

**AUDIT REPORT
OF THE
NEBRASKA PUBLIC EMPLOYEES RETIREMENT
SYSTEMS – SCHOOL EMPLOYEES RETIREMENT PLAN**

**EMPLOYER GASB STATEMENT NO. 68 SCHEDULES
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,
SCHEDULE OF NET PENSION LIABILITY,
AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

FOR THE YEAR ENDED JUNE 30, 2020

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Issued on August 26, 2021

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,
SCHEDULE OF NET PENSION LIABILITY,
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,
SCHEDULE OF NET PENSION LIABILITY,
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Public Employees Retirement Board Members

Janis Elliott
Chairperson – School Member
Term Ending January 1, 2024

Open
Public Member

Kelli Ackerman
Vice-Chair – School Member
Term Ending January 1, 2025

Allen Simpson
State Member
Term Ending January 1, 2025

J. Russell Derr
Judge Member
Term Ended January 1, 2021

Pamela Lancaster
County Member
Term Ending January 1, 2026

Thomas Zimmerman
Judge Member
(Joined April 8, 2021)
Term Ending January 1, 2026

Jim Schulz
Public Member
Term Ending January 1, 2022

Michael W. Walden-Newman
Ex-Officio
(State Investment Officer)

Mike Jahnke
State Patrol Member
Term Ending January 1, 2023

Nebraska Public Employees Retirement Systems Executive Management

Randy Gerke
Director

Orron Hill
Deputy Director

Teresa Zulauf
Controller

Nebraska Public Employees Retirement Systems
1526 K Street, Suite 400
P.O. Box 94816
Lincoln, NE 68509
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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN EMPLOYER GASB STATEMENT NO. 68 SCHEDULES

INDEPENDENT AUDITOR'S REPORT

Nebraska Public Employees Retirement Board
Lincoln, Nebraska

Report on the Schedules

We have audited the accompanying Schedule of Allocated Proportion by Employer of the Nebraska Public Employees Retirement Systems (NPERS) – School Employees Retirement Plan as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the column titled Total NPL included in the accompanying Schedule of Net Pension Liability, and the total for all entities of the columns titled Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the NPERS – School Employees Retirement Plan as of and for the year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer, whether due to fraud or error. In making those risk assessments, the auditor

considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NPERS – School Employees Retirement Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinions, the Schedules referred to previously present fairly, in all material respects, employer contributions, the employer allocations and Total Net Pension Liability, Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) for all NPERS participating entities for the School Employees Retirement Plan, as of, and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of NPERS – School Employees, Judges, and State Patrol Retirement Plans as of and for the year ended June 30, 2020, and our report thereon, dated January 29, 2021, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2021, on our consideration of NPERS – School Employees Retirement Plan's internal control over the preparation of these Schedules and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over the preparation of these Schedules and compliance and the results of that testing, and not to provide an opinion on the effectiveness of NPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering NPERS' internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of NPERS management, members of the Retirement Board, NPERS – School Employees Retirement Plan employers and their auditors, and the non-employer contributing entity, and is not intended to be, and should not be, used by anyone other than these specified parties.



Kris Kucera, CPA, CFE
Audit Manager
Lincoln, Nebraska

August 24, 2021

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020

Entity	Year Ended June 30, 2020		
	Reported Actual Employer Contributions	Percentage by Contributions	Final Employer Allocated Percentage
Total	\$ 203,020,740		
00-DE Nebraska Dept of Education	198,102	0.097577%	0.080897%
01-10 Elkhorn Public Schools	5,799,122	2.856419%	2.368138%
01-15 Douglas County West Comm Schools	680,280	0.335079%	0.277800%
01-17 Millard Public Schools	13,559,035	6.678645%	5.536987%
01-54 Ralston Public Schools	2,302,393	1.134068%	0.940209%
01-59 Bennington Public Schools	1,640,336	0.807965%	0.669850%
01-66 Westside Community Schools	4,410,150	2.172266%	1.800936%
02-1 Lincoln Public Schools	31,998,495	15.761197%	13.066949%
02-145 Waverly School District 145	1,312,726	0.646597%	0.536067%
02-148 Malcolm Public School	432,818	0.213189%	0.176746%
02-160 Norris School District 160	1,450,882	0.714647%	0.592484%
02-161 Raymond Central Public School	503,906	0.248204%	0.205776%
03-1 Southern Public Schools	325,152	0.160157%	0.132780%
03-100 Diller-Odell Public Schools	232,117	0.114332%	0.094788%
03-15 Beatrice Public Schools	1,409,015	0.694025%	0.575387%
03-34 Daniel Freeman Public Schools	317,583	0.156429%	0.129689%
04-15 Anselmo-Merna Public School	192,237	0.094688%	0.078502%
04-180 Callaway Public School	218,729	0.107737%	0.089320%
04-25 Broken Bow Public Schools	555,016	0.273379%	0.226647%
04-44 Ansley Public School	180,303	0.088810%	0.073629%
04-84 Sargent Public Schools	165,394	0.081467%	0.067541%
04-89 Arnold Public Schools	161,644	0.079619%	0.066009%
05-1 Fremont Public Schools	3,535,551	1.741473%	1.443783%
05-594 Logan View Public Schools	430,445	0.212020%	0.175777%
05-595 North Bend Central Public Schools	463,100	0.228105%	0.189112%
05-62 Scribner-Snyder Community Schools	207,505	0.102209%	0.084737%
06-1 Ashland-Greenwood Public Schools	627,412	0.309038%	0.256211%
06-107 Cedar Bluffs Public School	282,307	0.139053%	0.115283%
06-39 Wahoo Public School	697,295	0.343460%	0.284748%
06-72 Mead Public Schools	210,626	0.103746%	0.086011%
06-9 Yutan Public School	349,449	0.172125%	0.142702%
07-1 Madison Public Schools	398,123	0.196100%	0.162578%
07-13 Newman Grove Public Schools	170,038	0.083754%	0.069437%
07-2 Norfolk Public Schools	2,941,933	1.449080%	1.201372%
07-5 Battle Creek Public School	330,828	0.162953%	0.135098%
07-80 Elkhorn Valley School	321,711	0.158462%	0.131374%
08-126 Doniphan-Trumbull Public School	382,679	0.188493%	0.156272%
08-2 Grand Island Public Schools	7,233,639	3.563005%	2.953939%
08-82 Northwest High School	1,016,546	0.500710%	0.415118%
08-83 Wood River Jr-Sr High School	439,955	0.216704%	0.179660%
09-105 Pleasanton Public School	173,116	0.085270%	0.070694%
09-119 Amherst Public School	225,673	0.111158%	0.092156%
09-19 Shelton Public Schools	241,992	0.119196%	0.098820%
09-2 Gibbon Public Schools	358,874	0.176767%	0.146550%
09-69 Ravenna Public Schools	367,237	0.180886%	0.149965%

See notes to the Schedules.

(Continued)

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020

Entity	Year Ended June 30, 2020			
	Reported Actual Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
09-7	Kearney Public Schools	3,962,376	1.951710%	1.618082%
09-9	Elm Creek Public School	259,223	0.127683%	0.105857%
10-1	Columbus Public Schools	2,758,025	1.358494%	1.126271%
10-5	Lakeview Community Schools	596,975	0.294046%	0.243781%
10-67	Humphrey Public Schools	223,287	0.109982%	0.091182%
11-111	Nebraska City Public Schools	962,477	0.474078%	0.393038%
11-27	Syracuse-Dunbar-Avoca School	593,542	0.292355%	0.242379%
11-501	Palmyra District OR 1	410,913	0.202400%	0.167801%
12-13	Creighton Community School	260,614	0.128368%	0.106425%
12-501	Niobrara Public Schools	230,326	0.113449%	0.094056%
12-505	Santee Community Schools	364,333	0.179456%	0.148780%
12-576	Wausa Public School	186,452	0.091839%	0.076140%
12-586	Bloomfield Community Schools	218,538	0.107643%	0.089242%
12-96	Crofton Community School	280,033	0.137933%	0.114355%
13-101	Wynot Public Schools	164,061	0.080810%	0.066996%
13-45	Randolph Public Schools	221,616	0.109159%	0.090499%
13-54	Laurel-Concord-Coleridge Comm School	389,044	0.191628%	0.158871%
13-8	Hartington-Newcastle Public School	346,656	0.170749%	0.141561%
14-123	Silver Lake Public Schools	240,266	0.118346%	0.098116%
14-18	Hastings Public Schools	2,495,754	1.229310%	1.019170%
14-3	Kenesaw Public School	215,502	0.106148%	0.088003%
14-90	Adams Central Jr-Sr High School	718,553	0.353931%	0.293429%
15-1	North Platte Public Schools	2,698,159	1.329007%	1.101824%
15-37	Hershey Public Schools	348,215	0.171517%	0.142198%
15-55	Sutherland Public School	265,844	0.130944%	0.108560%
15-565	Wallace School District 65R	210,049	0.103462%	0.085776%
15-6	Brady Public School	176,786	0.087078%	0.072193%
15-7	Maxwell Public School	242,873	0.119630%	0.099180%
16-5	Milford Public Schools	508,970	0.250699%	0.207844%
16-567	Centennial Public School	436,452	0.214979%	0.178230%
16-9	Seward Public Schools	969,266	0.477422%	0.395811%
17-12	York Public Schools	882,881	0.434872%	0.360534%
17-83	McCool Junction Public Schools	218,011	0.107384%	0.089028%
17-96	Heartland Community Schools	280,881	0.138351%	0.114701%
18-1	Lexington Public Schools	2,190,245	1.078828%	0.894411%
18-101	Sumner Eddyville Miller School	211,492	0.104173%	0.086366%
18-11	Cozad City Schools	618,489	0.304643%	0.252567%
18-20	Gothenburg Public Schools	587,767	0.289511%	0.240022%
18-4	Overton Public Schools	225,787	0.111214%	0.092203%
19-56	Falls City Public Schools	674,931	0.332444%	0.275616%
19-70	Humboldt Table Rock Steinauer	374,394	0.184412%	0.152888%
20-1	Plattsmouth Community Schools	1,171,036	0.576806%	0.478206%
20-22	Weeping Water Public Schools	288,356	0.142033%	0.117754%
20-32	Louisville Public Schools	434,764	0.214148%	0.177541%
20-56	Conestoga Public Schools	501,730	0.247132%	0.204887%
20-97	Elmwood-Murdock Schools	334,872	0.164945%	0.136749%

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020

Entity	Year Ended June 30, 2020			
	Reported Actual Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
21-11	Morrill Public Schools	343,237	0.169065%	0.140165%
21-16	Gering Public Schools	1,290,437	0.635618%	0.526964%
21-2	Minatare Public Schools	205,364	0.101154%	0.083863%
21-31	Mitchell Public Schools	519,453	0.255862%	0.212125%
21-32	Scottsbluff Public Schools	2,382,937	1.173741%	0.973100%
22-2	Crete Public Schools	1,482,775	0.730356%	0.605508%
22-44	Dorchester Public Schools	195,133	0.096115%	0.079685%
22-68	Friend Public School	208,091	0.102497%	0.084976%
22-82	Wilber-Clatonia Public Schools	388,427	0.191324%	0.158619%
23-1	Boone Central Schools	499,516	0.246042%	0.203983%
23-17	St. Edward Public School	181,332	0.089317%	0.074049%
23-75	Riverside Public Schools	253,886	0.125054%	0.103677%
24-1	West Point Public School	599,935	0.295504%	0.244990%
24-20	Bancroft-Rosalie Comm. School	234,792	0.115649%	0.095880%
24-30	Wisner-Pilger Public Schools	368,661	0.181588%	0.150547%
25-502	East Butler Public School	352,034	0.173398%	0.143757%
25-56	David City Public Schools	601,675	0.296361%	0.245701%
26-1	Nebraska Unified Sch Dist #1	489,404	0.241061%	0.199854%
26-18	Elgin Public Schools	172,098	0.084769%	0.070278%
26-9	Neligh-Oakdale Public Schools	307,166	0.151298%	0.125435%
27-17	Wayne Community Schools	585,967	0.288624%	0.239286%
27-560	Wakefield Community School	357,594	0.176137%	0.146028%
27-595	Winside Public School	210,058	0.103466%	0.085779%
28-2	Giltner Public Schools	178,048	0.087699%	0.072708%
28-504	Aurora Public Schools	951,972	0.468904%	0.388749%
28-91	Hampton Public Schools	175,990	0.086686%	0.071868%
29-1	Blair Community Schools	1,307,317	0.643933%	0.533858%
29-24	Arlington Public Schools	490,102	0.241405%	0.200139%
29-3	Fort Calhoun Community School	466,866	0.229960%	0.190650%
30-11	Harvard Public Schools	257,755	0.126960%	0.105257%
30-2	Sutton Public Schools	321,189	0.158205%	0.131161%
30-5	South Central NE Unif School #5	656,941	0.323583%	0.268269%
31-1	Tekamah-Herman Schools	412,683	0.203271%	0.168524%
31-14	Oakland-Craig Public School	356,186	0.175443%	0.145453%
31-20	Lyons-Decatur NE Schools	258,151	0.127155%	0.105419%
32-2001	Bruning-Davenport Unif. School	216,180	0.106482%	0.088280%
32-60	Deshler Public School	223,441	0.110058%	0.091245%
32-70	Thayer Central Community Schools	351,304	0.173038%	0.143459%
33-300	Tri-County Schools	369,787	0.182142%	0.151006%
33-303	Meridian Public School	191,137	0.094147%	0.078053%
33-8	Fairbury Public Schools	656,858	0.323542%	0.268235%
34-1	Exeter - Milligan Public Schools	203,200	0.100088%	0.082979%
34-25	Fillmore Central Public Schools	422,399	0.208057%	0.172491%
34-54	Shickley Public School	191,704	0.094426%	0.078285%
35-1	Ponca Public School	350,254	0.172521%	0.143030%
35-70	Allen Consolidated Schools	172,971	0.085199%	0.070635%

See notes to the Schedules.

(Continued)

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020

Entity	Year Ended June 30, 2020		
	Reported Actual Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
36-137 Chambers Public School	141,046	0.069474%	0.057598%
36-239 West Holt Public School	387,727	0.190979%	0.158333%
36-29 Ewing Public Schools	160,421	0.079017%	0.065510%
36-44 Stuart Public School	164,516	0.081034%	0.067182%
36-7 O'Neill Public Schools	633,651	0.312111%	0.258758%
37-44 Holdrege Public Schools	746,697	0.367793%	0.304922%
37-54 Bertrand Community School	235,453	0.115975%	0.096150%
37-55 Loomis Public School	192,434	0.094785%	0.078582%
38-18 Arapahoe Public Schools	233,770	0.115146%	0.095463%
38-21 Cambridge Public Schools	249,743	0.123014%	0.101986%
38-540 Southern Valley Schools	375,658	0.185034%	0.153404%
39-1 Sidney Public Schools	863,547	0.425349%	0.352639%
39-3 Leyton Public School	197,947	0.097501%	0.080834%
39-9 Potter-Dix Public Schools	180,711	0.089011%	0.073795%
40-2 Pierce Public Schools	444,437	0.218912%	0.181491%
40-5 Plainview Public Schools	280,634	0.138229%	0.114600%
40-542 Osmond Community Schools	192,922	0.095026%	0.078782%
41-15 Cross County Community School	321,306	0.158263%	0.131209%
41-19 Osceola Public School	224,120	0.110393%	0.091522%
41-32 Shelby-Rising City Public Schools	333,967	0.164499%	0.136379%
41-75 High Plains Community Schools	267,631	0.131824%	0.109290%
42-11 Superior Public Schools	353,390	0.174066%	0.144311%
43-123 Schuyler Community Schools	1,246,636	0.614044%	0.509078%
43-39 Leigh Community School	183,116	0.090196%	0.074778%
43-58 Clarkson Public School	209,448	0.103166%	0.085531%
43-70 Howells-Dodge Public Schools	273,284	0.134609%	0.111599%
44-23 Johnson-Brock Public Schools	208,636	0.102766%	0.085199%
44-29 Auburn Public Schools	647,901	0.319130%	0.264577%
45-2 Red Cloud Community Schools	190,867	0.094014%	0.077943%
45-74 Blue Hill Public Schools	272,465	0.134206%	0.111265%
46-4 Central City Public Schools	593,861	0.292512%	0.242510%
46-49 Palmer Public School	220,759	0.108737%	0.090149%
47-21 Arcadia Public Schools	148,942	0.073363%	0.060822%
47-5 Ord Public Schools	420,875	0.207306%	0.171869%
48-17 McCook Public Schools	871,840	0.429434%	0.356026%
48-179 Southwest Public Schools	286,745	0.141239%	0.117095%
49-1 St. Paul Public School	480,780	0.236813%	0.196332%
49-100 Centura Public School	388,674	0.191445%	0.158719%
49-103 Elba Public School	122,506	0.060342%	0.050027%
50-506 Franklin Public Schools	253,691	0.124958%	0.103597%
51-2 Alma Public Schools	293,637	0.144634%	0.119910%
52-1 Wilcox-Hildreth Public Schools	223,083	0.109882%	0.091099%
52-501 Axtell Community School	226,027	0.111332%	0.092301%
52-503 Minden Public Schools	586,592	0.288932%	0.239542%
53-3 Stanton Community School	322,718	0.158958%	0.131785%
54-1 Pawnee City Public Schools	222,605	0.109646%	0.090903%

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	Year Ended June 30, 2020			
	Reported Actual Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
54-69	Lewiston Consolidated Schools	184,045	0.090653%	0.075157%
55-1	Pender Public School	298,352	0.146956%	0.121835%
55-13	Walthill Public School	393,023	0.193588%	0.160496%
55-16	Omaha Nation Public School	813,352	0.400625%	0.332142%
55-17	Winnebago Public School	729,938	0.359539%	0.298079%
55-561	Emerson-Hubbard Com Schools	230,828	0.113697%	0.094261%
56-1	Loup City Public Schools	267,667	0.131842%	0.109305%
56-15	Litchfield Public Schools	149,427	0.073602%	0.061020%
57-33	Sterling Public Schools	179,826	0.088575%	0.073434%
57-50	Johnson County Central Public School	447,694	0.220516%	0.182821%
58-1	Fullerton Public School	254,763	0.125486%	0.104035%
58-30	Twin River Public Schools	406,564	0.200257%	0.166025%
59-1	Bellevue Public Schools	7,453,376	3.671239%	3.043672%
59-27	Papillion LaVista Public Schools	7,398,866	3.644389%	3.021412%
59-37	Gretna Public School	3,181,360	1.567012%	1.299145%
59-46	Springfield Platteview Community Schools	887,828	0.437309%	0.362555%
60-125	Medicine Valley Public Schools	208,509	0.102703%	0.085147%
60-46	Maywood Public Schools	161,302	0.079451%	0.065870%
60-95	Eustis-Farnam Public Schools	185,666	0.091452%	0.075819%
61-10	Gordon-Rushville Public Schools	561,727	0.276685%	0.229388%
61-3	Hay Springs School	172,994	0.085210%	0.070644%
62-60	Central Valley Public	357,586	0.176133%	0.146025%
63-51	Boyd County Schools	279,705	0.137772%	0.114221%
64-21	Bayard Public Schools	332,708	0.163879%	0.135865%
64-63	Bridgeport Public Schools	407,140	0.200541%	0.166260%
65-10	Hemingford Public School	367,982	0.181253%	0.150269%
65-6	Alliance Public Schools	806,741	0.397369%	0.329442%
66-30	Cody-Kilgore Unified Schools	154,782	0.076240%	0.063207%
66-6	Valentine Community Schools	548,276	0.270059%	0.223895%
67-70	Hitchcock Public Schools	224,077	0.110371%	0.091504%
68-1	Ogallala Public Schools	648,836	0.319591%	0.264960%
68-6	Paxton Consolidated Schools	203,439	0.100206%	0.083077%
69-2	Chadron Public Schools	682,811	0.336326%	0.278834%
69-71	Crawford Public Schools	172,589	0.085011%	0.070479%
70-11	South Sioux City Comm School	2,684,813	1.322433%	1.096374%
70-31	Homer Community School	318,662	0.156960%	0.130129%
71-1	Kimball Public Schools	378,161	0.186267%	0.154426%
72-10	Chase County Schools	438,303	0.215891%	0.178986%
72-536	Wauneta-Palisade Public Schools	201,224	0.099115%	0.082172%
73-30	Elwood Public Schools	185,863	0.091549%	0.075899%
74-20	Perkins County Schools	347,045	0.170941%	0.141720%
75-10	Ainsworth Community Schools	349,299	0.172051%	0.142640%
76-117	Dundy County Public Schools	334,374	0.164699%	0.136545%
77-1	Garden County Schools	300,458	0.147994%	0.122696%
78-25	Creek Valley Schools	170,281	0.083874%	0.069536%
78-95	South Platte Schools	187,902	0.092553%	0.076732%

See notes to the Schedules.

(Continued)

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEE RETIREMENT PLAN
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020

Entity	Year Ended June 30, 2020			
	Reported Actual Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
79-79	Hayes Center Public School	149,281	0.073530%	0.060961%
80-500	Sioux County High School	151,065	0.074409%	0.061689%
81-100	Rock County Public Schools	219,486	0.108110%	0.089630%
82-100	Keya Paha Co. High School	113,594	0.055952%	0.046387%
83-100	Burwell Jr.-Sr. High School	264,258	0.130163%	0.107913%
84-45	Wheeler Central Schools	159,958	0.078789%	0.065321%
85-1	Banner County School	192,888	0.095009%	0.078768%
86-71	Sandhills Public School	122,188	0.060185%	0.049897%
87-501	Stapleton Public Schools	164,015	0.080787%	0.066977%
88-25	Loup County Public School	130,467	0.064263%	0.053278%
89-1	Theford Public Schools	134,783	0.066389%	0.055040%
90-90	McPherson Co High School	104,081	0.051266%	0.042503%
91-500	Arthur County High School	128,640	0.063363%	0.052532%
92-11	District 11 Area Schools	135,852	0.066915%	0.055476%
93-1	Mullen Public Schools	180,139	0.088729%	0.073562%
97-1	Ed. Service Unit 1	648,350	0.319352%	0.264761%
97-10	Ed. Service Unit 10	683,919	0.336871%	0.279286%
97-11	Ed. Service Unit 11	252,644	0.124442%	0.103170%
97-13	Ed. Service Unit 13	765,737	0.377172%	0.312698%
97-15	Ed. Service Unit 15	138,439	0.068190%	0.056533%
97-16	Ed. Service Unit 16	266,372	0.131204%	0.108776%
97-17	Ed. Service Unit 17	292,711	0.144178%	0.119532%
97-2	Ed. Service Unit 2	390,352	0.192272%	0.159405%
97-3	Ed. Service Unit #3	1,058,332	0.521293%	0.432182%
97-4	Ed. Service Unit 4	327,430	0.161279%	0.133710%
97-5	Ed. Service Unit 5	304,528	0.149998%	0.124357%
97-6	Ed. Service Unit 6	460,924	0.227033%	0.188224%
97-7	Ed. Service Unit 7	483,898	0.238349%	0.197605%
97-8	Ed. Service Unit 8	381,524	0.187924%	0.155800%
97-9	Ed. Service Unit 9	233,311	0.114920%	0.095275%
98-11	Lincoln Regional Center	23,283	0.011468%	0.009508%
98-12	Nebraska Correctional Youth Facility	172,948	0.085187%	0.070625%
98-4	Nebraska Youth Academy	32,337	0.015928%	0.013205%
98-6	Youth Development Center	52,799	0.026007%	0.021561%
98-9	W Kearney High School YR and TC	134,180	0.066092%	0.054794%
99-3	Sarpy County Coop Head Start	23,755	0.011701%	0.009701%

(Concluded)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20			
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	
Total	\$ 1,558,668,788	\$ -	\$ 1,558,668,788	\$ 3,461,233,206	\$ 1,558,668,788	\$ (11,918,100)	
<u>Special Funding Situation</u>							
State	266,441,243	(266,441,243)	-	591,668,535	266,441,243	(2,037,298)	
<u>Schools</u>							
00-DE	Nebraska Dept of Education	1,260,916	259,986	1,520,902	2,800,034	1,260,916	(9,641)
01-10	Elkhorn Public Schools	36,911,428	7,610,683	44,522,111	81,966,779	36,911,428	(282,237)
01-15	Douglas County West Comm Schools	4,329,982	892,790	5,222,772	9,615,306	4,329,982	(33,108)
01-17	Millard Public Schools	86,303,288	17,794,667	104,097,955	191,648,033	86,303,288	(659,904)
01-54	Ralston Public Schools	14,654,744	3,021,620	17,676,364	32,542,826	14,654,744	(112,055)
01-59	Bennington Public Schools	10,440,743	2,152,755	12,593,498	23,185,071	10,440,743	(79,833)
01-66	Westside Community Schools	28,070,627	5,787,805	33,858,432	62,334,595	28,070,627	(214,637)
02-1	Lincoln Public Schools	203,670,453	41,994,401	245,664,854	452,277,575	203,670,453	(1,557,335)
02-145	Waverly School District 145	8,355,509	1,722,797	10,078,306	18,554,529	8,355,509	(63,889)
02-148	Malcolm Public School	2,754,885	568,025	3,322,910	6,117,591	2,754,885	(21,065)
02-160	Norris School District 160	9,234,863	1,904,117	11,138,980	20,507,253	9,234,863	(70,613)
02-161	Raymond Central Public School	3,207,366	661,312	3,868,678	7,122,387	3,207,366	(24,525)
03-1	Southern Public Schools	2,069,600	426,717	2,496,317	4,595,825	2,069,600	(15,825)
03-100	Diller-Odell Public Schools	1,477,431	304,626	1,782,057	3,280,834	1,477,431	(11,297)
03-15	Beatrice Public Schools	8,968,378	1,849,173	10,817,551	19,915,486	8,968,378	(68,575)
03-34	Daniel Freeman Public Schools	2,021,422	416,788	2,438,210	4,488,839	2,021,422	(15,456)
04-15	Anselmo-Merna Public School	1,223,586	252,286	1,475,872	2,717,137	1,223,586	(9,356)
04-180	Callaway Public School	1,392,203	287,060	1,679,263	3,091,573	1,392,203	(10,645)
04-25	Broken Bow Public Schools	3,532,676	728,397	4,261,073	7,844,781	3,532,676	(27,012)
04-44	Ansley Public School	1,147,632	236,622	1,384,254	2,548,471	1,147,632	(8,775)
04-84	Sargent Public Schools	1,052,740	217,061	1,269,801	2,337,752	1,052,740	(8,050)
04-89	Arnold Public Schools	1,028,862	212,135	1,240,997	2,284,725	1,028,862	(7,867)
05-1	Fremont Public Schools	22,503,795	4,640,001	27,143,796	49,972,697	22,503,795	(172,072)
05-594	Logan View Public Schools	2,739,781	564,909	3,304,690	6,084,052	2,739,781	(20,949)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non- employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
05-595 North Bend Central Public Schools	2,947,630	607,771	3,555,401	6,545,607	2,947,630	(22,539)
05-62 Scribner-Snyder Community Schools	1,320,769	272,331	1,593,100	2,932,945	1,320,769	(10,099)
06-1 Ashland-Greenwood Public Schools	3,993,481	823,398	4,816,879	8,868,060	3,993,481	(30,535)
06-107 Cedar Bluffs Public School	1,796,880	370,496	2,167,376	3,990,213	1,796,880	(13,740)
06-39 Wahoo Public School	4,438,278	915,126	5,353,404	9,855,792	4,438,278	(33,937)
06-72 Mead Public Schools	1,340,627	276,430	1,617,057	2,977,041	1,340,627	(10,251)
06-9 Yutan Public School	2,224,252	458,607	2,682,859	4,939,249	2,224,252	(17,007)
07-1 Madison Public Schools	2,534,053	522,496	3,056,549	5,627,204	2,534,053	(19,376)
07-13 Newman Grove Public Schools	1,082,293	223,154	1,305,447	2,403,377	1,082,293	(8,276)
07-2 Norfolk Public Schools	18,725,410	3,860,948	22,586,358	41,582,287	18,725,410	(143,181)
07-5 Battle Creek Public School	2,105,730	434,168	2,539,898	4,676,057	2,105,730	(16,101)
07-80 Elkhorn Valley School	2,047,686	422,212	2,469,898	4,547,161	2,047,686	(15,657)
08-126 Doniphan-Trumbull Public School	2,435,763	502,219	2,937,982	5,408,938	2,435,763	(18,625)
08-2 Grand Island Public Schools	46,042,125	9,493,322	55,535,447	102,242,718	46,042,125	(352,053)
08-82 Northwest High School	6,470,315	1,334,095	7,804,410	14,368,202	6,470,315	(49,474)
08-83 Wood River Jr-Sr High School	2,800,304	577,394	3,377,698	6,218,452	2,800,304	(21,412)
09-105 Pleasanton Public School	1,101,885	227,192	1,329,077	2,446,884	1,101,885	(8,425)
09-119 Amherst Public School	1,436,407	296,178	1,732,585	3,189,734	1,436,407	(10,983)
09-19 Shelton Public Schools	1,540,276	317,595	1,857,871	3,420,391	1,540,276	(11,777)
09-2 Gibbon Public Schools	2,284,229	470,983	2,755,212	5,072,437	2,284,229	(17,466)
09-69 Ravenna Public Schools	2,337,458	481,956	2,819,414	5,190,638	2,337,458	(17,873)
09-7 Kearney Public Schools	25,220,539	5,200,156	30,420,695	56,005,591	25,220,539	(192,845)
09-9 Elm Creek Public School	1,649,960	340,195	1,990,155	3,663,958	1,649,960	(12,616)
10-1 Columbus Public Schools	17,554,835	3,619,587	21,174,422	38,982,866	17,554,835	(134,230)
10-5 Lakeview Community Schools	3,799,738	783,465	4,583,203	8,437,829	3,799,738	(29,054)
10-67 Humphrey Public Schools	1,421,225	293,030	1,714,255	3,156,022	1,421,225	(10,867)
11-111 Nebraska City Public Schools	6,126,161	1,263,145	7,389,306	13,603,962	6,126,161	(46,843)
11-27 Syracuse-Dunbar-Avoca School	3,777,886	778,960	4,556,846	8,389,302	3,777,886	(28,887)
11-501 Palmyra District OR 1	2,615,462	539,284	3,154,746	5,807,984	2,615,462	(19,999)
12-13 Creighton Community School	1,658,813	342,019	2,000,832	3,683,617	1,658,813	(12,684)
12-501 Niobrara Public Schools	1,466,022	302,272	1,768,294	3,255,498	1,466,022	(11,210)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
12-505 Santee Community Schools	2,318,987	478,138	2,797,125	5,149,623	2,318,987	(17,732)
12-576 Wausa Public School	1,186,770	244,696	1,431,466	2,635,383	1,186,770	(9,074)
12-586 Bloomfield Community Schools	1,390,987	286,811	1,677,798	3,088,874	1,390,987	(10,636)
12-96 Crofton Community School	1,782,416	367,503	2,149,919	3,958,093	1,782,416	(13,629)
13-101 Wynot Public Schools	1,044,246	215,314	1,259,560	2,318,888	1,044,246	(7,985)
13-45 Randolph Public Schools	1,410,580	290,847	1,701,427	3,132,381	1,410,580	(10,786)
13-54 Laurel-Concord-Coleridge Comm School	2,476,273	510,573	2,986,846	5,498,896	2,476,273	(18,934)
13-8 Hartington-Newcastle Public School	2,206,467	454,944	2,661,411	4,899,756	2,206,467	(16,871)
14-123 Silver Lake Public Schools	1,529,303	315,319	1,844,622	3,396,024	1,529,303	(11,694)
14-18 Hastings Public Schools	15,885,485	3,275,386	19,160,871	35,275,850	15,885,485	(121,466)
14-3 Kenesaw Public School	1,371,675	282,821	1,654,496	3,045,989	1,371,675	(10,488)
14-90 Adams Central Jr-Sr High School	4,573,586	943,026	5,516,612	10,156,262	4,573,586	(34,971)
15-1 North Platte Public Schools	17,173,787	3,541,030	20,714,817	38,136,698	17,173,787	(131,316)
15-37 Hershey Public Schools	2,216,396	456,986	2,673,382	4,921,804	2,216,396	(16,947)
15-55 Sutherland Public School	1,692,091	348,892	2,040,983	3,757,515	1,692,091	(12,938)
15-565 Wallace School District 65R	1,336,964	275,666	1,612,630	2,968,907	1,336,964	(10,223)
15-6 Brady Public School	1,125,250	232,008	1,357,258	2,498,768	1,125,250	(8,604)
15-7 Maxwell Public School	1,545,888	318,747	1,864,635	3,432,851	1,545,888	(11,820)
16-5 Milford Public Schools	3,239,600	667,967	3,907,567	7,193,966	3,239,600	(24,771)
16-567 Centennial Public School	2,778,015	572,796	3,350,811	6,168,956	2,778,015	(21,242)
16-9 Seward Public Schools	6,169,383	1,272,045	7,441,428	13,699,942	6,169,383	(47,173)
17-12 York Public Schools	5,619,531	1,158,683	6,778,214	12,478,923	5,619,531	(42,969)
17-83 McCool Junction Public Schools	1,387,652	286,109	1,673,761	3,081,467	1,387,652	(10,610)
17-96 Heartland Community Schools	1,787,809	368,625	2,156,434	3,970,069	1,787,809	(13,670)
18-1 Lexington Public Schools	13,940,905	2,874,450	16,815,355	30,957,651	13,940,905	(106,597)
18-101 Sumner Eddyville Miller School	1,346,160	277,552	1,623,712	2,989,329	1,346,160	(10,293)
18-11 Cozad City Schools	3,936,683	811,692	4,748,375	8,741,933	3,936,683	(30,101)
18-20 Gothenburg Public Schools	3,741,148	771,370	4,512,518	8,307,721	3,741,148	(28,606)
18-4 Overton Public Schools	1,437,139	296,319	1,733,458	3,191,361	1,437,139	(10,989)
19-56 Falls City Public Schools	4,295,941	885,760	5,181,701	9,539,713	4,295,941	(32,848)
19-70 Humboldt Table Rock Steinauer	2,383,018	491,354	2,874,372	5,291,810	2,383,018	(18,221)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20			
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	
20-1	Plattsmouth Community Schools	7,453,648	1,536,847	8,990,495	16,551,825	7,453,648	(56,993)
20-22	Weeping Water Public Schools	1,835,395	378,429	2,213,824	4,075,741	1,835,395	(14,034)
20-32	Louisville Public Schools	2,767,276	570,582	3,337,858	6,145,108	2,767,276	(21,160)
20-56	Conestoga Public Schools	3,193,510	658,459	3,851,969	7,091,617	3,193,510	(24,419)
20-97	Elmwood-Murdock Schools	2,131,464	439,482	2,570,946	4,733,202	2,131,464	(16,298)
21-11	Morrill Public Schools	2,184,708	450,455	2,635,163	4,851,438	2,184,708	(16,705)
21-16	Gering Public Schools	8,213,623	1,693,556	9,907,179	18,239,453	8,213,623	(62,804)
21-2	Minatare Public Schools	1,307,146	269,510	1,576,656	2,902,694	1,307,146	(9,995)
21-31	Mitchell Public Schools	3,306,326	681,715	3,988,041	7,342,141	3,306,326	(25,281)
21-32	Scottsbluff Public Schools	15,167,406	3,127,329	18,294,735	33,681,260	15,167,406	(115,975)
22-2	Crete Public Schools	9,437,864	1,945,967	11,383,831	20,958,044	9,437,864	(72,165)
22-44	Dorchester Public Schools	1,242,025	256,090	1,498,115	2,758,084	1,242,025	(9,497)
22-68	Friend Public School	1,324,494	273,095	1,597,589	2,941,218	1,324,494	(10,128)
22-82	Wilber-Clatonia Public Schools	2,472,345	509,762	2,982,107	5,490,173	2,472,345	(18,904)
23-1	Boone Central Schools	3,179,419	655,561	3,834,980	7,060,327	3,179,419	(24,311)
23-17	St. Edward Public School	1,154,179	237,977	1,392,156	2,563,009	1,154,179	(8,825)
23-75	Riverside Public Schools	1,615,981	333,197	1,949,178	3,588,503	1,615,981	(12,356)
24-1	West Point Public School	3,818,583	787,346	4,605,929	8,479,675	3,818,583	(29,198)
24-20	Bancroft-Rosalie Comm. School	1,494,452	308,133	1,802,585	3,318,630	1,494,452	(11,427)
24-30	Wisner-Pilger Public Schools	2,346,529	483,826	2,830,355	5,210,783	2,346,529	(17,942)
25-502	East Butler Public School	2,240,695	462,006	2,702,701	4,975,765	2,240,695	(17,133)
25-56	David City Public Schools	3,829,665	789,621	4,619,286	8,504,285	3,829,665	(29,283)
26-1	Nebraska Unified Sch Dist #1	3,115,062	642,281	3,757,343	6,917,413	3,115,062	(23,819)
26-18	Elgin Public Schools	1,095,401	225,867	1,321,268	2,432,485	1,095,401	(8,376)
26-9	Neligh-Oakdale Public Schools	1,955,116	403,119	2,358,235	4,341,598	1,955,116	(14,949)
27-17	Wayne Community Schools	3,729,676	769,016	4,498,692	8,282,246	3,729,676	(28,518)
27-560	Wakefield Community School	2,276,093	469,299	2,745,392	5,054,370	2,276,093	(17,404)
27-595	Winside Public School	1,337,010	275,682	1,612,692	2,969,011	1,337,010	(10,223)
28-2	Giltner Public Schools	1,133,277	233,660	1,366,937	2,516,593	1,133,277	(8,665)
28-504	Aurora Public Schools	6,059,309	1,249,351	7,308,660	13,455,509	6,059,309	(46,331)
28-91	Hampton Public Schools	1,120,184	230,964	1,351,148	2,487,519	1,120,184	(8,565)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non- employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
29-1 Blair Community Schools	8,321,078	1,715,705	10,036,783	18,478,070	8,321,078	(63,626)
29-24 Arlington Public Schools	3,119,504	643,200	3,762,704	6,927,278	3,119,504	(23,853)
29-3 Fort Calhoun Community School	2,971,602	612,713	3,584,315	6,598,841	2,971,602	(22,722)
30-11 Harvard Public Schools	1,640,608	338,278	1,978,886	3,643,190	1,640,608	(12,545)
30-2 Sutton Public Schools	2,044,366	421,526	2,465,892	4,539,788	2,044,366	(15,632)
30-5 South Central NE Unif School #5	4,181,425	862,162	5,043,587	9,285,416	4,181,425	(31,973)
31-1 Tekamah-Herman Schools	2,626,731	541,591	3,168,322	5,833,009	2,626,731	(20,085)
31-14 Oakland-Craig Public School	2,267,131	467,444	2,734,575	5,034,468	2,267,131	(17,335)
31-20 Lyons-Decatur NE Schools	1,643,133	338,792	1,981,925	3,648,797	1,643,133	(12,564)
32-2001 Bruning-Davenport Unif. School	1,375,993	283,709	1,659,702	3,055,577	1,375,993	(10,521)
32-60 Deshler Public School	1,422,207	293,233	1,715,440	3,158,202	1,422,207	(10,875)
32-70 Thayer Central Community Schools	2,236,051	461,038	2,697,089	4,965,451	2,236,051	(17,098)
33-300 Tri-County Schools	2,353,683	485,308	2,838,991	5,226,670	2,353,683	(17,997)
33-303 Meridian Public School	1,216,588	250,852	1,467,440	2,701,596	1,216,588	(9,302)
33-8 Fairbury Public Schools	4,180,895	862,053	5,042,948	9,284,239	4,180,895	(31,969)
34-1 Exeter - Milligan Public Schools	1,293,368	266,672	1,560,040	2,872,097	1,293,368	(9,890)
34-25 Fillmore Central Public Schools	2,688,563	554,357	3,242,920	5,970,316	2,688,563	(20,558)
34-54 Shickley Public School	1,220,204	251,585	1,471,789	2,709,626	1,220,204	(9,330)
35-1 Ponca Public School	2,229,364	459,667	2,689,031	4,950,602	2,229,364	(17,046)
35-70 Allen Consolidated Schools	1,100,966	227,004	1,327,970	2,444,842	1,100,966	(8,418)
36-137 Chambers Public School	897,762	185,108	1,082,870	1,993,601	897,762	(6,865)
36-239 West Holt Public School	2,467,887	508,843	2,976,730	5,480,274	2,467,887	(18,870)
36-29 Ewing Public Schools	1,021,084	210,529	1,231,613	2,267,454	1,021,084	(7,808)
36-44 Stuart Public School	1,047,145	215,907	1,263,052	2,325,326	1,047,145	(8,007)
36-7 O'Neill Public Schools	4,033,180	831,597	4,864,777	8,956,218	4,033,180	(30,839)
37-44 Holdrege Public Schools	4,752,724	979,951	5,732,675	10,554,062	4,752,724	(36,341)
37-54 Bertrand Community School	1,498,660	309,006	1,807,666	3,327,976	1,498,660	(11,459)
37-55 Loomis Public School	1,224,833	252,551	1,477,384	2,719,906	1,224,833	(9,365)
38-18 Arapahoe Public Schools	1,487,952	306,793	1,794,745	3,304,197	1,487,952	(11,377)
38-21 Cambridge Public Schools	1,589,624	327,757	1,917,381	3,529,973	1,589,624	(12,155)
38-540 Southern Valley Schools	2,391,060	493,007	2,884,067	5,309,670	2,391,060	(18,283)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20			
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	
39-1	Sidney Public Schools	5,496,474	1,133,308	6,629,782	12,205,658	5,496,474	(42,028)
39-3	Leyton Public School	1,259,934	259,784	1,519,718	2,797,853	1,259,934	(9,634)
39-9	Potter-Dix Public Schools	1,150,220	237,167	1,387,387	2,554,217	1,150,220	(8,795)
40-2	Pierce Public Schools	2,828,844	583,269	3,412,113	6,281,827	2,828,844	(21,630)
40-5	Plainview Public Schools	1,786,234	368,298	2,154,532	3,966,573	1,786,234	(13,658)
40-542	Osmond Community Schools	1,227,950	253,191	1,481,141	2,726,829	1,227,950	(9,389)
41-15	Cross County Community School	2,045,114	421,682	2,466,796	4,541,449	2,045,114	(15,638)
41-19	Osceola Public School	1,426,525	294,136	1,720,661	3,167,790	1,426,525	(10,908)
41-32	Shelby-Rising City Public Schools	2,125,697	438,298	2,563,995	4,720,395	2,125,697	(16,254)
41-75	High Plains Community Schools	1,703,469	351,231	2,054,700	3,782,782	1,703,469	(13,025)
42-11	Superior Public Schools	2,249,331	463,781	2,713,112	4,994,940	2,249,331	(17,199)
43-123	Schuyler Community Schools	7,934,840	1,636,072	9,570,912	17,620,377	7,934,840	(60,672)
43-39	Leigh Community School	1,165,541	240,316	1,405,857	2,588,241	1,165,541	(8,912)
43-58	Clarkson Public School	1,333,145	274,871	1,608,016	2,960,427	1,333,145	(10,194)
43-70	Howells-Dodge Public Schools	1,739,459	358,649	2,098,108	3,862,702	1,739,459	(13,300)
44-23	Johnson-Brock Public Schools	1,327,970	273,812	1,601,782	2,948,936	1,327,970	(10,154)
44-29	Auburn Public Schools	4,123,879	850,301	4,974,180	9,157,627	4,123,879	(31,533)
45-2	Red Cloud Community Schools	1,214,873	250,494	1,465,367	2,697,789	1,214,873	(9,289)
45-74	Blue Hill Public Schools	1,734,253	357,574	2,091,827	3,851,141	1,734,253	(13,261)
46-4	Central City Public Schools	3,779,928	779,365	4,559,293	8,393,837	3,779,928	(28,903)
46-49	Palmer Public School	1,405,124	289,726	1,694,850	3,120,267	1,405,124	(10,744)
47-21	Arcadia Public Schools	948,014	195,472	1,143,486	2,105,191	948,014	(7,249)
47-5	Ord Public Schools	2,678,868	552,346	3,231,214	5,948,787	2,678,868	(20,484)
48-17	McCook Public Schools	5,549,266	1,144,188	6,693,454	12,322,890	5,549,266	(42,432)
48-179	Southwest Public Schools	1,825,123	376,325	2,201,448	4,052,931	1,825,123	(13,955)
49-1	St. Paul Public School	3,060,166	630,964	3,691,130	6,795,508	3,060,166	(23,399)
49-100	Centura Public School	2,473,904	510,089	2,983,993	5,493,635	2,473,904	(18,916)
49-103	Elba Public School	779,755	160,777	940,532	1,731,551	779,755	(5,962)
50-506	Franklin Public Schools	1,614,734	332,947	1,947,681	3,585,734	1,614,734	(12,347)
51-2	Alma Public Schools	1,869,000	385,365	2,254,365	4,150,365	1,869,000	(14,291)
52-1	Wilcox-Hildreth Public Schools	1,419,932	292,764	1,712,696	3,153,149	1,419,932	(10,857)

See notes to the Schedules.

(Continued)

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
52-501 Axtell Community School	1,438,667	296,630	1,735,297	3,194,753	1,438,667	(11,001)
52-503 Minden Public Schools	3,733,666	769,827	4,503,493	8,291,107	3,733,666	(28,549)
53-3 Stanton Community School	2,054,092	423,537	2,477,629	4,561,386	2,054,092	(15,706)
54-1 Pawnee City Public Schools	1,416,877	292,141	1,709,018	3,146,365	1,416,877	(10,834)
54-69 Lewiston Consolidated Schools	1,171,449	241,531	1,412,980	2,601,359	1,171,449	(8,957)
55-1 Pender Public School	1,899,004	391,553	2,290,557	4,216,993	1,899,004	(14,520)
55-13 Walthill Public School	2,501,601	515,795	3,017,396	5,555,141	2,501,601	(19,128)
55-16 Omaha Nation Public School	5,176,994	1,067,423	6,244,417	11,496,209	5,176,994	(39,585)
55-17 Winnebago Public School	4,646,064	957,958	5,604,022	10,317,209	4,646,064	(35,525)
55-561 Emerson-Hubbard Com Schools	1,469,217	302,943	1,772,160	3,262,593	1,469,217	(11,234)
56-1 Loup City Public Schools	1,703,703	351,277	2,054,980	3,783,301	1,703,703	(13,027)
56-15 Litchfield Public Schools	951,100	196,111	1,147,211	2,112,045	951,100	(7,272)
57-33 Sterling Public Schools	1,144,593	235,998	1,380,591	2,541,722	1,144,593	(8,752)
57-50 Johnson County Central Public School	2,849,574	587,540	3,437,114	6,327,861	2,849,574	(21,789)
58-1 Fullerton Public School	1,621,561	334,350	1,955,911	3,600,894	1,621,561	(12,399)
58-30 Twin River Public Schools	2,587,780	533,563	3,121,343	5,746,512	2,587,780	(19,787)
59-1 Bellevue Public Schools	47,440,765	9,781,691	57,222,456	105,348,586	47,440,765	(362,748)
59-27 Papillion LaVista Public Schools	47,093,806	9,710,148	56,803,954	104,578,115	47,093,806	(360,095)
59-37 Gretna Public School	20,249,368	4,175,159	24,424,527	44,966,438	20,249,368	(154,833)
59-46 Springfield Platteview Community Schools	5,651,032	1,165,167	6,816,199	12,548,874	5,651,032	(43,210)
60-125 Medicine Valley Public Schools	1,327,160	273,640	1,600,800	2,947,136	1,327,160	(10,148)
60-46 Maywood Public Schools	1,026,695	211,683	1,238,378	2,279,914	1,026,695	(7,850)
60-95 Eustis-Farnam Public Schools	1,181,767	243,667	1,425,434	2,624,272	1,181,767	(9,036)
61-10 Gordon-Rushville Public Schools	3,575,399	737,204	4,312,603	7,939,654	3,575,399	(27,339)
61-3 Hay Springs School	1,101,106	227,036	1,328,142	2,445,154	1,101,106	(8,419)
62-60 Central Valley Public	2,276,046	469,284	2,745,330	5,054,266	2,276,046	(17,403)
63-51 Boyd County Schools	1,780,327	367,082	2,147,409	3,953,455	1,780,327	(13,613)
64-21 Bayard Public Schools	2,117,685	436,646	2,554,331	4,702,604	2,117,685	(16,193)
64-63 Bridgeport Public Schools	2,591,443	534,327	3,125,770	5,754,646	2,591,443	(19,815)
65-10 Hemingford Public School	2,342,196	482,938	2,825,134	5,201,161	2,342,196	(17,909)
65-6 Alliance Public Schools	5,134,910	1,058,757	6,193,667	11,402,756	5,134,910	(39,263)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20			
	Collective NPL	Portion of NPL attributable to Non- employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	
66-30	Cody-Kilgore Unified Schools	985,188	203,141	1,188,329	2,187,742	985,188	(7,533)
66-6	Valentine Community Schools	3,489,781	719,544	4,209,325	7,749,528	3,489,781	(26,684)
67-70	Hitchcock Public Schools	1,426,244	294,074	1,720,318	3,167,167	1,426,244	(10,906)
68-1	Ogallala Public Schools	4,129,849	851,516	4,981,365	9,170,884	4,129,849	(31,578)
68-6	Paxton Consolidated Schools	1,294,895	266,985	1,561,880	2,875,489	1,294,895	(9,901)
69-2	Chadron Public Schools	4,346,099	896,109	5,242,208	9,651,095	4,346,099	(33,232)
69-71	Crawford Public Schools	1,098,534	226,506	1,325,040	2,439,443	1,098,534	(8,400)
70-11	South Sioux City Comm School	17,088,839	3,523,511	20,612,350	37,948,061	17,088,839	(130,667)
70-31	Homer Community School	2,028,280	418,207	2,446,487	4,504,068	2,028,280	(15,509)
71-1	Kimball Public Schools	2,406,990	496,296	2,903,286	5,345,044	2,406,990	(18,405)
72-10	Chase County Schools	2,789,799	575,227	3,365,026	6,195,123	2,789,799	(21,332)
72-536	Wauneta-Palisade Public Schools	1,280,789	264,086	1,544,875	2,844,165	1,280,789	(9,793)
73-30	Elwood Public Schools	1,183,014	243,932	1,426,946	2,627,041	1,183,014	(9,046)
74-20	Perkins County Schools	2,208,945	455,459	2,664,404	4,905,260	2,208,945	(16,890)
75-10	Ainsworth Community Schools	2,223,285	458,420	2,681,705	4,937,103	2,223,285	(17,000)
76-117	Dundy County Public Schools	2,128,284	438,828	2,567,112	4,726,141	2,128,284	(16,274)
77-1	Garden County Schools	1,912,424	394,312	2,306,736	4,246,795	1,912,424	(14,623)
78-25	Creek Valley Schools	1,083,836	223,482	1,307,318	2,406,803	1,083,836	(8,287)
78-95	South Platte Schools	1,195,998	246,597	1,442,595	2,655,873	1,195,998	(9,145)
79-79	Hayes Center Public School	950,180	195,909	1,146,089	2,110,002	950,180	(7,265)
80-500	Sioux County High School	961,527	198,263	1,159,790	2,135,200	961,527	(7,352)
81-100	Rock County Public Schools	1,397,035	288,042	1,685,077	3,102,303	1,397,035	(10,682)
82-100	Keya Paha Co. High School	723,020	149,086	872,106	1,605,562	723,020	(5,528)
83-100	Burwell Jr.-Sr. High School	1,682,006	346,804	2,028,810	3,735,121	1,682,006	(12,861)
84-45	Wheeler Central Schools	1,018,138	209,922	1,228,060	2,260,912	1,018,138	(7,785)
85-1	Banner County School	1,227,732	253,144	1,480,876	2,726,344	1,227,732	(9,388)
86-71	Sandhills Public School	777,729	160,356	938,085	1,727,052	777,729	(5,947)
87-501	Stapleton Public Schools	1,043,950	215,252	1,259,202	2,318,230	1,043,950	(7,982)
88-25	Loup County Public School	830,428	171,219	1,001,647	1,844,076	830,428	(6,350)
89-1	Thedford Public Schools	857,891	176,894	1,034,785	1,905,063	857,891	(6,560)
90-90	McPherson Co High School	662,481	136,586	799,067	1,471,128	662,481	(5,066)

See notes to the Schedules.

(Continued)

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF THE NET PENSION LIABILITY (NPL)
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	6/30/20 NPL			NPL Sensitivities at 6/30/20		
	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
91-500 Arthur County High School	818,800	168,819	987,619	1,818,255	818,800	(6,261)
92-11 District 11 Area Schools	864,687	178,296	1,042,983	1,920,154	864,687	(6,612)
93-1 Mullen Public Schools	1,146,588	236,403	1,382,991	2,546,152	1,146,588	(8,767)
97-1 Ed. Service Unit 1	4,126,747	850,893	4,977,640	9,163,996	4,126,747	(31,554)
97-10 Ed. Service Unit 10	4,353,144	897,559	5,250,703	9,666,740	4,353,144	(33,286)
97-11 Ed. Service Unit 11	1,608,079	331,560	1,939,639	3,570,954	1,608,079	(12,296)
97-13 Ed. Service Unit 13	4,873,926	1,004,936	5,878,862	10,823,207	4,873,926	(37,268)
97-15 Ed. Service Unit 15	881,162	181,694	1,062,856	1,956,739	881,162	(6,738)
97-16 Ed. Service Unit 16	1,695,458	349,578	2,045,036	3,764,991	1,695,458	(12,964)
97-17 Ed. Service Unit 17	1,863,108	384,149	2,247,257	4,137,281	1,863,108	(14,246)
97-2 Ed. Service Unit 2	2,484,596	512,288	2,996,884	5,517,379	2,484,596	(18,998)
97-3 Ed. Service Unit #3	6,736,286	1,388,945	8,125,231	14,958,827	6,736,286	(51,508)
97-4 Ed. Service Unit 4	2,084,096	429,709	2,513,805	4,628,015	2,084,096	(15,936)
97-5 Ed. Service Unit 5	1,938,314	399,658	2,337,972	4,304,286	1,938,314	(14,821)
97-6 Ed. Service Unit 6	2,933,789	604,904	3,538,693	6,514,872	2,933,789	(22,433)
97-7 Ed. Service Unit 7	3,080,007	635,064	3,715,071	6,839,570	3,080,007	(23,551)
97-8 Ed. Service Unit 8	2,428,406	500,707	2,929,113	5,392,601	2,428,406	(18,568)
97-9 Ed. Service Unit 9	1,485,022	306,200	1,791,222	3,297,690	1,485,022	(11,355)
98-11 Lincoln Regional Center	148,198	30,550	178,748	329,094	148,198	(1,133)
98-12 Nebraska Correctional Youth Facility	1,100,810	226,973	1,327,783	2,444,496	1,100,810	(8,417)
98-4 Nebraska Youth Academy	205,822	42,443	248,265	457,056	205,822	(1,574)
98-6 Youth Development Center	336,065	69,298	405,363	746,276	336,065	(2,570)
98-9 W Kearney High School YR and TC	854,057	176,098	1,030,155	1,896,548	854,057	(6,530)
99-3 Sarpy County Coop Head Start	151,206	31,174	182,380	335,774	151,206	(1,156)

(Concluded)

Deferred outflows for contributions made after 6/30/2020 are not reflected. Please consult GASB 68, paragraph 89.

*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.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	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	\$ 555,618,512	\$ 202,573,692	\$ 21,604,178	\$ 779,796,382	\$ 320,006,785	\$ 158,366,820	\$ 21,604,178	\$ 499,977,783	\$ 314,675,558	\$ -	\$ 314,675,558	\$ -	\$ 314,675,558
Special Funding Situation													
State	94,978,284	34,628,259	422,518	130,029,061	54,702,453	27,071,468	367,075	82,140,996	-	53,791,124	53,791,124	81,563	53,872,687
Schools													
00-DE Nebraska Dept of Education	449,479	163,876	4,406	617,761	258,876	128,114	216,220	603,210	307,051	(52,488)	254,563	(51,042)	203,521
01-10 Elkhorn Public Schools	13,157,813	4,797,225	2,048,956	20,003,994	7,578,202	3,750,345	-	11,328,547	8,988,452	(1,536,501)	7,451,951	1,262,789	8,714,740
01-15 Douglas County West Comm Schools	1,543,508	562,750	125,705	2,231,963	888,979	439,943	22,087	1,351,009	1,054,412	(180,243)	874,169	12,029	886,198
01-17 Millard Public Schools	30,764,525	11,216,479	-	41,981,004	17,718,734	8,768,750	2,439,916	28,927,400	21,016,063	(3,592,518)	17,423,545	(1,286,951)	16,136,594
01-54 Ralston Public Schools	5,223,975	1,904,616	115,790	7,244,381	3,008,733	1,488,979	62,635	4,560,347	3,568,635	(610,027)	2,958,608	42,040	3,000,648
01-59 Bennington Public Schools	3,721,811	1,356,940	1,479,479	6,558,230	2,143,565	1,060,820	-	3,204,385	2,542,468	(434,614)	2,107,854	597,713	2,705,567
01-66 Westside Community Schools	10,006,334	3,648,223	13,262	13,667,819	5,763,117	2,852,085	463,103	9,078,305	6,835,590	(1,168,485)	5,667,105	(210,201)	5,456,904
02-1 Lincoln Public Schools	72,602,385	26,470,199	2,896,533	101,969,117	41,815,115	20,693,715	-	62,508,830	49,596,632	(8,478,138)	41,118,494	1,907,046	43,025,540
02-145 Waverly School District 145	2,978,487	1,085,931	203,636	4,268,054	1,715,451	848,952	272	2,564,675	2,034,683	(347,811)	1,686,872	55,472	1,742,344
02-148 Malcolm Public School	982,033	358,041	57,783	1,397,857	565,599	279,907	4,734	850,240	670,854	(114,678)	556,176	27,919	584,095
02-160 Norris School District 160	3,291,951	1,200,217	121,772	4,613,940	1,895,989	938,298	6,751	2,841,038	2,248,819	(384,417)	1,864,402	21,346	1,885,748
02-161 Raymond Central Public School	1,143,330	416,848	6,411	1,566,589	658,497	325,881	77,875	1,062,253	781,037	(133,510)	647,527	(6,712)	640,815
03-1 Southern Public Schools	737,750	268,977	5,998	1,012,725	424,905	210,279	126,077	761,261	503,975	(86,149)	417,826	(26,154)	391,672
03-100 Diller-Odell Public Schools	526,660	192,016	10,674	729,350	303,328	150,113	21,332	474,773	359,775	(61,500)	298,275	1,580	299,855
03-15 Beatrice Public Schools	3,196,957	1,165,583	189	4,362,729	1,841,277	911,222	208,134	2,960,633	2,183,927	(373,325)	1,810,602	(81,520)	1,729,082
03-34 Daniel Freeman Public Schools	720,576	262,716	34,683	1,017,975	415,014	205,384	26,096	646,494	492,244	(84,144)	408,100	18,994	427,094
04-15 Anselmo-Merna Public School	436,172	159,024	57,777	652,973	251,212	124,321	29,246	404,779	297,960	(50,933)	247,027	(480)	246,547
04-180 Callaway Public School	496,278	180,939	119,652	796,869	285,830	141,453	11,786	439,069	339,022	(57,954)	281,068	29,492	310,560
04-25 Broken Bow Public Schools	1,259,293	459,127	-	1,718,420	725,286	358,934	441,718	1,525,938	860,257	(147,054)	713,203	(136,461)	576,742
04-44 Ansley Public School	409,096	149,153	10,455	568,704	235,618	116,604	50,392	402,614	279,463	(47,771)	231,692	(1,045)	230,647
04-84 Sargent Public Schools	375,270	136,820	12,699	524,789	216,136	106,963	11,188	334,287	256,357	(43,822)	212,535	7,667	220,202
04-89 Arnold Public Schools	366,758	133,717	9,219	509,694	211,233	104,536	33,348	349,117	250,542	(42,828)	207,714	(6,640)	201,074
05-1 Fremont Public Schools	8,021,926	2,924,725	38,382	10,985,033	4,620,204	2,286,473	216,202	7,122,879	5,479,990	(936,758)	4,543,232	(158,781)	4,384,451
05-594 Logan View Public Schools	976,650	356,078	36,032	1,368,760	562,498	278,372	-	840,870	667,175	(114,048)	553,127	27,082	580,209
05-595 North Bend Central Public Schools	1,050,741	383,091	18,780	1,452,612	605,171	299,491	36,227	940,889	717,791	(122,702)	595,089	8,343	603,432
05-62 Scribner-Snyder Community Schools	470,814	171,655	5,089	647,558	271,164	134,195	47,877	453,236	321,627	(54,980)	266,647	(3,363)	263,284
06-1 Ashland-Greenwood Public Schools	1,423,556	519,016	152,845	2,095,417	819,893	405,753	-	1,225,646	972,467	(166,234)	806,233	49,331	855,564
06-107 Cedar Bluffs Public School	640,534	233,533	184,417	1,058,484	368,913	182,570	-	551,483	437,566	(74,799)	362,767	83,305	446,072
06-39 Wahoo Public School	1,582,113	576,825	16,147	2,175,085	911,213	450,946	41,502	1,403,661	1,080,785	(184,753)	896,032	13,055	909,087
06-72 Mead Public Schools	477,893	174,236	31,877	684,006	275,241	136,213	1,555	413,009	326,463	(55,807)	270,656	12,675	283,331
06-9 Yutan Public School	792,879	289,077	1,970	1,083,926	456,656	225,993	53,428	736,077	541,635	(92,587)	449,048	(12,619)	436,429
07-1 Madison Public Schools	903,313	329,340	21,885	1,254,538	520,261	257,470	63,939	841,670	617,079	(105,486)	511,593	(27,493)	484,100
07-13 Newman Grove Public Schools	385,805	140,661	7,321	533,787	222,203	109,965	36,375	368,543	263,553	(45,052)	218,501	(4,108)	214,393
07-2 Norfolk Public Schools	6,675,045	2,433,664	24,027	9,132,736	3,844,472	1,902,575	292,429	6,039,476	4,559,901	(779,477)	3,780,424	(215,165)	3,565,259
07-5 Battle Creek Public School	750,629	273,673	4,400	1,028,702	432,323	213,950	34,952	681,225	512,773	(87,653)	425,120	(2,882)	422,238
07-80 Elkhorn Valley School	729,938	266,129	78,794	1,074,861	420,406	208,053	-	628,459	498,641	(85,239)	413,402	29,353	442,755
08-126 Doniphan-Trumbull Public School	868,276	316,566	831	1,185,673	500,081	247,483	36,507	784,071	593,141	(101,391)	491,750	(15,665)	476,085
08-2 Grand Island Public Schools	16,412,632	5,983,903	137,252	22,533,787	9,452,805	4,678,059	290,794	14,421,658	11,211,906	(1,916,582)	9,295,324	(221,558)	9,073,766
08-82 Northwest High School	2,306,472	840,920	87,033	3,234,425	1,328,406	657,409	11,928	1,997,743	1,575,612	(269,337)	1,306,275	73,569	1,379,844
08-83 Wood River Jr-Sr High School	998,224	363,944	75,161	1,437,329	574,924	284,522	43,101	902,547	681,915	(116,569)	565,346	16,821	582,167
09-105 Pleasanton Public School	392,789	143,207	12,961	548,957	226,226	111,956	5,578	343,760	268,324	(45,867)	222,457	604	223,061
09-119 Amherst Public School	512,036	186,684	26,406	725,126	294,905	145,945	10,346	451,196	349,787	(59,795)	289,992	15,493	305,485
09-19 Shelton Public Schools	549,062	200,183	1,434	750,679	316,231	156,498	63,612	536,341	375,081	(64,119)	310,962	(17,511)	293,451
09-2 Gibbon Public Schools	814,259	296,872	1,229	1,112,360	468,970	232,087	296,334	997,391	556,243	(95,086)	461,157	(84,803)	376,354
09-69 Ravenna Public Schools	833,233	303,790	80,591	1,217,614	479,898	237,495	30,235	747,628	569,204	(97,301)	471,903	3,800	475,703
09-7 Kearney Public Schools	8,990,363	3,277,808	84,878	12,353,049	5,177,972	2,562,505	450,412	8,190,889	6,141,554	(1,049,845)	5,091,709	(94,852)	4,996,857

See notes to the Schedules.

(Continued)

*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.

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized Expense / (Revenue)	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
09-9 Elm Creek Public School	588,161	214,438	63,771	866,370	338,750	167,642	60,017	566,409	401,787	(68,681)	333,106	4,539	337,645
10-1 Columbus Public Schools	6,257,770	2,281,529	432,956	8,972,255	3,604,144	1,783,640	57,255	5,445,039	4,274,849	(730,749)	3,544,100	72,231	3,616,331
10-5 Lakeview Community Schools	1,354,492	493,836	52,410	1,900,738	780,116	386,068	88,731	1,254,915	925,291	(158,172)	767,119	(5,565)	761,554
10-67 Humphrey Public Schools	506,624	184,711	17,444	708,779	291,789	144,402	3,614	439,805	346,086	(59,159)	286,927	8,079	295,006
11-111 Nebraska City Public Schools	2,183,792	796,192	13,184	2,993,168	1,257,748	622,442	172,306	2,052,496	1,491,808	(255,013)	1,236,795	(30,550)	1,206,245
11-27 Syracuse-Dunbar-Avoca School	1,346,703	490,996	22,447	1,860,146	775,629	383,848	17,624	1,177,101	919,970	(157,263)	762,707	8,310	771,017
11-501 Palmyra District OR 1	932,333	339,921	148,716	1,420,970	536,975	265,741	8,600	811,316	636,903	(108,874)	528,029	49,841	577,870
12-13 Creighton Community School	591,317	215,589	-	806,906	340,567	168,542	19,989	529,098	403,943	(69,050)	334,893	(23,981)	310,912
12-501 Niobrara Public Schools	522,593	190,533	99,594	812,720	300,986	148,953	1,022	356,996	356,996	(61,025)	295,971	25,581	321,552
12-505 Santee Community Schools	826,649	301,389	338,377	1,466,415	476,106	235,618	180,065	891,789	564,704	(96,530)	468,174	93,589	561,763
12-576 Wausa Public School	423,048	154,240	70,021	647,309	243,653	120,580	12,340	376,573	288,995	(49,401)	239,594	15,206	254,800
12-586 Bloomfield Community Schools	495,845	180,781	56,041	732,667	285,580	141,330	409	427,319	338,726	(57,903)	280,823	21,569	302,392
12-96 Crofton Community School	635,378	231,653	15,506	882,537	365,944	181,100	13,997	561,041	434,041	(74,194)	359,847	(13,450)	346,397
13-101 Wynot Public Schools	372,242	135,716	62,176	570,134	214,392	106,099	10,890	331,381	254,289	(43,469)	210,820	30,245	241,065
13-45 Randolph Public Schools	502,829	183,327	13,140	699,296	289,603	143,320	59,203	492,126	343,497	(58,719)	284,778	(7,549)	277,229
13-54 Laurel-Concord-Coleridge Comm School	882,717	321,831	8,069	1,212,617	508,398	251,599	35,822	795,819	603,006	(103,078)	499,928	(20,757)	479,171
13-8 Hartington-Newcastle Public School	786,539	286,765	29,585	1,102,889	453,005	224,186	11,734	688,925	537,305	(91,847)	445,458	12,179	457,637
14-123 Silver Lake Public Schools	545,151	198,757	38,699	782,607	313,978	155,383	28,214	497,575	372,406	(63,659)	308,747	(14,927)	293,820
14-18 Hastings Public Schools	5,662,697	2,064,570	22,399	7,749,666	3,261,413	1,614,027	467,416	5,342,856	3,868,338	(661,259)	3,207,079	(143,408)	3,063,671
14-3 Kenesaw Public School	488,961	178,271	83,968	751,200	281,616	139,368	-	420,984	334,022	(57,098)	276,924	25,814	302,738
14-90 Adams Central Jr-Sr High School	1,630,346	594,410	156,669	2,381,425	938,993	464,694	2,600	1,406,287	1,113,734	(190,385)	923,349	66,903	990,252
15-1 North Platte Public Schools	6,121,938	2,232,006	569	8,354,513	3,525,912	1,744,924	728,833	5,999,669	4,182,060	(714,889)	3,467,171	(241,208)	3,225,963
15-37 Hershey Public Schools	790,078	288,056	5,664	1,083,798	455,043	225,194	60,855	741,092	539,722	(92,260)	447,462	(22,110)	425,352
15-55 Sutherland Public School	603,179	219,914	3,623	826,716	347,399	171,923	65,653	584,975	412,049	(70,437)	341,612	(6,678)	334,934
15-565 Wallace School District 65R	476,587	173,760	48,595	698,942	274,489	135,841	-	410,330	325,570	(55,654)	269,916	19,835	289,751
15-6 Brady Public School	401,118	146,244	13,916	561,278	231,022	114,330	17,344	362,696	274,013	(46,839)	227,174	(727)	226,447
15-7 Maxwell Public School	551,062	200,913	1,592	753,567	317,383	157,068	36,967	511,418	376,446	(64,351)	312,095	(13,061)	299,034
16-5 Milford Public Schools	1,154,820	421,037	83,262	1,659,119	665,115	329,156	40,573	1,034,844	788,888	(134,854)	654,034	10,748	664,782
16-567 Centennial Public School	990,279	361,047	10,274	1,361,600	570,348	282,257	39,004	891,609	676,486	(115,640)	560,846	(15,960)	544,886
16-9 Seward Public Schools	2,199,199	801,809	20,516	3,021,524	1,266,622	626,833	58,999	1,952,454	1,502,330	(256,810)	1,245,520	1,170	1,246,690
17-12 York Public Schools	2,003,194	730,347	5,350	2,738,891	1,153,733	570,966	222,416	1,947,115	1,368,436	(233,924)	1,134,512	(132,199)	1,002,313
17-83 McCool Junction Public Schools	494,656	180,347	21,215	696,218	284,896	140,991	47,928	473,815	337,911	(57,762)	280,149	8,364	288,513
17-96 Heartland Community Schools	637,300	232,354	12,264	881,918	367,051	181,648	37,493	586,192	435,357	(74,421)	360,936	(7,808)	353,128
18-1 Lexington Public Schools	4,969,513	1,811,841	194,269	6,975,623	2,862,176	1,416,450	59,995	4,338,621	3,394,808	(580,315)	2,814,493	81,895	2,896,388
18-101 Sumner Eddyville Miller School	479,865	174,955	84,690	739,510	276,377	136,775	27	413,179	327,807	(56,034)	271,773	44,232	316,005
18-11 Cozad City Schools	1,403,309	511,634	-	1,914,943	808,232	399,982	216,412	1,424,626	958,637	(163,870)	794,767	(78,392)	716,375
18-20 Gothenburg Public Schools	1,333,607	486,221	-	1,819,828	768,087	380,115	174,118	1,322,320	911,020	(155,729)	755,291	(54,685)	700,606
18-4 Overton Public Schools	512,297	186,779	26,030	725,106	295,056	146,019	341	441,416	349,963	(59,823)	290,140	16,067	306,207
19-56 Falls City Public Schools	1,531,374	558,326	-	2,089,700	881,990	436,484	72,683	1,391,157	1,046,120	(178,824)	867,296	(28,530)	838,766
19-70 Humboldt Table Rock Steinauer	849,474	309,711	47,051	1,206,236	489,252	242,124	86,349	580,299	481,101	(99,198)	381,903	(42,442)	438,659
20-1 Plattsmouth Community Schools	2,657,001	968,720	-	3,625,721	1,530,292	757,320	402,978	2,690,590	1,815,067	(310,270)	1,504,797	(180,658)	1,324,139
20-22 Weeping Water Public Schools	654,263	238,539	29,848	922,650	376,821	186,483	24,603	587,907	446,943	(76,400)	370,543	(17,044)	353,499
20-32 Louisville Public Schools	986,451	359,651	58,594	1,404,696	568,143	281,166	10,991	860,300	673,871	(115,193)	558,678	1,853	560,531
20-56 Conestoga Public Schools	1,138,390	415,047	39,625	1,593,062	655,652	324,473	20,329	1,000,454	777,664	(132,935)	644,729	(2,451)	642,278
20-97 Elmwood-Murdock Schools	759,803	277,017	7,391	1,044,211	437,606	216,565	20,648	674,819	519,042	(88,726)	430,316	(4,456)	425,860
21-11 Morrill Public Schools	778,783	283,937	85,867	1,148,587	448,538	221,975	64,206	734,719	532,006	(90,941)	441,065	(35,990)	405,075
21-16 Gering Public Schools	2,927,910	1,067,490	-	3,995,400	1,686,321	834,536	425,575	2,946,432	2,000,134	(341,907)	1,658,227	(286,486)	1,371,741
21-2 Minatare Public Schools	465,958	169,884	59,532	695,374	268,367	132,811	8,846	410,024	318,307	(54,411)	263,896	17,362	281,258
21-31 Mitchell Public Schools	1,178,606	429,709	-	1,608,315	678,814	335,936	66,691	1,081,441	805,135	(137,629)	667,506	(36,374)	631,132
21-32 Scottsbluff Public Schools	5,406,724	1,971,245	156,152	7,534,121	3,113,986	1,541,068	107,941	4,762,995	3,693,476	(631,368)	3,062,108	(91,991)	2,970,117
22-2 Crete Public Schools	3,364,315	1,226,600	249,862	4,840,777	1,937,667	958,924	-	2,896,591	2,298,252	(392,866)	1,905,386	98,042	2,003,428
22-44 Dorchester Public Schools	442,745	161,421	29,466	633,632	254,997	126,195	13,408	394,600	302,450	(51,701)	250,749	21,475	272,224

See notes to the Schedules.

(Continued)

*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.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	Recognized Expense / (Revenue)	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
22-68 Friend Public School	472,142	172,139	232	644,513	271,929	134,574	105,800	512,303	322,533	(55,134)	267,399	(42,123)	225,276
22-82 Wilber-Clatonia Public Schools	881,317	321,320	19,764	1,222,401	507,592	251,200	12,488	771,280	602,050	(102,915)	499,135	3,046	502,181
23-1 Boone Central Schools	1,133,367	413,216	4,413	1,550,996	652,759	323,041	118,642	1,094,442	774,234	(132,349)	641,885	(35,544)	606,341
23-17 St. Edward Public School	411,430	150,004	42,303	603,737	236,962	117,269	-	354,231	281,059	(48,045)	233,014	14,186	247,200
23-75 Riverside Public Schools	576,049	210,022	11,062	797,133	331,773	164,190	9,496	505,459	393,514	(67,268)	326,246	5,326	331,572
24-1 West Point Public School	1,361,210	496,285	88,753	1,946,248	783,985	387,983	104,934	1,276,902	929,879	(158,955)	770,924	(51,514)	719,410
24-20 Bancroft-Rosalie Comm. School	532,727	194,228	18,111	745,066	306,823	151,842	21,512	480,177	363,919	(62,208)	301,711	5,866	307,577
24-30 Wisner-Pilger Public Schools	836,467	304,969	-	1,141,436	481,761	238,416	67,540	787,717	571,413	(97,678)	473,735	(44,493)	429,242
25-502 East Butler Public School	798,741	291,214	25,756	1,115,711	460,032	227,663	19,082	706,777	545,641	(93,273)	452,368	18,153	470,521
25-56 David City Public Schools	1,365,160	497,726	32,067	1,894,953	786,260	389,109	32,177	1,207,546	932,576	(159,415)	773,161	36,763	809,924
26-1 Nebraska Unified Sch Dist #1	1,110,426	404,852	77,513	1,592,791	639,546	316,502	57,315	1,013,363	758,560	(129,668)	628,892	(1,435)	627,457
26-18 Elgin Public Schools	194,478	142,365	5,249	338,092	224,894	111,297	32,343	368,534	266,747	(45,599)	221,148	(7,894)	213,254
26-9 Neigh-Oakdale Public Schools	696,940	254,098	15,543	966,581	401,401	198,647	91,262	691,310	476,098	(81,385)	394,713	(14,528)	380,185
27-17 Wayne Community Schools	1,329,517	484,730	1,773	1,816,020	765,731	378,950	82,119	1,226,800	908,229	(155,254)	752,975	(26,707)	726,268
27-560 Wakefield Community School	811,359	295,814	60,421	1,167,594	467,300	231,260	16,653	715,213	554,260	(94,746)	459,514	19,285	478,799
27-595 Winside Public School	476,604	173,766	12,741	663,111	274,499	135,845	51,971	462,315	325,582	(55,656)	269,926	(13,954)	255,972
28-2 Giltner Public Schools	403,979	147,287	38,150	589,416	232,671	115,145	16,477	364,293	275,967	(47,173)	228,794	14,721	243,515
28-504 Aurora Public Schools	2,159,961	787,503	15,829	2,963,293	1,244,023	615,649	32,773	1,892,445	1,475,526	(252,228)	1,223,298	8,017	1,231,315
28-91 Hampton Public Schools	399,312	145,586	17,883	562,781	229,982	113,815	8,704	352,501	272,780	(46,629)	226,151	6,706	232,857
29-1 Blair Community Schools	2,966,214	1,081,456	-	4,047,670	1,708,382	845,454	508,528	3,062,364	2,026,300	(346,379)	1,679,921	(240,347)	1,439,574
29-24 Arlington Public Schools	1,112,009	405,429	118,164	1,635,602	640,458	316,954	5,696	963,108	759,643	(129,854)	629,789	34,247	664,036
29-3 Fort Calhoun Community School	1,059,287	386,207	73,881	1,519,375	610,093	301,926	-	912,019	723,628	(123,699)	599,929	47,615	647,544
30-11 Harvard Public Schools	584,827	213,223	17,382	815,432	336,830	166,692	71,985	575,507	399,512	(68,294)	331,218	9,263	340,481
30-2 Sutton Public Schools	728,755	265,698	8,989	1,003,442	419,724	207,716	37,798	665,238	497,832	(85,100)	412,732	(11,423)	401,309
30-5 South Central NE Unif School #5	1,490,552	543,442	89,893	2,123,887	858,479	424,849	58,531	1,341,859	1,018,237	(174,060)	844,177	(30,080)	814,097
31-1 Tekamah-Herman Schools	936,351	341,385	25,950	1,303,686	539,288	266,886	62,836	869,010	639,644	(109,340)	530,304	(51,643)	478,661
31-14 Oakland-Craig Public School	808,164	294,650	54,794	1,157,608	465,459	230,349	814	696,622	552,076	(94,371)	457,705	15,583	473,288
31-20 Lyons-Decatur NE Schools	585,727	213,551	32,498	831,776	337,348	166,949	356	504,653	400,126	(68,398)	331,728	7,852	339,580
32-2001 Bruning-Davenport Unif. School	490,500	178,832	-	669,332	282,502	139,806	54,458	476,766	335,073	(57,277)	277,796	(16,805)	260,991
32-60 Dëshler Public School	506,974	184,838	30,453	722,265	291,990	144,502	10,955	447,447	346,326	(59,200)	287,126	12,522	299,648
32-70 Thayer Central Community Schools	797,085	290,610	9,872	1,097,567	459,079	227,191	25,868	712,138	544,508	(93,078)	451,430	(3,708)	447,722
33-300 Tri-County Schools	839,017	305,898	11,722	1,156,637	483,229	239,143	5,630	728,002	573,156	(97,977)	475,179	4,780	479,959
33-303 Meridian Public School	433,677	158,115	27,879	619,671	249,775	123,610	17,036	390,421	296,258	(50,644)	245,614	7,068	252,682
33-8 Fairbury Public Schools	1,490,363	543,374	6,540	2,040,277	858,370	424,795	125,072	1,408,237	1,018,108	(174,038)	844,070	(24,342)	819,728
34-1 Exeter - Milligan Public Schools	461,047	168,094	11,635	640,776	265,538	131,411	24,845	421,794	314,952	(53,837)	261,115	(10,284)	250,831
34-25 Fillmore Central Public Schools	958,392	349,421	12,809	1,320,622	551,983	273,169	18,988	844,140	654,705	(111,918)	542,787	(3,066)	539,721
34-54 Shickley Public School	434,966	158,585	19,273	612,824	250,517	123,977	16,265	390,759	297,136	(50,792)	246,344	11,218	257,562
35-1 Ponca Public School	794,701	289,741	28,690	1,113,132	457,706	226,512	39,849	724,067	542,881	(92,801)	450,080	8,990	459,070
35-70 Allen Consolidated Schools	392,461	143,088	9,371	544,920	226,037	111,862	20,245	358,144	268,100	(45,829)	222,271	2,558	224,829
36-137 Chambers Public School	320,025	116,678	8,673	445,376	184,318	91,216	11,117	286,651	181,247	(37,371)	143,876	(2,918)	178,329
36-239 West Holt Public School	879,727	320,741	54,339	1,254,807	506,676	250,747	1,974	759,397	600,964	(102,729)	498,235	37,455	535,690
36-29 Ewing Public Schools	363,986	132,706	42,478	539,170	209,636	103,746	364	313,746	248,647	(42,503)	206,144	16,682	222,826
36-44 Stuart Public School	373,276	136,093	27,063	536,432	214,987	106,394	-	321,381	254,994	(43,589)	211,405	12,772	224,177
36-7 O'Neill Public Schools	1,437,707	524,176	35,935	1,997,818	828,043	409,787	123,834	1,361,664	982,137	(167,889)	814,248	(33,650)	780,598
37-44 Holdrege Public Schools	1,694,203	617,692	18,205	2,330,100	975,771	482,895	69,010	1,527,676	1,157,355	(197,840)	959,515	(33,484)	926,031
37-54 Bertrand Community School	534,227	194,775	45,039	774,041	307,687	152,270	17,885	477,842	364,945	(62,384)	302,561	14,896	317,457
37-55 Loomis Public School	436,616	159,186	15,907	611,709	251,468	124,448	42,369	418,285	298,265	(50,987)	247,278	(4,056)	243,222
38-18 Arapahoe Public Schools	530,410	193,383	992	724,785	305,488	151,182	53,721	510,391	362,336	(61,937)	300,399	(19,895)	280,504
38-21 Cambridge Public Schools	566,653	206,597	413	773,663	326,362	161,512	67,281	555,155	387,095	(66,170)	320,925	(25,316)	295,609
38-540 Southern Valley Schools	852,341	310,756	23,847	1,186,944	490,903	242,941	99,644	833,488	682,257	(99,532)	482,725	(18,592)	464,133
39-1 Sidney Public Schools	1,959,328	714,354	5,899	2,679,581	1,128,469	558,463	286,164	1,973,096	1,338,469	(228,800)	1,109,669	(71,580)	1,038,089
39-3 Leyton Public School	449,129	163,748	73,224	686,101	258,674	128,014	78,590	465,278	306,812	(52,447)	254,365	(12,194)	242,171

See notes to the Schedules.

(Continued)

*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.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2020

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	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)
39-9 Potter-Dix Public Schools	410,019	149,489	7,513	567,021	236,149	116,867	56,607	409,623	280,096	(47,881)	232,215	(17,133)	215,082
40-2 Pierce Public Schools	1,008,398	367,653	-	1,376,051	580,784	287,422	96,173	964,379	688,863	(117,755)	571,108	(47,405)	523,703
40-5 Plainview Public Schools	636,739	232,149	25,161	894,049	366,728	181,488	30,907	579,123	434,973	(74,355)	360,618	(8,988)	351,630
40-542 Osmond Community Schools	437,727	159,592	27,633	624,952	252,108	124,765	21,952	398,825	299,024	(51,116)	247,908	(29,228)	218,680
41-15 Cross County Community School	729,021	265,795	50,098	1,044,914	419,878	207,792	14,981	642,651	498,015	(85,132)	412,883	18,015	430,898
41-19 Osceola Public School	508,513	185,399	1,088	695,000	292,877	144,940	83,789	521,606	347,380	(59,383)	287,997	(15,906)	272,091
41-32 Shelby-Rising City Public Schools	757,747	276,268	3,596	1,037,611	436,422	215,979	22,780	675,181	517,638	(88,487)	429,151	(17,005)	412,146
41-75 High Plains Community Schools	607,235	221,393	18,323	846,951	349,735	173,079	76,685	599,499	414,818	(70,909)	343,909	(15,026)	328,883
42-11 Superior Public Schools	801,819	292,336	22,496	1,116,651	461,805	228,541	22,954	547,743	454,111	(93,632)	360,479	6,375	460,486
43-123 Schuyler Community Schools	2,828,532	1,031,258	34,564	3,894,354	1,629,084	806,211	17,964	2,453,259	1,932,246	(330,302)	1,601,944	5,524	1,607,468
43-39 Leigh Community School	415,480	151,481	13,672	580,633	239,295	118,424	4,517	362,236	283,825	(48,517)	235,308	4,983	240,291
43-58 Clarkson Public School	475,226	173,263	36,161	684,650	273,705	135,453	8,975	418,133	324,638	(55,493)	269,145	23,512	292,657
43-70 Howells-Dodge Public Schools	620,065	226,070	15,755	861,890	357,124	176,736	32,334	566,194	423,582	(72,407)	351,175	(25,080)	326,095
44-23 Johnson-Brock Public Schools	473,381	172,591	8,735	649,707	272,643	134,927	11,158	418,728	323,379	(55,279)	268,100	(2,819)	265,281
44-29 Auburn Public Schools	1,470,039	535,963	79,518	2,085,520	846,664	419,002	127,915	1,393,581	1,004,224	(171,665)	832,559	(24,495)	808,064
45-2 Red Cloud Community Schools	433,066	157,892	8,107	599,065	249,423	123,436	49,257	422,116	295,839	(50,571)	245,268	(19,376)	225,892
45-74 Blue Hill Public Schools	618,209	225,394	92,739	936,342	356,056	176,207	1,824	534,087	422,313	(72,189)	350,124	19,390	369,514
46-4 Central City Public Schools	1,347,430	491,261	59,634	1,898,325	776,048	384,055	8,775	1,168,878	920,464	(157,344)	763,120	39,486	802,606
46-49 Palmer Public School	500,885	182,618	45,241	728,744	288,483	142,766	37,811	469,060	342,169	(58,492)	283,677	29,142	312,819
47-21 Arcadia Public Schools	337,938	123,209	39,490	500,637	194,635	96,322	12,113	303,070	230,855	(39,463)	191,392	4,653	196,045
47-5 Ord Public Schools	954,936	348,161	2,603	1,305,700	549,992	272,183	91,078	913,253	652,341	(111,511)	540,830	(25,547)	515,283
48-17 McCook Public Schools	1,978,146	721,215	-	2,699,361	1,139,307	563,827	256,241	1,959,375	1,351,324	(230,997)	1,120,327	(89,052)	1,031,275
48-179 Southwest Public Schools	650,601	237,204	12,888	900,693	374,712	185,440	95,266	655,418	444,445	(75,976)	368,469	(16,678)	351,791
49-1 St. Paul Public School	1,090,857	397,717	47,622	1,536,196	628,276	310,925	15,782	954,983	745,193	(127,384)	617,809	43,099	660,908
49-100 Centura Public School	881,872	321,523	67,508	1,270,903	507,912	251,358	45,309	804,579	602,431	(102,981)	499,450	11,744	511,194
49-103 Elba Public School	277,959	101,342	23,339	402,640	160,090	79,226	57,316	296,632	189,882	(32,459)	157,423	7,888	165,311
50-506 Franklin Public Schools	575,604	209,860	-	785,464	331,517	164,063	71,341	566,921	393,212	(67,218)	325,994	(41,025)	284,969
51-2 Alma Public Schools	666,242	242,906	51,689	960,837	383,720	189,898	-	573,618	455,128	(77,801)	377,327	32,317	409,644
52-1 Wilcox-Hildreth Public Schools	506,163	184,543	71,290	761,996	291,523	144,271	73,059	508,853	345,772	(59,106)	286,666	(15,846)	270,820
52-501 Axtell Community School	512,841	186,978	38,092	737,911	295,369	146,174	295	441,838	350,335	(59,886)	290,449	10,238	300,687
52-503 Minden Public Schools	1,330,940	485,249	24,681	1,840,870	766,551	379,355	109,404	1,255,310	909,198	(155,418)	753,780	(24,849)	728,931
53-3 Stanton Community School	732,222	266,962	1,756	1,000,940	421,721	208,704	23,966	654,391	500,202	(85,507)	414,695	(5,430)	409,265
54-1 Pawnee City Public Schools	505,074	184,146	-	689,220	290,896	143,960	47,214	482,070	345,029	(58,979)	286,050	(24,769)	261,281
54-69 Lewiston Consolidated Schools	417,586	152,248	24,364	594,198	240,507	119,024	37,300	396,831	285,263	(48,762)	236,501	(2,072)	234,429
55-1 Pender Public School	676,938	246,806	27,297	951,041	389,880	192,946	18,863	601,689	462,435	(79,505)	383,385	27,010	410,395
55-13 Walthill Public School	891,745	325,123	63,930	1,280,798	513,598	254,172	4,279	772,049	609,174	(104,132)	505,042	18,672	523,714
55-16 Omaha Nation Public School	1,845,442	672,832	878,194	3,396,468	1,062,877	526,003	-	1,588,880	1,260,669	(215,499)	1,045,170	331,085	1,376,255
55-17 Winnebago Public School	1,656,182	603,830	327,446	2,587,458	953,873	472,058	-	1,425,931	1,131,381	(193,399)	937,982	121,746	1,059,728
55-561 Emerson-Hubbard Com Schools	523,732	190,948	-	714,680	301,642	149,278	77,129	528,049	357,777	(61,161)	296,616	(40,320)	256,296
56-1 Loup City Public Schools	607,319	221,423	30,114	858,856	349,783	173,103	15,807	538,693	414,875	(70,919)	343,956	(12,446)	331,510
56-15 Litchfield Public Schools	339,038	123,610	21,865	484,513	195,268	96,635	13,709	305,612	231,608	(39,593)	192,015	(1,186)	190,829
57-33 Sterling Public Schools	408,013	148,758	21,107	577,878	234,994	116,295	32,132	383,421	278,724	(47,645)	231,079	488	231,567
57-50 Johnson County Central Public School	1,015,787	370,347	7,576	1,393,710	585,040	289,528	9,249	883,817	693,910	(118,617)	575,293	(324)	574,969
58-1 Fullerton Public School	578,038	210,748	4,067	792,853	332,919	164,757	67,278	564,954	394,874	(67,501)	327,373	(18,970)	308,403
58-30 Twin River Public Schools	922,466	336,323	38,860	1,297,649	531,291	262,929	36,264	830,484	630,160	(107,720)	522,440	18,157	540,597
59-1 Bellevue Public Schools	16,911,205	6,165,679	-	23,076,884	9,739,957	4,820,167	491,462	15,051,586	11,552,492	(1,974,800)	9,577,692	(755,514)	8,822,178
59-27 Papillion LaVista Public Schools	16,787,524	6,120,586	189,988	23,098,098	9,668,723	4,784,914	303,326	14,756,963	11,468,001	(1,960,356)	9,507,645	134,978	9,642,623
59-37 Gretna Public School	7,218,290	2,631,726	1,999,422	11,849,438	4,157,352	2,057,415	-	6,214,767	4,931,004	(842,912)	4,088,092	858,687	4,946,779
59-46 Springfield Platteview Community Schools	2,014,423	734,441	140,732	2,889,596	1,160,201	574,167	2,020	1,736,388	1,376,105	(235,233)	1,140,872	54,726	1,195,598
60-125 Medicine Valley Public Schools	473,092	172,485	9,074	654,651	272,476	134,845	12,565	419,886	323,181	(55,244)	267,937	(271)	267,666
60-46 Maywood Public Schools	365,986	133,435	1,161	500,582	210,788	104,316	62,222	377,326	250,013	(42,736)	207,277	(13,885)	193,392
60-95 Eustis-Farnam Public Schools	421,264	153,589	438	575,291	242,626	120,072	30,153	392,851	287,777	(49,193)	238,584	(6,594)	231,990

See notes to the Schedules.

(Continued)

*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.

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	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)
61-10 Gordon-Rushville Public Schools	1,274,522	464,680	-	1,739,202	734,057	363,274	241,740	1,339,071	870,660	(148,832)	721,828	(158,958)	562,870
61-3 Hay Springs School	392,511	143,106	85,492	621,109	226,066	111,877	3,830	341,773	268,135	(45,836)	222,299	12,982	235,281
62-60 Central Valley Public	811,342	295,808	94,188	1,201,338	467,290	231,255	24,418	722,963	554,248	(94,743)	459,505	29,683	489,188
63-51 Boyd County Schools	634,633	231,382	2,245	868,260	365,515	180,888	210,682	757,085	433,535	(74,109)	359,426	(62,687)	296,739
64-21 Bayard Public Schools	754,891	275,227	37,436	1,067,554	434,777	215,165	43,170	693,112	515,687	(88,153)	427,534	(15,561)	411,973
64-63 Bridgeport Public Schools	923,771	336,799	-	1,260,570	532,043	263,301	169,962	965,306	631,054	(107,874)	523,180	(126,214)	396,966
65-10 Hemingford Public School	834,922	304,405	39,583	1,178,910	480,871	237,976	1,200	720,047	570,359	(97,499)	472,860	8,141	481,001
65-6 Alliance Public Schools	1,830,441	667,363	-	2,497,804	1,054,237	521,727	247,400	1,823,364	1,250,423	(213,750)	1,036,673	(190,827)	845,846
66-30 Cody-Kilgore Unified Schools	351,190	128,041	4,919	484,150	202,267	100,099	24,730	327,096	239,909	(41,012)	198,897	4,288	203,185
66-6 Valentine Community Schools	1,244,002	453,552	20,292	1,717,846	716,479	354,575	68,896	1,139,950	849,810	(145,267)	704,543	(20,890)	683,653
67-70 Hitchcock Public Schools	508,413	185,363	38,827	732,603	292,819	144,912	8,646	446,377	347,311	(59,370)	287,941	8,458	296,399
68-1 Ogallala Public Schools	1,472,167	536,739	16,159	2,025,065	847,890	419,609	92,790	1,360,289	1,005,675	(171,911)	833,764	(12,895)	820,869
68-6 Paxton Consolidated Schools	461,591	168,292	11,530	641,413	265,852	131,566	24,850	422,268	315,324	(53,901)	261,423	7,448	268,871
69-2 Chadron Public Schools	1,549,253	564,844	90,842	2,204,939	892,288	441,581	119,178	1,453,047	1,058,336	(180,914)	877,422	(37,030)	840,392
69-71 Crawford Public Schools	391,594	142,772	35,251	569,617	225,538	111,615	79,864	417,017	267,509	(45,729)	221,780	(44,254)	177,526
70-11 South Sioux City Comm School	6,091,657	2,220,965	20,049	8,332,671	3,508,471	1,736,293	408,511	5,653,275	4,161,373	(711,352)	3,450,021	(179,565)	3,270,456
70-31 Homer Community School	723,021	263,607	27,033	1,013,661	416,422	206,081	92,077	714,580	493,915	(84,431)	409,484	(34,897)	374,587
71-1 Kimball Public Schools	858,019	312,826	9,094	1,179,939	494,174	244,560	225,559	964,293	586,137	(100,196)	485,941	(52,200)	433,741
72-10 Chase County Schools	994,479	362,579	20,924	1,377,982	572,767	283,454	29,717	885,938	679,356	(116,131)	563,225	(12,397)	550,828
72-536 Wauneta-Palisade Public Schools	456,563	166,459	26,804	649,826	262,956	130,133	41,244	434,333	311,891	(53,316)	258,575	1,412	259,987
73-30 Elwood Public Schools	421,709	153,751	12,378	587,838	242,882	120,199	49,767	412,848	288,082	(49,246)	238,836	(12,727)	226,109
74-20 Perkins County Schools	787,423	287,087	1,013	1,075,523	453,514	224,437	119,613	797,564	537,910	(91,952)	445,958	(77,391)	368,567
75-10 Ainsworth Community Schools	792,534	288,951	13,320	1,094,805	456,458	225,894	105,128	787,480	541,402	(92,549)	448,853	(27,364)	421,489
76-117 Dundy County Public Schools	758,669	276,604	2,354	1,037,627	436,953	216,242	67,951	721,146	518,267	(88,593)	429,674	(26,995)	402,679
77-1 Garden County Schools	681,722	248,550	42,175	972,447	392,636	194,310	12,037	598,983	465,701	(79,607)	386,094	14,860	400,954
78-25 Creek Valley Schools	386,355	140,862	-	527,217	222,520	110,122	162,222	494,864	263,931	(45,118)	218,813	(76,953)	141,860
78-95 South Platte Schools	426,337	155,439	4,161	585,937	245,548	121,518	26,075	393,141	291,242	(49,785)	241,457	(5,789)	235,668
79-79 Hayes Center Public School	338,711	123,491	57,097	519,299	195,079	96,542	27,235	318,856	231,381	(39,552)	191,829	(2,631)	189,198
80-500 Stoups County High School	342,756	124,966	4,443	472,165	197,409	97,695	27,336	322,440	234,147	(40,027)	194,120	(13,045)	181,075
81-100 Rock County Public Schools	498,001	181,567	47,477	727,045	286,822	141,944	13,233	441,999	340,196	(58,152)	282,044	11,761	293,805
82-100 Keya Paha Co. High School	257,735	93,968	2,502	354,205	148,442	73,462	30,148	252,052	176,067	(30,098)	145,969	(17,076)	128,893
83-100 Burwell Jr., Sr. High School	599,585	218,603	-	818,188	345,329	170,898	85,663	601,890	409,591	(70,015)	339,576	(25,567)	314,009
84-45 Wheeler Central Schools	362,936	132,323	60,161	555,420	209,032	103,447	-	312,479	247,930	(42,381)	205,549	26,727	232,276
85-1 Banner County School	437,650	159,563	21,048	618,261	252,063	124,742	12,689	389,494	298,970	(51,106)	247,864	(2,337)	245,527
86-71 Sandhills Public School	277,237	101,078	5,113	383,428	159,674	79,020	37,276	275,970	189,387	(32,373)	157,014	(9,908)	147,106
87-501 Stapleton Public Schools	372,137	135,678	15,486	523,301	214,331	106,069	11,467	331,867	254,217	(43,457)	210,760	1,679	212,439
88-25 Loup County Public School	296,022	107,927	53,349	457,298	170,493	84,375	23,977	278,845	202,220	(34,567)	167,653	6,303	173,956
89-1 Thedford Public Schools	305,812	111,497	58,236	475,545	176,132	87,165	39,667	302,964	208,910	(35,713)	173,197	1,242	174,439
90-90 McPherson Co High School	236,155	86,100	9,973	332,228	136,012	67,311	46,866	250,189	161,322	(27,575)	133,747	(16,377)	117,370
91-500 Arthur County High School	291,878	106,416	7,078	405,372	168,106	83,193	305,160	199,388	163,805	(34,083)	130,860	176,285	176,285
92-11 District 11 Area Schools	308,235	112,380	5,481	426,096	177,527	87,856	38,243	303,626	210,565	(35,996)	174,569	(7,450)	167,119
93-1 Mullen Public Schools	408,724	149,017	41,373	599,114	235,403	116,498	32,359	384,260	279,208	(47,726)	231,482	3,131	234,613
97-1 Ed. Service Unit 1	1,471,061	536,336	123,217	2,130,614	847,253	419,294	27,950	1,294,497	1,004,923	(171,785)	833,138	68,536	901,674
97-10 Ed. Service Unit 10	1,551,765	565,760	162,012	2,279,537	893,734	442,296	59,690	1,395,720	1,060,051	(181,206)	878,845	52,069	930,914
97-11 Ed. Service Unit 11	573,232	208,995	39,978	822,205	330,151	163,387	49,488	584,486	391,589	(66,938)	324,651	(44,412)	280,239
97-13 Ed. Service Unit 13	1,737,408	633,444	234,444	2,605,296	1,000,655	495,210	23,662	1,519,527	1,186,868	(202,884)	983,984	230,960	1,214,944
97-15 Ed. Service Unit 15	314,108	114,521	2,405	431,034	180,909	89,530	99,511	369,950	214,577	(36,681)	177,896	(19,718)	158,178
97-16 Ed. Service Unit 16	604,380	220,352	14,202	838,934	348,091	172,265	52,532	722,888	412,867	(70,576)	342,291	(30,239)	312,052
97-17 Ed. Service Unit 17	664,142	242,140	43,860	950,142	382,511	189,299	71,010	642,820	453,693	(77,555)	376,138	(617)	375,521
97-2 Ed. Service Unit 2	885,684	322,913	335,371	1,543,968	510,107	252,445	-	762,552	605,033	(103,424)	501,609	111,069	612,678
97-3 Ed. Service Unit #3	2,401,283	875,487	773,464	4,050,234	1,383,012	684,433	1,628	2,069,073	1,640,382	(280,411)	1,359,971	177,469	1,537,440
97-4 Ed. Service Unit 4	742,918	270,861	31,886	1,045,665	427,881	211,752	132,377	772,010	507,506	(86,753)	420,753	(13,744)	407,009

See notes to the Schedules.

(Continued)

*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.

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
FOR THE YEAR ENDED JUNE 30, 2020**

Entity	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
	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 in Proportion*	Total Deferred Inflows of Resources	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)
97-5 Ed. Service Unit 5	690,951	251,915	207,622	1,150,488	397,951	196,940	24,393	619,284	472,007	(80,686)	391,321	34,087	425,408
97-6 Ed. Service Unit 6	1,045,807	381,292	194,209	1,621,308	602,330	298,084	11,718	912,132	714,417	(122,122)	592,295	21,541	613,836
97-7 Ed. Service Unit 7	1,097,930	400,296	89,345	1,587,571	632,349	312,941	38,078	983,368	750,026	(128,211)	621,815	8,781	630,596
97-8 Ed. Service Unit 8	865,654	315,610	70,459	1,251,723	498,571	246,736	45,964	791,271	591,351	(101,086)	490,265	(36,758)	453,507
97-9 Ed. Service Unit 9	529,366	193,002	60,872	783,240	304,886	150,884	402,043	857,813	361,625	(61,818)	299,807	(233,522)	66,285
98-11 Lincoln Regional Center	52,828	19,261	3,943	76,032	30,426	15,058	3,974	49,458	36,087	(6,168)	29,919	(3,310)	26,609
98-12 Nebraska Correctional Youth Facility	392,406	143,068	3,166	538,640	226,005	111,847	40,244	378,096	268,063	(45,823)	222,240	(10,194)	212,046
98-4 Nebraska Youth Academy	73,369	26,750	200	100,319	42,257	20,912	6,856	70,025	50,122	(8,569)	41,553	(11,448)	30,105
98-6 Youth Development Center	119,797	43,677	1,806	165,280	68,997	34,145	51,317	154,459	81,838	(13,991)	67,847	(26,771)	41,076
98-9 W Kearney High School YR and TC	304,446	110,998	75,765	491,209	175,345	86,776	37,304	299,425	207,975	(35,552)	172,423	(5,486)	166,937
99-3 Sarpy County Coop Head Start	53,901	19,652	17,339	90,892	31,044	15,363	455,834	502,241	36,820	(6,293)	30,527	(104,841)	(74,314)

(Concluded)

*Deferred outflows for contributions made after 6/30/2020 are not reflected. Please consult GASB 68, paragraph 89.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN

**NOTES TO THE SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,
SCHEDULE OF NET PENSION LIABILITY, AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

For the Year Ended June 30, 2020

1. Summary of Significant Accounting Policies

A. Basis of Presentation

Employers participating in NPERS – School Employees Retirement Plan cost-sharing, multiple-employer defined benefit plan are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedule of Allocated Proportion by Employer, Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer provide employers with the required information for financial reporting.

The underlying financial information used to prepare the pension allocation schedules is based on NPERS – School Employees Retirement Plan financial statements. NPERS financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), which apply to governmental accounting for fiduciary funds.

Employer contributions, employer adjustments, and accounts receivable/payable for pay period begin dates between July 1, 2019, and June 30, 2020, were used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Allocated Proportion by Employer.

The difference between employer contributions reported on the School Employees Retirement Plan Statement of Changes in Plan Net Position of \$203,022,597 and employer contributions reported on the Schedule of Allocated Proportion by Employer of \$203,020,740 totals \$1,857. The variance of \$1,857 is due to differences in the accrual of employer contributions receivable and is included in total pension expense.

The Employer Allocated Percentage by Contributions on the Schedule of Allocated Proportion by Employer represents each employer's reported actual contributions divided by the total reported actual employer contributions for all school employers.

The Final Employer Allocated Percentage on the Schedule of Allocated Proportion by Employer represents each employer's reported actual contributions divided by the total reported actual employer contributions and non-employer contributing entity contributions. The non-employer contributing entity contributions totaled \$41,860,351. The non-employer contributing entity, the State of Nebraska, contributes an amount equal to two percent of the compensation of all members of the school employee retirement system, in accordance with Neb. Rev. Stat. § 79-966(2) (Cum. Supp. 2020). The percentages in this column are used to calculate each employer's proportionate shares on the Schedule of Net Pension Liability, and the Schedule of Pension Amounts by Employer. The State of Nebraska's proportionate share is 17.094154%, calculated by dividing its contributions by the total employer and non-employer contributions (\$41,860,351/\$244,881,091).

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN

**NOTES TO THE SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,
SCHEDULE OF NET PENSION LIABILITY, AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**
(Continued)

1. Summary of Significant Accounting Policies (Concluded)

The Changes in Proportion, presented as a Deferred Outflow of Resources or Deferred Inflow of Resources on the Schedule of Pension Amounts by Employer are calculated as the difference between each employer's current year final employer allocated percentage, and the previous fiscal year final employer allocated percentage, multiplied by the previous year's collective net pension liability, less the amount to be recognized in the current period as Pension Expense. These amounts also include the prior year Deferred Outflows of Resources and Deferred Inflows of Resources less the amount to be recognized in the current period as pension expense.

Prior year information can be found in the GASB Statement No. 68 reports prepared by the plan actuary as of June 30, 2014, through June 30, 2019 (see Note 3). The change in proportion to be reported as pension expense 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, which is 5.40 years. That amount is presented as the Net Recognition of Deferred Amounts from Changes in Proportionate Share found under Pension Expense on the Schedule of Pension Amounts by Employer.

The Differences Between Expected and Actual Experience are also to be recognized over the average expected remaining service life of the entire plan membership at the beginning of the measurement period, which is 5.40 years. The non-current amount is presented as a Deferred Inflow of Resources on the Schedule of Pension Amounts by Employer. The current amount is included in the Proportionate Share of Plan Pension Expense/(Income) on the Schedule of Pension Amounts by Employer.

The Differences Between Projected and Actual Earnings on Pension Plan Investments are to be recognized over a five-year period. The non-current amount is presented as a Deferred Outflow of Resources and a Deferred Inflow of Resources on the Schedule of Pension Amounts by Employer. The current amount is included in the Proportionate Share of Plan Pension Expense/(Income) on the Schedule of Pension Amounts by Employer.

A Schedule of Recognition Amounts by Employer, showing Deferred Outflows of Resources and Deferred inflows of Resources to be recognized in future years, by employer, has been prepared by the actuary's GASB Statement No. 68 report as of June 30, 2020. That report is available through NPERS, see Note 3 below.

School employers participating in the plan have fiscal years ending August 31st. Roll-forward procedures have not been completed. NPERS expects all school employers will prepare financial statements in conformity with a comprehensive basis of accounting other than generally accepted accounting principles.

2. Plan Description

The Nebraska Public Employees Retirement Board (Board) was created in 1971 to administer the Nebraska retirement plans. The School Employees Retirement Plan has been created in accordance with Internal Revenue Code Sections 401(a), 414(h), and 414(k). Participants should refer to Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 2020) for the School Employees Retirement Act. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN

**NOTES TO THE SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER
SCHEDULE OF NET PENSION LIABILITY, AND
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**
(Concluded)

2. **Plan Description** (Concluded)

The School Employees Retirement Plan is a cost-sharing, multiple-employer defined benefit pension plan. In 1945, the Legislature enacted the law establishing a retirement plan for school employees of the State. During fiscal year 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

3. **Actuarial Methods and Assumptions**

The total pension liability for the School Employees Retirement Plan was determined by an actuarial valuation as of the June 30, 2020, measurement date, using the entry age normal actuarial cost method. Inflation is assumed to be 2.75 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.50 percent.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of the actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The supporting actuary information is included in the July 1, 2020, Actuarial Valuation Report, and the June 30, 2020, GASB Statement No. 67 and 68 reports prepared by the actuary. Those reports can be obtained from <https://npers.ne.gov> under Member Info – Publications/Videos, by writing to Public Employees Retirement Systems, P.O. Box 94816, Lincoln, NE, 68509-4816, or by calling 402-471-2053.

4. **Additional Financial Information**

Additional financial information supporting the preparation of the Schedule of Allocated Proportion by Employer, the Schedule of Net Pension Liability, and the Schedule of Pension Amounts by Employer (including the unmodified audit opinion on the financial statements) is presented in a separate report prepared by NPERS. That report can be obtained from <https://npers.ne.gov> under Related Links – Retirement Plan Audits, by writing to Public Employees Retirement Systems, P.O. Box 94816, Lincoln, NE, 68509-4816, or by calling 402-471-2053.



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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS
SCHOOL EMPLOYEES RETIREMENT PLAN
EMPLOYER GASB STATEMENT NO. 68 SCHEDULES
INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Nebraska Public Employees Retirement Board
Lincoln, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Schedule of Allocated Proportion by Employer of the Nebraska Public Employees Retirement Systems (NPERS) – School Employees Retirement, as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the column titled Total NPL included in the accompanying Schedule of Net Pension Liability, and the total for all entities of the columns titled Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the NPERS – School Employees Retirement Plan, as of and for the year ended June 30, 2020, and the related notes, and have issued our report thereon dated August 24, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the NPERS – School Employees Retirement Plan's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedules referred to previously, but not for the purpose of expressing an opinion on the effectiveness of the NPERS – School Employees Retirement Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the NPERS – School Employees Retirement Plan's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the NPERS – School Employees Retirement Plan's Schedules will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the NPERS – School Employees Retirement Plan’s Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, not to provide an opinion on the effectiveness of the NPERS – School Employees Retirement Plan’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the NPERS – School Employees Retirement Plan’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kris Kucera, CPA, CFE
Audit Manager
Lincoln, Nebraska

August 24, 2021