593,686	148,439	6,400	3,021,999
13-101 Wynot Public Schools	0	281,754	27,702	57,298	366,754	158,706	1,505,205	86,144	6,498	1,756,553
13-45 Randolph Public Schools	0	373,399	36,712	7,550	417,661	210,328	1,994,796	114,164	40,819	2,360,107

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	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	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
13-54 Laurel-Concord-Coleridge Comm School	0	689,536	67,795	93,805	851,136	388,401	3,683,686	210,821	17,901	4,300,809
13-8 Hartington-Newcastle Public School	0	601,341	59,124	54,835	715,300	338,722	3,212,521	183,855	8,533	3,743,631
14-123 Silver Lake Public Schools	0	404,964	39,816	29,279	474,059	228,107	2,163,423	123,815	14,423	2,529,768
14-18 Hastings Public Schools	0	4,103,654	403,470	4,480	4,511,604	2,311,502	21,922,809	1,254,662	587,556	26,076,529
14-3 Kenesaw Public School	0	358,111	35,209	60,273	453,593	201,716	1,913,124	109,490	11,427	2,235,757
14-90 Adams Central Jr-Sr High School	0	1,208,524	118,822	106,407	1,433,753	680,736	6,456,257	369,497	3,040	7,509,530
15-1 North Platte Public Schools	0	4,497,459	442,188	0	4,939,647	2,533,324	24,026,618	1,375,065	613,126	28,548,133
15-37 Hershey Public Schools	0	593,602	58,363	22,097	674,062	334,363	3,171,178	181,489	40,077	3,727,107
15-55 Sutherland Public School	0	441,333	43,392	0	484,725	248,594	2,357,718	134,934	60,616	2,801,862
15-565 Wallace School District 65R	0	366,332	36,018	65,479	467,829	206,347	1,957,042	112,003	0	2,275,392
15-6 Brady Public School	0	304,752	29,963	28,924	363,639	171,660	1,628,065	93,176	7,897	1,900,798
15-7 Maxwell Public School	0	406,896	40,006	951	447,853	229,196	2,173,747	124,405	30,189	2,557,537
16-5 Milford Public Schools	0	872,776	85,811	101,544	1,060,131	491,616	4,662,603	266,845	24,214	5,445,278
16-567 Centennial Public School	0	701,503	68,971	7,265	777,739	395,142	3,747,614	214,479	109,973	4,467,208
16-9 Seward Public Schools	0	1,664,754	163,678	96,675	1,925,107	937,721	8,893,555	508,986	45,145	10,385,407
17-12 York Public Schools	0	1,474,323	144,955	0	1,619,278	830,455	7,876,224	450,763	110,856	9,268,298
17-83 McCool Junction Public Schools	0	368,508	36,232	14,419	419,159	207,573	1,968,665	112,668	36,095	2,325,001
17-96 Heartland Community Schools	0	471,348	46,343	7,687	525,378	265,501	2,518,068	144,111	23,625	2,951,305
18-1 Lexington Public Schools	0	3,649,427	358,810	87,113	4,095,350	2,055,645	19,496,209	1,115,785	127,960	22,795,599
18-101 Sumner Eddyville Miller School	0	350,764	34,487	55,264	440,515	197,578	1,873,873	107,243	12,950	2,191,644
18-11 Cozad City Schools	0	1,056,288	103,854	39,224	1,199,366	594,985	5,642,973	322,952	144,336	6,705,246
18-20 Gothenburg Public Schools	0	999,670	98,287	26,787	1,124,744	563,093	5,340,501	305,642	121,961	6,331,197
18-4 Overton Public Schools	0	374,808	36,851	16,406	428,065	211,122	2,002,325	114,595	13,035	2,341,077
19-56 Falls City Public Schools	0	1,151,193	113,185	39,036	1,303,414	648,443	6,149,977	351,969	52,471	7,202,860
19-70 Humboldt Table Rock Steinauer	0	635,571	62,489	50,406	748,466	358,004	3,395,391	194,321	40,172	3,987,888
20-1 Plattsmouth Community Schools	0	1,854,245	182,309	0	2,036,554	1,044,457	9,905,868	566,922	539,814	12,057,061
20-22 Weeping Water Public Schools	0	484,980	47,683	22,255	554,918	273,179	2,590,890	148,279	7,853	3,020,201
20-32 Louisville Public Schools	0	764,014	75,118	122,791	961,923	430,353	4,081,566	233,592	1,401	4,746,912
20-56 Conestoga Public Schools	0	823,674	80,983	30,540	935,197	463,958	4,400,284	251,832	63,525	5,179,599
20-97 Elmwood-Murdock Schools	0	560,970	55,154	3,905	620,029	315,982	2,996,850	171,512	21,888	3,506,232
21-11 Morrill Public Schools	0	605,910	59,573	134,446	799,929	341,297	3,236,934	185,253	37,302	3,800,786
21-16 Gering Public Schools	0	2,188,534	215,176	43,096	2,446,806	1,232,755	11,691,729	669,128	242,153	13,835,765
21-2 Minatare Public Schools	0	353,335	34,740	57,393	445,468	199,026	1,887,610	108,030	1,807	2,196,473
21-31 Mitchell Public Schools	0	876,617	86,189	6,338	969,144	493,780	4,683,120	268,019	38,885	5,483,804
21-32 Scottsbluff Public Schools	0	4,106,147	403,715	350,802	4,860,664	2,312,906	21,936,128	1,255,424	27,237	25,531,695

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Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2021

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension	Changes 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	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
22-2 Crete Public Schools	0	2,465,656	242,422	160,048	2,868,126	1,388,852	13,172,191	753,856	74,431	15,389,330
22-44 Dorchester Public Schools	0	334,742	32,912	32,107	399,761	188,553	1,788,283	102,345	10,361	2,089,542
22-68 Friend Public School	0	349,247	34,338	0	383,585	196,724	1,865,772	106,780	67,112	2,236,388
22-82 Wilber-Clatonia Public Schools	0	661,519	65,040	33,672	760,231	372,620	3,534,013	202,255	4,966	4,113,854
23-1 Boone Central Schools	0	869,702	85,509	73,609	1,028,820	489,885	4,646,180	265,905	76,736	5,478,706
23-17 St. Edward Public School	0	291,450	28,655	28,238	348,343	164,168	1,557,004	89,109	34,562	1,844,843
23-75 Riverside Public Schools	0	411,528	40,461	2,249	454,238	231,805	2,198,491	125,822	46,644	2,602,762
24-1 West Point Public School	0	1,003,704	98,684	68,582	1,170,970	565,365	5,362,053	306,875	68,407	6,302,700
24-2 Bancroft-Rosalie Comm. School	0	403,052	39,628	30,153	472,833	227,030	2,153,208	123,230	12,872	2,516,340
24-30 Wisner-Pilger Public Schools	0	617,663	60,728	0	678,391	347,916	3,299,718	188,846	41,955	3,878,435
25-502 East Butler Public School	0	597,957	58,791	26,092	682,840	336,817	3,194,447	182,821	14,745	3,728,830
25-56 David City Public Schools	0	1,041,058	102,356	77,384	1,220,798	586,406	5,561,609	318,296	20,885	6,487,196
26-1 Nebraska Unified Sch Dist #1	0	0	0	48,266	48,266	0	0	0	2,109,443	2,109,443
26-115 Summerland Public Schools	0	777,134	76,408	1,962,683	2,816,225	437,743	4,151,658	237,603	0	4,827,004
26-18 Elgin Public Schools	0	290,544	28,566	5,985	325,095	163,657	1,552,161	88,832	23,595	1,828,245
26-9 Neligh-Oakdale Public Schools	0	496,493	48,815	7,506	552,814	279,664	2,652,397	151,799	120,350	3,204,210
27-17 Wayne Community Schools	0	1,003,832	98,696	44,959	1,147,487	565,437	5,362,735	306,914	46,972	6,282,058
27-560 Wakefield Community School	0	618,198	60,781	81,568	760,547	348,218	3,302,580	189,010	9,937	3,849,745
27-595 Winside Public School	0	355,659	34,968	14,563	405,190	200,335	1,900,026	108,740	35,449	2,244,550
28-2 Giltner Public Schools	0	304,245	29,913	36,347	370,505	171,375	1,625,357	93,021	9,832	1,899,585
28-504 Aurora Public Schools	0	1,609,182	158,214	21,850	1,789,246	906,418	8,596,675	491,995	23,626	10,018,714
28-91 Hampton Public Schools	0	304,163	29,905	33,001	367,069	171,328	1,624,917	92,995	5,276	1,894,516
29-1 Blair Community Schools	0	2,187,022	215,027	0	2,402,049	1,231,903	11,683,650	668,666	367,413	13,951,632
29-24 Arlington Public Schools	0	890,149	87,519	251,406	1,229,074	501,402	4,755,414	272,157	3,400	5,532,373
29-3 Fort Calhoun Community School	0	804,714	79,119	90,641	974,474	453,279	4,298,998	246,035	0	4,998,312
30-11 Harvard Public Schools	0	412,921	40,598	4,877	458,396	232,590	2,205,932	126,247	106,155	2,670,924
30-2 Sutton Public Schools	0	536,324	52,731	6,333	595,388	302,100	2,865,184	163,977	32,639	3,363,900
30-5 South Central NE Unif School #5	0	1,115,544	109,680	93,653	1,318,877	628,363	5,959,534	341,069	26,514	6,955,480
31-1 Tekamah-Herman Schools	0	687,488	67,594	18,893	773,975	387,248	3,672,745	210,194	37,260	4,307,447
31-14 Oakland-Craig Public School	0	590,697	58,077	36,566	685,340	332,727	3,155,658	180,601	21,907	3,690,893
31-20 Lyons-Decatur NE Schools	0	439,763	43,237	36,929	519,929	247,709	2,349,331	134,454	212	2,731,706
32-2001 Bruning-Davenport Unif. School	0	355,746	34,977	0	390,723	200,384	1,900,488	108,767	59,280	2,268,919
32-60 Deshler Public School	0	369,958	36,374	18,506	424,838	208,390	1,976,414	113,112	23,711	2,321,627
32-70 Thayer Central Community Schools	0	582,818	57,302	6,602	646,722	328,289	3,113,568	178,192	40,767	3,660,816
33-300 Tri-County Schools	0	605,902	59,572	7,832	673,306	341,292	3,236,890	185,250	44,253	3,807,685

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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
33-303 Meridian Public School	0	330,576	32,502	39,945	403,023	186,207	1,766,027	101,071	12,911	2,066,216
33-8 Fairbury Public Schools	0	1,125,005	110,610	50,451	1,286,066	633,692	6,010,078	343,962	92,046	7,079,778
34-1 Exeter - Milligan Public Schools	0	334,512	32,889	7,851	375,252	188,423	1,787,050	102,274	28,607	2,106,354
34-25 Fillmore Central Public Schools	0	704,696	69,285	5,957	779,938	396,941	3,764,675	215,456	26,537	4,403,609
34-54 Shickley Public School	0	322,211	31,680	7,720	361,611	181,495	1,721,338	98,514	13,527	2,014,874
35-1 Ponca Public School	0	577,477	56,777	12,181	646,435	325,281	3,085,038	176,559	59,181	3,646,059
35-70 Allen Consolidated Schools	0	297,001	29,201	18,573	344,775	167,294	1,586,657	90,806	14,683	1,859,440
36-137 Chambers Public School	0	238,305	23,430	8,174	269,909	134,232	1,273,090	72,860	3,846	1,484,028
36-239 West Holt Public School	0	647,332	63,645	28,522	739,499	364,628	3,458,218	197,917	14,092	4,034,855
36-29 Ewing Public Schools	0	0	0	27,911	27,911	0	0	0	682,046	682,046
36-44 Stuart Public School	0	283,093	27,834	32,645	343,572	159,461	1,512,360	86,554	0	1,758,375
36-7 O'Neill Public Schools	0	1,046,024	102,845	21,445	1,170,314	589,203	5,588,136	319,814	136,319	6,633,472
37-44 Holdrege Public Schools	0	1,232,985	121,227	14,067	1,368,279	694,514	6,586,932	376,976	101,649	7,760,071
37-54 Bertrand Community School	0	392,927	38,632	32,993	464,552	221,327	2,099,120	120,135	17,204	2,457,786
37-55 Loomis Public School	0	329,196	32,366	21,975	383,537	185,429	1,758,652	100,649	27,885	2,072,615
38-18 Arapahoe Public Schools	0	390,265	38,371	0	428,636	219,828	2,084,899	119,321	41,925	2,465,973
38-21 Cambridge Public Schools	0	419,773	41,272	0	461,045	236,450	2,242,541	128,343	37,502	2,644,836
38-540 Southern Valley Schools	0	652,858	64,189	69,343	786,390	367,741	3,487,739	199,606	64,789	4,119,875
39-1 Sidney Public Schools	0	1,464,268	143,966	28,141	1,636,375	824,791	7,822,510	447,689	176,831	9,271,821
39-3 Leyton Public School	0	344,962	33,917	82,562	461,441	194,310	1,842,877	105,470	52,591	2,195,248
39-9 Potter-Dix Public Schools	0	294,277	28,933	1,504	324,714	165,760	1,572,106	89,973	64,684	1,892,523
40-2 Pierce Public Schools	0	747,024	73,447	0	820,471	420,783	3,990,802	228,397	54,230	4,694,212
40-5 Plainview Public Schools	0	465,967	45,814	19,443	531,224	262,469	2,489,318	142,466	35,474	2,929,727
40-542 Osmond Community Schools	0	310,014	30,480	13,348	353,842	174,624	1,656,177	94,784	50,034	1,975,619
41-15 Cross County Community School	0	534,655	52,567	31,079	618,301	301,160	2,856,268	163,467	25,831	3,346,726
41-19 Osceola Public School	0	382,399	37,597	13,290	433,286	215,397	2,042,874	116,916	60,820	2,436,007
41-32 Shelby-Rising City Public Schools	0	542,266	53,315	2,779	598,360	305,447	2,896,928	165,794	60,078	3,428,247
41-75 High Plains Community Schools	0	450,362	44,279	12,271	506,912	253,679	2,405,951	137,695	47,121	2,844,446
42-11 Superior Public Schools	0	616,163	60,581	62,452	739,196	347,071	3,291,705	188,387	15,728	3,842,891
43-123 Schuyler Community Schools	0	2,111,728	207,624	49,756	2,369,108	1,189,492	11,281,411	645,645	8,330	13,124,878
43-39 Leigh Community School	0	304,793	29,967	6,030	340,790	171,683	1,628,285	93,188	10,625	4,193,781
43-58 Clarkson Public School	0	345,469	33,966	21,008	400,443	194,595	1,845,585	105,624	24,565	2,170,369
43-70 Howells-Dodge Public Schools	0	471,468	46,355	38,698	556,521	265,568	2,518,706	144,148	16,421	2,944,843
44-23 Johnson-Brock Public Schools	0	366,340	36,018	45,144	447,502	206,352	1,957,086	112,006	5,744	2,281,188
44-29 Auburn Public Schools	0	1,074,518	105,646	56,403	1,236,567	605,254	5,740,363	328,526	117,124	6,791,267

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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	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
45-2 Red Cloud Community Schools	0	335,818	33,017	43,056	411,891	189,159	1,794,028	102,674	26,409	2,112,270
45-74 Blue Hill Public Schools	0	452,459	44,486	66,394	563,339	254,861	2,417,156	138,336	15,285	2,825,638
46-4 Central City Public Schools	0	1,001,825	98,499	41,886	1,142,210	564,307	5,352,014	306,301	1,755	6,224,377
46-49 Palmer Public School	0	376,193	36,987	35,635	448,815	211,901	2,009,721	115,018	10,654	2,347,294
47-21 Arcadia Public Schools	0	258,765	25,442	44,504	328,711	145,757	1,382,389	79,115	5,044	1,612,305
47-5 Ord Public Schools	0	710,037	69,811	4,831	784,679	399,949	3,793,205	217,089	61,806	4,472,049
48-17 McCook Public Schools	0	1,478,794	145,394	29,578	1,653,766	832,973	7,900,109	452,130	184,491	9,369,703
48-179 Southwest Public Schools	0	514,332	50,569	82,931	647,832	289,712	2,747,696	157,253	68,059	3,262,720
49-1 St. Paul Public School	0	823,509	80,967	48,447	952,923	463,865	4,399,404	251,782	12,195	5,127,246
49-100 Centura Public School	0	642,267	63,147	42,612	748,026	361,776	3,431,163	196,369	61,860	4,051,168
49-103 Elba Public School	0	218,060	21,440	44,291	283,791	122,829	1,164,935	66,670	42,731	1,397,165
50-506 Franklin Public Schools	0	414,759	40,779	0	455,538	233,625	2,215,750	126,809	71,600	2,647,784
51-2 Alma Public Schools	0	506,420	49,791	59,595	615,806	285,256	2,705,429	154,834	0	3,145,519
52-1 Wilcox-Hildreth Public Schools	0	384,113	37,766	72,025	493,904	216,363	2,052,032	117,440	47,836	2,433,671
52-501 Axtell Community School	0	389,428	38,288	50,146	477,862	219,357	2,080,430	119,065	0	2,418,852
52-503 Minden Public Schools	0	994,993	97,827	34,700	1,127,520	560,458	5,315,515	304,212	72,653	6,252,838
53-3 Stanton Community School	0	533,785	52,482	776	587,043	300,670	2,851,624	163,201	39,271	3,354,766
54-1 Pawnee City Public Schools	0	396,772	39,010	56,031	491,813	223,493	2,119,659	121,310	27,283	2,491,745
54-69 Lewiston Consolidated Schools	0	319,162	31,380	39,974	390,516	179,777	1,705,048	97,581	23,398	2,005,804
55-1 Pender Public School	0	506,960	49,844	22,958	579,762	285,560	2,708,313	154,999	14,486	3,163,358
55-13 Walthill Public School	0	642,416	63,162	35,107	740,685	361,859	3,431,956	196,414	50,466	4,040,695
55-16 Omaha Nation Public School	0	1,425,014	140,107	712,028	2,277,149	802,681	7,612,805	435,688	0	8,851,174
55-17 Winnebago Public School	0	1,255,917	123,481	293,327	1,672,725	707,431	6,709,440	383,987	0	7,800,858
55-561 Emerson-Hubbard Com Schools	0	389,569	38,302	2,893	430,764	219,436	2,081,179	119,108	37,946	2,457,669
56-1 Loup City Public Schools	0	454,907	44,726	33,175	532,808	256,239	2,430,232	139,084	4,644	2,830,199
56-15 Litchfield Public Schools	0	251,615	24,739	14,165	290,519	141,730	1,344,195	76,929	5,927	1,568,781
57-33 Sterling Public Schools	0	298,002	29,299	13,262	340,563	167,858	1,592,006	91,112	34,240	1,885,216
57-50 Johnson County Central Public School	0	727,966	71,573	5,854	805,393	410,048	3,888,988	222,570	67,916	4,589,522
58-1 Fullerton Public School	0	425,134	41,799	812	467,745	239,469	2,271,181	129,982	56,512	2,697,144
58-30 Twin River Public Schools	0	679,226	66,781	21,257	767,264	382,594	3,628,607	207,668	40,255	4,259,124
59-1 Bellevue Public Schools	0	12,410,651	1,220,210	0	13,630,861	6,990,658	66,300,990	3,794,465	502,883	77,588,996
59-27 Papillion LaVista Public Schools	0	12,522,648	1,231,222	256,666	14,010,536	7,053,743	66,899,307	3,828,707	201,886	77,983,643
59-37 Gretna Public School	0	5,568,281	547,471	1,797,101	7,912,853	3,136,495	29,747,234	1,702,461	0	34,586,190
59-46 Springfield Platteview Community Schools	0	1,524,019	149,841	157,480	1,831,340	858,448	8,141,712	465,957	0	9,466,117
60-125 Medicine Valley Public Schools	0	336,148	33,050	7,003	376,201	189,345	1,795,790	102,775	44,825	2,132,735

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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	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
60-46 Maywood Public Schools	0	264,002	25,957	0	289,959	148,707	1,410,369	80,717	62,840	1,702,633
60-95 Eustis-Farnam Public Schools	0	310,480	30,526	0	341,006	174,887	1,658,665	94,927	26,083	1,954,562
61-10 Gordon-Rushville Public Schools	0	933,862	91,817	0	1,025,679	526,025	4,988,938	285,521	158,521	5,959,005
61-3 Hay Springs School	0	287,791	28,295	57,963	374,049	162,107	1,537,456	87,990	8,367	1,795,920
62-60 Central Valley Public	0	607,171	59,697	71,315	738,183	342,007	3,243,670	185,638	17,320	3,788,635
63-51 Boyd County Schools	0	467,941	46,008	0	513,949	263,581	2,499,862	143,069	147,112	3,053,624
64-21 Bayard Public Schools	0	551,814	54,254	28,928	634,996	310,825	2,947,935	168,713	46,070	3,473,543
64-63 Bridgeport Public Schools	0	671,648	66,036	0	737,684	378,325	3,588,123	205,351	137,987	4,309,786
65-10 Hemingford Public School	0	600,912	59,081	28,687	688,680	338,481	3,210,231	183,724	46,228	3,778,664
65-6 Alliance Public Schools	0	1,388,076	136,475	77,127	1,601,678	781,874	7,415,472	424,394	120,226	8,741,966
66-30 Cody-Kilgore Unified Schools	0	255,835	25,154	1,140	282,129	144,106	1,366,737	78,220	30,241	1,619,304
66-6 Valentine Community Schools	0	951,111	93,513	79,750	1,124,374	535,741	5,081,088	290,795	17,973	5,925,597
67-70 Hitchcock Public Schools	0	379,156	37,278	31,670	448,104	213,570	2,025,549	115,924	4,846	2,359,889
68-1 Ogallala Public Schools	0	1,091,174	107,284	2,508	1,200,966	614,636	5,829,343	333,618	68,421	6,846,018
68-6 Paxton Consolidated Schools	0	337,104	33,144	3,832	374,080	189,883	1,800,897	103,067	32,056	2,125,903
69-2 Chadron Public Schools	0	1,160,827	114,132	100,074	1,375,033	653,869	6,201,445	354,914	70,099	7,280,327
69-71 Crawford Public Schools	0	285,483	28,069	22,255	335,807	160,807	1,525,128	87,284	57,360	1,830,579
70-11 South Sioux City Comm School	0	4,536,680	446,045	61,782	5,044,507	2,555,416	24,236,147	1,387,056	273,761	28,452,380
70-31 Homer Community School	0	546,465	53,728	46,751	646,944	307,812	2,919,361	167,078	55,485	3,449,736
71-1 Kimball Public Schools	0	578,652	56,893	5,048	640,593	325,942	3,091,312	176,919	318,429	3,912,602
72-10 Chase County Schools	0	689,417	67,783	11,166	768,366	388,334	3,683,047	210,784	138,571	4,420,736
72-536 Wauneta-Palisade Public Schools	0	337,058	33,139	15,766	385,963	189,858	1,800,655	103,053	33,686	2,127,252
73-30 Elwood Public Schools	0	323,192	31,776	32,870	387,838	182,047	1,726,578	98,814	33,159	2,040,598
74-20 Perkins County Schools	0	585,282	57,545	3,986	646,813	329,677	3,126,732	178,946	70,569	3,705,924
75-10 Ainsworth Community Schools	0	599,128	58,906	36,610	694,644	337,476	3,200,699	183,179	76,433	3,797,787
76-117 Dundy County Public Schools	0	535,677	52,668	1,404	589,749	301,735	2,861,728	163,779	115,530	3,442,772
77-1 Garden County Schools	0	504,706	49,622	29,608	583,936	284,290	2,696,271	154,310	10,786	3,145,657
78-25 Creek Valley Schools	0	284,795	28,001	0	312,796	160,419	1,521,451	87,074	102,500	1,871,444
78-95 South Platte Schools	0	316,067	31,076	833	347,976	178,034	1,688,515	96,635	18,318	1,981,502
79-79 Hayes Center Public School	0	251,718	24,749	41,699	318,166	141,788	1,344,745	76,961	14,588	1,578,082
80-500 Sioux County High School	0	258,324	25,398	13,058	296,780	145,508	1,380,034	78,981	17,581	1,622,104
81-100 Rock County Public Schools	0	361,140	35,507	31,524	428,171	203,422	1,929,304	110,416	30,097	2,273,239
82-100 Keya Paha Co. High School	0	194,844	19,157	10,828	224,829	109,752	1,040,909	59,572	15,723	1,225,956
83-100 Burwell Jr.-Sr. High School	0	387,966	38,145	0	426,111	218,533	2,072,615	118,618	204,115	2,613,881
84-45 Wheeler Central Schools	0	262,543	25,813	33,957	322,313	147,885	1,402,576	80,271	16,735	1,647,467

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

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

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Differences Between Expected and Actual		Projected and Actual Earnings on Pension		Total Deferred Outflows of Resources	Net Difference Between Differences Between Expected and Actual		Projected and Actual Earnings on Pension Plan		Total Deferred Inflows of Resources
Entity	Experience	Investments	Changes of Assumptions	Changes in Proportion*	Investments		Experience	Investments	Changes of Assumptions	Changes in Proportion*	
85-1	Banner County School	0	327,511	32,201	19,201	378,913	184,480	1,749,648	100,134	6,718	2,040,980
86-71	Sandhills Public School	0	216,540	21,290	30,651	268,481	121,972	1,156,812	66,205	24,326	1,369,315
87-501	Stapleton Public Schools	0	269,882	26,535	11,610	308,027	152,019	1,441,783	82,515	21,772	1,698,089
88-25	Loup County Public School	0	219,844	21,615	37,019	278,478	123,834	1,174,467	67,216	16,615	1,382,132
89-1	Thedford Public Schools	0	221,109	21,739	40,747	283,595	124,546	1,181,226	67,603	37,183	1,410,558
90-90	McPherson Co High School	0	165,756	16,297	7,074	189,127	93,367	885,512	50,679	53,503	1,083,061
91-500	Arthur County High School	0	218,373	21,470	5,100	244,943	123,005	1,166,608	66,766	37,837	1,394,216
92-11	District 11 Area Schools	0	225,486	22,170	3,042	250,698	127,011	1,204,604	68,941	36,410	1,436,966
93-1	Mullen Public Schools	0	299,745	29,471	27,766	356,982	168,840	1,601,318	91,645	32,640	1,894,443
97-1	Ed. Service Unit 1	0	1,101,505	108,300	93,260	1,303,065	620,455	5,884,532	336,777	21,598	6,863,362
97-10	Ed. Service Unit 10	0	1,175,571	115,582	157,477	1,448,630	662,174	6,280,211	359,422	42,339	7,344,146
97-11	Ed. Service Unit 11	0	372,550	36,629	28,356	437,535	209,850	1,990,261	113,904	184,804	2,498,819
97-13	Ed. Service Unit 13	0	1,371,202	134,816	323,930	1,829,948	772,369	7,325,324	419,235	16,784	8,533,712
97-15	Ed. Service Unit 15	0	212,497	20,893	0	233,390	119,695	1,135,216	64,969	123,562	1,443,442
97-16	Ed. Service Unit 16	0	438,321	43,096	4,199	485,616	246,897	2,341,626	134,013	60,362	2,782,898
97-17	Ed. Service Unit 17	0	501,887	49,345	50,430	601,662	282,702	2,681,213	153,448	54,871	3,172,234
97-2	Ed. Service Unit 2	0	731,662	71,937	414,179	1,217,778	412,130	3,908,734	223,700	0	4,544,564
97-3	Ed. Service Unit #3	0	1,823,768	179,312	670,296	2,673,376	1,027,290	9,743,053	557,604	0	11,327,947
97-4	Ed. Service Unit 4	0	557,690	54,832	22,949	635,471	314,135	2,979,327	170,510	94,555	3,558,527
97-5	Ed. Service Unit 5	0	545,451	53,629	229,241	828,321	307,241	2,913,945	166,768	4,153	3,392,107
97-6	Ed. Service Unit 6	0	793,724	78,039	180,904	1,052,667	447,088	4,240,287	242,675	0	4,930,050
97-7	Ed. Service Unit 7	0	803,894	79,039	64,434	947,367	452,817	4,294,617	245,785	45,923	5,039,142
97-8	Ed. Service Unit 8	0	652,190	64,123	80,162	796,475	367,365	3,484,173	199,402	16,455	4,067,395
97-9	Ed. Service Unit 9	0	427,838	42,065	136,027	605,930	240,992	2,285,622	130,808	181,483	2,838,905
98-11	Lincoln Regional Center	0	40,639	3,996	6,146	50,781	22,891	217,102	12,425	777	253,195
98-12	Nebraska Correctional Youth Facility	0	270,163	26,562	1,836	298,561	152,177	1,443,280	82,600	81,429	1,759,486
98-4	Nebraska Youth Academy	0	45,612	4,485	41	50,138	25,692	243,673	13,946	25,554	308,865
98-6	Youth Development Center	0	36,056	3,545	1,281	40,882	20,310	192,622	11,024	167,618	391,574
98-9	W Kearney High School YR and TC	0	254,739	25,046	130,013	409,798	143,489	1,360,882	77,884	15,047	1,597,302
99-3	Sarpy County Coop Head Start	0	0	0	9,029	9,029	0	0	0	447,881	447,881

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

		Pension Expense			
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
Total	(\$336,235,539)	\$0	(\$336,235,539)	\$0	(\$336,235,539)
<u>Special Funding Situation</u>					
State	0	(57,417,544)	(57,417,544)	(58,537)	(57,476,081)
<u>Schools</u>					
00-DE Nebraska Dept of Education	(366,937)	62,661	(304,276)	(32,178)	(336,454)
01-10 Elkhorn Public Schools	(10,159,236)	1,734,851	(8,424,385)	1,217,838	(7,206,547)
01-15 Douglas County West Comm Schools	(1,170,957)	199,959	(970,998)	47,102	(923,896)
01-17 Millard Public Schools	(22,699,187)	3,876,244	(18,822,943)	(859,509)	(19,682,452)
01-54 Ralston Public Schools	(3,766,662)	643,219	(3,123,443)	(12,120)	(3,135,563)
01-59 Bennington Public Schools	(2,973,317)	507,742	(2,465,575)	655,797	(1,809,778)
01-66 Westside Community Schools	(7,395,003)	1,262,813	(6,132,190)	(142,187)	(6,274,377)
02-1 Lincoln Public Schools	(51,651,406)	8,820,295	(42,831,111)	567,134	(42,263,977)
02-145 Waverly School District 145	(2,223,243)	379,653	(1,843,590)	89,375	(1,754,215)
02-148 Malcolm Public School	(719,221)	122,816	(596,405)	21,379	(575,026)
02-160 Norris School District 160	(2,341,252)	399,804	(1,941,448)	(8,863)	(1,950,311)
02-161 Raymond Central Public School	(805,604)	137,571	(668,033)	(30,693)	(698,726)
03-1 Southern Public Schools	(529,584)	90,433	(439,151)	(34,063)	(473,214)
03-100 Diller-Odell Public Schools	(377,034)	64,385	(312,649)	(4,874)	(317,523)
03-15 Beatrice Public Schools	(2,263,477)	386,523	(1,876,954)	(112,542)	(1,989,496)
03-34 Daniel Freeman Public Schools	(515,617)	88,050	(427,567)	800	(426,767)
04-15 Anselmo-Merna Public School	(327,820)	55,980	(271,840)	6,485	(265,355)
04-180 Callaway Public School	(357,617)	61,067	(296,550)	20,292	(276,258)
04-25 Broken Bow Public Schools	(907,409)	154,954	(752,455)	(134,361)	(886,816)
04-44 Ansley Public School	(307,188)	52,456	(254,732)	(3,046)	(257,778)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
04-84	Sargent Public Schools	(265,532)	45,345	(220,187)	(3,725)	(223,912)
04-89	Arnold Public Schools	(257,341)	43,946	(213,395)	(8,748)	(222,143)
05-1	Fremont Public Schools	(5,868,706)	1,002,174	(4,866,532)	(84,794)	(4,951,326)
05-594	Logan View Public Schools	(692,790)	118,305	(574,485)	12,058	(562,427)
05-595	North Bend Central Public Schools	(771,953)	131,824	(640,129)	2,424	(637,705)
05-62	Scribner-Snyder Community Schools	(336,780)	57,509	(279,271)	(12,349)	(291,620)
06-1	Ashland-Greenwood Public Schools	(1,069,222)	182,586	(886,636)	66,371	(820,265)
06-107	Cedar Bluffs Public School	(503,567)	85,993	(417,574)	93,065	(324,509)
06-39	Wahoo Public School	(1,158,806)	197,885	(960,921)	4,038	(956,883)
06-72	Mead Public Schools	(347,405)	59,325	(288,080)	7,884	(280,196)
06-9	Yutan Public School	(575,212)	98,228	(476,984)	(20,514)	(497,498)
07-1	Madison Public Schools	(674,525)	115,187	(559,338)	(10,926)	(570,264)
07-13	Newman Grove Public Schools	(279,314)	47,698	(231,616)	(5,173)	(236,789)
07-2	Norfolk Public Schools	(4,898,737)	836,538	(4,062,199)	(138,396)	(4,200,595)
07-5	Battle Creek Public School	(559,587)	95,558	(464,029)	1,217	(462,812)
07-80	Elkhorn Valley School	(537,486)	91,786	(445,700)	28,119	(417,581)
08-126	Doniphan-Trumbull Public School	(632,096)	107,942	(524,154)	(14,633)	(538,787)
08-2	Grand Island Public Schools	(11,978,398)	2,045,503	(9,932,895)	(123,464)	(10,056,359)
08-82	Northwest High School	(1,600,411)	273,296	(1,327,115)	8,379	(1,318,736)
08-83	Wood River Jr-Sr High School	(739,906)	126,350	(613,556)	29,636	(583,920)
09-105	Pleasanton Public School	(281,184)	48,018	(233,166)	(3,273)	(236,439)
09-119	Amherst Public School	(387,501)	66,171	(321,330)	17,873	(303,457)
09-19	Shelton Public Schools	(387,885)	66,239	(321,646)	(29,999)	(351,645)
09-2	Gibbon Public Schools	(576,577)	98,460	(478,117)	(96,736)	(574,853)
09-69	Ravenna Public Schools	(592,350)	101,154	(491,196)	(6,706)	(497,902)
09-7	Kearney Public Schools	(6,613,891)	1,129,425	(5,484,466)	(39,694)	(5,524,160)
09-9	Elm Creek Public School	(432,063)	73,780	(358,283)	6,962	(351,321)
10-1	Columbus Public Schools	(4,535,078)	774,438	(3,760,640)	52,308	(3,708,332)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
10-5 Lakeview Community Schools	(1,010,260)	172,519	(837,741)	6,286	(831,455)
10-67 Humphrey Public Schools	(360,118)	61,497	(298,621)	(2,360)	(300,981)
11-111 Nebraska City Public Schools	(1,544,330)	263,720	(1,280,610)	(67,329)	(1,347,939)
11-27 Syracuse-Dunbar-Avoca School	(982,443)	167,768	(814,675)	2,365	(812,310)
11-501 Palmyra District OR 1	(674,098)	115,113	(558,985)	47,475	(511,510)
12-13 Creighton Community School	(422,308)	72,115	(350,193)	(16,654)	(366,847)
12-501 Niobrara Public Schools	(402,067)	68,659	(333,408)	39,815	(293,593)
12-505 Santee Community Schools	(609,498)	104,082	(505,416)	87,391	(418,025)
12-576 Wausa Public School	(314,881)	53,771	(261,110)	16,747	(244,363)
12-583 Verdigre Public Schools	(258,471)	44,138	(214,333)	151,807	(62,526)
12-586 Bloomfield Community Schools	(375,323)	64,093	(311,230)	29,872	(281,358)
12-96 Crofton Community School	(477,734)	81,581	(396,153)	8,641	(387,512)
13-101 Wynot Public Schools	(277,243)	47,342	(229,901)	18,121	(211,780)
13-45 Randolph Public Schools	(367,425)	62,745	(304,680)	(11,311)	(315,991)
13-54 Laurel-Concord-Coleridge Comm School	(678,500)	115,864	(562,636)	4,572	(558,064)
13-8 Hartington-Newcastle Public School	(591,717)	101,045	(490,672)	27,435	(463,237)
14-123 Silver Lake Public Schools	(398,483)	68,048	(330,435)	(2,337)	(332,772)
14-18 Hastings Public Schools	(4,037,980)	689,548	(3,348,432)	(160,054)	(3,508,486)
14-3 Kenesaw Public School	(352,378)	60,173	(292,205)	21,080	(271,125)
14-90 Adams Central Jr-Sr High School	(1,189,184)	203,072	(986,112)	48,797	(937,315)
15-1 North Platte Public Schools	(4,425,482)	755,720	(3,669,762)	(248,113)	(3,917,875)
15-37 Hershey Public Schools	(584,102)	99,745	(484,357)	(13,489)	(497,846)
15-55 Sutherland Public School	(434,268)	74,156	(360,112)	(20,072)	(380,184)
15-565 Wallace School District 65R	(360,468)	61,555	(298,913)	23,067	(275,846)
15-6 Brady Public School	(299,875)	51,209	(248,666)	(1,909)	(250,575)
15-7 Maxwell Public School	(400,383)	68,371	(332,012)	(11,713)	(343,725)
16-5 Milford Public Schools	(858,809)	146,655	(712,154)	15,976	(696,178)
16-567 Centennial Public School	(690,275)	117,874	(572,401)	(28,227)	(600,628)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
16-9	Seward Public Schools	(1,638,113)	279,735	(1,358,378)	14,661	(1,343,717)
17-12	York Public Schools	(1,450,729)	247,735	(1,202,994)	(141,391)	(1,344,385)
17-83	McCool Junction Public Schools	(362,610)	61,921	(300,689)	78	(300,611)
17-96	Heartland Community Schools	(463,807)	79,204	(384,603)	(13,333)	(397,936)
18-1	Lexington Public Schools	(3,591,022)	613,223	(2,977,799)	62,813	(2,914,986)
18-101	Sumner Eddyville Miller School	(345,149)	58,939	(286,210)	26,440	(259,770)
18-11	Cozad City Schools	(1,039,385)	177,492	(861,893)	(63,100)	(924,993)
18-20	Gothenburg Public Schools	(983,671)	167,977	(815,694)	(46,027)	(861,721)
18-4	Overton Public Schools	(368,810)	62,980	(305,830)	6,384	(299,446)
19-56	Falls City Public Schools	(1,132,771)	193,440	(939,331)	(11,279)	(950,610)
19-70	Humboldt Table Rock Steinauer	(625,398)	106,795	(518,603)	(32,268)	(550,871)
20-1	Plattsmouth Community Schools	(1,824,572)	311,576	(1,512,996)	(224,120)	(1,737,116)
20-22	Weeping Water Public Schools	(477,219)	81,493	(395,726)	(9,937)	(405,663)
20-32	Louisville Public Schools	(751,786)	128,378	(623,408)	26,821	(596,587)
20-56	Conestoga Public Schools	(810,492)	138,404	(672,088)	(11,674)	(683,762)
20-97	Elmwood-Murdock Schools	(551,991)	94,260	(457,731)	(3,139)	(460,870)
21-11	Morrill Public Schools	(596,213)	101,812	(494,401)	12,438	(481,963)
21-16	Gering Public Schools	(2,153,508)	367,744	(1,785,764)	(173,560)	(1,959,324)
21-2	Minatare Public Schools	(347,681)	59,372	(288,309)	19,181	(269,128)
21-31	Mitchell Public Schools	(862,589)	147,302	(715,287)	(26,356)	(741,643)
21-32	Scottsbluff Public Schools	(4,040,435)	689,969	(3,350,466)	23,436	(3,327,030)
22-2	Crete Public Schools	(2,426,198)	414,312	(2,011,886)	72,782	(1,939,104)
22-44	Dorchester Public Schools	(329,386)	56,248	(273,138)	14,122	(259,016)
22-68	Friend Public School	(343,656)	58,683	(284,973)	(41,295)	(326,268)
22-82	Wilber-Clatonia Public Schools	(650,932)	111,156	(539,776)	3,073	(536,703)
23-1	Boone Central Schools	(855,783)	146,138	(709,645)	(20,649)	(730,294)
23-17	St. Edward Public School	(286,785)	48,972	(237,813)	6,156	(231,657)
23-75	Riverside Public Schools	(404,942)	69,150	(335,792)	(2,751)	(338,543)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
24-1	West Point Public School	(987,641)	168,655	(818,986)	(34,452)	(853,438)
24-20	Bancroft-Rosalie Comm. School	(396,603)	67,728	(328,875)	4,013	(324,862)
24-30	Wisner-Pilger Public Schools	(607,779)	103,789	(503,990)	(33,961)	(537,951)
25-502	East Butler Public School	(588,389)	100,478	(487,911)	12,630	(475,281)
25-56	David City Public Schools	(1,024,399)	174,934	(849,465)	32,130	(817,335)
26-1	Nebraska Unified Sch Dist #1	0	0	0	(474,458)	(474,458)
26-115	Summerland Public Schools	(764,697)	130,584	(634,113)	449,127	(184,986)
26-18	Elgin Public Schools	(285,894)	48,821	(237,073)	(6,543)	(243,616)
26-9	Neligh-Oakdale Public Schools	(488,547)	83,427	(405,120)	(26,153)	(431,273)
27-17	Wayne Community Schools	(987,766)	168,676	(819,090)	(23,086)	(842,176)
27-560	Wakefield Community School	(608,304)	103,877	(504,427)	23,214	(481,213)
27-595	Winside Public School	(349,967)	59,762	(290,205)	(11,553)	(301,758)
28-2	Giltner Public Schools	(299,374)	51,121	(248,253)	9,545	(238,708)
28-504	Aurora Public Schools	(1,583,431)	270,398	(1,313,033)	7,352	(1,305,681)
28-91	Hampton Public Schools	(299,293)	51,107	(248,186)	6,328	(241,858)
29-1	Blair Community Schools	(2,152,022)	367,492	(1,784,530)	(181,015)	(1,965,545)
29-24	Arlington Public Schools	(875,904)	149,575	(726,329)	67,531	(658,798)
29-3	Fort Calhoun Community School	(791,835)	135,217	(656,618)	42,514	(614,104)
30-11	Harvard Public Schools	(406,314)	69,386	(336,928)	(17,919)	(354,847)
30-2	Sutton Public Schools	(527,742)	90,121	(437,621)	(15,394)	(453,015)
30-5	South Central NE Unif School #5	(1,097,691)	187,448	(910,243)	(4,483)	(914,726)
31-1	Tekamah-Herman Schools	(676,486)	115,521	(560,965)	(40,093)	(601,058)
31-14	Oakland-Craig Public School	(581,244)	99,257	(481,987)	12,401	(469,586)
31-20	Lyons-Decatur NE Schools	(432,725)	73,894	(358,831)	12,063	(346,768)
32-2001	Bruning-Davenport Unif. School	(350,051)	59,775	(290,276)	(20,103)	(310,379)
32-60	Deshler Public School	(364,039)	62,167	(301,872)	5,968	(295,904)
32-70	Thayer Central Community Schools	(573,490)	97,932	(475,558)	(7,702)	(483,260)
33-300	Tri-County Schools	(596,206)	101,812	(494,394)	(8,232)	(502,626)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
33-303 Meridian Public School	(325,284)	55,546	(269,738)	11,560	(258,178)
33-8 Fairbury Public Schools	(1,107,002)	189,039	(917,963)	(15,846)	(933,809)
34-1 Exeter - Milligan Public Schools	(329,158)	56,209	(272,949)	(15,486)	(288,435)
34-25 Fillmore Central Public Schools	(693,419)	118,413	(575,006)	(4,500)	(579,506)
34-54 Shickley Public School	(317,053)	54,140	(262,913)	7,638	(255,275)
35-1 Ponca Public School	(568,235)	97,035	(471,200)	(1,118)	(472,318)
35-70 Allen Consolidated Schools	(292,249)	49,907	(242,342)	3,652	(238,690)
36-137 Chambers Public School	(234,491)	40,043	(194,448)	(3,792)	(198,240)
36-239 West Holt Public School	(636,971)	108,772	(528,199)	22,065	(506,134)
36-29 Ewing Public Schools	0	0	0	(141,526)	(141,526)
36-44 Stuart Public School	(278,564)	47,570	(230,994)	13,830	(217,164)
36-7 O'Neill Public Schools	(1,029,284)	175,767	(853,517)	(35,855)	(889,372)
37-44 Holdrege Public Schools	(1,213,252)	207,181	(1,006,071)	(36,195)	(1,042,266)
37-54 Bertrand Community School	(386,641)	66,027	(320,614)	1,185	(319,429)
37-55 Loomis Public School	(323,929)	55,317	(268,612)	(3,850)	(272,462)
38-18 Arapahoe Public Schools	(384,021)	65,579	(318,442)	(20,459)	(338,901)
38-21 Cambridge Public Schools	(413,055)	70,535	(342,520)	(30,863)	(373,383)
38-540 Southern Valley Schools	(642,412)	109,704	(532,708)	(16,037)	(548,745)
39-1 Sidney Public Schools	(1,440,833)	246,044	(1,194,789)	(96,995)	(1,291,784)
39-3 Leyton Public School	(339,440)	57,964	(281,476)	1,494	(279,982)
39-9 Potter-Dix Public Schools	(289,566)	49,447	(240,119)	(16,364)	(256,483)
40-2 Pierce Public Schools	(735,068)	125,523	(609,545)	(44,578)	(654,123)
40-5 Plainview Public Schools	(458,511)	78,299	(380,212)	(9,166)	(389,378)
40-542 Osmond Community Schools	(305,053)	52,093	(252,960)	(3,019)	(255,979)
41-15 Cross County Community School	(526,098)	89,839	(436,259)	11,185	(425,074)
41-19 Osceola Public School	(376,278)	64,255	(312,023)	(18,840)	(330,863)
41-32 Shelby-Rising City Public Schools	(533,589)	91,120	(442,469)	(23,065)	(465,534)
41-75 High Plains Community Schools	(443,155)	75,676	(367,479)	(23,487)	(390,966)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2021

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
42-11 Superior Public Schools	(606,303)	103,537	(502,766)	19,535	(483,231)
43-123 Schuyler Community Schools	(2,077,932)	354,839	(1,723,093)	18,502	(1,704,591)
43-39 Leigh Community School	(299,915)	51,215	(248,700)	3,366	(245,334)
43-58 Clarkson Public School	(339,941)	58,051	(281,890)	9,079	(272,811)
43-70 Howells-Dodge Public Schools	(463,924)	79,223	(384,701)	(2,857)	(387,558)
44-23 Johnson-Brock Public Schools	(360,478)	61,558	(298,920)	5,533	(293,387)
44-29 Auburn Public Schools	(1,057,323)	180,555	(876,768)	(36,489)	(913,257)
45-2 Red Cloud Community Schools	(330,446)	56,431	(274,015)	(12,372)	(286,387)
45-74 Blue Hill Public Schools	(445,216)	76,026	(369,190)	21,084	(348,106)
46-4 Central City Public Schools	(985,792)	168,340	(817,452)	18,516	(798,936)
46-49 Palmer Public School	(370,172)	63,212	(306,960)	(2,921)	(309,881)
47-21 Arcadia Public Schools	(254,624)	43,482	(211,142)	13,161	(197,981)
47-5 Ord Public Schools	(698,674)	119,310	(579,364)	(25,872)	(605,236)
48-17 McCook Public Schools	(1,455,130)	248,488	(1,206,642)	(64,982)	(1,271,624)
48-179 Southwest Public Schools	(506,102)	86,426	(419,676)	1,490	(418,186)
49-1 St. Paul Public School	(810,331)	138,378	(671,953)	40,526	(631,427)
49-100 Centura Public School	(631,988)	107,921	(524,067)	4,923	(519,144)
49-103 Elba Public School	(214,569)	36,640	(177,929)	1,434	(176,495)
50-506 Franklin Public Schools	(408,119)	69,691	(338,428)	(37,403)	(375,831)
51-2 Alma Public Schools	(498,315)	85,095	(413,220)	30,281	(382,939)
52-1 Wilcox-Hildreth Public Schools	(377,966)	64,544	(313,422)	1,102	(312,320)
52-501 Axtell Community School	(383,194)	65,435	(317,759)	15,837	(301,922)
52-503 Minden Public Schools	(979,067)	167,189	(811,878)	(22,229)	(834,107)
53-3 Stanton Community School	(525,244)	89,695	(435,549)	(12,464)	(448,013)
54-1 Pawnee City Public Schools	(390,420)	66,669	(323,751)	(7,109)	(330,860)
54-69 Lewiston Consolidated Schools	(314,054)	53,629	(260,425)	(150)	(260,575)
55-1 Pender Public School	(498,846)	85,186	(413,660)	15,206	(398,454)
55-13 Walthill Public School	(632,133)	107,945	(524,188)	16,221	(507,967)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2021

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
55-16	Omaha Nation Public School	(1,402,210)	239,450	(1,162,760)	341,049	(821,711)
55-17	Winnebago Public School	(1,235,817)	211,035	(1,024,782)	119,828	(904,954)
55-561	Emerson-Hubbard Com Schools	(383,335)	65,461	(317,874)	(38,521)	(356,395)
56-1	Loup City Public Schools	(447,627)	76,440	(371,187)	(285)	(371,472)
56-15	Litchfield Public Schools	(247,590)	42,281	(205,309)	442	(204,867)
57-33	Sterling Public Schools	(293,234)	50,075	(243,159)	(4,319)	(247,478)
57-50	Johnson County Central Public School	(716,316)	122,322	(593,994)	(18,401)	(612,395)
58-1	Fullerton Public School	(418,331)	71,437	(346,894)	(18,573)	(365,467)
58-30	Twin River Public Schools	(668,356)	114,132	(554,224)	6,337	(547,887)
59-1	Bellevue Public Schools	(12,212,038)	2,085,400	(10,126,638)	(396,570)	(10,523,208)
59-27	Papillion LaVista Public Schools	(12,322,242)	2,104,219	(10,218,023)	56,141	(10,161,882)
59-37	Gretna Public School	(5,479,170)	935,656	(4,543,514)	869,164	(3,674,350)
59-46	Springfield Platteview Community Schools	(1,499,627)	256,083	(1,243,544)	74,434	(1,169,110)
60-125	Medicine Valley Public Schools	(330,768)	56,484	(274,284)	(11,350)	(285,634)
60-46	Maywood Public Schools	(259,776)	44,360	(215,416)	(21,279)	(236,695)
60-95	Eustis-Farnam Public Schools	(305,510)	52,170	(253,340)	(9,680)	(263,020)
61-10	Gordon-Rushville Public Schools	(918,918)	156,921	(761,997)	(118,540)	(880,537)
61-3	Hay Springs School	(283,184)	48,357	(234,827)	21,784	(213,043)
62-60	Central Valley Public	(597,454)	102,024	(495,430)	32,669	(462,761)
63-51	Boyd County Schools	(460,451)	78,629	(381,822)	(69,804)	(451,626)
64-21	Bayard Public Schools	(542,983)	92,723	(450,260)	(13,567)	(463,827)
64-63	Bridgeport Public Schools	(660,898)	112,858	(548,040)	(73,755)	(621,795)
65-10	Hemingford Public School	(591,297)	100,975	(490,322)	(882)	(491,204)
65-6	Alliance Public Schools	(1,365,863)	233,243	(1,132,620)	(109,525)	(1,242,145)
66-30	Cody-Kilgore Unified Schools	(251,740)	42,988	(208,752)	(5,058)	(213,810)
66-6	Valentine Community Schools	(935,888)	159,816	(776,072)	(21,922)	(797,994)
67-70	Hitchcock Public Schools	(373,087)	63,710	(309,377)	9,854	(299,523)
68-1	Ogallala Public Schools	(1,073,711)	183,353	(890,358)	(12,739)	(903,097)

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2021

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
68-6	Paxton Consolidated Schools	(331,710)	56,646	(275,064)	(1,337)	(276,401)
69-2	Chadron Public Schools	(1,142,249)	195,057	(947,192)	(21,596)	(968,788)
69-71	Crawford Public Schools	(280,915)	47,971	(232,944)	(24,841)	(257,785)
70-11	South Sioux City Comm School	(4,464,078)	762,313	(3,701,765)	(118,039)	(3,819,804)
70-31	Homer Community School	(537,718)	91,823	(445,895)	(24,530)	(470,425)
71-1	Kimball Public Schools	(569,391)	97,232	(472,159)	(82,136)	(554,295)
72-10	Chase County Schools	(678,382)	115,843	(562,539)	(30,770)	(593,309)
72-536	Wauneta-Palisade Public Schools	(331,666)	56,639	(275,027)	(1,328)	(276,355)
73-30	Elwood Public Schools	(318,022)	54,309	(263,713)	(4,719)	(268,432)
74-20	Perkins County Schools	(575,914)	98,345	(477,569)	(48,001)	(525,570)
75-10	Ainsworth Community Schools	(589,539)	100,673	(488,866)	(16,765)	(505,631)
76-117	Dundy County Public Schools	(527,103)	90,010	(437,093)	(35,223)	(472,316)
77-1	Garden County Schools	(496,627)	84,806	(411,821)	8,554	(403,267)
78-25	Creek Valley Schools	(280,236)	47,854	(232,382)	(65,131)	(297,513)
78-95	South Platte Schools	(311,008)	53,109	(257,899)	(4,813)	(262,712)
79-79	Hayes Center Public School	(247,688)	42,295	(205,393)	4,349	(201,044)
80-500	Sioux County High School	(254,191)	43,408	(210,783)	(5,581)	(216,364)
81-100	Rock County Public Schools	(355,361)	60,684	(294,677)	7,367	(287,310)
82-100	Keya Paha Co. High School	(191,725)	32,739	(158,986)	(11,280)	(170,266)
83-100	Burwell Jr.-Sr. High School	(381,758)	65,192	(316,566)	(57,556)	(374,122)
84-45	Wheeler Central Schools	(258,343)	44,117	(214,226)	22,375	(191,851)
85-1	Banner County School	(322,268)	55,031	(267,237)	4,968	(262,269)
86-71	Sandhills Public School	(213,072)	36,384	(176,688)	(4,573)	(181,261)
87-501	Stapleton Public Schools	(265,562)	45,348	(220,214)	(4,784)	(224,998)
88-25	Loup County Public School	(216,327)	36,942	(179,385)	9,901	(169,484)
89-1	Theford Public Schools	(217,571)	37,154	(180,417)	(2,669)	(183,086)
90-90	McPherson Co High School	(163,104)	27,853	(135,251)	(19,596)	(154,847)
91-500	Arthur County High School	(214,878)	36,693	(178,185)	(8,138)	(186,323)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
92-11 District 11 Area Schools	(221,878)	37,890	(183,988)	(9,062)	(193,050)
93-1 Mullen Public Schools	(294,949)	50,368	(244,581)	3,388	(241,193)
97-1 Ed. Service Unit 1	(1,083,879)	185,091	(898,788)	56,190	(842,598)
97-10 Ed. Service Unit 10	(1,156,758)	197,535	(959,223)	63,876	(895,347)
97-11 Ed. Service Unit 11	(366,588)	62,601	(303,987)	(57,716)	(361,703)
97-13 Ed. Service Unit 13	(1,349,259)	230,408	(1,118,851)	160,173	(958,678)
97-15 Ed. Service Unit 15	(209,098)	35,708	(173,390)	(37,039)	(210,429)
97-16 Ed. Service Unit 16	(431,306)	73,652	(357,654)	(12,937)	(370,591)
97-17 Ed. Service Unit 17	(493,856)	84,335	(409,521)	6,244	(403,277)
97-2 Ed. Service Unit 2	(719,954)	122,944	(597,010)	153,329	(443,681)
97-3 Ed. Service Unit #3	(1,794,580)	306,452	(1,488,128)	234,578	(1,253,550)
97-4 Ed. Service Unit 4	(548,767)	93,713	(455,054)	(8,065)	(463,119)
97-5 Ed. Service Unit 5	(536,723)	91,655	(445,068)	60,590	(384,478)
97-6 Ed. Service Unit 6	(781,021)	133,371	(647,650)	57,780	(589,870)
97-7 Ed. Service Unit 7	(791,031)	135,083	(655,948)	543	(655,405)
97-8 Ed. Service Unit 8	(641,753)	109,590	(532,163)	(7,611)	(539,774)
97-9 Ed. Service Unit 9	(420,990)	71,890	(349,100)	(186,361)	(535,461)
98-11 Lincoln Regional Center	(39,988)	6,828	(33,160)	(873)	(34,033)
98-12 Nebraska Correctional Youth Facility	(265,838)	45,395	(220,443)	(22,234)	(242,677)
98-4 Nebraska Youth Academy	(44,884)	7,666	(37,218)	(8,459)	(45,677)
98-6 Youth Development Center	(35,480)	6,059	(29,421)	(47,007)	(76,428)
98-9 W Kearney High School YR and TC	(250,660)	42,803	(207,857)	13,334	(194,523)
99-3 Sarpy County Coop Head Start	0	0	0	(123,704)	(123,704)

Deferred Outflows for contributions made after 6/30/21 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: 6/30/2021

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2023	2024	2025	2026	2027	Thereafter
Total	(\$498,492,827)	(\$503,464,629)	(\$500,850,278)	(\$591,775,143)	(\$12,326,748)	\$0
<u>Special Funding Situation</u>						
State	(85,135,013)	(85,991,270)	(85,565,200)	(101,086,952)	(2,120,471)	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	(479,788)	(478,434)	(472,882)	(529,740)	(2,696)	0
01-10 Elkhorn Public Schools	(11,592,166)	(11,905,296)	(12,050,310)	(14,465,275)	(187,810)	0
01-15 Douglas County West Comm Schools	(1,389,348)	(1,399,278)	(1,396,809)	(1,676,085)	(25,921)	0
01-17 Millard Public Schools	(28,480,336)	(28,527,954)	(28,085,248)	(33,016,397)	(636,183)	0
01-54 Ralston Public Schools	(4,651,282)	(4,697,568)	(4,662,725)	(5,514,797)	(124,433)	0
01-59 Bennington Public Schools	(3,090,904)	(3,227,228)	(3,332,793)	(4,129,338)	(34,494)	0
01-66 Westside Community Schools	(9,156,709)	(9,197,247)	(9,125,219)	(10,757,031)	(204,688)	0
02-1 Lincoln Public Schools	(63,384,611)	(64,405,932)	(64,455,693)	(76,153,131)	(1,859,675)	0
02-145 Waverly School District 145	(2,655,999)	(2,689,028)	(2,678,829)	(3,201,117)	(56,808)	0
02-148 Malcolm Public School	(871,700)	(880,998)	(878,004)	(1,045,420)	(21,311)	0
02-160 Norris School District 160	(2,883,652)	(2,913,554)	(2,906,558)	(3,446,145)	(84,463)	0
02-161 Raymond Central Public School	(1,025,656)	(1,036,221)	(1,027,266)	(1,197,640)	(30,743)	0
03-1 Southern Public Schools	(689,200)	(693,720)	(680,399)	(784,250)	(18,016)	0
03-100 Diller-Odell Public Schools	(469,118)	(475,823)	(474,129)	(555,831)	(13,050)	0
03-15 Beatrice Public Schools	(2,889,789)	(2,900,165)	(2,855,466)	(3,346,833)	(83,930)	0
03-34 Daniel Freeman Public Schools	(639,521)	(644,066)	(642,517)	(759,724)	(17,899)	0
04-15 Anselmo-Merna Public School	(391,798)	(389,990)	(390,307)	(471,351)	(7,899)	0
04-180 Callaway Public School	(419,191)	(421,138)	(418,309)	(514,517)	(11,864)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2021

		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2023	2024	2025	2026	2027	Thereafter
04-25	Broken Bow Public Schools	(1,236,951)	(1,231,375)	(1,202,667)	(1,357,835)	(30,103)	0
04-44	Ansley Public School	(382,927)	(388,464)	(382,336)	(444,645)	(7,462)	0
04-84	Sargent Public Schools	(333,079)	(334,998)	(331,200)	(391,616)	(9,882)	0
04-89	Arnold Public Schools	(327,418)	(332,446)	(330,898)	(384,247)	(10,064)	0
05-1	Fremont Public Schools	(7,273,727)	(7,306,280)	(7,233,460)	(8,553,101)	(175,264)	0
05-594	Logan View Public Schools	(854,215)	(869,332)	(867,071)	(1,022,745)	(25,393)	0
05-595	North Bend Central Public Schools	(950,963)	(959,868)	(955,416)	(1,126,202)	(22,350)	0
05-62	Scribner-Snyder Community Schools	(429,328)	(433,959)	(428,850)	(498,016)	(11,715)	0
06-1	Ashland-Greenwood Public Schools	(1,253,864)	(1,276,852)	(1,281,631)	(1,535,374)	(25,911)	0
06-107	Cedar Bluffs Public School	(538,237)	(563,227)	(588,960)	(713,437)	(7,459)	0
06-39	Wahoo Public School	(1,430,419)	(1,445,119)	(1,435,921)	(1,691,615)	(34,313)	0
06-72	Mead Public Schools	(418,779)	(423,873)	(426,107)	(507,364)	(10,855)	0
06-9	Yutan Public School	(721,971)	(729,432)	(719,023)	(841,918)	(18,230)	0
07-1	Madison Public Schools	(835,854)	(834,159)	(824,067)	(976,501)	(17,180)	0
07-13	Newman Grove Public Schools	(351,996)	(356,732)	(353,402)	(411,180)	(8,975)	0
07-2	Norfolk Public Schools	(6,079,747)	(6,102,806)	(6,041,192)	(7,131,175)	(142,958)	0
07-5	Battle Creek Public School	(687,836)	(695,578)	(691,817)	(812,569)	(14,450)	0
07-80	Elkhorn Valley School	(634,364)	(646,059)	(651,890)	(779,432)	(15,299)	0
08-126	Doniphan-Trumbull Public School	(787,079)	(791,836)	(786,511)	(925,399)	(19,554)	0
08-2	Grand Island Public Schools	(14,782,335)	(14,883,612)	(14,769,779)	(17,468,940)	(363,967)	0
08-82	Northwest High School	(2,003,765)	(2,034,782)	(2,022,271)	(2,382,883)	(66,644)	0
08-83	Wood River Jr-Sr High School	(894,772)	(913,910)	(906,698)	(1,070,793)	(20,010)	0
09-105	Pleasanton Public School	(345,502)	(349,202)	(349,643)	(413,555)	(9,737)	0
09-119	Amherst Public School	(463,528)	(472,149)	(470,407)	(556,845)	(8,774)	0
09-19	Shelton Public Schools	(500,607)	(500,553)	(495,394)	(576,939)	(14,576)	0
09-2	Gibbon Public Schools	(803,286)	(792,895)	(765,875)	(866,578)	(21,366)	0

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Entity		2023	2024	2025	2026	2027	Thereafter
09-69	Ravenna Public Schools	(728,377)	(729,640)	(723,641)	(867,373)	(21,423)	0
09-7	Kearney Public Schools	(8,209,809)	(8,294,418)	(8,198,753)	(9,632,932)	(189,564)	0
09-9	Elm Creek Public School	(527,997)	(531,072)	(534,757)	(632,972)	(12,518)	0
10-1	Columbus Public Schools	(5,512,420)	(5,556,208)	(5,526,252)	(6,601,753)	(144,758)	0
10-5	Lakeview Community Schools	(1,234,716)	(1,256,399)	(1,245,029)	(1,461,214)	(25,977)	0
10-67	Humphrey Public Schools	(444,425)	(448,731)	(448,335)	(530,791)	(13,033)	0
11-111	Nebraska City Public Schools	(1,976,212)	(1,985,634)	(1,961,141)	(2,291,307)	(57,673)	0
11-27	Syracuse-Dunbar-Avooca School	(1,206,294)	(1,219,886)	(1,213,934)	(1,433,480)	(29,942)	0
11-501	Palmyra District OR 1	(783,176)	(807,823)	(828,918)	(988,134)	(21,863)	0
12-13	Creighton Community School	(528,748)	(532,487)	(528,579)	(622,126)	(14,844)	0
12-501	Niobrara Public Schools	(455,657)	(465,241)	(467,973)	(568,575)	(7,729)	0
12-505	Santee Community Schools	(743,390)	(739,952)	(705,898)	(870,042)	(17,175)	0
12-576	Wausa Public School	(363,153)	(370,543)	(378,962)	(454,934)	(8,238)	0
12-583	Verdigre Public Schools	(165,957)	(169,126)	(167,460)	(225,420)	48,310	0
12-586	Bloomfield Community Schools	(437,164)	(447,447)	(450,478)	(538,415)	(8,484)	0
12-96	Crofton Community School	(576,343)	(585,400)	(582,992)	(688,973)	(11,471)	0
13-101	Wynot Public Schools	(328,676)	(330,463)	(326,906)	(396,540)	(7,213)	0
13-45	Randolph Public Schools	(461,130)	(466,388)	(464,224)	(539,637)	(11,067)	0
13-54	Laurel-Concord-Coleridge Comm School	(824,278)	(825,253)	(816,895)	(970,079)	(13,168)	0
13-8	Hartington-Newcastle Public School	(713,251)	(725,147)	(722,317)	(853,479)	(14,138)	0
14-123	Silver Lake Public Schools	(490,299)	(490,822)	(484,247)	(578,365)	(11,975)	0
14-18	Hastings Public Schools	(5,130,000)	(5,172,034)	(5,134,495)	(5,985,101)	(143,295)	0
14-3	Kenesaw Public School	(413,522)	(419,042)	(424,317)	(513,603)	(11,680)	0
14-90	Adams Central Jr-Sr High School	(1,420,396)	(1,434,433)	(1,449,417)	(1,735,249)	(36,282)	0
15-1	North Platte Public Schools	(5,661,727)	(5,689,691)	(5,600,323)	(6,513,048)	(143,697)	0
15-37	Hershey Public Schools	(731,356)	(732,258)	(722,800)	(850,508)	(16,125)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2023	2024	2025	2026	2027	Thereafter
15-55	Sutherland Public School	(554,895)	(556,174)	(550,239)	(641,339)	(14,490)	0
15-565	Wallace School District 65R	(423,350)	(429,309)	(430,250)	(516,447)	(8,207)	0
15-6	Brady Public School	(366,911)	(367,015)	(363,275)	(432,394)	(7,565)	0
15-7	Maxwell Public School	(500,817)	(505,322)	(502,803)	(588,183)	(12,558)	0
16-5	Milford Public Schools	(1,042,668)	(1,045,198)	(1,035,726)	(1,238,934)	(22,621)	0
16-567	Centennial Public School	(875,882)	(881,295)	(875,681)	(1,028,585)	(28,025)	0
16-9	Seward Public Schools	(2,001,085)	(2,023,645)	(2,016,434)	(2,376,551)	(42,586)	0
17-12	York Public Schools	(1,841,402)	(1,824,274)	(1,809,073)	(2,127,743)	(46,529)	0
17-83	McCool Junction Public Schools	(449,568)	(457,966)	(456,367)	(531,269)	(10,674)	0
17-96	Heartland Community Schools	(577,441)	(581,627)	(575,411)	(677,070)	(14,377)	0
18-1	Lexington Public Schools	(4,404,944)	(4,474,677)	(4,447,962)	(5,255,760)	(116,907)	0
18-101	Sumner Eddyville Miller School	(404,902)	(413,396)	(418,094)	(503,151)	(11,587)	0
18-11	Cozad City Schools	(1,323,028)	(1,325,142)	(1,309,214)	(1,520,217)	(28,278)	0
18-20	Gothenburg Public Schools	(1,247,504)	(1,252,744)	(1,238,343)	(1,440,223)	(27,637)	0
18-4	Overton Public Schools	(448,965)	(454,965)	(455,958)	(540,811)	(12,311)	0
19-56	Falls City Public Schools	(1,400,833)	(1,413,868)	(1,404,254)	(1,649,357)	(31,133)	0
19-70	Humboldt Table Rock Steinauer	(781,524)	(774,662)	(760,159)	(905,252)	(17,824)	0
20-1	Plattsmouth Community Schools	(2,412,507)	(2,405,066)	(2,373,800)	(2,748,795)	(80,339)	0
20-22	Weeping Water Public Schools	(585,087)	(586,470)	(584,094)	(695,071)	(14,563)	0
20-32	Louisville Public Schools	(889,235)	(900,686)	(902,555)	(1,076,590)	(15,922)	0
20-56	Conestoga Public Schools	(1,006,283)	(1,013,272)	(1,004,606)	(1,191,197)	(29,044)	0
20-97	Elmwood-Murdock Schools	(682,481)	(690,784)	(687,295)	(808,322)	(17,321)	0
21-11	Morrill Public Schools	(709,395)	(720,034)	(711,606)	(847,751)	(12,069)	0
21-16	Gering Public Schools	(2,756,429)	(2,745,553)	(2,685,083)	(3,140,073)	(61,820)	0
21-2	Minatare Public Schools	(404,657)	(413,214)	(421,280)	(502,945)	(8,909)	0
21-31	Mitchell Public Schools	(1,074,431)	(1,081,778)	(1,072,826)	(1,259,939)	(25,685)	0

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		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2023	2024	2025	2026	2027	Thereafter
21-32	Scottsbluff Public Schools	(4,879,664)	(4,922,965)	(4,923,184)	(5,842,972)	(102,247)	0
22-2	Crete Public Schools	(2,931,447)	(2,976,889)	(2,982,975)	(3,549,830)	(80,061)	0
22-44	Dorchester Public Schools	(395,482)	(402,579)	(404,818)	(478,254)	(8,649)	0
22-68	Friend Public School	(454,570)	(448,730)	(434,654)	(504,207)	(10,641)	0
22-82	Wilber-Clatonia Public Schools	(795,200)	(800,626)	(795,649)	(944,045)	(18,101)	0
23-1	Boone Central Schools	(1,064,131)	(1,067,474)	(1,058,984)	(1,239,514)	(19,783)	0
23-17	St. Edward Public School	(348,748)	(353,371)	(356,844)	(425,891)	(11,644)	0
23-75	Riverside Public Schools	(506,974)	(514,154)	(511,083)	(600,646)	(15,667)	0
24-1	West Point Public School	(1,229,123)	(1,227,208)	(1,207,411)	(1,436,717)	(31,271)	0
24-20	Bancroft-Rosalie Comm. School	(488,266)	(489,245)	(482,535)	(573,105)	(10,357)	0
24-30	Wisner-Pilger Public Schools	(767,593)	(768,431)	(756,340)	(888,627)	(19,053)	0
25-502	East Butler Public School	(716,335)	(728,085)	(727,637)	(857,237)	(16,694)	0
25-56	David City Public Schools	(1,248,989)	(1,262,809)	(1,250,806)	(1,478,766)	(25,028)	0
26-1	Nebraska Unified Sch Dist #1	(460,936)	(471,201)	(478,033)	(474,909)	(176,098)	0
26-115	Summerland Public Schools	(490,991)	(500,367)	(495,437)	(666,914)	142,928	0
26-18	Elgin Public Schools	(356,451)	(359,862)	(358,909)	(419,437)	(8,490)	0
26-9	Neligh-Oakdale Public Schools	(629,403)	(637,919)	(633,751)	(731,113)	(19,210)	0
27-17	Wayne Community Schools	(1,228,026)	(1,230,607)	(1,216,486)	(1,433,230)	(26,222)	0
27-560	Wakefield Community School	(729,301)	(734,206)	(733,653)	(877,061)	(14,976)	0
27-595	Winside Public School	(440,582)	(440,303)	(436,116)	(512,186)	(10,173)	0
28-2	Giltner Public Schools	(362,267)	(362,740)	(362,226)	(433,737)	(8,109)	0
28-504	Aurora Public Schools	(1,948,474)	(1,968,743)	(1,956,817)	(2,308,849)	(46,587)	0
28-91	Hampton Public Schools	(362,965)	(365,002)	(361,425)	(430,672)	(7,385)	0
29-1	Blair Community Schools	(2,778,090)	(2,787,963)	(2,743,888)	(3,171,470)	(68,173)	0
29-24	Arlington Public Schools	(1,013,721)	(1,024,208)	(1,020,615)	(1,232,120)	(12,634)	0
29-3	Fort Calhoun Community School	(943,199)	(956,465)	(960,049)	(1,144,137)	(19,988)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2023	2024	2025	2026	2027	Thereafter
30-11	Harvard Public Schools	(526,172)	(533,820)	(527,082)	(608,652)	(16,801)	0
30-2	Sutton Public Schools	(660,495)	(661,582)	(655,819)	(773,688)	(16,930)	0
30-5	South Central NE Unif School #5	(1,340,505)	(1,343,400)	(1,331,620)	(1,589,860)	(31,216)	0
31-1	Tekamah-Herman Schools	(841,358)	(843,154)	(837,351)	(989,559)	(22,050)	0
31-14	Oakland-Craig Public School	(706,616)	(716,160)	(713,549)	(849,705)	(19,525)	0
31-20	Lyons-Decatur NE Schools	(521,690)	(527,291)	(524,842)	(625,946)	(12,007)	0
32-2001	Bruning-Davenport Unif. School	(449,123)	(452,663)	(446,095)	(517,958)	(12,357)	0
32-60	Deshler Public School	(444,334)	(451,118)	(453,200)	(535,780)	(12,357)	0
32-70	Thayer Central Community Schools	(712,800)	(720,034)	(717,935)	(844,109)	(19,215)	0
33-300	Tri-County Schools	(742,141)	(748,338)	(743,616)	(878,664)	(21,620)	0
33-303	Meridian Public School	(389,363)	(396,168)	(398,593)	(471,092)	(7,978)	0
33-8	Fairbury Public Schools	(1,381,859)	(1,395,421)	(1,377,395)	(1,609,593)	(29,443)	0
34-1	Exeter - Milligan Public Schools	(413,611)	(412,561)	(409,061)	(484,277)	(11,594)	0
34-25	Fillmore Central Public Schools	(859,529)	(867,196)	(859,568)	(1,014,994)	(22,381)	0
34-54	Shickley Public School	(389,010)	(395,298)	(394,809)	(464,427)	(9,721)	0
35-1	Ponca Public School	(709,566)	(717,328)	(713,960)	(838,946)	(19,824)	0
35-70	Allen Consolidated Schools	(358,702)	(364,139)	(360,655)	(423,556)	(7,614)	0
36-137	Chambers Public School	(288,388)	(289,030)	(288,091)	(341,686)	(6,924)	0
36-239	West Holt Public School	(775,539)	(786,067)	(782,975)	(930,316)	(20,459)	0
36-29	Ewing Public Schools	(143,835)	(145,057)	(151,476)	(156,042)	(57,725)	0
36-44	Stuart Public School	(330,544)	(336,349)	(338,186)	(402,592)	(7,131)	0
36-7	O'Neill Public Schools	(1,291,014)	(1,309,242)	(1,305,615)	(1,521,668)	(35,621)	0
37-44	Holdrege Public Schools	(1,522,393)	(1,531,773)	(1,513,095)	(1,782,622)	(41,911)	0
37-54	Bertrand Community School	(472,168)	(475,285)	(471,030)	(562,296)	(12,454)	0
37-55	Loomis Public School	(405,594)	(404,764)	(399,035)	(470,988)	(8,696)	0
38-18	Arapahoe Public Schools	(490,966)	(491,264)	(480,409)	(562,357)	(12,339)	0

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Entity		2023	2024	2025	2026	2027	Thereafter
38-21	Cambridge Public Schools	(526,260)	(523,150)	(516,396)	(605,323)	(12,659)	0
38-540	Southern Valley Schools	(803,557)	(805,573)	(785,665)	(923,590)	(15,101)	0
39-1	Sidney Public Schools	(1,856,085)	(1,843,905)	(1,794,714)	(2,099,325)	(41,417)	0
39-3	Leyton Public School	(417,712)	(420,413)	(405,383)	(482,516)	(7,783)	0
39-9	Potter-Dix Public Schools	(374,644)	(377,768)	(372,829)	(431,664)	(10,903)	0
40-2	Pierce Public Schools	(931,461)	(929,618)	(915,353)	(1,074,783)	(22,527)	0
40-5	Plainview Public Schools	(570,520)	(574,933)	(567,265)	(670,506)	(15,280)	0
40-542	Osmond Community Schools	(386,405)	(387,975)	(382,327)	(452,671)	(12,400)	0
41-15	Cross County Community School	(640,499)	(652,085)	(649,542)	(769,016)	(17,283)	0
41-19	Osceola Public School	(481,316)	(482,289)	(476,733)	(552,070)	(10,313)	0
41-32	Shelby-Rising City Public Schools	(672,655)	(676,486)	(670,498)	(789,811)	(20,436)	0
41-75	High Plains Community Schools	(562,080)	(558,898)	(553,140)	(649,945)	(13,472)	0
42-11	Superior Public Schools	(731,993)	(744,017)	(740,348)	(873,503)	(13,835)	0
43-123	Schuyler Community Schools	(2,542,335)	(2,572,350)	(2,557,406)	(3,023,491)	(60,187)	0
43-39	Leigh Community School	(368,802)	(373,158)	(371,557)	(439,641)	(9,832)	0
43-58	Clarkson Public School	(414,087)	(420,191)	(422,845)	(500,976)	(11,828)	0
43-70	Howells-Dodge Public Schools	(563,171)	(571,165)	(570,533)	(671,830)	(11,625)	0
44-23	Johnson-Brock Public Schools	(435,664)	(438,733)	(435,084)	(516,506)	(7,698)	0
44-29	Auburn Public Schools	(1,327,509)	(1,322,091)	(1,313,832)	(1,555,761)	(35,506)	0
45-2	Red Cloud Community Schools	(411,181)	(408,906)	(400,286)	(473,091)	(6,916)	0
45-74	Blue Hill Public Schools	(524,540)	(531,344)	(540,280)	(651,307)	(14,827)	0
46-4	Central City Public Schools	(1,196,230)	(1,210,036)	(1,210,414)	(1,436,056)	(29,431)	0
46-49	Palmer Public School	(450,948)	(451,490)	(450,280)	(535,518)	(10,243)	0
47-21	Arcadia Public Schools	(302,758)	(306,287)	(303,798)	(364,750)	(6,002)	0
47-5	Ord Public Schools	(886,921)	(888,930)	(870,803)	(1,019,864)	(20,852)	0
48-17	McCook Public Schools	(1,844,623)	(1,857,508)	(1,838,316)	(2,133,761)	(41,731)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2021

		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2023	2024	2025	2026	2027	Thereafter
48-179	Southwest Public Schools	(627,196)	(633,834)	(621,421)	(723,857)	(8,581)	0
49-1	St. Paul Public School	(981,597)	(999,857)	(995,628)	(1,175,705)	(21,537)	0
49-100	Centura Public School	(779,455)	(792,448)	(784,030)	(925,475)	(21,732)	0
49-103	Elba Public School	(263,726)	(266,225)	(268,214)	(311,232)	(3,977)	0
50-506	Franklin Public Schools	(526,684)	(525,590)	(519,357)	(605,612)	(15,004)	0
51-2	Alma Public Schools	(589,816)	(602,268)	(605,521)	(719,591)	(12,517)	0
52-1	Wilcox-Hildreth Public Schools	(459,949)	(458,477)	(461,621)	(550,094)	(9,625)	0
52-501	Axtell Community School	(456,015)	(461,910)	(461,546)	(551,809)	(9,708)	0
52-503	Minden Public Schools	(1,216,282)	(1,230,311)	(1,221,742)	(1,428,909)	(28,073)	0
53-3	Stanton Community School	(657,785)	(663,586)	(656,572)	(771,833)	(17,947)	0
54-1	Pawnee City Public Schools	(479,662)	(481,554)	(474,046)	(557,545)	(7,126)	0
54-69	Lewiston Consolidated Schools	(382,335)	(384,229)	(385,815)	(455,385)	(7,525)	0
55-1	Pender Public School	(607,275)	(617,927)	(617,489)	(726,789)	(14,116)	0
55-13	Walthill Public School	(769,404)	(786,904)	(788,438)	(931,998)	(23,266)	0
55-16	Omaha Nation Public School	(1,466,477)	(1,524,264)	(1,574,797)	(1,977,905)	(30,580)	0
55-17	Winnebago Public School	(1,419,586)	(1,443,106)	(1,459,510)	(1,774,267)	(31,666)	0
55-561	Emerson-Hubbard Com Schools	(491,932)	(486,863)	(477,181)	(559,519)	(11,409)	0
56-1	Loup City Public Schools	(542,953)	(546,046)	(545,727)	(650,017)	(12,649)	0
56-15	Litchfield Public Schools	(298,815)	(303,857)	(306,307)	(361,790)	(7,493)	0
57-33	Sterling Public Schools	(366,865)	(371,965)	(366,344)	(429,583)	(9,896)	0
57-50	Johnson County Central Public School	(896,123)	(903,483)	(897,901)	(1,059,414)	(27,206)	0
58-1	Fullerton Public School	(533,771)	(538,907)	(528,763)	(614,478)	(13,480)	0
58-30	Twin River Public Schools	(823,474)	(832,731)	(832,808)	(981,477)	(21,370)	0
59-1	Bellevue Public Schools	(15,210,440)	(15,287,894)	(15,161,251)	(17,899,185)	(399,364)	0
59-27	Papillion LaVista Public Schools	(15,174,440)	(15,318,330)	(15,185,877)	(17,935,311)	(359,149)	0
59-37	Gretna Public School	(6,023,728)	(6,269,879)	(6,442,205)	(7,816,903)	(120,622)	0

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		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2023	2024	2025	2026	2027	Thereafter
59-46	Springfield Platteview Community Schools	(1,776,919)	(1,818,790)	(1,829,961)	(2,169,941)	(39,168)	0
60-125	Medicine Valley Public Schools	(417,640)	(419,803)	(415,465)	(490,425)	(13,202)	0
60-46	Maywood Public Schools	(340,716)	(340,773)	(334,900)	(386,800)	(9,485)	0
60-95	Eustis-Farnam Public Schools	(383,958)	(386,688)	(384,059)	(449,144)	(9,706)	0
61-10	Gordon-Rushville Public Schools	(1,189,800)	(1,183,910)	(1,171,099)	(1,358,145)	(30,372)	0
61-3	Hay Springs School	(325,856)	(333,522)	(340,546)	(412,630)	(9,316)	0
62-60	Central Valley Public	(717,463)	(730,286)	(722,913)	(862,791)	(16,999)	0
63-51	Boyd County Schools	(631,343)	(623,000)	(593,115)	(677,637)	(14,582)	0
64-21	Bayard Public Schools	(676,253)	(680,063)	(670,300)	(793,705)	(18,227)	0
64-63	Bridgeport Public Schools	(866,912)	(861,929)	(842,459)	(977,831)	(22,972)	0
65-10	Hemingford Public School	(727,357)	(735,496)	(733,960)	(871,279)	(21,892)	0
65-6	Alliance Public Schools	(1,722,764)	(1,714,673)	(1,688,250)	(1,979,609)	(34,992)	0
66-30	Cody-Kilgore Unified Schools	(317,402)	(320,843)	(318,561)	(371,729)	(8,641)	0
66-6	Valentine Community Schools	(1,147,145)	(1,145,497)	(1,137,721)	(1,348,503)	(22,358)	0
67-70	Hitchcock Public Schools	(451,922)	(456,004)	(452,425)	(540,539)	(10,895)	0
68-1	Ogallala Public Schools	(1,343,901)	(1,359,385)	(1,340,053)	(1,568,930)	(32,782)	0
68-6	Paxton Consolidated Schools	(414,494)	(419,440)	(417,475)	(489,210)	(11,205)	0
69-2	Chadron Public Schools	(1,417,307)	(1,415,350)	(1,388,479)	(1,651,965)	(32,195)	0
69-71	Crawford Public Schools	(351,188)	(355,825)	(360,507)	(417,654)	(9,598)	0
70-11	South Sioux City Comm School	(5,569,128)	(5,605,689)	(5,569,572)	(6,531,803)	(131,682)	0
70-31	Homer Community School	(677,434)	(676,120)	(658,679)	(776,402)	(14,157)	0
71-1	Kimball Public Schools	(783,878)	(789,396)	(785,053)	(884,036)	(29,647)	0
72-10	Chase County Schools	(866,222)	(871,539)	(865,295)	(1,018,398)	(30,915)	0
72-536	Wauneta-Palisade Public Schools	(409,508)	(415,415)	(417,590)	(488,359)	(10,416)	0
73-30	Elwood Public Schools	(398,886)	(399,855)	(389,120)	(457,461)	(7,437)	0
74-20	Perkins County Schools	(738,010)	(734,679)	(724,012)	(845,178)	(17,232)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2023	2024	2025	2026	2027	Thereafter
75-10	Ainsworth Community Schools	(737,967)	(747,124)	(741,880)	(860,676)	(15,497)	0
76-117	Dundy County Public Schools	(678,060)	(684,135)	(679,531)	(789,501)	(21,796)	0
77-1	Garden County Schools	(605,316)	(612,014)	(607,128)	(721,972)	(15,290)	0
78-25	Creek Valley Schools	(396,616)	(384,464)	(358,210)	(410,467)	(8,893)	0
78-95	South Platte Schools	(389,144)	(391,812)	(387,771)	(455,321)	(9,479)	0
79-79	Hayes Center Public School	(298,196)	(296,386)	(297,581)	(360,331)	(7,422)	0
80-500	Sioux County High School	(314,083)	(317,488)	(316,450)	(370,454)	(6,849)	0
81-100	Rock County Public Schools	(433,730)	(440,703)	(437,757)	(520,322)	(12,558)	0
82-100	Keya Paha Co. High School	(238,785)	(239,548)	(238,583)	(279,172)	(5,038)	0
83-100	Burwell Jr.-Sr. High School	(524,819)	(527,750)	(517,998)	(593,470)	(23,734)	0
84-45	Wheeler Central Schools	(303,277)	(313,435)	(318,933)	(380,236)	(9,273)	0
85-1	Banner County School	(394,022)	(397,766)	(393,669)	(467,440)	(9,170)	0
86-71	Sandhills Public School	(262,635)	(265,140)	(262,628)	(306,290)	(4,143)	0
87-501	Stapleton Public Schools	(330,014)	(332,068)	(328,861)	(389,741)	(9,378)	0
88-25	Loup County Public School	(253,778)	(259,087)	(266,812)	(317,463)	(6,513)	0
89-1	Thedford Public Schools	(270,944)	(266,351)	(262,947)	(318,886)	(7,833)	0
90-90	McPherson Co High School	(217,778)	(214,091)	(209,913)	(245,185)	(6,965)	0
91-500	Arthur County High School	(278,803)	(279,117)	(271,238)	(313,990)	(6,124)	0
92-11	District 11 Area Schools	(281,631)	(285,499)	(283,516)	(328,210)	(7,413)	0
93-1	Mullen Public Schools	(358,961)	(364,377)	(369,177)	(435,255)	(9,692)	0
97-1	Ed. Service Unit 1	(1,301,073)	(1,321,692)	(1,328,484)	(1,578,342)	(30,706)	0
97-10	Ed. Service Unit 10	(1,362,421)	(1,408,979)	(1,420,828)	(1,673,405)	(29,884)	0
97-11	Ed. Service Unit 11	(492,886)	(488,430)	(488,146)	(569,432)	(22,388)	0
97-13	Ed. Service Unit 13	(1,566,155)	(1,601,517)	(1,600,067)	(1,912,684)	(23,341)	0
97-15	Ed. Service Unit 15	(295,205)	(296,372)	(286,554)	(321,191)	(10,732)	0
97-16	Ed. Service Unit 16	(547,057)	(555,103)	(544,735)	(635,155)	(15,232)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2023	2024	2025	2026	2027	Thereafter
97-17	Ed. Service Unit 17	(605,415)	(613,538)	(616,779)	(721,820)	(13,020)	0
97-2	Ed. Service Unit 2	(756,352)	(781,532)	(793,839)	(989,174)	(5,890)	0
97-3	Ed. Service Unit #3	(1,993,601)	(2,030,259)	(2,044,099)	(2,541,223)	(45,388)	0
97-4	Ed. Service Unit 4	(702,589)	(708,876)	(693,420)	(802,923)	(15,248)	0
97-5	Ed. Service Unit 5	(583,168)	(598,532)	(616,535)	(756,294)	(9,258)	0
97-6	Ed. Service Unit 6	(898,267)	(916,315)	(923,628)	(1,119,302)	(19,871)	0
97-7	Ed. Service Unit 7	(971,729)	(973,517)	(965,728)	(1,154,535)	(26,266)	0
97-8	Ed. Service Unit 8	(779,138)	(779,011)	(771,119)	(924,316)	(17,334)	0
97-9	Ed. Service Unit 9	(591,195)	(544,232)	(503,764)	(588,520)	(5,264)	0
98-11	Lincoln Regional Center	(47,569)	(48,057)	(48,424)	(57,461)	(904)	0
98-12	Nebraska Correctional Youth Facility	(346,703)	(349,787)	(348,606)	(403,290)	(12,541)	0
98-4	Nebraska Youth Academy	(62,021)	(62,033)	(60,833)	(70,595)	(3,245)	0
98-6	Youth Development Center	(86,838)	(84,287)	(81,822)	(85,377)	(12,367)	0
98-9	W Kearney High School YR and TC	(285,968)	(281,490)	(276,212)	(342,403)	(1,431)	0
99-3	Sarpy County Coop Head Start	(124,501)	(122,265)	(120,799)	(62,741)	(8,546)	0

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