

**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 (NPL)/(ASSET),  
AND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

**FOR THE YEAR ENDED JUNE 30, 2023**

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**Issued on September 4, 2024**

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET),  
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 (NPL)/(ASSET),  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER

**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Public Employees Retirement Board Members  
As of June 30, 2023**

Kelli Ackerman  
Chairperson – School Member  
Term Ending January 1, 2025

Janis Elliott  
Vice Chair – School Member  
Term Ending January 1, 2024

Thomas Zimmerman  
Judge Member  
Term Ending January 1, 2026

Allen Simpson  
State Member  
Term Ending January 1, 2025

Vacant  
County Member  
Term Ending January 1, 2026

Mike Jahnke  
State Patrol Member  
Term Ending January 1, 2023\*

Jim Schulz  
Public Member  
Term Ending January 1, 2027

Gerald Clausen  
Public Member  
Term Ending January 1, 2023\*

Michael W. Walden-Newman  
Ex-Officio (State Investment Officer)  
(Resigned on December 7, 2023)

*\* The terms of both board members ended during the fiscal year; however, no successors were appointed by the Legislature as of June 30, 2023.*

**Nebraska Public Employees Retirement Systems Executive Management**

Randy Gerke  
Director  
(Retired on September 10, 2023)

Orron Hill  
Legal Counsel  
(Resigned on July 7, 2023)

Teresa Zulauf  
Controller

Tyler Cummings  
Deputy Director

Nebraska Public Employees Retirement Systems  
1526 K Street, Suite 400  
P.O. Box 94816  
Lincoln, NE 68509  
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# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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 Audit of the Schedules

##### *Opinions*

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, 2023, and the related notes. We have also audited the total for all entities of the column titled Total NPL/(Asset) included in the accompanying Schedule of Net Pension Liability (NPL)/(Asset), 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, 2023, and the related notes.

In our opinion, the accompanying Schedules referred to above present fairly, in all material respects, the employer allocations and Total Net Pension Liability (NPL)/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) for all participating entities for the School Employees Retirement Plan as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

##### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of the report. We are required to be independent of NPERS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### *Responsibilities of Management for the Schedules*

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

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are 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 (NPL)/(Asset), and the Schedule of Pension Amounts by Employer, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability (NPL)/(Asset), and the Schedule of Pension Amounts by Employer.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 (NPL)/(Asset), and Schedule of Pension Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedules.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability (NPL)/(Asset), and Schedule of Pension Amounts by Employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Matter – Financial Statement Report***

We have audited, in accordance with GAAS and *Government Auditing Standards*, the financial statements of NPERS – School Employees, Judges, and State Patrol Retirement Plans as of and for the year ended June 30, 2023, and our report thereon, dated January 25, 2024, expressed an unmodified opinion on those financial statements.

### ***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 it is not intended to be, and should not be, used by anyone other than these specific parties.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2024, on our consideration of NPERS – School Employees Retirement Plan’s internal control over financial reporting of the 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 financial reporting 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.

August 28, 2024



Zachary Wells, CPA, CISA  
Assistant Deputy Auditor  
Lincoln, Nebraska

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
Total	\$ 224,085,624	\$ 224,085,624		
00-DE Nebraska Dept of Education	205,841	205,841	0.091858%	0.076264%
01-10 Elkhorn Public Schools	7,279,111	7,279,111	3.248361%	2.696898%
01-15 Douglas County West Comm Schools	839,148	839,148	0.374476%	0.310902%
01-17 Millard Public Schools	14,954,192	14,954,192	6.673428%	5.540503%
01-54 Ralston Public Schools	2,529,629	2,529,629	1.128867%	0.937223%
01-59 Bennington Public Schools	2,467,802	2,467,802	1.101276%	0.914316%
01-66 Westside Community Schools	5,093,970	5,093,970	2.273225%	1.887307%
02-1 Lincoln Public Schools	33,564,951	33,564,951	14.978627%	12.435764%
02-145 Waverly School District 145	1,514,733	1,514,733	0.675962%	0.561206%
02-148 Malcolm Public School	497,410	497,410	0.221973%	0.184289%
02-160 Norris School District 160	1,538,897	1,538,897	0.686745%	0.570159%
02-161 Raymond Central Public School	553,703	553,703	0.247094%	0.205146%
03-1 Southern Public Schools	329,665	329,665	0.147116%	0.122141%
03-100 Diller-Odell Public Schools	255,623	255,623	0.114074%	0.094708%
03-15 Beatrice Public Schools	1,375,493	1,375,493	0.613825%	0.509618%
03-34 Daniel Freeman Public Schools	341,245	341,245	0.152283%	0.126430%
04-15 Anselmo-Merna Public School	206,845	206,845	0.092306%	0.076636%
04-180 Callaway Public School	231,801	231,801	0.103443%	0.085882%
04-25 Broken Bow Public Schools	576,860	576,860	0.257428%	0.213725%
04-44 Ansley Public School	185,310	185,310	0.082696%	0.068657%
04-84 Sargent Public Schools	187,678	187,678	0.083753%	0.069535%
04-89 Arnold Public Schools	166,501	166,501	0.074302%	0.061688%
05-1 Fremont Public Schools	3,966,584	3,966,584	1.770120%	1.469613%
05-594 Logan View Public Schools	444,509	444,509	0.198366%	0.164690%
05-595 North Bend Central Public Schools	509,766	509,766	0.227487%	0.188867%
05-62 Scribner-Snyder Community Schools	230,943	230,943	0.103060%	0.085564%
06-1 Ashland-Greenwood Public Schools	755,547	755,547	0.337169%	0.279929%
06-107 Cedar Bluffs Public School	348,325	348,325	0.155443%	0.129054%
06-39 Wahoo Public School	789,288	789,288	0.352226%	0.292430%
06-72 Mead Public Schools	232,075	232,075	0.103565%	0.085983%
06-9 Yutan Public School	368,013	368,013	0.164229%	0.136348%

See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
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**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

		Year Ended June 30, 2023			
Entity	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
07-1	Madison Public Schools	467,777	467,777	0.208749%	0.173310%
07-13	Newman Grove Public Schools	195,677	195,677	0.087322%	0.072498%
07-2	Norfolk Public Schools	3,263,544	3,263,544	1.456383%	1.209138%
07-5	Battle Creek Public School	385,578	385,578	0.172067%	0.142856%
07-80	Elkhorn Valley School	375,495	375,495	0.167568%	0.139121%
08-126	Doniphan-Trumbull Public School	448,194	448,194	0.200010%	0.166055%
08-2	Grand Island Public Schools	7,616,088	7,616,088	3.398740%	2.821748%
08-82	Northwest High School	1,020,466	1,020,466	0.455391%	0.378081%
08-83	Wood River Jr-Sr High School	494,726	494,726	0.220775%	0.183295%
09-105	Pleasanton Public School	221,274	221,274	0.098745%	0.081981%
09-119	Amherst Public School	259,852	259,852	0.115961%	0.096275%
09-19	Shelton Public Schools	244,024	244,024	0.108898%	0.090411%
09-2	Gibbon Public Schools	416,620	416,620	0.185920%	0.154357%
09-69	Ravenna Public Schools	377,556	377,556	0.168487%	0.139884%
09-7	Kearney Public Schools	4,679,899	4,679,899	2.088442%	1.733894%
09-9	Elm Creek Public School	261,449	261,449	0.116674%	0.096867%
10-1	Columbus Public Schools	2,988,903	2,988,903	1.333822%	1.107384%
10-5	Lakeview Community Schools	668,062	668,062	0.298128%	0.247516%
10-67	Humphrey Public Schools	255,622	255,622	0.114073%	0.094707%
11-111	Nebraska City Public Schools	922,627	922,627	0.411730%	0.341832%
11-27	Syracuse-Dunbar-Avoca School	659,788	659,788	0.294436%	0.244451%
11-501	Palmyra District OR 1	454,327	454,327	0.202747%	0.168327%
12-13	Creighton Community School	288,739	288,739	0.128852%	0.106977%
12-501	Niobrara Public Schools	254,867	254,867	0.113736%	0.094427%
12-505	Santee Community Schools	423,108	423,108	0.188815%	0.156761%
12-576	Wausa Public School	204,370	204,370	0.091202%	0.075719%
12-583	Verdigre Public Schools	173,364	173,364	0.077365%	0.064231%
12-586	Bloomfield Community Schools	245,552	245,552	0.109580%	0.090977%
12-96	Crofton Community School	316,418	316,418	0.141204%	0.117232%
13-101	Wynot Public Schools	178,346	178,346	0.079588%	0.066077%
13-45	Randolph Public Schools	236,176	236,176	0.105395%	0.087502%
13-54	Laurel-Concord-Coleridge Comm School	464,125	464,125	0.207119%	0.171957%
13-8	Hartington-Newcastle Public School	379,007	379,007	0.169135%	0.140422%
14-123	Silver Lake Public Schools	269,211	269,211	0.120138%	0.099743%

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FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
14-18 Hastings Public Schools	2,705,609	2,705,609	1.207400%	1.002424%
14-3 Kenesaw Public School	239,197	239,197	0.106744%	0.088622%
14-90 Adams Central Jr-Sr High School	825,629	825,629	0.368444%	0.305895%
15-1 North Platte Public Schools	2,826,676	2,826,676	1.261427%	1.047279%
15-37 Hershey Public Schools	417,066	417,066	0.186119%	0.154522%
15-55 Sutherland Public School	278,018	278,018	0.124068%	0.103005%
15-565 Wallace School District 65R	223,461	223,461	0.099721%	0.082792%
15-6 Brady Public School	195,090	195,090	0.087060%	0.072280%
15-7 Maxwell Public School	249,963	249,963	0.111548%	0.092611%
16-5 Milford Public Schools	585,951	585,951	0.261485%	0.217094%
16-567 Centennial Public School	486,626	486,626	0.217161%	0.180294%
16-9 Seward Public Schools	1,044,780	1,044,780	0.466241%	0.387089%
17-12 York Public Schools	933,397	933,397	0.416536%	0.345822%
17-83 McCool Junction Public Schools	232,184	232,184	0.103614%	0.086024%
17-96 Heartland Community Schools	298,907	298,907	0.133390%	0.110745%
18-1 Lexington Public Schools	2,431,278	2,431,278	1.084977%	0.900784%
18-101 Sumner Eddyville Miller School	219,765	219,765	0.098072%	0.081423%
18-11 Cozad City Schools	681,119	681,119	0.303955%	0.252354%
18-20 Gothenburg Public Schools	644,390	644,390	0.287564%	0.238745%
18-4 Overton Public Schools	233,617	233,617	0.104253%	0.086554%
19-56 Falls City Public Schools	742,371	742,371	0.331289%	0.275047%
19-70 Humboldt Table Rock Steinauer	395,642	395,642	0.176558%	0.146584%
20-1 Plattsmouth Community Schools	1,104,368	1,104,368	0.492833%	0.409166%
20-22 Weeping Water Public Schools	335,861	335,861	0.149881%	0.124436%
20-32 Louisville Public Schools	500,626	500,626	0.223408%	0.185481%
20-56 Conestoga Public Schools	563,441	563,441	0.251440%	0.208754%
20-97 Elmwood-Murdock Schools	372,649	372,649	0.166298%	0.138066%
21-11 Morrill Public Schools	431,144	431,144	0.192401%	0.159738%
21-16 Gering Public Schools	1,316,524	1,316,524	0.587509%	0.487770%
21-2 Minatare Public Schools	237,737	237,737	0.106092%	0.088081%
21-31 Mitchell Public Schools	574,261	574,261	0.256269%	0.212763%
21-32 Scottsbluff Public Schools	2,727,263	2,727,263	1.217063%	1.010446%
22-2 Crete Public Schools	1,665,265	1,665,265	0.743138%	0.616978%
22-44 Dorchester Public Schools	215,900	215,900	0.096347%	0.079991%

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FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023				
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
22-68	Friend Public School	222,889	222,889	0.099466%	0.082580%
22-82	Wilber-Clatonia Public Schools	431,231	431,231	0.192440%	0.159770%
23-1	Boone Central Schools	528,429	528,429	0.235816%	0.195782%
23-17	St. Edward Public School	175,754	175,754	0.078432%	0.065117%
23-75	Riverside Public Schools	267,396	267,396	0.119328%	0.099070%
24-1	West Point Public School	634,314	634,314	0.283068%	0.235013%
24-20	Bancroft-Rosalie Comm. School	278,075	278,075	0.124093%	0.103026%
24-30	Wisner-Pilger Public Schools	421,142	421,142	0.187938%	0.156032%
25-502	East Butler Public School	369,695	369,695	0.164979%	0.136971%
25-56	David City Public Schools	670,125	670,125	0.299049%	0.248280%
26-1	Nebraska Unified Sch Dist #1	-	-	0.000000%	0.000000%
26-115	Summerland Public Schools	401,054	401,054	0.178974%	0.148590%
26-18	Elgin Public Schools	190,641	190,641	0.085075%	0.070632%
26-9	Neligh-Oakdale Public Schools	315,933	315,933	0.140988%	0.117053%
27-17	Wayne Community Schools	645,252	645,252	0.287949%	0.239065%
27-560	Wakefield Community School	428,056	428,056	0.191023%	0.158594%
27-595	Winside Public School	230,529	230,529	0.102875%	0.085410%
28-2	Giltner Public Schools	198,062	198,062	0.088387%	0.073382%
28-504	Aurora Public Schools	1,026,154	1,026,154	0.457929%	0.380188%
28-91	Hampton Public Schools	190,590	190,590	0.085052%	0.070613%
29-1	Blair Community Schools	1,451,122	1,451,122	0.647575%	0.537638%
29-24	Arlington Public Schools	578,346	578,346	0.258092%	0.214277%
29-3	Fort Calhoun Community School	535,768	535,768	0.239091%	0.198501%
30-11	Harvard Public Schools	248,419	248,419	0.110859%	0.092039%
30-2	Sutton Public Schools	350,894	350,894	0.156589%	0.130005%
30-5	South Central NE Unif School #5	679,022	679,022	0.303019%	0.251577%
31-1	Tekamah-Herman Schools	443,973	443,973	0.198126%	0.164491%
31-14	Oakland-Craig Public School	364,959	364,959	0.162866%	0.135217%
31-20	Lyons-Decatur NE Schools	293,780	293,780	0.131102%	0.108845%
32-2001	Bruning-Davenport Unif. School	229,207	229,207	0.102285%	0.084920%
32-60	Deshler Public School	220,651	220,651	0.098467%	0.081751%
32-70	Thayer Central Community Schools	349,162	349,162	0.155816%	0.129364%
33-300	Tri-County Schools	379,166	379,166	0.169206%	0.140480%
33-303	Meridian Public School	220,731	220,731	0.098503%	0.081780%

See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023			
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
33-8 Fairbury Public Schools	765,835	765,835	0.341760%	0.283741%
34-1 Exeter - Milligan Public Schools	200,916	200,916	0.089660%	0.074439%
34-25 Fillmore Central Public Schools	460,297	460,297	0.205411%	0.170539%
34-54 Shickley Public School	192,313	192,313	0.085821%	0.071251%
35-1 Ponca Public School	385,817	385,817	0.172174%	0.142945%
35-70 Allen Consolidated Schools	190,925	190,925	0.085202%	0.070738%
36-137 Chambers Public School	137,670	137,670	0.061436%	0.051006%
36-239 West Holt Public School	420,919	420,919	0.187838%	0.155949%
36-29 Ewing Public Schools	-	-	0.000000%	0.000000%
36-44 Stuart Public School	190,686	190,686	0.085095%	0.070649%
36-7 O'Neill Public Schools	705,361	705,361	0.314773%	0.261335%
37-44 Holdrege Public Schools	788,957	788,957	0.352078%	0.292307%
37-54 Bertrand Community School	247,408	247,408	0.110408%	0.091664%
37-55 Loomis Public School	215,051	215,051	0.095968%	0.079676%
38-18 Arapahoe Public Schools	247,276	247,276	0.110349%	0.091615%
38-21 Cambridge Public Schools	260,369	260,369	0.116192%	0.096466%
38-540 Southern Valley Schools	430,491	430,491	0.192110%	0.159496%
39-1 Sidney Public Schools	931,404	931,404	0.415646%	0.345083%
39-3 Leyton Public School	198,939	198,939	0.088778%	0.073706%
39-9 Potter-Dix Public Schools	179,909	179,909	0.080286%	0.066656%
40-2 Pierce Public Schools	488,183	488,183	0.217856%	0.180871%
40-5 Plainview Public Schools	292,013	292,013	0.130313%	0.108190%
40-542 Osmond Community Schools	208,800	208,800	0.093179%	0.077360%
41-15 Cross County Community School	344,494	344,494	0.153733%	0.127634%
41-19 Osceola Public School	240,373	240,373	0.107268%	0.089057%
41-32 Shelby-Rising City Public Schools	376,181	376,181	0.167874%	0.139375%
41-75 High Plains Community Schools	265,580	265,580	0.118517%	0.098397%
42-11 Superior Public Schools	382,905	382,905	0.170874%	0.141865%
43-123 Schuyler Community Schools	1,362,055	1,362,055	0.607828%	0.504639%
43-39 Leigh Community School	213,858	213,858	0.095436%	0.079234%
43-58 Clarkson Public School	228,616	228,616	0.102022%	0.084702%
43-70 Howells-Dodge Public Schools	299,021	299,021	0.133441%	0.110787%
44-23 Johnson-Brock Public Schools	242,672	242,672	0.108294%	0.089909%
44-29 Auburn Public Schools	711,500	711,500	0.317513%	0.263610%

See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

		Year Ended June 30, 2023			
Entity		Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage
45-2	Red Cloud Community Schools	220,250	220,250	0.098288%	0.081602%
45-74	Blue Hill Public Schools	289,822	289,822	0.129335%	0.107378%
46-4	Central City Public Schools	639,769	639,769	0.285502%	0.237033%
46-49	Palmer Public School	258,453	258,453	0.115337%	0.095757%
47-21	Arcadia Public Schools	165,541	165,541	0.073874%	0.061333%
47-5	Ord Public Schools	468,927	468,927	0.209262%	0.173736%
48-17	McCook Public Schools	995,774	995,774	0.444372%	0.368932%
48-179	Southwest Public Schools	330,530	330,530	0.147502%	0.122461%
49-1	St. Paul Public School	499,946	499,946	0.223105%	0.185229%
49-100	Centura Public School	426,901	426,901	0.190508%	0.158166%
49-103	Elba Public School	138,543	138,543	0.061826%	0.051330%
50-506	Franklin Public Schools	271,409	271,409	0.121118%	0.100556%
51-2	Alma Public Schools	338,218	338,218	0.150932%	0.125309%
52-1	Wilcox-Hildreth Public Schools	249,159	249,159	0.111189%	0.092313%
52-501	Axtell Community School	267,452	267,452	0.119353%	0.099091%
52-503	Minden Public Schools	642,251	642,251	0.286610%	0.237953%
53-3	Stanton Community School	355,433	355,433	0.158615%	0.131687%
54-1	Pawnee City Public Schools	257,384	257,384	0.114860%	0.095361%
54-69	Lewiston Consolidated Schools	200,764	200,764	0.089593%	0.074383%
55-1	Pender Public School	326,998	326,998	0.145925%	0.121152%
55-13	Walthill Public School	372,179	372,179	0.166088%	0.137892%
55-16	Omaha Nation Public School	1,063,994	1,063,994	0.474816%	0.394208%
55-17	Winnebago Public School	824,903	824,903	0.368120%	0.305626%
55-561	Emerson-Hubbard Com Schools	226,408	226,408	0.101036%	0.083883%
56-1	Loup City Public Schools	314,223	314,223	0.140225%	0.116419%
56-15	Litchfield Public Schools	157,900	157,900	0.070464%	0.058502%
57-33	Sterling Public Schools	189,847	189,847	0.084721%	0.070338%
57-50	Johnson County Central Public School	484,508	484,508	0.216216%	0.179510%
58-1	Fullerton Public School	286,711	286,711	0.127947%	0.106226%
58-30	Twin River Public Schools	405,963	405,963	0.181164%	0.150408%
59-1	Bellevue Public Schools	8,195,531	8,195,531	3.657321%	3.036430%
59-27	Papillion LaVista Public Schools	8,658,581	8,658,581	3.863961%	3.207990%
59-37	Gretna Public School	4,038,505	4,038,505	1.802215%	1.496259%

See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023				
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
59-46	Springfield Platteview Community Schools	979,183	979,183	0.436968%	0.362785%
60-125	Medicine Valley Public Schools	221,161	221,161	0.098695%	0.081940%
60-46	Maywood Public Schools	176,136	176,136	0.078602%	0.065258%
60-95	Eustis-Farnam Public Schools	191,145	191,145	0.085300%	0.070819%
61-10	Gordon-Rushville Public Schools	570,477	570,477	0.254580%	0.211361%
61-3	Hay Springs School	189,580	189,580	0.084602%	0.070239%
62-60	Central Valley Public	407,227	407,227	0.181728%	0.150877%
63-51	Boyd County Schools	298,954	298,954	0.133411%	0.110762%
64-21	Bayard Public Schools	337,931	337,931	0.150804%	0.125203%
64-63	Bridgeport Public Schools	466,486	466,486	0.208173%	0.172832%
65-10	Hemingford Public School	375,068	375,068	0.167377%	0.138962%
65-6	Alliance Public Schools	867,708	867,708	0.387222%	0.321485%
66-30	Cody-Kilgore Unified Schools	161,239	161,239	0.071954%	0.059739%
66-6	Valentine Community Schools	624,376	624,376	0.278633%	0.231330%
67-70	Hitchcock Public Schools	252,750	252,750	0.112792%	0.093644%
68-1	Ogallala Public Schools	723,266	723,266	0.322763%	0.267969%
68-6	Paxton Consolidated Schools	208,819	208,819	0.093187%	0.077367%
69-2	Chadron Public Schools	751,205	751,205	0.335231%	0.278320%
69-71	Crawford Public Schools	196,614	196,614	0.087741%	0.072846%
70-11	South Sioux City Comm School	2,878,128	2,878,128	1.284388%	1.066342%
70-31	Homer Community School	371,666	371,666	0.165859%	0.137702%
71-1	Kimball Public Schools	363,055	363,055	0.162016%	0.134511%
72-10	Chase County Schools	474,460	474,460	0.211732%	0.175787%
72-536	Wauneta-Palisade Public Schools	222,680	222,680	0.099373%	0.082503%
73-30	Elwood Public Schools	214,523	214,523	0.095733%	0.079481%
74-20	Perkins County Schools	359,222	359,222	0.160306%	0.133091%
75-10	Ainsworth Community Schools	394,820	394,820	0.176192%	0.146280%
76-117	Dundy County Public Schools	319,781	319,781	0.142705%	0.118478%
77-1	Garden County Schools	314,938	314,938	0.140544%	0.116684%
78-25	Creek Valley Schools	220,125	220,125	0.098233%	0.081556%
78-95	South Platte Schools	207,512	207,512	0.092604%	0.076883%
79-79	Hayes Center Public School	159,505	159,505	0.071180%	0.059096%
80-500	Sioux County High School	166,313	166,313	0.074219%	0.061619%
81-100	Rock County Public Schools	224,581	224,581	0.100221%	0.083207%

See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
**SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER**  
FOR THE YEAR ENDED JUNE 30, 2023

Entity	Year Ended June 30, 2023				
	Reported Actual Employer Contributions	Annualized Employer Contributions	Employer Allocated Percentage by Contributions	Final Employer Allocated Percentage	
82-100	Keya Paha Co. High School	118,833	118,833	0.053030%	0.044027%
83-100	Burwell Jr.-Sr. High School	242,217	242,217	0.108091%	0.089741%
84-45	Wheeler Central Schools	188,413	188,413	0.084081%	0.069807%
85-1	Banner County School	224,867	224,867	0.100349%	0.083313%
86-71	Sandhills Public School	136,997	136,997	0.061136%	0.050757%
87-501	Stapleton Public Schools	172,830	172,830	0.077127%	0.064033%
88-25	Loup County Public School	148,689	148,689	0.066354%	0.055089%
89-1	Thedford Public Schools	146,093	146,093	0.065195%	0.054127%
90-90	McPherson Co High School	100,187	100,187	0.044709%	0.037119%
91-500	Arthur County High School	134,186	134,186	0.059882%	0.049716%
92-11	District 11 Area Schools	147,304	147,304	0.065736%	0.054576%
93-1	Mullen Public Schools	208,110	208,110	0.092871%	0.077105%
97-1	Ed. Service Unit 1	752,889	752,889	0.335983%	0.278944%
97-10	Ed. Service Unit 10	776,694	776,694	0.346606%	0.287764%
97-11	Ed. Service Unit 11	200,690	200,690	0.089560%	0.074356%
97-13	Ed. Service Unit 13	892,547	892,547	0.398306%	0.330687%
97-15	Ed. Service Unit 15	136,480	136,480	0.060905%	0.050565%
97-16	Ed. Service Unit 16	279,940	279,940	0.124925%	0.103717%
97-17	Ed. Service Unit 17	340,243	340,243	0.151836%	0.126059%
97-2	Ed. Service Unit 2	580,975	580,975	0.259265%	0.215250%
97-3	Ed. Service Unit #3	1,304,210	1,304,210	0.582014%	0.483207%
97-4	Ed. Service Unit 4	344,694	344,694	0.153822%	0.127708%
97-5	Ed. Service Unit 5	383,700	383,700	0.171229%	0.142160%
97-6	Ed. Service Unit 6	503,153	503,153	0.224536%	0.186417%
97-7	Ed. Service Unit 7	602,811	602,811	0.269009%	0.223340%
97-8	Ed. Service Unit 8	483,466	483,466	0.215751%	0.179124%
97-9	Ed. Service Unit 9	341,205	341,205	0.152265%	0.126415%
98-11	Lincoln Regional Center	28,269	28,269	0.012615%	0.010473%
98-12	Nebraska Correctional Youth Facility	151,839	151,839	0.067759%	0.056256%
98-4	Nebraska Youth Academy	54,060	54,060	0.024125%	0.020029%
98-6	Youth Development Center	-	-	0.000000%	0.000000%
98-9	W Kearney High School YR and TC	140,243	140,243	0.062585%	0.051960%
99-3	Sarpy County Coop Head Start	-	-	0.000000%	0.000000%

See Notes to the Schedules

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Total	\$ 414,832,973	\$ -	\$ 414,832,973	\$ 2,599,205,690	\$ 414,832,973	\$ (1,377,110,236)
<u>Special Funding Situation</u>						
State	70,424,771	(70,424,771)	-	441,258,235	70,424,771	(233,787,281)
<u>Schools</u>						
00-DE Nebraska Dept of Education	316,368	64,689	381,057	1,982,258	316,368	(1,050,239)
01-10 Elkhorn Public Schools	11,187,622	2,287,651	13,475,273	70,097,926	11,187,622	(37,139,258)
01-15 Douglas County West Comm Schools	1,289,724	263,726	1,553,450	8,080,982	1,289,724	(4,281,463)
01-17 Millard Public Schools	22,983,833	4,699,747	27,683,580	144,009,069	22,983,833	(76,298,834)
01-54 Ralston Public Schools	3,887,910	795,003	4,682,913	24,360,354	3,887,910	(12,906,594)
01-59 Bennington Public Schools	3,792,884	775,572	4,568,456	23,764,953	3,792,884	(12,591,139)
01-66 Westside Community Schools	7,829,172	1,600,915	9,430,087	49,054,991	7,829,172	(25,990,298)
02-1 Lincoln Public Schools	51,587,650	10,548,630	62,136,280	323,231,088	51,587,650	(171,254,178)
02-145 Waverly School District 145	2,328,068	476,045	2,804,113	14,586,898	2,328,068	(7,728,425)
02-148 Malcolm Public School	764,492	156,325	920,817	4,790,050	764,492	(2,537,863)
02-160 Norris School District 160	2,365,208	483,637	2,848,845	14,819,605	2,365,208	(7,851,718)
02-161 Raymond Central Public School	851,013	174,014	1,025,027	5,332,167	851,013	(2,825,087)
03-1 Southern Public Schools	506,681	103,605	610,286	3,174,696	506,681	(1,682,016)
03-100 Diller-Odell Public Schools	392,880	80,337	473,217	2,461,656	392,880	(1,304,234)
03-15 Beatrice Public Schools	2,114,064	432,284	2,546,348	13,246,020	2,114,064	(7,018,002)
03-34 Daniel Freeman Public Schools	524,473	107,247	631,720	3,286,176	524,473	(1,741,080)
04-15 Anselmo-Merna Public School	317,911	65,005	382,916	1,991,927	317,911	(1,055,362)
04-180 Callaway Public School	356,267	72,849	429,116	2,232,250	356,267	(1,182,690)
04-25 Broken Bow Public Schools	886,602	181,294	1,067,896	5,555,152	886,602	(2,943,229)
04-44 Ansley Public School	284,812	58,238	343,050	1,784,537	284,812	(945,483)
04-84 Sargent Public Schools	288,454	58,981	347,435	1,807,358	288,454	(957,574)
04-89 Arnold Public Schools	255,902	52,327	308,229	1,603,398	255,902	(849,512)
05-1 Fremont Public Schools	6,096,439	1,246,602	7,343,041	38,198,265	6,096,439	(20,238,191)
05-594 Logan View Public Schools	683,188	139,700	822,888	4,280,632	683,188	(2,267,963)
05-595 North Bend Central Public Schools	783,483	160,208	943,691	4,909,042	783,483	(2,600,907)
05-62 Scribner-Snyder Community Schools	354,948	72,579	427,527	2,223,984	354,948	(1,178,311)
06-1 Ashland-Greenwood Public Schools	1,161,238	237,450	1,398,688	7,275,930	1,161,238	(3,854,931)
06-107 Cedar Bluffs Public School	535,359	109,470	644,829	3,354,379	535,359	(1,777,216)
06-39 Wahoo Public School	1,213,096	248,054	1,461,150	7,600,857	1,213,096	(4,027,083)

See Notes to the Schedules

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
06-72 Mead Public Schools	356,686	72,936	429,622	2,234,875	356,686	(1,184,081)
06-9 Yutan Public School	565,616	115,660	681,276	3,543,965	565,616	(1,877,662)
07-1 Madison Public Schools	718,947	147,013	865,960	4,504,683	718,947	(2,386,670)
07-13 Newman Grove Public Schools	300,746	61,494	362,240	1,884,372	300,746	(998,377)
07-2 Norfolk Public Schools	5,015,903	1,025,654	6,041,557	31,427,984	5,015,903	(16,651,163)
07-5 Battle Creek Public School	592,614	121,177	713,791	3,713,121	592,614	(1,967,285)
07-80 Elkhorn Valley School	577,120	118,007	695,127	3,616,041	577,120	(1,915,850)
08-126 Doniphan-Trumbull Public School	688,851	140,856	829,707	4,316,111	688,851	(2,286,760)
08-2 Grand Island Public Schools	11,705,541	2,393,553	14,099,094	73,343,035	11,705,541	(38,858,581)
08-82 Northwest High School	1,568,405	320,707	1,889,112	9,827,103	1,568,405	(5,206,592)
08-83 Wood River Jr-Sr High School	760,368	155,479	915,847	4,764,214	760,368	(2,524,174)
09-105 Pleasanton Public School	340,084	69,543	409,627	2,130,855	340,084	(1,128,969)
09-119 Amherst Public School	399,380	81,664	481,044	2,502,385	399,380	(1,325,813)
09-19 Shelton Public Schools	375,055	76,690	451,745	2,349,968	375,055	(1,245,059)
09-2 Gibbon Public Schools	640,324	130,933	771,257	4,012,056	640,324	(2,125,666)
09-69 Ravenna Public Schools	580,285	118,655	698,940	3,635,873	580,285	(1,926,357)
09-7 Kearney Public Schools	7,192,764	1,470,782	8,663,546	45,067,472	7,192,764	(23,877,632)
09-9 Elm Creek Public School	401,836	82,166	484,002	2,517,773	401,836	(1,333,965)
10-1 Columbus Public Schools	4,593,794	939,339	5,533,133	28,783,188	4,593,794	(15,249,898)
10-5 Lakeview Community Schools	1,026,778	209,955	1,236,733	6,433,450	1,026,778	(3,408,568)
10-67 Humphrey Public Schools	392,876	80,336	473,212	2,461,630	392,876	(1,304,220)
11-111 Nebraska City Public Schools	1,418,032	289,960	1,707,992	8,884,917	1,418,032	(4,707,403)
11-27 Syracuse-Dunbar-Avoca School	1,014,063	207,355	1,221,418	6,353,784	1,014,063	(3,366,360)
11-501 Palmyra District OR 1	698,276	142,785	841,061	4,375,165	698,276	(2,318,048)
12-13 Creighton Community School	443,776	90,745	534,521	2,780,552	443,776	(1,473,191)
12-501 Niobrara Public Schools	391,714	80,100	471,814	2,454,352	391,714	(1,300,364)
12-505 Santee Community Schools	650,296	132,971	783,267	4,074,541	650,296	(2,158,772)
12-576 Wausa Public School	314,107	64,229	378,336	1,968,093	314,107	(1,042,734)
12-583 Verdigre Public Schools	266,451	54,485	320,936	1,669,496	266,451	(884,532)
12-586 Bloomfield Community Schools	377,403	77,171	454,574	2,364,679	377,403	(1,252,854)
12-96 Crofton Community School	486,317	99,444	585,761	3,047,101	486,317	(1,614,414)
13-101 Wynot Public Schools	274,109	56,048	330,157	1,717,477	274,109	(909,953)
13-45 Randolph Public Schools	362,987	74,226	437,213	2,274,357	362,987	(1,204,999)
13-54 Laurel-Concord-Coleridge Comm School	713,334	145,864	859,198	4,469,516	713,334	(2,368,037)
13-8 Hartington-Newcastle Public School	582,517	119,111	701,628	3,649,857	582,517	(1,933,766)
14-123 Silver Lake Public Schools	413,767	84,605	498,372	2,592,526	413,767	(1,373,571)
14-18 Hastings Public Schools	4,158,385	850,308	5,008,693	26,055,062	4,158,385	(13,804,484)

See Notes to the Schedules



**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
14-3 Kenesaw Public School	367,633	75,176	442,809	2,303,468	367,633	(1,220,423)
14-90 Adams Central Jr-Sr High School	1,268,953	259,474	1,528,427	7,950,840	1,268,953	(4,212,511)
15-1 North Platte Public Schools	4,344,459	888,356	5,232,815	27,220,935	4,344,459	(14,422,186)
15-37 Hershey Public Schools	641,008	131,075	772,083	4,016,345	641,008	(2,127,938)
15-55 Sutherland Public School	427,299	87,376	514,675	2,677,312	427,299	(1,418,492)
15-565 Wallace School District 65R	343,449	70,227	413,676	2,151,934	343,449	(1,140,137)
15-6 Brady Public School	299,841	61,313	361,154	1,878,706	299,841	(995,375)
15-7 Maxwell Public School	384,181	78,557	462,738	2,407,150	384,181	(1,275,356)
16-5 Milford Public Schools	900,577	184,149	1,084,726	5,642,720	900,577	(2,989,624)
16-567 Centennial Public School	747,919	152,936	900,855	4,686,212	747,919	(2,482,847)
16-9 Seward Public Schools	1,605,773	328,348	1,934,121	10,061,239	1,605,773	(5,330,642)
17-12 York Public Schools	1,434,584	293,345	1,727,929	8,988,625	1,434,584	(4,762,350)
17-83 McCool Junction Public Schools	356,856	72,969	429,825	2,235,941	356,856	(1,184,645)
17-96 Heartland Community Schools	459,407	93,939	553,346	2,878,490	459,407	(1,525,081)
18-1 Lexington Public Schools	3,736,749	764,093	4,500,842	23,413,229	3,736,749	(12,404,789)
18-101 Sumner Eddyville Miller School	337,769	69,066	406,835	2,116,351	337,769	(1,121,284)
18-11 Cozad City Schools	1,046,848	214,058	1,260,906	6,559,200	1,046,848	(3,475,193)
18-20 Gothenburg Public Schools	990,393	202,517	1,192,910	6,205,474	990,393	(3,287,782)
18-4 Overton Public Schools	359,055	73,421	432,476	2,249,716	359,055	(1,191,944)
19-56 Falls City Public Schools	1,140,986	233,310	1,374,296	7,149,037	1,140,986	(3,787,700)
19-70 Humboldt Table Rock Steinauer	608,079	124,342	732,421	3,810,020	608,079	(2,018,623)
20-1 Plattsmouth Community Schools	1,697,355	347,079	2,044,434	10,635,066	1,697,355	(5,634,667)
20-22 Weeping Water Public Schools	516,202	105,554	621,756	3,234,348	516,202	(1,713,621)
20-32 Louisville Public Schools	769,436	157,334	926,770	4,821,033	769,436	(2,554,278)
20-56 Conestoga Public Schools	865,980	177,076	1,043,056	5,425,946	865,980	(2,874,773)
20-97 Elmwood-Murdock Schools	572,743	117,116	689,859	3,588,619	572,743	(1,901,321)
21-11 Morrill Public Schools	662,646	135,497	798,143	4,151,919	662,646	(2,199,768)
21-16 Gering Public Schools	2,023,431	413,750	2,437,181	12,678,146	2,023,431	(6,717,131)
21-2 Minatare Public Schools	365,389	74,716	440,105	2,289,406	365,389	(1,212,972)
21-31 Mitchell Public Schools	882,611	180,477	1,063,088	5,530,148	882,611	(2,929,981)
21-32 Scottsbluff Public Schools	4,191,663	857,116	5,048,779	26,263,570	4,191,663	(13,914,955)
22-2 Crete Public Schools	2,559,428	523,353	3,082,781	16,036,527	2,559,428	(8,496,467)
22-44 Dorchester Public Schools	331,829	67,850	399,679	2,079,131	331,829	(1,101,564)
22-68 Friend Public School	342,569	70,049	412,618	2,146,424	342,569	(1,137,218)
22-82 Wilber-Clatonia Public Schools	662,779	135,526	798,305	4,152,751	662,779	(2,200,209)
23-1 Boone Central Schools	812,168	166,075	978,243	5,088,777	812,168	(2,696,134)
23-17 St. Edward Public School	270,127	55,235	325,362	1,692,525	270,127	(896,733)

See Notes to the Schedules

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS**  
**SCHOOL EMPLOYEES RETIREMENT PLAN**  
**SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
23-75 Riverside Public Schools	410,975	84,037	495,012	2,575,033	410,975	(1,364,303)
24-1 West Point Public School	974,911	199,348	1,174,259	6,108,471	974,911	(3,236,388)
24-20 Bancroft-Rosalie Comm. School	427,386	87,393	514,779	2,677,858	427,386	(1,418,782)
24-30 Wisner-Pilger Public Schools	647,272	132,357	779,629	4,055,593	647,272	(2,148,733)
25-502 East Butler Public School	568,201	116,186	684,387	3,560,158	568,201	(1,886,242)
25-56 David City Public Schools	1,029,947	210,607	1,240,554	6,453,308	1,029,947	(3,419,089)
26-1 Nebraska Unified Sch Dist #1	-	-	-	-	-	-
26-115 Summerland Public Schools	616,400	126,043	742,443	3,862,160	616,400	(2,046,248)
26-18 Elgin Public Schools	293,005	59,914	352,919	1,835,871	293,005	(972,681)
26-9 Neligh-Oakdale Public Schools	485,574	99,291	584,865	3,042,448	485,574	(1,611,949)
27-17 Wayne Community Schools	991,720	202,787	1,194,507	6,213,791	991,720	(3,292,189)
27-560 Wakefield Community School	657,900	134,526	792,426	4,122,184	657,900	(2,184,014)
27-595 Winside Public School	354,309	72,450	426,759	2,219,982	354,309	(1,176,190)
28-2 Giltner Public Schools	304,413	62,245	366,658	1,907,349	304,413	(1,010,551)
28-504 Aurora Public Schools	1,577,145	322,495	1,899,640	9,881,868	1,577,145	(5,235,608)
28-91 Hampton Public Schools	292,926	59,898	352,824	1,835,377	292,926	(972,419)
29-1 Blair Community Schools	2,230,300	456,055	2,686,355	13,974,317	2,230,300	(7,403,868)
29-24 Arlington Public Schools	888,892	181,759	1,070,651	5,569,500	888,892	(2,950,831)
29-3 Fort Calhoun Community School	823,448	168,380	991,828	5,159,449	823,448	(2,733,578)
30-11 Harvard Public Schools	381,808	78,072	459,880	2,392,283	381,808	(1,267,478)
30-2 Sutton Public Schools	539,304	110,279	649,583	3,379,097	539,304	(1,790,312)
30-5 South Central NE Unif School #5	1,043,624	213,399	1,257,023	6,539,004	1,043,624	(3,464,493)
31-1 Tekamah-Herman Schools	682,363	139,529	821,892	4,275,459	682,363	(2,265,222)
31-14 Oakland-Craig Public School	560,925	114,697	675,622	3,514,568	560,925	(1,862,087)
31-20 Lyons-Decatur NE Schools	451,525	92,329	543,854	2,829,105	451,525	(1,498,916)
32-2001 Bruning-Davenport Unif. School	352,276	72,036	424,312	2,207,245	352,276	(1,169,442)
32-60 Deshler Public School	339,130	69,344	408,474	2,124,877	339,130	(1,125,801)
32-70 Thayer Central Community Schools	536,645	109,731	646,376	3,362,436	536,645	(1,781,485)
33-300 Tri-County Schools	582,757	119,165	701,922	3,651,364	582,757	(1,934,564)
33-303 Meridian Public School	339,250	69,373	408,623	2,125,630	339,250	(1,126,201)
33-8 Fairbury Public Schools	1,177,051	240,682	1,417,733	7,375,012	1,177,051	(3,907,426)
34-1 Exeter - Milligan Public Schools	308,798	63,141	371,939	1,934,823	308,798	(1,025,107)
34-25 Fillmore Central Public Schools	707,452	144,661	852,113	4,432,659	707,452	(2,348,510)
34-54 Shickley Public School	295,573	60,441	356,014	1,851,960	295,573	(981,205)
35-1 Ponca Public School	592,983	121,252	714,235	3,715,435	592,983	(1,968,510)
35-70 Allen Consolidated Schools	293,445	60,001	353,446	1,838,626	293,445	(974,140)
36-137 Chambers Public School	211,590	43,267	254,857	1,325,751	211,590	(702,409)

See Notes to the Schedules

**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
36-239 West Holt Public School	646,928	132,286	779,214	4,053,435	646,928	(2,147,590)
36-29 Ewing Public Schools	-	-	-	-	-	-
36-44 Stuart Public School	293,075	59,927	353,002	1,836,313	293,075	(972,915)
36-7 O'Neill Public Schools	1,084,104	221,678	1,305,782	6,792,634	1,084,104	(3,598,871)
37-44 Holdrege Public Schools	1,212,586	247,950	1,460,536	7,597,660	1,212,586	(4,025,390)
37-54 Bertrand Community School	380,252	77,757	458,009	2,382,536	380,252	(1,262,314)
37-55 Loomis Public School	330,522	67,585	398,107	2,070,943	330,522	(1,097,226)
38-18 Arapahoe Public Schools	380,049	77,715	457,764	2,381,262	380,049	(1,261,640)
38-21 Cambridge Public Schools	400,173	81,830	482,003	2,507,350	400,173	(1,328,443)
38-540 Southern Valley Schools	661,642	135,294	796,936	4,145,629	661,642	(2,196,436)
39-1 Sidney Public Schools	1,431,518	292,719	1,724,237	8,969,417	1,431,518	(4,752,173)
39-3 Leyton Public School	305,757	62,523	368,280	1,915,771	305,757	(1,015,013)
39-9 Potter-Dix Public Schools	276,511	56,542	333,053	1,732,527	276,511	(917,927)
40-2 Pierce Public Schools	750,313	153,426	903,739	4,701,209	750,313	(2,490,793)
40-5 Plainview Public Schools	448,808	91,773	540,581	2,812,081	448,808	(1,489,896)
40-542 Osmond Community Schools	320,915	65,622	386,537	2,010,746	320,915	(1,065,332)
41-15 Cross County Community School	529,468	108,267	637,735	3,317,470	529,468	(1,757,661)
41-19 Osceola Public School	369,438	75,545	444,983	2,314,775	369,438	(1,226,413)
41-32 Shelby-Rising City Public Schools	578,173	118,224	696,397	3,622,643	578,173	(1,919,347)
41-75 High Plains Community Schools	408,183	83,465	491,648	2,557,540	408,183	(1,355,035)
42-11 Superior Public Schools	588,503	120,339	708,842	3,687,363	588,503	(1,953,637)
43-123 Schuyler Community Schools	2,093,409	428,062	2,521,471	13,116,606	2,093,409	(6,949,435)
43-39 Leigh Community School	328,689	67,211	395,900	2,059,455	328,689	(1,091,140)
43-58 Clarkson Public School	351,372	71,849	423,221	2,201,579	351,372	(1,166,440)
43-70 Howells-Dodge Public Schools	459,581	93,976	553,557	2,879,582	459,581	(1,525,659)
44-23 Johnson-Brock Public Schools	372,972	76,267	449,239	2,336,920	372,972	(1,238,146)
44-29 Auburn Public Schools	1,093,541	223,608	1,317,149	6,851,766	1,093,541	(3,630,200)
45-2 Red Cloud Community Schools	338,512	69,219	407,731	2,121,004	338,512	(1,123,749)
45-74 Blue Hill Public Schools	445,439	91,085	536,524	2,790,975	445,439	(1,478,713)
46-4 Central City Public Schools	983,291	201,065	1,184,356	6,160,975	983,291	(3,264,206)
46-49 Palmer Public School	397,232	81,224	478,456	2,488,921	397,232	(1,318,679)
47-21 Arcadia Public Schools	254,430	52,024	306,454	1,594,171	254,430	(844,623)
47-5 Ord Public Schools	720,714	147,374	868,088	4,515,756	720,714	(2,392,536)
48-17 McCook Public Schools	1,530,452	312,950	1,843,402	9,589,302	1,530,452	(5,080,600)
48-179 Southwest Public Schools	508,009	103,878	611,887	3,183,013	508,009	(1,686,423)
49-1 St. Paul Public School	768,391	157,122	925,513	4,814,483	768,391	(2,550,808)
49-100 Centura Public School	656,125	134,165	790,290	4,111,060	656,125	(2,178,120)

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**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
49-103 Elba Public School	212,934	43,541	256,475	1,334,172	212,934	(706,871)
50-506 Franklin Public Schools	417,139	85,298	502,437	2,613,657	417,139	(1,384,767)
51-2 Alma Public Schools	519,823	106,293	626,116	3,257,039	519,823	(1,725,643)
52-1 Wilcox-Hildreth Public Schools	382,945	78,304	461,249	2,399,405	382,945	(1,271,252)
52-501 Axtell Community School	411,062	84,054	495,116	2,575,579	411,062	(1,364,592)
52-503 Minden Public Schools	987,108	201,845	1,188,953	6,184,888	987,108	(3,276,875)
53-3 Stanton Community School	546,281	111,706	657,987	3,422,816	546,281	(1,813,475)
54-1 Pawnee City Public Schools	395,589	80,888	476,477	2,478,629	395,589	(1,313,226)
54-69 Lewiston Consolidated Schools	308,565	63,096	371,661	1,933,367	308,565	(1,024,336)
55-1 Pender Public School	502,578	102,767	605,345	3,148,990	502,578	(1,668,397)
55-13 Walthill Public School	572,021	116,967	688,988	3,584,097	572,021	(1,898,925)
55-16 Omaha Nation Public School	1,635,305	334,388	1,969,693	10,246,277	1,635,305	(5,428,679)
55-17 Winnebago Public School	1,267,837	259,246	1,527,083	7,943,848	1,267,837	(4,208,807)
55-561 Emerson-Hubbard Com Schools	347,974	71,157	419,131	2,180,292	347,974	(1,155,161)
56-1 Loup City Public Schools	482,944	98,756	581,700	3,025,969	482,944	(1,603,218)
56-15 Litchfield Public Schools	242,686	49,622	292,308	1,520,587	242,686	(805,637)
57-33 Sterling Public Schools	291,785	59,666	351,451	1,828,229	291,785	(968,632)
57-50 Johnson County Central Public School	744,667	152,268	896,935	4,665,834	744,667	(2,472,051)
58-1 Fullerton Public School	440,660	90,106	530,766	2,761,032	440,660	(1,462,849)
58-30 Twin River Public Schools	623,942	127,586	751,528	3,909,413	623,942	(2,071,284)
59-1 Bellevue Public Schools	12,596,113	2,575,660	15,171,773	78,923,061	12,596,113	(41,814,988)
59-27 Papillion LaVista Public Schools	13,307,800	2,721,184	16,028,984	83,382,259	13,307,800	(44,177,559)
59-37 Gretna Public School	6,206,976	1,269,206	7,476,182	38,890,849	6,206,976	(20,605,136)
59-46 Springfield Platteview Community Schools	1,504,952	307,735	1,812,687	9,429,528	1,504,952	(4,995,949)
60-125 Medicine Valley Public Schools	339,914	69,505	409,419	2,129,789	339,914	(1,128,404)
60-46 Maywood Public Schools	270,712	55,355	326,067	1,696,190	270,712	(898,675)
60-95 Eustis-Farnam Public Schools	293,781	60,072	353,853	1,840,731	293,781	(975,256)
61-10 Gordon-Rushville Public Schools	876,795	179,287	1,056,082	5,493,707	876,795	(2,910,674)
61-3 Hay Springs School	291,375	59,582	350,957	1,825,656	291,375	(967,268)
62-60 Central Valley Public	625,888	127,980	753,868	3,921,604	625,888	(2,077,743)
63-51 Boyd County Schools	459,477	93,956	553,433	2,878,932	459,477	(1,525,315)
64-21 Bayard Public Schools	519,383	106,202	625,585	3,254,284	519,383	(1,724,183)
64-63 Bridgeport Public Schools	176,964	146,606	863,570	4,492,259	176,964	(2,380,087)
65-10 Hemingford Public School	576,460	117,875	694,335	3,611,908	576,460	(1,913,660)
65-6 Alliance Public Schools	1,333,626	272,699	1,606,325	8,356,056	1,333,626	(4,427,203)
66-30 Cody-Kilgore Unified Schools	247,817	50,672	298,489	1,552,739	247,817	(822,672)
66-6 Valentine Community Schools	959,633	196,229	1,155,862	6,012,743	959,633	(3,185,669)

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**NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET)  
FOR THE YEAR ENDED JUNE 30, 2023**

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
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67-70 Hitchcock Public Schools	388,466	79,432	467,898	2,434,000	388,466	(1,289,581)
68-1 Ogallala Public Schools	1,111,624	227,303	1,338,927	6,965,065	1,111,624	(3,690,229)
68-6 Paxton Consolidated Schools	320,944	65,626	386,570	2,010,927	320,944	(1,065,429)
69-2 Chadron Public Schools	1,154,563	236,086	1,390,649	7,234,109	1,154,563	(3,832,773)
69-71 Crawford Public Schools	302,189	61,790	363,979	1,893,417	302,189	(1,003,170)
70-11 South Sioux City Comm School	4,423,538	904,527	5,328,065	27,716,422	4,423,538	(14,684,705)
70-31 Homer Community School	571,233	116,805	688,038	3,579,158	571,233	(1,896,308)
71-1 Kimball Public Schools	557,996	114,100	672,096	3,496,218	557,996	(1,852,365)
72-10 Chase County Schools	729,222	149,112	878,334	4,569,066	729,222	(2,420,781)
72-536 Wauneta-Palisade Public Schools	342,250	69,982	412,232	2,144,423	342,250	(1,136,157)
73-30 Elwood Public Schools	329,713	67,419	397,132	2,065,875	329,713	(1,094,541)
74-20 Perkins County Schools	552,105	112,897	665,002	3,459,309	552,105	(1,832,810)
75-10 Ainsworth Community Schools	606,818	124,085	730,903	3,802,118	606,818	(2,014,437)
76-117 Dundy County Public Schools	491,486	100,501	591,987	3,079,487	491,486	(1,631,573)
77-1 Garden County Schools	484,044	98,979	583,023	3,032,857	484,044	(1,606,867)
78-25 Creek Valley Schools	338,321	69,182	407,503	2,119,808	338,321	(1,123,116)
78-95 South Platte Schools	318,936	65,216	384,152	1,998,347	318,936	(1,058,764)
79-79 Hayes Center Public School	245,150	50,128	295,278	1,536,027	245,150	(813,817)
80-500 Sioux County High School	255,616	52,269	307,885	1,601,605	255,616	(848,562)
81-100 Rock County Public Schools	345,170	70,580	415,750	2,162,721	345,170	(1,145,852)
82-100 Keya Paha Co. High School	182,639	37,347	219,986	1,144,352	182,639	(606,300)
83-100 Burwell Jr.-Sr. High School	372,275	76,122	448,397	2,332,553	372,275	(1,235,832)
84-45 Wheeler Central Schools	289,582	59,214	348,796	1,814,428	289,582	(961,319)
85-1 Banner County School	345,610	70,671	416,281	2,165,476	345,610	(1,147,312)
86-71 Sandhills Public School	210,557	43,055	253,612	1,319,279	210,557	(698,980)
87-501 Stapleton Public Schools	265,630	54,318	319,948	1,664,349	265,630	(881,805)
88-25 Loup County Public School	228,527	46,731	275,258	1,431,876	228,527	(758,636)
89-1 Thedford Public Schools	224,537	45,913	270,450	1,406,872	224,537	(745,388)
90-90 McPherson Co High School	153,982	31,486	185,468	964,799	153,982	(511,170)
91-500 Arthur County High School	206,238	42,172	248,410	1,292,221	206,238	(684,644)
92-11 District 11 Area Schools	226,399	46,296	272,695	1,418,542	226,399	(751,572)
93-1 Mullen Public Schools	319,857	65,403	385,260	2,004,118	319,857	(1,061,821)
97-1 Ed. Service Unit 1	1,157,152	236,616	1,393,768	7,250,328	1,157,152	(3,841,366)
97-10 Ed. Service Unit 10	1,193,740	244,096	1,437,836	7,479,578	1,193,740	(3,962,827)
97-11 Ed. Service Unit 11	308,453	63,071	371,524	1,932,665	308,453	(1,023,964)
97-13 Ed. Service Unit 13	1,371,799	280,506	1,652,305	8,595,235	1,371,799	(4,553,925)
97-15 Ed. Service Unit 15	209,760	42,894	252,654	1,314,288	209,760	(696,336)

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FOR THE YEAR ENDED JUNE 30, 2023

Entity	6/30/23 NPL/(Asset)			NPL/(Asset) Sensitivities at 6/30/23		
	Collective NPL/(Asset)	NPL/(Asset) attributable to Non-employer	Total NPL/(Asset)	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
97-16 Ed. Service Unit 16	430,252	87,978	518,230	2,695,818	430,252	(1,428,297)
97-17 Ed. Service Unit 17	522,934	106,932	629,866	3,276,533	522,934	(1,735,971)
97-2 Ed. Service Unit 2	892,928	182,589	1,075,517	5,594,790	892,928	(2,964,230)
97-3 Ed. Service Unit #3	2,004,502	409,884	2,414,386	12,559,544	2,004,502	(6,654,293)
97-4 Ed. Service Unit 4	529,775	108,329	638,104	3,319,394	529,775	(1,758,680)
97-5 Ed. Service Unit 5	589,727	120,587	710,314	3,695,031	589,727	(1,957,700)
97-6 Ed. Service Unit 6	773,319	158,130	931,449	4,845,361	773,319	(2,567,168)
97-7 Ed. Service Unit 7	926,488	189,450	1,115,938	5,805,066	926,488	(3,075,638)
97-8 Ed. Service Unit 8	743,065	151,941	895,006	4,655,801	743,065	(2,466,735)
97-9 Ed. Service Unit 9	524,411	107,234	631,645	3,285,786	524,411	(1,740,874)
98-11 Lincoln Regional Center	43,445	8,886	52,331	272,215	43,445	(144,225)
98-12 Nebraska Correctional Youth Facility	233,368	47,719	281,087	1,462,209	233,368	(774,707)
98-4 Nebraska Youth Academy	83,087	16,991	100,078	520,595	83,087	(275,821)
98-6 Youth Development Center	-	-	-	-	-	-
98-9 W Kearney High School YR and TC	215,547	44,076	259,623	1,350,547	215,547	(715,546)
99-3 Sarpy County Coop Head Start	-	-	-	-	-	-

Deferred outflows for contributions made afer 6/30/2023 are not reflected. Please consult GASB 68, paragraph 89.

See Notes to the Schedules

\*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, 2023

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Revenue) / Expense	Net Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
<b>Total</b>	\$ 17,554,362	\$ 1,579,752,664	\$ 119,617,890	\$ 16,956,555	\$ 1,733,881,471	\$ 75,857,781	\$ 1,385,510,742	\$ 68,327,536	\$ 16,956,555	\$ 1,546,652,614	\$ 81,364,993	\$ -	\$ 81,364,993	\$ -	\$ 81,364,993
<b>Special Funding Situation</b>															
State	2,980,144	268,189,191	20,307,119	348,163	291,824,617	12,878,115	235,213,406	11,599,731	701,241	260,392,493	-	13,813,056	13,813,056	(58,297)	13,754,759
<b>Schools</b>															
00-DE Nebraska Dept of Education	13,388	1,204,783	91,225	54,359	1,363,755	57,852	1,056,646	52,109	117,016	1,283,623	74,740	(12,688)	62,052	(38,627)	23,425
01-10 Elkhorn Public Schools	473,423	42,604,318	3,225,972	1,746,373	48,050,086	2,045,807	37,365,811	1,842,724	-	41,254,342	2,643,029	(448,698)	2,194,331	918,958	3,113,289
01-15 Douglas County West Comm Schools	54,577	4,911,483	371,894	170,423	5,508,377	235,843	4,307,581	212,432	-	4,755,856	304,692	(51,727)	252,965	73,657	326,622
01-17 Millard Public Schools	972,600	87,526,244	6,627,433	467,188	95,593,465	4,202,903	76,764,264	3,785,689	633,641	85,386,497	5,429,834	(921,804)	4,508,030	(435,073)	4,072,957
01-54 Ralston Public Schools	164,524	14,805,805	1,121,086	77,095	16,168,510	710,957	12,985,325	640,381	91,365	14,428,028	918,503	(155,932)	762,571	(16,673)	745,898
01-59 Bennington Public Schools	160,502	14,443,931	1,093,686	1,278,592	16,976,711	693,580	12,667,946	624,730	-	13,986,256	896,053	(152,120)	743,933	636,699	1,380,632
01-66 Westside Community Schools	331,305	29,814,783	2,257,557	390,815	32,794,460	1,431,669	26,148,841	1,289,550	65,678	28,935,738	1,849,609	(314,002)	1,535,607	57,745	1,593,352
02-1 Lincoln Public Schools	2,183,022	196,454,317	14,875,398	139,213	213,651,950	9,433,491	172,298,848	8,497,051	3,092,201	193,321,591	12,187,365	(2,069,005)	10,118,360	(619,014)	9,499,346
02-145 Waverly School District 145	98,516	8,865,667	671,303	170,270	9,505,756	425,718	7,775,569	383,458	-	8,584,745	549,996	(93,371)	456,625	84,055	540,680
02-148 Malcolm Public Schools	32,351	2,911,310	220,443	41,506	3,205,610	139,798	2,553,344	125,920	-	2,819,062	180,608	(30,661)	149,947	18,925	168,872
02-160 Norris School District 160	100,088	9,007,102	682,012	31,857	9,821,059	432,510	7,899,614	389,576	121,566	8,843,266	558,770	(94,860)	463,910	(16,354)	447,556
02-161 Raymond Central Public School	36,012	3,240,799	245,391	23,098	3,545,300	155,619	2,842,320	140,171	60,330	3,198,440	201,048	(34,131)	166,917	(30,276)	136,641
03-1 Southern Public Schools	21,441	1,929,526	146,102	-	2,097,069	92,653	1,692,277	83,456	70,089	1,938,475	119,701	(20,321)	99,380	(43,744)	55,636
03-100 Diller-Odell Public Schools	16,625	1,496,152	113,288	15,301	1,641,366	71,843	1,312,190	64,712	21,647	1,470,392	92,816	(15,757)	77,059	(4,573)	72,486
03-15 Beatrice Public Schools	89,460	8,050,704	609,594	-	8,749,758	386,585	7,060,812	348,209	306,872	8,102,478	499,439	(84,788)	414,651	(140,127)	274,524
03-34 Daniel Freeman Public Schools	22,194	1,997,281	151,233	3,372	2,174,080	95,907	1,751,701	86,387	21,187	1,955,182	123,905	(21,035)	102,870	(4,564)	98,306
04-15 Anselmo-Merna Public School	13,453	1,210,659	91,670	31,158	1,346,940	58,134	1,061,800	52,363	19,998	1,192,295	75,105	(12,750)	62,355	14,625	76,980
04-180 Callaway Public School	15,076	1,356,723	102,730	36,185	1,510,714	65,148	1,189,904	58,681	14,590	1,328,323	84,166	(14,288)	69,878	20,887	90,765
04-25 Broken Bow Public Schools	37,518	3,376,326	255,653	14,149	3,683,646	162,127	2,961,183	146,033	162,914	3,432,257	209,456	(35,559)	173,897	(110,878)	63,019
04-44 Ansley Public School	12,052	1,084,611	82,126	12,027	1,190,816	52,082	951,250	46,912	34,793	1,085,037	67,286	(11,423)	55,863	(13,292)	42,571
04-84 Sargent Public Schools	12,206	1,098,481	83,176	19,661	1,213,524	52,748	963,415	47,512	11,934	1,075,609	68,146	(11,569)	56,577	(520)	56,057
04-89 Arnold Public Schools	10,829	974,518	73,790	3,140	1,062,277	46,795	854,694	42,150	32,400	976,039	60,456	(10,264)	50,192	(13,939)	36,253
05-1 Fremont Public Schools	257,981	23,216,251	1,757,920	111,008	25,343,160	1,114,816	20,361,646	1,004,150	5,862	22,486,474	1,440,258	(244,507)	1,195,751	(2,526)	1,193,225
05-594 Logan View Public Schools	28,910	2,601,695	196,999	451	2,828,055	124,930	2,281,798	112,529	49,592	2,568,849	161,400	(27,400)	134,000	(14,419)	119,581
05-595 North Bend Central Public Schools	33,154	2,983,631	225,919	20,802	3,263,506	143,270	2,616,773	129,048	23,599	2,912,690	185,095	(31,423)	153,672	(1,155)	152,517
05-62 Scribner-Snyder Community Schools	15,020	1,351,700	102,350	10,820	1,479,890	64,907	1,185,498	58,464	20,830	1,329,699	83,855	(14,236)	69,619	(12,627)	56,992
06-1 Ashland-Greenwood Public Schools	49,140	4,422,186	334,845	126,295	4,932,466	212,348	3,878,446	191,269	-	4,282,063	274,338	(46,574)	227,764	(63,688)	291,452
06-107 Cedar Bluffs Public School	22,655	2,038,734	154,372	90,549	2,306,310	97,898	1,788,057	88,179	5,455	1,979,589	126,476	(21,471)	105,005	69,058	174,063
06-39 Wahoo Public School	51,334	4,619,671	349,799	44,416	5,065,220	221,831	4,051,649	199,810	17,452	4,490,742	286,589	(48,653)	237,936	3,134	241,250
06-72 Mead Public Schools	15,094	1,358,319	102,851	7,564	1,483,828	65,225	1,191,304	58,750	3,422	1,318,701	84,266	(14,306)	69,960	8,103	78,063
06-9 Yutan Public School	23,935	2,153,961	163,097	4,345	2,345,338	103,431	1,889,116	93,163	41,237	2,126,947	133,625	(22,685)	110,940	(22,909)	88,031
07-1 Madison Public Schools	30,423	2,737,869	207,310	53,506	3,029,108	131,469	2,401,229	118,418	3,695	2,654,811	169,849	(28,835)	141,014	11,845	152,859
07-13 Newman Grove Public Schools	12,727	1,145,289	86,721	15,089	1,259,826	54,995	1,004,468	49,536	12,411	1,121,410	71,050	(12,062)	58,988	(5,622)	53,366
07-2 Norfolk Public Schools	212,256	19,101,390	1,446,345	74,259	20,834,250	917,225	16,752,737	826,174	43,967	18,540,103	1,184,986	(201,171)	973,815	(23,176)	960,639
07-5 Battle Creek Public School	25,077	2,256,771	170,881	34,843	2,487,572	108,367	1,979,285	97,610	10,343	2,195,605	140,002	(23,767)	116,235	4,060	120,295
07-80 Elkhorn Valley School	24,422	2,197,768	166,414	43,178	2,431,782	105,534	1,927,536	95,058	-	2,128,128	136,342	(23,146)	113,196	27,929	141,125
08-126 Doniphan-Trumbull Public School	29,150	2,623,258	198,631	38,007	2,889,046	125,966	2,300,710	113,461	9,074	2,549,211	162,738	(27,627)	135,111	2,735	137,846
08-2 Grand Island Public Schools	495,340	44,576,639	3,375,315	44,849	48,492,143	2,140,515	39,095,622	1,928,031	495,844	43,660,012	2,765,385	(469,470)	2,295,915	(135,448)	2,160,467
08-82 Northwest High School	66,370	5,972,745	452,253	5,158	6,496,526	286,804	5,238,353	258,333	187,546	5,971,036	370,529	(62,903)	307,626	(68,640)	238,986
08-83 Wood River Jr-Sr High School	32,176	2,895,608	219,254	40,468	3,187,506	139,044	2,539,572	125,241	22,773	2,826,630	179,634	(30,496)	149,138	3,431	152,569
09-105 Pleasanton Public School	14,391	1,295,097	98,064	46,247	1,453,799	62,189	1,135,856	56,016	7,609	1,261,670	80,344	(13,640)	66,704	11,100	77,804
09-119 Amherst Public School	16,900	1,520,907	115,162	24,680	1,677,649	73,032	1,333,900	65,782	2,631	1,475,345	94,352	(16,018)	78,334	9,397	87,731
09-19 Shelton Public Schools	15,871	1,428,270	108,148	-	1,552,289	68,584	1,252,654	61,776	49,406	1,432,420	88,605	(15,042)	73,563	(23,922)	49,641
09-2 Gibbon Public Schools	27,096	2,438,459	184,639	86,082	2,736,276	117,092	2,138,633	105,468	108,451	2,469,644	151,274	(25,681)	125,593	(57,605)	67,988
09-69 Ravenna Public Schools	24,556	2,209,821	167,326	23,642	2,425,345	106,113	1,938,108	95,579	46,913	2,186,713	137,089	(23,272)	113,817	(1,066)	112,751
09-7 Kearney Public Schools	304,374	27,391,237	2,074,047	482,808	30,252,466	1,315,294	24,023,288	1,184,727	71,643	26,594,952	1,699,261	(288,478)	1,410,783	29,623	1,440,406
09-9 Elm Creek Public School	17,004	1,530,259	115,870	11,372	1,674,505	73,481	1,342,103	66,187	53,417	1,535,188	94,932	(16,116)	78,816	(5,463)	73,353
10-1 Columbus Public Schools	194,394	17,493,928	1,324,629	139,996	19,152,947	840,037	15,342,924	756,648	105,435	17,045,044	1,085,264	(184,241)	901,023	59,136	960,159

See Notes to the Schedules

\*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, 2023

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense						
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
10-5 Lakeview Community Schools	43,450	3,910,141	296,073	37,099	4,286,763	187,760	3,429,361	169,122	24,930	3,811,173	242,572	(41,181)	201,391	(4,883)	196,508		
10-67 Humphrey Public Schools	16,625	1,496,136	113,287	25,674	1,651,722	71,843	1,312,176	64,711	13,369	1,462,099	92,815	(15,757)	77,058	4,647	81,705		
11-111 Nebraska City Public Schools	60,006	5,400,100	480,892	-	5,868,998	259,306	4,736,119	233,565	240,693	5,469,683	335,004	(56,872)	278,132	(102,046)	176,086		
11-27 Syracuse-Dunbar-Avoea School	42,912	3,861,721	292,407	10,591	4,207,631	185,435	3,386,895	167,027	3,809	3,743,166	239,568	(40,670)	198,898	1,451	200,349		
11-501 Palmyra District OR I	29,549	2,659,150	201,349	28,997	2,919,045	127,689	2,332,189	115,014	19,479	2,594,371	164,965	(28,006)	136,959	33,098	170,057		
12-13 Creighton Community School	18,779	1,689,972	127,964	10,640	1,847,355	81,150	1,482,178	73,095	14,730	1,651,153	104,840	(17,798)	87,042	(5,364)	81,678		
12-501 Niobrara Public Schools	16,576	1,491,713	112,952	51,382	1,672,623	71,630	1,308,296	64,520	16,262	1,460,708	92,541	(15,710)	76,831	30,180	107,011		
12-505 Santee Community Schools	27,518	2,476,436	187,514	90,777	2,781,545	118,915	2,171,940	107,111	-	2,397,966	153,629	(26,800)	127,549	22,092	149,641		
12-576 Wausa Public School	13,292	1,196,173	90,573	15,940	1,315,978	57,439	1,049,095	51,737	7,272	1,165,543	74,207	(12,598)	61,609	18,555	80,164		
12-583 Verdigre Public Schools	11,275	1,014,691	76,832	363,385	1,466,183	48,724	889,927	43,887	2,518	985,056	62,948	(10,686)	52,262	151,895	204,157		
12-586 Bloomfield Community Schools	15,970	1,437,212	108,825	25,400	1,587,407	69,013	1,260,496	62,162	6,700	1,398,371	89,160	(15,137)	74,023	16,648	90,671		
12-96 Crofton Community School	20,579	1,851,976	140,230	22,227	2,035,012	88,930	1,624,262	80,102	5,208	1,798,502	114,891	(19,505)	95,386	7,630	103,016		
13-101 Wynot Public Schools	11,599	1,043,853	79,040	37,948	1,172,440	50,125	1,172,440	17,968	45,149	1,028,746	64,757	(10,993)	53,764	13,503	67,267		
13-45 Randolph Public Schools	15,360	1,382,315	104,668	655	1,502,998	66,377	1,212,350	59,788	26,171	1,364,686	85,755	(14,559)	71,196	(13,275)	57,921		
13-54 Laurel-Concord-Coleridge Comm School	30,186	2,716,495	205,691	65,374	3,017,746	130,443	2,382,480	117,494	-	2,630,420	168,522	(28,609)	139,913	21,285	161,198		
13-8 Hartington-Newcastle Public School	24,650	2,218,320	167,970	24,665	2,435,605	106,521	1,945,562	95,947	25,445	2,173,475	137,617	(23,363)	114,254	2,852	117,106		
14-123 Silver Lake Public Schools	17,509	1,575,693	119,310	19,578	1,732,090	75,663	1,381,950	68,152	1,472	1,527,237	97,750	(16,594)	81,156	6,053	87,209		
14-18 Hastings Public Schools	175,969	15,835,820	1,199,078	27,742	17,238,609	760,417	13,888,692	684,932	259,126	15,593,167	982,401	(166,779)	815,622	(150,258)	665,364		
14-3 Kenasaw Public School	15,557	1,400,008	106,008	25,281	1,546,854	67,227	1,227,867	60,553	9,557	1,365,204	86,852	(14,745)	72,107	19,442	91,549		
14-90 Adams Central Jr-Sr High School	53,698	4,832,384	365,905	70,008	5,321,995	232,045	4,238,208	209,011	9,614	4,688,878	299,784	(50,893)	248,891	50,929	299,820		
15-1 North Platte Public Schools	183,843	16,544,418	1,252,733	-	17,980,994	794,443	14,510,163	715,580	365,863	16,386,049	1,026,360	(174,242)	852,118	(239,036)	613,082		
15-37 Hershey Public Schools	27,125	2,441,065	184,836	49,710	2,702,736	117,217	2,140,919	105,581	8,600	2,372,317	151,436	(25,709)	125,727	2,909	128,636		
15-55 Sutherland Public School	18,082	1,627,224	123,212	5,021	1,773,539	78,137	1,427,145	70,381	46,917	1,622,580	100,948	(17,138)	83,810	(22,940)	60,870		
15-565 Wallace School District 65R	14,534	1,307,909	99,034	27,398	1,448,875	62,804	1,148,875	56,570	24,895	1,291,361	81,138	(13,774)	67,364	11,324	78,688		
15-6 Brady Public School	12,688	1,141,845	86,460	13,944	1,254,937	54,830	1,001,447	49,387	6,566	1,112,230	70,836	(12,025)	58,811	3,559	62,370		
15-7 Maxwell Public School	16,257	1,463,025	110,779	-	1,590,061	70,253	1,283,135	63,279	36,200	1,452,867	90,761	(15,408)	75,353	(14,497)	60,856		
16-5 Milford Public Schools	38,109	3,329,548	259,683	63,750	3,791,090	164,683	3,007,861	148,335	-	3,320,879	212,757	(36,118)	176,639	26,728	203,367		
16-567 Centennial Public School	31,649	2,848,199	215,664	44,644	3,140,156	136,767	2,497,993	123,190	52,550	2,810,500	176,693	(29,997)	146,696	(11,549)	135,147		
16-9 Seward Public Schools	67,951	6,115,049	463,028	46,919	6,692,947	293,637	5,363,160	264,488	83,204	6,004,489	379,357	(64,402)	314,955	(6,698)	308,257		
17-12 York Public Schools	60,707	5,463,132	413,665	-	5,937,504	262,333	4,791,401	236,292	77,140	5,367,166	338,914	(57,536)	281,378	(35,724)	245,654		
17-83 McCool Junction Public Schools	15,101	1,358,966	102,900	2,256	1,479,223	65,256	1,191,872	58,778	25,173	1,341,079	84,306	(14,313)	69,993	(11,013)	58,980		
17-96 Heartland Community Schools	19,441	1,749,497	132,471	2,047	1,903,456	84,009	1,534,384	75,669	18,284	1,712,346	108,533	(18,425)	90,108	(9,070)	81,038		
18-1 Lexington Public Schools	158,127	14,230,159	1,077,499	195,007	15,660,792	683,315	12,480,459	615,484	140,047	13,919,305	882,791	(149,868)	732,923	15,956	748,879		
18-101 Sumner Eddyville Miller School	14,293	1,286,282	97,396	16,894	1,414,865	61,766	1,128,124	55,634	25,864	1,271,388	79,796	(13,546)	66,250	10,114	76,364		
18-11 Cozad City Schools	44,299	3,986,569	301,861	21,272	4,354,001	191,430	3,496,392	172,427	61,341	3,921,590	247,313	(41,985)	205,328	(38,341)	166,987		
18-20 Gothenburg Public Schools	41,910	3,771,580	285,582	15,901	4,114,973	181,107	3,307,838	163,129	58,672	3,710,746	233,976	(39,721)	194,255	(36,487)	157,768		
18-4 Overton Public Schools	15,194	1,367,339	103,534	2,984	1,489,051	65,658	1,199,215	59,140	25,012	1,349,025	84,825	(14,400)	70,425	(2,053)	68,372		
19-56 Falls City Public Schools	48,283	4,345,062	329,005	21,170	4,743,520	208,645	3,810,806	187,933	36,568	4,243,952	269,553	(45,761)	223,792	(12,225)	211,567		
19-70 Humboldt Table Rock Steinauer	25,732	2,315,665	175,341	22,588	2,539,326	111,195	2,030,937	100,157	31,854	2,274,143	143,656	(24,388)	119,268	(6,364)	112,904		
20-1 Wappington Community Schools	71,826	6,463,811	489,436	-	7,025,073	310,384	5,669,039	279,573	392,078	6,651,074	400,994	(68,076)	332,918	(183,325)	149,593		
20-22 Weeping Water Public Schools	21,844	1,965,781	148,848	39,155	2,175,628	94,394	1,724,074	85,024	2,496	1,905,988	121,951	(20,704)	101,247	15,015	116,262		
20-32 Louisville Public Schools	32,560	2,930,141	221,868	54,011	3,238,580	140,702	2,569,859	126,735	71	2,837,367	181,776	(30,859)	150,917	32,882	183,799		
20-56 Conestoga Public Schools	36,645	3,297,797	249,707	43,614	3,627,763	158,356	2,892,309	142,636	30,109	3,223,410	204,584	(34,731)	169,853	(1,74)	169,679		
20-97 Elmwood-Murdock Schools	24,237	2,181,101	165,152	7,114	2,377,604	104,734	1,912,919	94,337	8,722	2,120,712	135,308	(22,971)	112,337	(3,595)	108,742		
21-11 Morrill Public Schools	28,041	2,523,465	191,075	114,329	2,856,910	121,174	2,213,187	109,145	6,584	2,450,090	156,547	(26,576)	129,971	36,102	166,073		
21-16 Gering Public Schools	85,625	7,705,560	583,460	39,052	8,413,697	370,011	6,758,106	333,281	250,475	7,711,873	478,027	(81,153)	396,874	(129,370)	267,504		
21-2 Minatare Public Schools	15,462	1,391,462	105,361	32,080	1,544,365	66,816	1,220,372	60,184	5,926	1,353,298	86,322	(14,655)	71,667	22,347	94,014		
21-31 Mitchell Public Schools	37,349	3,361,129	254,503	12,070	3,665,051	161,397	2,947,854	145,376	22,247	3,276,874	208,513	(35,398)	173,115	(11,979)	161,136		
21-32 Scottsbluff Public Schools	177,377	15,962,548	1,208,674	214,573	17,563,172	766,502	13,999,838	690,413	10,513	15,467,266	990,263	(168,114)	822,149	112,390	934,539		
22-2 Crete Public Schools	108,307	9,746,726	738,016	130,058	10,723,107	468,026	8,548,296	421,566	48,177	9,486,065	604,654	(102,650)	502,004	60,594	562,598		
22-44 Dorchester Public Schools	14,042	1,263,660	95,684	21,693	1,395,079	60,679	1,108,284	54,656	17,460	1,241,079	78,393	(13,308)	65,085	6,769	71,854		
22-68 Friend Public School	14,496	1,304,560	98,780	849	1,418,685	62,643	1,144,155	56,425	23,556	1,286,779	80,931	(13,740)	67,191	(24,930)	42,261		
22-82 Wilber-Clatonia Public Schools	28,047	2,523,971	191,114	16,040	2,759,172	121,198	2,213,631	109,167	2,926	2,446,922	156,579	(26,582)	129,997	6,840	136,837		
23-1 Boone Central Schools	34,368	3,092,871	234,190	39,921	3,401,350	148,516	2,712,581	133,773	88,116	3,082,986	191,872	(32,574)	159,298	(22,113)	137,185		
23-17 St. Edward Public School	11,431	1,028,688	77,892	5,875	1,123,886	49,396	902,203	44,493	39,892	1,035,984	63,816	(10,834)	52,982	(2,768)	50,214		

See Notes to the Schedules



\*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, 2023

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Revenue) / Expense	Net Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
23-75 Riverside Public Schools	17,391	1,565,061	118,505	6,104	1,707,061	75,152	1,372,625	67,692	35,216	1,550,685	97,091	(16,483)	80,608	(13,279)	67,329
24-1 West Point Public School	41,255	3,712,624	281,118	28,240	4,063,237	178,276	3,256,130	160,579	45,221	3,640,206	230,318	(39,100)	191,218	(9,631)	181,587
24-20 Baneroff-Rosalie Comm. Schools	18,086	1,627,556	123,238	33,737	1,802,617	78,153	1,427,436	70,395	40	1,576,024	100,968	(17,141)	83,827	7,922	91,749
24-30 Wisner-Pilger Public Schools	27,390	2,464,920	186,642	25,072	2,704,024	118,362	2,161,840	106,613	7,785	2,394,600	152,916	(25,961)	126,955	(6,771)	120,184
25-502 East Butler Public School	24,044	2,163,803	163,842	7,899	2,359,588	103,903	1,897,748	93,589	37,994	2,133,234	134,235	(22,789)	111,446	(6,115)	105,331
25-56 David City Public Schools	43,584	3,922,210	296,987	46,479	4,309,260	188,340	3,439,946	169,644	30,571	3,828,501	243,321	(41,308)	202,013	2,485	204,498
26-1 Nebraska Unified Sch Dist #1	-	-	-	3,633	3,633	-	-	-	1,132,673	1,132,673	-	-	-	(471,201)	(471,201)
26-115 Summerland Public Schools	26,084	2,347,354	177,740	1,064,429	3,615,607	112,717	2,058,730	101,528	167,711	2,440,686	145,622	(24,722)	120,900	401,203	522,103
26-18 Elgin Public Schools	12,399	1,115,811	84,489	9,327	1,222,026	53,580	978,614	48,261	15,000	1,095,455	69,221	(11,751)	57,470	(3,917)	53,553
26-9 Neligh-Oakdale Public Schools	20,548	1,849,148	140,016	-	2,009,712	88,794	1,621,782	79,979	67,076	1,857,631	114,715	(19,475)	95,240	(35,385)	59,855
27-17 Wayne Community Schools	41,966	3,776,636	285,965	25,293	4,129,860	181,349	3,312,271	163,347	29,507	3,686,474	234,290	(39,775)	194,515	(10,079)	184,436
27-560 Wakefield Community School	27,840	2,505,393	189,707	68,012	2,790,952	120,306	2,197,337	108,363	-	2,426,006	155,426	(26,386)	129,040	31,418	160,458
27-595 Winside Public School	14,993	1,349,267	102,166	8,720	1,475,146	64,790	1,183,365	58,359	18,590	1,325,104	83,704	(14,210)	69,494	(6,973)	62,521
28-2 Gilmer Public Schools	12,882	1,159,254	87,778	11,747	1,271,661	55,666	1,016,715	50,140	1,538	1,124,509	71,916	(12,209)	59,707	8,625	68,332
28-504 Aurora Public Schools	66,740	6,006,030	454,773	10,053	6,537,596	288,402	5,267,596	259,773	46,029	5,861,750	372,594	(62,254)	309,340	(12,638)	296,702
28-91 Hampton Public Schools	12,396	1,115,511	84,466	16,233	1,228,606	53,565	978,351	48,248	11,554	1,091,718	69,203	(11,749)	57,454	3,814	61,268
29-1 Blair Community Schools	94,379	8,493,351	643,111	24,835	9,255,676	407,840	7,449,032	367,355	119,129	8,343,356	526,899	(89,450)	437,449	(109,744)	327,705
29-24 Arlington Public Schools	37,615	3,385,047	256,314	133,149	3,812,125	162,546	2,968,831	146,410	14,936	3,292,723	209,997	(35,651)	174,346	63,352	237,698
29-3 Fort Calhoun Community School	34,846	3,135,825	237,443	47,755	3,455,869	150,578	2,750,253	135,631	4,166	3,040,628	194,536	(33,026)	161,510	28,748	190,258
30-11 Harvard Public Schools	16,157	1,453,989	110,095	-	1,580,241	69,819	1,275,210	62,888	74,993	1,482,910	90,200	(15,312)	74,888	(36,736)	38,152
30-2 Sutton Public Schools	22,822	2,053,757	155,509	1,141	2,233,229	98,619	1,801,233	88,829	9,964	1,998,465	127,409	(21,630)	105,779	(6,429)	99,350
30-5 South Central NE Unif School #5	44,163	3,974,294	300,931	38,585	4,357,973	190,841	3,485,626	171,896	70,200	3,918,563	246,551	(41,855)	204,696	1,846	206,542
31-1 Tekamah-Herman Schools	28,875	2,598,551	196,761	6,161	2,830,348	124,779	2,279,040	112,393	21,331	2,537,543	161,205	(27,367)	133,838	(5,919)	127,919
31-14 Oakland-Craig Public School	23,736	2,136,094	161,744	13,029	2,334,603	102,573	1,873,446	92,390	43,030	2,111,439	132,516	(22,497)	110,019	(2,666)	107,353
31-20 Lyons-Decatur NE Schools	19,107	1,719,482	130,198	24,645	1,893,432	82,567	1,508,059	74,371	-	1,664,997	106,671	(18,109)	88,562	12,202	100,764
32-2001 Brumling-Davenport Unif. School	14,907	1,341,526	101,580	284	1,458,297	64,418	1,176,576	58,024	28,994	1,328,012	83,224	(14,129)	69,095	(19,864)	49,231
32-60 Deshler Public School	14,351	1,291,464	97,789	2,442	1,406,046	62,014	1,132,669	55,858	42,360	1,292,901	80,118	(13,601)	66,517	(7,140)	59,377
32-70 Thayer Central Community Schools	22,709	2,043,631	154,742	1,036	2,222,118	98,133	1,792,352	88,391	60,705	2,039,581	126,780	(21,523)	105,257	(17,533)	87,724
33-300 Tri-County Schools	24,660	2,219,237	168,039	3,224	2,415,160	106,565	1,946,365	95,987	45,160	2,194,077	137,674	(23,372)	114,302	(13,438)	100,864
33-303 Meridian Public School	14,356	1,291,922	97,824	27,209	1,431,311	62,036	1,133,071	55,878	10,264	1,261,249	80,147	(13,607)	66,540	10,451	76,991
33-8 Fairbury Public Schools	49,809	4,482,406	339,405	87,812	4,959,432	215,240	3,931,262	193,873	37,789	4,378,164	278,073	(47,207)	230,866	(5,545)	225,321
34-1 Exeter - Milligan Public Schools	13,067	1,175,952	89,042	2,211	1,280,272	56,468	1,031,360	50,862	38,717	1,177,407	72,952	(12,385)	60,567	(12,087)	48,480
34-25 Fillmore Central Public Schools	29,937	2,694,094	203,995	2,966	2,930,992	129,367	2,362,836	116,525	12,667	2,621,395	167,133	(28,374)	138,759	(6,973)	131,786
34-54 Shickley Public School	12,508	1,125,590	85,229	6,854	1,230,181	54,049	987,190	48,684	43,744	1,133,667	69,828	(11,855)	57,973	(11,408)	46,565
35-1 Ponca Public School	25,093	2,258,177	170,988	12,942	2,467,200	108,435	1,980,518	97,671	25,939	2,212,563	140,089	(23,782)	116,307	(8,676)	107,631
35-70 Allen Consolidated Schools	12,418	1,117,485	84,615	20,491	1,235,005	53,660	980,083	48,334	17,703	1,099,780	69,325	(11,769)	57,556	(882)	56,674
36-137 Chambers Public School	8,954	805,769	61,012	2,350	878,085	38,692	706,694	34,851	25,136	805,373	49,987	(8,486)	41,501	(4,216)	37,285
36-239 West Holt Public School	27,376	2,463,608	186,543	9,046	2,686,573	118,299	2,160,690	106,556	11,444	2,396,989	152,834	(25,946)	126,888	3,649	130,537
36-29 Ewing Public Schools	-	-	-	4,617	4,617	-	-	-	369,860	369,860	-	-	-	(145,057)	(145,057)
36-44 Stuart Public School	12,402	1,116,079	84,509	19,419	1,232,409	53,593	978,849	48,273	-	1,080,715	69,238	(11,754)	57,484	11,893	69,377
36-7 O'Neill Public Schools	45,876	4,128,447	312,603	30,036	4,620,824	198,243	3,620,824	178,564	58,037	4,055,668	256,115	(43,480)	212,635	(22,958)	189,677
37-44 Holdrege Public Schools	51,313	4,617,728	349,651	5,791	5,024,483	221,738	4,049,945	199,726	66,379	4,537,788	286,468	(48,632)	237,836	(33,702)	204,134
37-54 Bertrand Community School	16,091	1,448,064	109,647	13,585	1,587,387	69,534	1,270,015	62,632	19,887	1,422,068	89,833	(15,251)	74,582	1,059	75,641
37-55 Loomis Public School	13,987	1,258,684	95,307	11,501	1,379,479	60,440	1,103,920	54,441	7,593	1,226,394	78,084	(13,256)	64,828	(2,400)	62,428
38-18 Arapahoe Public Schools	16,082	1,447,290	109,588	24,294	1,597,254	69,497	1,269,336	62,598	53,298	1,454,729	89,785	(15,242)	74,543	(21,996)	52,547
38-21 Cambridge Public Schools	16,934	1,523,924	115,391	-	1,656,249	73,177	1,336,547	65,913	31,295	1,506,932	94,540	(16,050)	78,490	(16,681)	61,809
38-540 Southern Valley Schools	27,999	2,519,642	190,786	43,194	2,781,621	120,990	2,209,834	108,980	14,546	2,454,530	156,310	(26,536)	129,774	(7,716)	122,058
39-1 Sidney Public Schools	60,577	5,451,458	412,781	15,263	5,940,079	261,772	4,781,162	235,787	63,258	5,341,979	338,190	(57,413)	280,777	(65,039)	215,738
39-3 Leyton Public School	12,939	1,164,372	88,166	37,335	1,302,812	55,912	1,021,205	50,361	45,064	1,172,542	72,234	(12,263)	59,971	(8,381)	51,590
39-9 Potter-Dix Public Schools	11,701	1,053,000	79,733	5,065	1,149,499	50,564	923,526	45,347	5,544	1,065,981	65,325	(11,090)	54,235	(21,340)	32,895
40-2 Pierce Public Schools	31,751	2,857,314	216,354	2,751	3,108,170	137,205	2,505,987	123,585	14,885	2,781,662	177,259	(30,093)	147,166	(17,850)	129,316
40-5 Plainview Public Schools	18,992	1,709,134	129,415	8,872	1,866,413	82,071	1,498,984	73,924	28,804	1,683,783	106,029	(18,000)	88,029	(9,323)	78,706
40-542 Osmond Community Schools	13,580	1,222,097	92,536	11,678	1,339,891	58,684	1,071,831	52,858	20,030	1,203,403	75,815	(12,871)	62,944	(7,257)	55,687
41-15 Cross County Community School	22,405	2,016,302	152,673	7,975	2,199,355	96,820	1,768,383	87,209	18,415	1,970,827	125,085	(21,236)	103,849	(1,066)	102,783
41-19 Osceola Public School	15,633	1,406,880	106,528	7,239	1,536,280	67,557	1,233,894	60,850	37,251	1,399,552	87,279	(14,818)	72,461	(19,869)	52,592

See Notes to the Schedules

\*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, 2023

		Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense					
Entity		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
41-32	Shelby-Rising City Public Schools	24,466	2,201,780	166,717	38,683	2,431,646	105,727	1,931,056	95,232	30,715	2,162,730	136,591	(23,189)	113,402	(3,574)	109,828
41-75	High Plains Community Schools	17,273	1,554,429	117,700	2,219	1,691,621	74,642	1,363,301	67,232	58,012	1,563,187	96,431	(16,370)	80,061	(22,318)	57,743
42-11	Superior Public Schools	24,903	2,241,116	169,696	29,445	2,465,160	107,616	1,965,555	96,933	33,659	2,203,763	139,032	(23,604)	115,428	1,382	116,810
43-123	Schuyler Community Schools	88,586	7,972,048	603,639	47,048	8,711,321	382,808	6,991,828	344,807	46,760	7,766,203	494,559	(83,960)	410,599	4,426	415,025
43-39	Leigh Community School	13,909	1,251,701	94,778	21,770	1,382,158	60,105	1,097,796	54,139	4,582	1,216,622	77,651	(13,182)	64,469	4,945	69,414
43-58	Clarkson Public School	14,869	1,338,082	101,319	12,114	1,466,384	64,253	1,173,555	57,875	20,204	1,315,887	83,010	(14,092)	68,918	1,674	70,592
43-70	Howells-Dodge Public Schools	19,448	1,750,161	132,521	15,887	1,918,017	84,041	1,534,966	75,698	19,119	1,713,824	108,574	(18,432)	90,142	1,428	91,570
44-23	Johnson-Brook Public Schools	15,783	1,420,340	107,547	29,445	1,573,115	68,203	1,245,699	61,433	1,708	1,377,043	88,113	(14,959)	73,154	10,312	83,466
44-29	Auburn Public Schools	46,275	4,164,386	315,325	21,940	4,547,926	199,969	3,652,345	180,118	33,999	4,066,431	258,344	(43,858)	214,486	(5,936)	208,550
45-2	Red Cloud Community Schools	14,325	1,289,110	97,611	27,225	1,428,271	61,901	1,130,604	55,757	7,904	1,256,166	79,972	(13,577)	66,395	838	67,233
45-74	Blue Hill Public Schools	18,850	1,696,307	128,443	15,098	1,858,698	81,455	1,487,734	73,369	16,558	1,659,116	105,233	(17,865)	87,368	19,532	106,900
46-4	Central City Public Schools	41,610	3,744,535	283,534	10,448	4,080,127	179,808	3,284,118	161,959	21,842	3,647,727	232,299	(39,437)	192,862	8,598	201,460
46-49	Palmer Public School	16,810	1,512,724	114,543	31,166	1,675,243	72,639	1,326,724	65,428	4,095	1,468,886	93,844	(15,931)	77,913	11,228	89,141
47-21	Arcadia Public Schools	10,767	968,910	73,365	28,022	1,081,064	46,526	849,775	41,907	17,549	955,757	60,108	(10,204)	49,904	6,707	56,611
47-5	Ord Public Schools	30,498	2,744,599	207,819	10,939	2,993,855	131,792	2,407,131	118,710	14,732	2,672,365	170,266	(28,906)	141,360	(20,842)	120,518
48-17	McCook Public Schools	64,764	5,828,213	441,309	57,018	6,391,304	279,864	5,111,592	252,082	64,529	5,708,607	361,563	(61,382)	300,181	(39,310)	260,871
48-179	Southwest Public Schools	21,497	1,934,581	146,485	43,579	2,146,142	92,896	1,696,710	83,675	28,237	1,901,518	120,015	(20,375)	99,640	(8,293)	91,347
49-1	St. Paul Public School	32,516	2,926,160	221,567	20,355	3,200,598	140,511	2,566,368	126,562	61,039	2,894,480	181,529	(30,817)	150,712	(8,481)	142,231
49-100	Centura Public School	27,765	2,498,632	189,195	21,294	2,736,886	119,981	2,191,407	108,071	21,914	2,441,373	155,007	(26,315)	128,692	(5,623)	123,069
49-103	Elba Public School	9,011	810,887	61,400	18,666	899,964	38,938	711,183	35,073	24,081	809,275	50,305	(8,540)	41,765	(1,731)	40,034
50-506	Franklin Public Schools	17,652	1,588,536	120,283	19,703	1,746,174	76,280	1,393,214	68,707	53,553	1,591,754	98,548	(16,731)	81,817	(21,883)	59,934
51-2	Alma Public Schools	21,997	1,979,572	149,892	33,232	2,184,693	95,057	1,736,170	85,621	1,889	1,918,737	122,806	(20,848)	101,958	19,835	121,793
52-1	Wilcox-Hildreth Public Schools	16,205	1,458,317	110,423	20,920	1,605,865	70,027	1,279,007	63,075	15,959	1,428,068	90,469	(15,359)	75,110	9,801	84,911
52-501	Axtell Community School	17,395	1,565,393	118,531	39,165	1,740,484	75,168	1,372,916	67,706	-	1,515,790	97,112	(16,487)	80,625	18,743	99,368
52-503	Minden Public Schools	41,771	3,759,069	284,634	10,831	4,096,305	180,506	3,296,864	162,587	35,013	3,674,970	233,200	(39,590)	193,610	(18,208)	175,402
53-3	Stanton Community School	23,117	2,080,329	157,521	9,895	2,269,301	99,895	1,824,538	89,978	15,347	2,029,758	129,057	(21,910)	107,147	(9,355)	97,792
54-1	Pawnee City Public Schools	16,740	1,506,468	114,069	35,435	1,672,712	72,339	1,321,237	65,158	15,693	1,474,427	93,456	(15,866)	77,590	1,286	78,876
54-69	Lawrence Consolidated Schools	13,057	1,175,067	88,975	21,864	1,298,963	56,425	1,030,584	50,824	29,834	1,167,667	72,897	(12,375)	60,522	905	61,427
55-1	Pender Public School	21,267	1,913,902	144,919	12,249	2,092,337	91,903	1,678,574	82,780	16,374	1,869,631	118,732	(20,157)	98,575	649	99,224
55-13	Walthill Public School	24,206	2,178,353	164,944	5,326	2,372,829	104,602	1,910,508	94,218	94,566	2,203,894	135,137	(22,941)	112,196	(19,764)	92,432
55-16	Omaha Nation Public School	69,201	6,227,511	471,543	425,819	7,194,074	299,037	5,461,794	269,353	-	6,030,184	386,334	(65,587)	320,747	267,040	587,787
55-17	Winnebago Public School	53,651	4,828,135	365,583	163,587	5,410,956	231,841	4,234,481	208,827	44,877	4,720,026	299,521	(50,848)	248,673	99,086	347,759
55-561	Emerson-Hubbard Com Schools	14,725	1,325,144	100,339	1,569	1,441,777	63,632	1,162,208	57,315	46,988	1,330,143	82,208	(13,957)	68,251	(22,228)	46,023
56-1	Loup City Public Schools	20,437	1,839,132	139,258	34,920	2,033,747	88,313	1,612,998	79,546	-	1,780,857	114,094	(19,370)	94,724	16,600	110,784
56-15	Litchfield Public Schools	10,270	924,187	69,979	1,013	1,005,449	44,378	810,551	39,973	10,696	905,598	57,333	(9,733)	47,600	1,507	49,107
57-33	Sterling Public Schools	12,347	1,111,166	84,137	4,669	1,212,319	53,357	974,541	48,060	17,880	1,093,838	68,933	(11,702)	57,231	(9,289)	47,942
57-50	Johnson County Central Public School	31,512	2,835,814	214,726	15,120	3,097,172	136,172	2,487,130	122,655	35,169	2,781,126	175,924	(29,866)	146,058	(10,382)	135,676
58-1	Fullerton Public School	18,647	1,678,108	127,065	11,618	1,835,438	80,581	1,471,713	72,582	16,742	1,641,678	104,104	(17,673)	86,431	(16,441)	69,990
58-30	Twin River Public Schools	26,403	2,376,074	179,915	3,602	2,585,994	114,096	2,083,919	102,770	69,123	2,369,908	147,404	(25,025)	122,379	(15,312)	107,067
59-1	Bellevue Public Schools	533,026	47,968,084	3,632,113	133,035	52,266,258	2,303,368	42,070,064	2,074,718	201,272	46,649,422	2,975,779	(505,188)	2,470,591	(90,190)	2,380,401
59-27	Papillion LaVista Public Schools	563,142	50,678,307	3,837,330	712,681	55,791,460	2,433,510	44,447,046	2,191,941	23,721	49,096,218	3,143,912	(533,731)	2,610,181	(122,744)	2,732,925
59-37	Gretna Public School	262,659	23,637,191	1,789,793	11,213,002	26,810,945	1,135,029	20,730,829	1,022,357	-	22,888,215	1,466,372	(248,941)	1,217,431	687,394	1,904,825
59-46	Springfield Plateview Community School	63,685	5,731,106	433,956	47,519	6,276,266	275,201	5,026,425	247,882	28,625	5,578,133	355,539	(60,359)	295,180	35,284	330,464
60-125	Medicine Valley Public Schools	14,384	1,294,449	98,015	4,425	1,411,273	62,158	1,135,288	55,988	20,609	1,274,043	80,303	(13,633)	66,670	(8,658)	58,012
60-46	Maywood Public Schools	11,456	1,030,915	78,060	4,984	1,125,415	49,503	904,157	44,589	23,275	1,021,524	63,955	(10,858)	53,097	(16,796)	36,301
60-95	Eustis-Farnam Public Schools	12,432	1,118,765	84,712	4,984	1,215,909	53,722	981,205	48,389	29,938	1,113,254	69,404	(11,782)	57,622	(13,077)	44,545
61-10	Gordon-Rushville Public Schools	37,103	3,338,981	252,826	2,318	3,631,228	160,334	2,928,429	144,418	108,961	3,342,142	207,139	(35,165)	171,974	(54,534)	117,440
61-3	Hay Springs School	12,330	1,109,602	84,018	17,906	1,223,856	53,282	973,169	47,993	8,150	1,082,594	68,836	(11,686)	57,150	17,992	75,142
62-60	Central Valley Public	26,485	2,383,483	180,476	40,711	2,631,155	114,542	2,090,417	103,091	3,124	2,311,084	147,863	(25,102)	122,761	14,421	137,182
63-51	Boyd County Schools	19,444	1,749,766	132,491	7,605	1,909,306	84,022	1,534,619	75,681	45,950	1,740,272	108,550	(18,429)	90,121	(52,574)	37,547
64-21	Bayard Public Schools	21,979	1,977,898	149,765	11,912	2,161,554	94,976	1,734,701	85,548	46,131	1,961,356	122,702	(20,831)	101,871	(13,771)	88,100
64-63	Bridgeport Public Schools	30,340	2,730,318	206,738	35,438	3,002,834	131,107	2,394,606	113,107	22,667	2,686,072	169,380	(28,755)	140,625	(32,548)	108,077
65-10	Hemingford Public School	24,394	2,195,256	166,223	9,260	2,395,133	105,413	1,925,333	94,949	50,624	2,176,319	136,186	(23,120)	113,066	(7,855)	105,211
65-6	Alliance Public Schools	56,435	5,078,668	384,554	41,829	5,561,486	243,871	4,454,209	219,663	76,016	4,993,759	315,063	(53,487)	261,576	(31,417)	230,159
66-30	Cody-Kilgore Unified Schools	10,487	943,728	71,459	2,143	1,027,817	45,317	827,690	40,818	22,527	936,352	58,545	(9,938)	48,607	(9,844)	38,763

See Notes to the Schedules

\*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, 2023

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense						
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including Deferred Amounts from Changes in Proportionate Share		Total Employer Pension Expense / (Income)
66-6	Valentine Community Schools	40,609	3,654,442	276,712	48,928	4,020,691	175,482	3,205,102	158,062	3,910	3,542,556	226,710	(38,488)	188,222	17,734	205,956	
67-70	Hitchcock Public Schools	16,439	1,479,344	112,015	23,731	1,631,529	71,036	1,297,448	63,985	6,913	1,439,382	91,773	(15,580)	76,193	7,716	83,909	
68-1	Ogallala Public Schools	47,040	4,233,247	320,539	12,000	4,612,826	203,275	3,712,739	183,097	15,830	4,114,941	262,616	(44,583)	218,033	(23,071)	194,962	
68-6	Paxton Consolidated Schools	13,581	1,222,207	92,545	456	1,328,789	58,689	1,071,928	52,863	30,196	1,213,676	75,822	(12,872)	62,950	(11,417)	51,533	
69-2	Chadron Public Schools	48,857	4,396,768	332,921	45,108	4,823,654	211,127	3,856,153	190,169	18,654	4,276,103	272,761	(46,306)	226,455	(819)	225,636	
69-71	Crawford Public Schools	12,788	1,150,787	87,137	26,903	1,277,615	55,259	1,009,289	49,774	31,424	1,145,746	71,390	(12,119)	59,271	(1,310)	57,961	
70-11	South Sioux City Comm School	187,190	16,845,566	1,275,536	28,360	18,336,652	808,903	14,774,283	728,605	235,030	16,546,821	1,045,042	(177,413)	867,629	(100,876)	766,753	
70-31	Homer Community School	24,173	2,175,351	164,716	40,802	2,405,042	104,458	1,907,876	94,088	6,544	2,112,966	134,951	(22,910)	112,041	(3,998)	108,043	
71-1	Kimball Public Schools	23,613	2,124,941	160,899	835	2,310,288	102,037	1,863,664	91,908	170,124	2,227,733	131,824	(22,379)	109,445	(88,132)	21,313	
72-10	Chase County Schools	30,858	2,777,000	210,273	34,625	3,052,756	133,348	2,435,548	120,111	67,720	2,756,727	172,276	(29,247)	143,029	(20,452)	122,577	
72-536	Wauneta-Palisade Public Schools	14,483	1,303,343	98,688	8,023	1,424,537	62,585	1,143,088	56,372	16,748	1,278,793	80,855	(13,726)	67,129	(2,302)	64,827	
73-30	Elwood Public Schools	13,952	1,255,603	95,073	20,291	1,384,919	60,293	1,101,218	54,307	3,933	1,219,751	77,893	(13,223)	64,670	(4,062)	60,608	
74-20	Perkins County Schools	23,363	2,102,509	159,201	1,900	2,286,973	100,960	1,843,990	90,938	53,107	2,088,995	130,433	(22,144)	108,289	(28,587)	79,702	
75-10	Ainsworth Community Schools	25,679	2,310,862	174,977	27,822	2,539,340	110,965	2,026,725	99,950	33,620	2,271,260	143,359	(24,338)	119,021	(13,011)	106,010	
76-117	Dundy County Public Schools	20,798	1,871,659	141,721	-	2,034,178	89,875	1,641,525	80,953	95,312	1,907,665	116,112	(19,712)	96,400	(39,599)	56,801	
77-1	Garden County Schools	20,483	1,843,319	139,575	15,010	2,018,387	88,514	1,616,669	79,727	32,199	1,817,109	114,354	(19,414)	94,940	(3,271)	91,669	
78-25	Creek Valley Schools	14,317	1,288,383	97,556	46,695	1,446,951	61,867	1,129,967	55,725	13,904	1,261,463	79,927	(13,569)	66,358	(24,440)	41,918	
78-95	South Platte Schools	13,496	1,214,561	91,966	18,341	1,338,364	58,322	1,065,222	52,532	18,711	1,194,787	75,347	(12,791)	62,556	(3,390)	59,166	
79-79	Hayes Center Public School	10,374	933,571	70,689	9,638	1,024,272	44,829	818,781	40,379	8,309	912,298	57,916	(9,833)	48,083	8,793	56,876	
80-500	Sioux County High School	10,817	973,428	73,707	5,643	1,063,595	46,743	853,738	42,103	10,720	953,304	60,388	(10,252)	50,136	(2,904)	47,232	
81-100	Rock County Public Schools	14,606	1,314,465	99,530	10,668	1,439,269	63,119	1,152,842	56,853	30,777	1,303,591	81,545	(13,844)	67,701	(4,396)	63,305	
82-100	Keya Paha Co. High School	7,729	695,518	52,664	5,706	761,617	33,398	609,999	30,883	20,379	693,859	43,148	(7,325)	35,823	(5,750)	30,073	
83-100	Burwell Jr.-Sr. High School	15,753	1,417,686	107,346	-	1,540,785	68,076	1,243,371	61,318	110,589	1,483,354	87,948	(14,930)	73,018	(57,573)	15,445	
84-45	Wheeler Central Schools	12,254	1,102,778	83,502	30,281	1,228,815	52,954	907,183	47,697	9,077	1,076,911	68,412	(11,614)	56,798	(14,688)	42,110	
85-1	Banner County School	14,625	1,316,139	99,657	25,328	1,455,749	63,199	1,154,311	56,926	638	1,275,074	81,649	(13,861)	67,788	(7,336)	75,124	
86-71	Sandhills Public School	8,910	801,835	60,714	15,509	886,968	38,503	703,244	34,681	15,875	792,303	49,743	(8,445)	41,298	(2,946)	38,352	
87-501	Stapleton Public Schools	11,241	1,011,563	76,595	12,422	1,111,821	48,574	887,184	43,752	19,974	999,484	62,754	(10,654)	52,100	(2,584)	49,516	
88-25	Loup County Public School	9,671	870,270	65,896	12,588	958,425	41,789	763,264	37,641	6,722	849,416	53,989	(9,166)	44,823	(11,529)	33,294	
89-1	Theford Public Schools	9,502	855,073	64,746	16,374	945,695	41,060	749,935	36,984	12,627	840,606	53,046	(9,006)	44,040	(3,606)	40,434	
90-90	McPherson Co High School	6,516	586,388	44,401	1,276	638,581	28,158	514,288	25,362	30,263	598,071	36,377	(6,175)	30,202	(14,447)	15,755	
91-500	Arthur County High School	8,727	785,390	59,469	2,608	856,194	37,713	688,821	33,970	21,851	782,355	48,723	(8,272)	40,451	(16,086)	24,365	
92-11	District 11 Area Schools	9,580	862,166	65,283	5,535	942,564	41,400	756,156	37,290	19,304	854,150	53,486	(9,080)	44,406	(9,477)	34,929	
93-1	Mullen Public Schools	13,535	1,218,068	92,231	21,534	1,345,368	58,490	1,068,298	52,684	14,558	1,194,030	75,564	(12,828)	62,736	(6,585)	56,151	
97-1	Ed. Service Unit 1	48,967	4,406,625	333,667	65,493	4,854,752	211,601	3,864,799	190,596	8,894	4,275,890	273,373	(46,410)	226,963	(33,750)	193,213	
97-10	Ed. Service Unit 10	50,515	4,545,959	344,217	44,746	4,985,437	218,291	3,987,001	196,622	7,637	4,409,551	282,016	(47,877)	234,139	(29,557)	204,582	
97-11	Ed. Service Unit 11	13,053	1,174,641	88,943	5,112	1,281,749	56,405	1,030,210	50,806	142,399	1,279,820	72,870	(12,370)	60,500	(46,769)	13,731	
97-13	Ed. Service Unit 13	58,050	5,224,037	395,561	184,957	5,862,605	250,852	4,581,704	225,590	64,987	5,123,493	324,082	(55,019)	269,063	(65,052)	204,011	
97-15	Ed. Service Unit 15	8,776	798,802	60,485	-	868,163	38,357	700,584	34,550	52,721	826,212	49,555	(8,413)	41,142	(37,864)	3,278	
97-16	Ed. Service Unit 16	18,207	1,638,472	124,064	23,577	1,804,320	78,677	1,437,010	70,867	61,572	1,648,126	101,645	(17,256)	84,389	(26,427)	57,962	
97-17	Ed. Service Unit 17	22,129	1,991,420	150,789	31,287	2,195,625	95,626	1,746,561	86,133	22,724	1,951,044	123,541	(20,973)	102,568	(2,963)	105,531	
97-2	Ed. Service Unit 2	37,786	3,400,418	257,478	315,710	4,011,392	163,284	2,982,312	147,075	-	3,292,671	210,951	(35,813)	175,138	(149,595)	324,733	
97-3	Ed. Service Unit #3	84,824	7,633,475	578,002	410,277	8,706,578	366,550	6,694,885	330,163	-	7,391,598	473,556	(80,395)	393,161	(236,447)	156,714	
97-4	Ed. Service Unit 4	22,418	2,017,471	152,762	9,189	2,201,840	96,876	1,769,408	87,260	55,612	2,009,156	125,157	(21,247)	103,910	(35,737)	68,173	
97-5	Ed. Service Unit 5	24,955	2,245,776	170,049	114,787	2,555,567	107,839	1,969,642	97,134	-	2,174,615	139,320	(23,652)	115,668	(76,100)	39,568	
97-6	Ed. Service Unit 6	32,724	2,944,928	222,988	77,202	3,277,842	141,412	2,582,828	127,374	30,060	2,881,674	182,694	(31,016)	151,678	(49,969)	101,709	
97-7	Ed. Service Unit 7	39,206	3,528,220	267,155	133,646	3,968,227	169,421	3,094,400	152,603	14,216	3,430,640	218,879	(37,158)	181,721	(38,311)	143,410	
97-8	Ed. Service Unit 8	31,444	2,829,716	214,264	121,244	3,196,668	135,879	2,481,782	122,391	317	2,740,369	175,546	(29,802)	145,744	(41,485)	104,259	
97-9	Ed. Service Unit 9	22,191	1,997,044	151,215	151,430	2,321,880	95,896	1,751,493	86,376	17,950	1,951,715	123,890	(21,032)	102,858	(107)	102,751	
98-11	Lincoln Regional Center	1,838	165,447	12,528	12,558	192,371	7,945	145,105	7,156	6,010	166,216	10,264	(1,743)	8,521	(3,263)	5,258	
98-12	Nebraska Correctional Youth Facility	9,875	888,706	67,292	-	965,873	42,675	779,433	38,438	76,367	936,913	55,132	(9,359)	45,773	(29,473)	16,300	
98-4	Nebraska Youth Academy	3,516	316,409	23,958	40,547	384,430	15,194	277,504	13,685	13,601	319,984	19,629	(3,332)	16,297	(5,338)	10,959	
98-6	Youth Development Center	-	-	231	-	231	-	-	-	-	121,162	-	-	-	(51,424)	(51,424)	
98-9	W Kearney High School YR and TC	9,121	820,839	62,153	63,081	955,194	39,416	719,911	35,503	42,857	837,687	50,922	(8,645)	42,277	(17,174)	25,103	
99-3	Sarpy County Coop Head Start	-	-	-	1,395	1,395	-	-	-	-	193,481	193,481	-	-	(122,265)	(122,265)	

Deferred outflows for contributions made after 6/30/2023 are not reflected. Please consult GASB 68, paragraph 89. See Notes to the Schedules

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN

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

For the Year Ended June 30, 2023

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

Employers participating in the 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 (NPL)/(Asset), 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, 2022, and June 30, 2023, 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 \$224,030,311 and employer contributions reported on the Schedule of Allocated Proportion by Employer of \$224,085,624 totals \$55,313. The variance of \$55,313 is due to differences in the accrual of employer contributions receivable and is included in total pension expense/(income).

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 \$45,821,148. 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. 2022). The percentages in this column are used to calculate each employer's proportionate shares on the Schedule of Net Pension Liability (NPL)/(Asset), and the Schedule of Pension Amounts by Employer. The State of Nebraska's proportionate share is 16.976657%, calculated by dividing its contributions by the total annualized employer and non-employer contributions (\$45,821,148/\$269,906,772).

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN

**NOTES TO THE SCHEDULE OF ALLOCATED PROPORTION BY EMPLOYER,  
SCHEDULE OF NET PENSION LIABILITY (NPL)/(ASSET), 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/(asset), less the amount to be recognized in the current period as Pension Expense/(Income). 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/(income).

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, 2022 (see Note 3). The change in proportion to be reported as pension expense/(income) 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 5.35 years. That amount is presented as the Net Recognition of Deferred Amounts from Changes in Proportionate Share found under Pension Expense/(Income) 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 5.35 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, 2023. That report is available through NPERS, see Note 3 below.

School employers participating in the plan have fiscal years ending August 31<sup>st</sup>. 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 Legislature created the Public Employees Retirement Board (Board) in 1971 to administer the existing Nebraska retirement systems. Currently, the Board is responsible for the administration of five retirement plans and the Deferred Compensation Plan. The five retirement plans administered are the School Employees, State Patrol, Judges, State Employees, and County Employees Retirement Plans.

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS  
SCHOOL EMPLOYEES RETIREMENT PLAN

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

**2. Plan Description** (Concluded)

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. 2022, Supp. 2023) for the School Employees Retirement Act. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

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 2023, there were 263 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, 2023, measurement date, using the entry age normal actuarial cost method. Inflation is assumed to be 2.45 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 7.10 percent.

The actuarial assumptions used in the July 1, 2023, valuation were based on the results of the actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The supporting actuary information is included in the July 1, 2023, Actuarial Valuation Report, and the June 30, 2023, 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, by writing to Nebraska 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 (NPL)/(Asset), 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 Member Info – Publications, by writing to Nebraska 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 (*Government Auditing Standards*), 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, 2023, and the related notes. We have also audited the total for all entities of the column titled Total NPL/(Asset) included in the accompanying Schedule of Net Pension Liability (NPL)/(Asset), 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, 2023, and the related notes, and have issued our report thereon dated August 28, 2024.

### **Report on 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 or significant deficiencies may exist that were not identified.

**Report on 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.

August 28, 2024



Zachary Wells, CPA, CISA  
Assistant Deputy Auditor  
Lincoln, Nebraska