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***THE NEBRASKA PUBLIC EMPLOYEES
RETIREMENT SYSTEM***

**COUNTY EMPLOYEES' RETIREMENT SYSTEM
CASH BALANCE BENEFIT FUND**

GASB STATEMENT NO. 68 REPORT

MEASUREMENT DATE: DECEMBER 31, 2016





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

August 30, 2017

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

Dear Members of the Board:

Presented in this report is information to assist the Nebraska Public Employees Retirement System in providing information required under the Governmental Accounting Standards Board (GASB) Statement No. 68 to participating employers of the County Employees' Retirement System Cash Balance Benefit Fund. GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers who provide pension benefits to their employees through a trust. This report, which has been prepared as of December 31, 2016, and may be used by employers for financial reporting for fiscal years ending on or before December 31, 2017. The calculations in this report have been made on a basis that is consistent with our understanding of this accounting standard (GASB 68).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of January 1, 2017. The valuation was based upon data, furnished by the System's staff, concerning active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency, but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System including actuarial assumptions and methods and the funding policy.

A comprehensive experience study that contained a number of recommended assumption changes was performed and presented to the Public Employees Retirement Board in the fall of 2016. The Board adopted all of the recommended assumptions, with an implementation date of January 1, 2018. To provide consistency with the January 1, 2017 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at December 31, 2016. The new set of actuarial assumptions will be used in next year's GASB 68 report to calculate the Total Pension Liability at December 31, 2017.

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Board of Trustees
August 30, 2017
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To the best of our knowledge, the information contained in this report is complete and accurate. Certain information about the Plan and where additional information can be found was provided by the Nebraska Public Employees Retirement System and used in this report. The calculations were performed by qualified actuaries according to generally accepted actuarial principles and practices, as well as in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board. The calculations are based on the current provisions of the System, and on actuarial assumptions that are internally consistent and individually reasonable based on the actual experience of the System. In addition, the calculations were completed in compliance with applicable law and, in our opinion, meet the requirements of GASB 68.

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

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

Respectfully submitted,

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

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

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

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



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

COUNTY EMPLOYEES' RETIREMENT SYSTEM CASH BALANCE BENEFIT FUND

SECTION I - SUMMARY OF PRINCIPAL RESULTS

Valuation Date (VD):	January 1, 2017
Prior Measurement Date:	December 31, 2015
Measurement Date (MD):	December 31, 2016
Membership Data:	
Retirees and Beneficiaries	569
Inactive Vested Members	1,164
Inactive Nonvested Members	1,505
Active Employees	<u>6,683</u>
Total	9,921
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.75%
Municipal Bond Index Rate at Prior Measurement Date	3.57%
Municipal Bond Index Rate at Measurement Date	3.86%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.75%
Single Equivalent Interest Rate at Measurement Date	7.75%
Collective Net Pension Liability/(Asset):	
Total Pension Liability (TPL)	\$418,778,262
Fiduciary Net Position (FNP)	<u>431,768,012</u>
Net Pension Liability/(Asset) (NPL = TPL – FNP)	(\$12,989,750)
FNP as a percentage of TPL	103.10%
Collective Pension Expense:	\$16,714,093
Collective Deferred Outflows of Resources:	\$18,115,025
Collective Deferred Inflows of Resources:	\$9,769,236



SECTION II – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting for Pensions*” in June 2012. GASB 68’s effective date for employers is the first fiscal year beginning after June 15, 2014.

This report, prepared as of December 31, 2016 (the Measurement Date), presents information to assist the Nebraska Public Employees Retirement System in providing the required information under GASB 68 to participating employers of the County Employees’ Retirement System Cash Balance Benefit Fund (Plan). The County Employees’ Retirement System Cash Balance Benefit Fund of the Nebraska Public Employees Retirement System is a cost-sharing multiple employer plan, so the Net Pension Liability/(Asset) and Pension Expense are allocated among the participating employers. Those amounts, which are needed for the employers’ financial statements, are provided in Appendix D. Employers may use the information in this report for fiscal years ending on or before December 31, 2017.

Much of the material provided in this report, including the Net Pension Liability/(Asset), is based on the results of the GASB 67 report for the County Employees’ Retirement System Cash Balance Benefit Fund of the Nebraska Public Employees Retirement System, which was issued June 19, 2017. See that report for more information on the member data, actuarial assumptions and methods used in developing the Net Pension Liability and other GASB 67 results.

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

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

Among the items needed for the TPL calculation is a discount rate, as defined by GASB, or a Single Equivalent Interest Rate (SEIR). To determine the SEIR, the FNP must be projected into the future for as long as there are anticipated benefits payable under the plan provisions applicable to the membership and beneficiaries of the Plan on the Measurement Date. Future contributions were projected to be made at the



current levels set in statute. If the FNP is not projected to be depleted at any point in the future, the long-term expected rate of return on plan investments expected to be used to finance the benefit payments may be used as the SEIR.

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

Our calculations indicated that the FNP is not projected to be depleted, so the Municipal Bond Index Rate is not used in the determination of the SEIR. A SEIR of 7.75% for both the Measurement Date and Prior Measurement Date meets the requirements of GASB 67 and 68.

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

The System was effective on January 1, 1966 and consisted of a defined contribution plan that covered employees of the counties. Effective January 1, 2003, a cash balance benefit was added to the County Employees Retirement Act. Each member employed and participating in the retirement system prior to January 1, 2003 elected to either continue participation in the defined contribution plan or transfer their account balance to the cash balance plan and begin participation in the cash balance benefit plan. All new members of the System on or after January 1, 2003 participate in the cash balance benefit plan. There have been several subsequent election periods which permitted members in the defined contribution plan to elect to transfer to the cash balance benefit plan.

Members of the defined contribution plan may elect at retirement to receive an annuity (monthly benefits) rather than a lump sum. If so elected, they become members of the Cash Balance Benefit Fund at that time because their account balance is transferred to the County Employees' Retirement System Cash Balance Benefit Fund, increasing the FNP for that Plan, and a liability is reflected in the TPL equal to the present value of the expected future monthly benefit payments.

For purposes of GASB 68, the defined contribution plan is reported as a separate defined contribution plan and the Cash Balance Benefit Fund is reported as a defined benefit plan. Only GASB 68 information for the defined benefit plan is reflected in this report.



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



SECTION III – PENSION EXPENSE

As noted earlier, the Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost, which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. The second item is interest on the TPL at 7.75%, the SEIR in effect as of the Prior Measurement Date.

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

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

Benefit changes, which are reflected immediately, will increase PE if there is a benefit improvement for existing Plan members, or decrease PE if there is a benefit reduction. For the plan year ended December 31, 2016, there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire Plan membership at the beginning of the measurement period. The average expected remaining service life of active members is the average number of years the active members are expected to remain in covered employment. At the beginning of the measurement period this number is 10.87 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 7.31 years.

The last item under changes in TPL is changes in actuarial assumptions or other inputs. There were no changes in the actuarial assumptions or other inputs since the Prior Measurement Date. If there was such a change, the change would be recognized over the average expected remaining service life of the entire Plan membership, using the same approach applied to experience gains and losses as described in the prior paragraph.

Employee contributions for the year and projected earnings on the FNP at the long-term expected rate of return are subtracted from the amount determined thus far. One-fifth of the current-period difference between projected and actual earnings on the FNP is recognized in the PE.

The current year portions of previously determined experience, assumption changes and earnings amounts, recognized as Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources are included next. Collective Deferred Outflows of Resources are added to the PE while Collective Deferred Inflows of Resources are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the Collective PE for the year ended December 31, 2016 is shown in the following table.



**Collective Pension Expense
For the Year Ended**

December 31, 2016	
Service Cost at end of year	\$24,325,759
Interest on the Total Pension Liability	\$29,509,568
Benefit term changes (Dividend granted)	\$0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(\$742,584)
Expensed portion of current-period assumption changes	\$0
Employee contributions	(\$11,352,667)
Projected earnings on plan investments	(\$30,610,411)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(\$500,945)
Administrative expenses	\$649,709
Other changes*	\$2,504
Recognition of beginning Deferred Outflows of Resources	\$5,873,742
Recognition of beginning Deferred Inflows of Resources	(\$440,582)
Total Pension Expense	\$16,714,093

* Other changes consist of \$2,504 from the difference between employer contributions reported on the FNP Statement and employer contributions reported on Schedule of Allocated Proportion by Employer.

Note: Average expected remaining service life for all members is 7.31.



SECTION IV – NOTES TO FINANCIAL STATEMENTS

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

Paragraph 74: This information is available in the State CAFR online at:

http://das.nebraska.gov/accounting/financial_reports/cafrcon.html

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

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

The County Employees' Retirement System Cash Balance Benefit Fund plan has been created in accordance with Internal Revenue Code Sections 401(a) and 414(h), and 414(k). Please refer to Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2016) for the County Employees' Retirement Act. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

Paragraph 76(b):

- (1) Classes of employees covered:** Participation in the County Employees' Retirement System Cash Balance Benefit Fund is required of all full-time employees upon employment and of all full-time elected officials upon taking office. Prior to April 2011, all permanent part-time employees could elect voluntary participation upon reaching age 20. Effective April 2011, the age requirement for permanent part-time employees decreased to age 18. Part-time elected officials may exercise the option to join.
- (2) Types of benefits:** The main benefits provided are retirement benefits. However, the Plan also provides ancillary benefits in the event of pre-retirement death, disability, or termination of employment prior to meeting the eligibility requirements to retire.
- (3) Key elements of the pension formulas:** Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the accumulated employee and employer cash balance accounts, including interest credits, annuitized for payment in the normal form, a single life annuity with five-year certain, payable monthly. Members have the option to convert their cash balance accounts to a monthly annuity with an annual cost-of-living adjustment of 2.5%. Additional forms of payment, which are actuarially equivalent to the normal form and include the option of a full or partial lump-sum, are also available under the Plan.



- (4) **Terms with respect to automatic postemployment benefit changes, including automatic COLAs and ad hoc COLAs:** When selecting an annuity, the retiree must decide if they wish to purchase an annual cost-of-living adjustment (COLA) to offset inflation. If the retiree elects an annuity with no COLA, *the monthly annuity amount will never change*. If the retiree elects an annuity with the COLA, *the monthly annuity amount increases 2.5% each year*.
- (5) **Authority under which benefit terms are established or may be amended:** Benefit and contribution provisions are established by State law (Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2016)) and may be amended only by the Nebraska Legislature.

Paragraph 76(c):

- (1) **Basis for determining the employer's contributions to the plan:** Pursuant to state statute, an actuarial valuation is performed each year to determine the actuarial required contribution. To the extent member and County payroll-related contributions are insufficient to meet the full actuarial required contribution, the remainder is paid by the State.
- (2) **Identification of the authority under which contribution requirements of the employer and employees are established or may be amended:** contribution provisions are established by State law (Neb. Rev. Stat. §§ 23-2301 through 23-2334 (Reissue 2012, Cum. Supp. 2016)) and may be amended only by the Nebraska Legislature.
- (3) **The contribution rates (in dollars or as a percentage of covered payroll) of those entities for the reporting period:**

Members: Each member contributes 4.50% of annual compensation. In addition, commissioned law enforcement personnel contribute an extra 1.00% of annual compensation if their county's population is less than 85,000 and an extra 2.00% of annual compensation if their county's population is more than 85,000.

County contributions: The Counties contribute 150% of the member contribution rate. The participating counties will also match the additional contributions made by commissioned law enforcement personnel at a rate of 100%.

State contributions: State statutes require the State to make a contribution if the regular, payroll-related contributions by employees and the counties are insufficient to meet the actuarial required contribution for the plan year.

Amount of contributions recognized by the pension plan from the employer during the reporting period (only the total amounts recognized as additions to the plan's fiduciary net position are reflected here): For the reporting period ending December 31, 2016 the plan received \$16,935,811 in employer contributions.



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

[http://www.nebraska.gov/auditor/FileSearch/entityresults.cgi?id=Retirement%20Systems%2C%20Public%20Employees%20\(Retirement\)](http://www.nebraska.gov/auditor/FileSearch/entityresults.cgi?id=Retirement%20Systems%2C%20Public%20Employees%20(Retirement))

Paragraph 77: This paragraph requires information to be disclosed regarding the actuarial assumptions and other inputs used to measure the TPL. The complete set of actuarial assumptions and other inputs utilized in developing the TPL are outlined in Appendix C. The TPL, as of December 31, 2016, was determined by an actuarial valuation prepared as of January 1, 2017, using the following key actuarial assumptions and other inputs:

Price Inflation	3.25 percent
Wage Inflation	4.00 percent
Salary increases, including wage inflation	4.30 to 8.50 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.75 percent
Municipal Bond Index Rate	3.86 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	7.75 percent
Interest crediting rate, including dividends	6.75 percent



Mortality Pre-retirement mortality rates were based on the 1994 Group Annuity Mortality Table, setback 1 year, projected to 2015 using Scale AA (55% of male rates for males and 40% of female rates for females).

Post-retirement mortality rates were based on the 1994 Group Annuity Mortality Table, setback 1 year, sex distinct projected to 2015 using Scale AA.

Mortality for Annuitying Cash Balance Accounts 1994 Group Annuity Mortality Table, with 50% Male, 50% Female blending.

The actuarial assumptions used in the valuation are based on the results of the actuarial experience study which covered the five-year period ending June 30, 2011. The experience study report is dated August 20, 2012.

A comprehensive experience study that contained a number of recommended assumption changes was performed and presented to the Public Employees Retirement Board in the fall of 2016. The Board adopted all of the recommended assumptions, with an implementation date of January 1, 2018. To provide consistency with the January 1, 2017 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at December 31, 2016. The new set of actuarial assumptions will be used in next year's GASB 68 report to calculate the Total Pension Liability at December 31, 2017.

Paragraph 78

(a): Discount rate (SEIR). The discount rate used to measure the TPL at December 31, 2016 was 7.75 percent. There was no change in the SEIR since the Prior Measurement Date.

(b): Projected cash flows. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 67 and 68. We assumed that contributions from members and the State of Nebraska will be made at the statutory rates in law:

- a. Employee contribution rate: 4.5% of annual compensation. In addition, commissioned law enforcement personnel contribute an extra 1.00% of annual compensation if their county's population is less than 85,000 and an extra 2.00% of annual compensation if their county's population is more than 85,000.
- b. County contribution rate: 150% of the employee contribution rate. The participating counties will also match the additional contributions made by commissioned law enforcement personnel at a rate of 100%.
- c. State of Nebraska contributions: State statutes require the State to make a contribution if the regular, payroll related contributions by employees and the counties are insufficient to meet the actuarial required contribution for the plan year. No additional State contributions were assumed to be made.



- d. Administrative expenses in the prior year were projected forward with price inflation as an estimate for administrative expenses in the current and future years. The portion of expenses in future years allocated to the current members was based on the proportionate share of covered payroll in each year for the remainder of the existing members to the total covered payroll for all members.

Based on those assumptions, the Plan's FNP was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on Plan investments of 7.75% was applied to all periods of projected benefit payments to determine the TPL.

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

(c): Long-term rate of return. The long-term expected rate of return on plan assets is reviewed as part of regular experience studies prepared periodically. The current assumptions are based on an experience analysis performed by the prior actuary, Buck Consultants. Results were provided on August 20, 2012. Generally, several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation), along with estimates of variability and correlations for each asset class, were developed by the Plan's investment consultant. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant may cover a shorter investment horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the long-term inflation assumption, or a fundamental change in the market that alters expected returns in future years.

(d): Municipal bond rate. A municipal bond rate was not used in determining the discount rate. If it were required, the rate would be 3.86% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2116.



(f): Assumed asset allocation. The target asset allocation and best estimates of geometric real rates of return for each major asset class as of June 30, 2016, as provided by the Plan’s investment consultant, Aon Hewitt Investment Consulting, Inc., are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. Equity	29.0%	4.3%
Non-U.S. Equity	13.5%	5.4%
Global Equity	15.0%	5.1%
Fixed Income	30.0%	1.4%
Private Equity	5.0%	6.4%
Real Estate	<u>7.5%</u>	3.6%
Total	100.0%	

*Geometric mean, net of investment expenses

(g): Sensitivity analysis. This paragraph requires disclosure of the sensitivity of the NPL to changes in the discount rate. The following presents the NPL of the Plan, calculated using the discount rate of 7.75 percent, as well as the Plan’s NPL calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate.

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability/(Asset)	\$23,769,775	(\$12,989,750)	(\$44,622,628)

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

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



custodian of all funds; however, investment of funds is under the responsibility of the Nebraska Investment Council.

There have been no changes since the Measurement Date that would materially alter the Plan's financial report. However, the Board granted a 0.51% dividend for the calendar year 2016 for all eligible County Cash Balance members to be received by September 1, 2017, or as soon as administratively possible. The estimated dividend is \$1,940,137 as of the Valuation Date.

This information can be found in the published financials online at: <http://npers.ne.gov/SelfService/>. Go to 'Related Links' and click on 'Retirement Plan Audits'.

Paragraph 80:

(a)-(b): Although the state of Nebraska could potentially be a non-employer contributing entity based on state statutes, the state did not made any contributions to the County Employees' Retirement System Cash Balance Benefit Fund and, therefore, has no proportionate share of the Collective NPL. The detailed information for each participating employer is provided in Appendix D of this report.

(c): The measurement date of the Collective NPL is December 31, 2016. The TPL as of December 31, 2016 was determined based on the annual actuarial funding valuation report prepared as of January 1, 2017.

(d): There were no changes in the actuarial assumptions since the Prior Measurement Date.

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

(f): A comprehensive experience study that contained a number of recommended assumption changes was performed and presented to the Public Employees Retirement Board in the fall of 2016. The Board adopted all of the recommended assumptions, with an implementation date of January 1, 2018. To provide consistency with the January 1, 2017 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at December 31, 2016. The new set of actuarial assumptions will be used in next year's GASB 68 report to calculate the Total Pension Liability at December 31, 2017.

(g): Please see Section III for the development of the Collective PE. The proportionate share of Collective PE for each participating employer is provided in Appendix D.

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



the active and inactive Plan members at the beginning of the measurement period. Investment gains and losses are recognized equally over a five-year period.

The following tables provide the amounts of the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (December 31, 2016) for the Plan. Per GASB 68, reporting of the differences between projected and actual earnings should be on a net basis, with only one Deferred Outflow or Inflow. These are shown separately in the tables below to provide additional detail. Detail by participating employer is provided in Appendix D of this report.

Deferred Outflows of Resources						
	December 31, 2015		Additions	Recognition	December 31, 2016	
Differences between expected and actual experience						
2014 Base	\$	0	\$ 0	\$ 0	\$	0
2015 Base		751,356		0	114,188	637,168
2016 Base		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total	\$	751,356	\$ 0	\$ 0	114,188	\$ 637,168
Changes of assumptions						
2014 Base	\$	0	\$ 0	\$ 0	\$	0
2015 Base		0		0	0	0
2016 Base		<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
Total	\$	0	\$ 0	\$ 0	0	\$ 0
Differences between projected and actual earnings						
2014 Base	\$	2,310,523	\$ 0	\$ 770,174	\$	1,540,349
2015 Base		19,957,520		4,989,380		14,968,140
2016 Base		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	22,268,043	\$ 0	\$ 5,759,554	\$	16,508,489
Changes in proportion						
2014 Base	\$	258,353	\$ 0	\$ 44,619	\$	213,734
2015 Base		569,135		86,494		482,641
2016 Base		<u>0</u>	<u>316,257</u>	<u>43,264</u>		<u>272,993</u>
Total	\$	827,488	\$ 316,257	\$ 174,377	\$	969,368
Total	\$	23,846,887	\$ 316,257	\$ 6,048,119	\$	18,115,025



Deferred Inflows of Resources						
	December 31, 2015		Additions	Recognition	December 31, 2016	
Differences between expected and actual experience						
2014 Base	\$	2,550,968	\$ 0	\$ 440,582	\$	2,110,386
2015 Base		0	0	0		0
2016 Base		0	<u>5,428,286</u>	<u>742,584</u>		<u>4,685,702</u>
Total	\$	2,550,968	\$ 5,428,286	\$ 1,183,166	\$	<u>6,796,088</u>
Changes of assumptions						
2014 Base	\$	0	\$ 0	\$ 0	\$	0
2015 Base		0	0	0		0
2016 Base		0	0	0		0
Total	\$	0	\$ 0	\$ 0	\$	0
Differences between projected and actual earnings						
2014 Base	\$	0	\$ 0	\$ 0	\$	0
2015 Base		0	0	0		0
2016 Base		0	<u>2,504,725</u>	<u>500,945</u>		<u>2,003,780</u>
Total	\$	0	\$ 2,504,725	\$ 500,945	\$	<u>2,003,780</u>
Changes in proportion						
2014 Base	\$	258,353	\$ 0	\$ 44,619	\$	213,734
2015 Base		569,135	0	86,494		482,641
2016 Base		0	<u>316,257</u>	<u>43,264</u>		<u>272,993</u>
Total	\$	827,488	\$ 316,257	\$ 174,377	\$	<u>969,368</u>
Total	\$	3,378,456	\$ 8,249,268	\$ 1,858,488	\$	<u>9,769,236</u>

(h)(4): Changes in each employer's proportionate share are shown on Exhibit 2 in Appendix D. The determination of proportionate share is based on individual employer contribution information, provided by the Nebraska Public Employees Retirement System (see Exhibit 1 in Appendix D).

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



(i): The following table provides the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (December 31, 2016) for the Plan that will be recognized in PE in future fiscal years. **These amounts do not reflect the deferred recognition of changes in proportionate share, recognition of actual contributions that differ from the proportionate share, or employer contributions subsequent to the Measurement Period.**

Appendix D contains the schedule, by participating employer, of the recognition of all amounts except for employer contributions subsequent to the Measurement Date.

Year Ending:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2018	\$5,873,742	\$1,684,111	\$4,189,631
2019	5,873,743	1,684,111	4,189,632
2020	5,103,568	1,684,111	3,419,457
2021	114,188	1,684,111	(1,569,923)
2022	114,188	1,090,642	(976,454)
Thereafter	66,228	972,782	(906,554)

(j): There were no contributions by non-employer contributing entities during the measurement period.



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

2017: None

2016: The Board granted a dividend of 5.81% in 2015 that was first reflected in the January 1, 2016 valuation.

2015: The Board granted a dividend of 0.29% in 2014 that was first reflected in the January 1, 2015 valuation.

Changes in actuarial assumptions:

1/1/2017 valuation: None

1/1/2016 valuation: None

1/1/2015 valuation: None



APPENDIX A

ADDITIONAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY/(ASSET)

Reporting Year Ended December 31

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) – (b)
Balances at December 31, 2015	\$390,785,123	\$391,428,009	(\$642,886)
Changes for the year:			
Service Cost at end of year	24,325,759		24,325,759
Interest on TPL	29,509,568		29,509,568
Benefit term changes (Dividend granted)	0		0
Differences between expected and actual experience	(5,428,286)		(5,428,286)
Assumption changes	0		0
Employer contributions		16,935,811	(16,935,811)
Employee contributions		11,352,667	(11,352,667)
Net investment income		33,115,136	(33,115,136)
Benefit payments, including member refunds	(22,092,412)	(22,092,412)	0
Administrative expenses		(649,709)	649,709
Transfers	1,678,510	1,678,510	0
Net changes	<u>27,993,139</u>	<u>40,340,003</u>	<u>(12,346,864)</u>
Balances at December 31, 2016	\$418,778,262	\$431,768,012	(\$12,989,750)



APPENDIX B

SUMMARY OF MAIN BENEFIT PROVISIONS

Membership

All permanent full-time employees of a participating County who work one-half or more of the regularly scheduled hours during each pay period shall begin immediate participation in the County Employees' Retirement System as of January 1, 2007 or date of hire, if later. Participation is voluntary for permanent, part-time employees who are age 18 or older and permanent part-time seasonal employees age 18 or older. Full-time elected officials shall begin participation upon taking office.

Existing members of the County Employees' Retirement System could have elected, during the period beginning September 1, 2012 and ending October 31, 2012 to participate in the Cash Balance Benefit Fund. If no election was made by October 31, 2012, the member was treated as though he or she elected to continue participating in the Defined Contribution plan as provided in the County Employees' Retirement Act.

Existing members of the County Employees' Retirement System could have elected, during the period beginning November 1, 2007 and ending December 31, 2007 to participate in the Cash Balance Benefit Fund. If no election was made by December 31, 2007, the member was treated as though he or she elected to continue participating in the Defined Contribution plan as provided in the County Employees' Retirement Act.

Existing members of the County Employees' Retirement System could have elected, during the period beginning October 1, 2002, and ending December 31, 2002, to participate in the Cash Balance Benefit Fund. If no election was made by January 1, 2003, the member was treated as though he or she elected to continue participating in the Defined Contribution plan as provided in the County Employees' Retirement Act. For a member who first participates in the retirement system on or after January 1, 2003, he or she shall automatically participate in the Cash Balance Benefit Fund subject to plan eligibility requirements.

Compensation Considered

Compensation means gross wages or salaries payable to the member for personal services performed during the plan year, overtime pay, member retirement contributions, and amounts contributed by the member to plans under sections 125, 403(b) and 457 of the Internal Revenue Code or any other section of the code which defers or excludes such amounts from income.

Member Contributions

Members of the County Employees' Retirement System shall contribute an amount equal to four and one-half percent (4.5%) of annual compensation to the fund. The member contribution shall be credited to the employee cash balance account. In addition, commissioned law enforcement personnel shall contribute an extra amount equal to one percent (1%) of annual compensation if their county's population is less than 85,000 and an extra two percent (2%) of annual compensation if their county's population is more than 85,000.

Employer Contributions

The County shall contribute at a rate of 150% of the members' contributions to the fund. The County contribution shall be credited to the employer cash balance account. The participating counties will also match the additional contribution made by commissioned law enforcement personnel at a rate of 100%.

**Interest Credit Rate**

Interest credit rate means the greater of (a) five percent or (b) the applicable federal mid-term rate as published by the Internal Revenue Service as of the first day of the calendar quarter for which interest credits are credited, plus one and one-half percent, such rate to be compounded annually.

Interest Credits

Interest credits means the amount credited to the employee cash balance account and the employer cash balance account daily. Such interest credit for each account shall be determined by applying the daily portion of the interest credit rate to the account balance at the end of the previous day.

Retirement Age

A member is eligible for retirement after attaining age 55.

Service

Service is defined to mean the actual total length of employment with a participating County and is not interrupted by a) temporary or seasonal suspension of service that does not terminate the member's employment, b) leave of absence authorized by the County for no longer than twelve months, c) leave of absence due to disability or d) leave due to military service.

Retirement Allowance

Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the accumulated employee and employer cash balance accounts including interest credits, annuitized for payment in the normal form. Also available are additional forms of payment allowed under the plan which are actuarially equivalent to the normal form including the option of a full lump sum or partial lump sum.

Normal Form of Payment

The normal form of payment under the Plan is a single life annuity with five-year certain, payable monthly. Members will have the option to convert their cash balance account to a monthly annuity with built in cost-of-living adjustments of 2.5% annually. This monthly benefit and all other options allowed under the Plan will be of actuarial equivalence to the accumulated employee and employer cash balance accounts including interest credits.

Optional Form of Payment

Optional forms of payment include a lump sum and the following annuities (with or without a 2.5% COLA): life annuity, modified cash refund, certain and life annuity (5, 10 or 15 years), certain only annuity (5, 10, 15 or 20 years) and joint and survivor annuity (50%, 75% or 100%).

Deferred Vested Allowance

A member who terminates with at least 3 years of participation in the system, including eligibility and vesting credit, may choose to leave his employee and employer cash balance accounts in the Plan and be eligible to receive a vested monthly allowance at retirement age or request a distribution of his employee and employer cash balance accounts plus interest credits, with no future benefit payable from the Plan.



Severance Benefits

A member who terminates with less than 3 years of participation in the system, including eligibility and vesting credit, may elect to receive a distribution of his/her employee cash balance account including interest credits, with no future benefit payable from the plan.

Disability Allowance

If a member becomes disabled prior to retirement, the member shall receive the total amount of his/her accumulated employee and employer cash balance accounts including interest credits, as a lump sum or converted into a monthly annuity, as defined under the retirement allowance.

Pre-retirement Death Allowance

If a member dies prior to retirement, the surviving spouse, designated beneficiary (if different), or estate shall receive the total amount of his/her accumulated employee and employer cash balance accounts including interest credits, as a lump sum or converted into a monthly annuity, as defined under the retirement allowance.

Defined Contribution Transfers at Retirement

Upon retirement, members participating in the Defined Contribution Plan may elect to annuitize their accumulated account balance and receive a monthly benefit payment. This benefit is paid from the Cash Balance Benefit Fund so the member's DC account balance amount is transferred to the Cash Balance Benefit Fund upon the retirement of a Defined Contribution member electing an annuity. The actuarial assumptions used to convert the accumulated account balance are (i) the 1994 Group Annuity Mortality Table with a 50% male / 50% female mix, and (ii) the interest rate in accordance with Nebraska State Statute 23-2317.

Benefit Improvements

In accordance with Section 23-2317 of the Nebraska State Statutes, the Public Employees' Retirement Board may grant benefit improvements if the unfunded actuarial accrued liability is less than zero, but in no event will such improvement result in an actuarially required contribution rate in excess of 90% of the total statutory contribution rate.



Dividend Policy

Under Nebraska Statutes, the Board may grant a dividend in addition to the regular interest credit if the UAAL is less than \$0 (i.e. a surplus exists) and the actuarial contribution after the extra dividend is no more than 90% of the scheduled contribution rate. Additionally, the Board has adopted a policy that also requires that the Accumulated Obligation be completely funded.

Year Issued	Dividend %	For Time Period
2016	0.000%	1/1/2015 – 12/31/2015
2015	5.810%	1/1/2014 – 12/31/2014
2014	0.290%	1/1/2013 – 12/31/2013
2013	0.000%	1/1/2012 – 12/31/2012
2012	0.000%	1/1/2011 – 12/31/2011
2011	0.000%	1/1/2010 – 12/31/2010
2010	0.000%	1/1/2009 – 12/31/2009
2009	0.000%	1/1/2008 – 12/31/2008
2008	5.340%	1/1/2007 – 12/31/2007
2007	2.730%	1/1/2006 – 12/31/2006
2006	16.400%	1/1/2005 – 12/31/2005
2005	2.800%	1/1/2004 – 12/31/2004
2004	3.088%	1/1/2003 – 12/31/2003

Changes in Plan Provisions Since the Prior Year

There have been no changes in plan provisions since the prior actuarial valuation.



APPENDIX C

STATEMENT OF ACTUARIAL ASSUMPTIONS

ECONOMIC ASSUMPTIONS

- 1. Long-term Assumed Investment Return 7.75% per annum, compounded annually, net of expenses.
- 2. Inflation 3.25% per annum, compounded annually.
- 3. Interest Crediting Rate on Cash Balance Accounts 6.75% per annum, compounded annually.
- 4. Annuitization Rate of Member & Employer Accumulated Balances 7.75% per annum, compounded annually.
- 5. Salary Scale Graduated rates by service.

Service	Annual Increase in Salary		
	Merit & Productivity	Inflation	Total
0	5.08%	3.25%	8.50%
1	3.83%	3.25%	7.20%
2	2.66%	3.25%	6.00%
3	1.89%	3.25%	5.20%
4	1.40%	3.25%	4.70%
5	1.21%	3.25%	4.50%
6	1.07%	3.25%	4.35%
7	1.02%	3.25%	4.30%
8	1.02%	3.25%	4.30%
9	1.02%	3.25%	4.30%
≥10	1.02%	3.25%	4.30%

DEMOGRAPHIC ASSUMPTIONS

- 1. Mortality Mortality assumptions were based on actual experience during the last experience analysis and includes an allowance for expected future mortality improvement.
 - a. Active Members 1994 Group Annuity Mortality Table, setback 1 year, projected to 2015 (55% of male rates for males, 40% of female rates for females).
 - b. Retired members and beneficiaries 1994 Group Annuity Mortality Table, setback 1 year, sex distinct projected to 2015 using Scale AA.



c. Mortality rates under the mortality table for active members are shown below at sample ages:

Sample Age	Active Mortality Rate	
	Males	Females
30	0.04%	0.01%
40	0.05	0.02
50	0.09	0.04
60	0.28	0.14
70	0.89	0.46
80	2.44	1.22

d. Life expectancies under the mortality table for active members are shown below at sample ages:

Sample Age	Life Expectancy (Years)	
	Males	Females
30	58.5	64.8
40	48.7	54.9
50	39.0	45.0
60	29.5	35.3
70	20.8	26.1
80	13.1	17.6

e. Mortality for Annuitization of Employee and Employer Cash Balance Accounts

1994 Group Annuity Mortality Table,
with 50 % Male, 50% Female blending.

Sample Age	Mortality Rate	Life Expectancy (Years)
55	0.34%	28.0
60	0.62%	23.5
65	1.16%	19.4
70	1.87%	15.7
75	2.99%	12.2
80	5.07%	9.3



2. Retirement

Graduated rates by retirement age.

Age	Annual Rates
55	4.5%
56	4.5%
57	4.5%
58	4.5%
59	4.5%
60	4.5%
61	5.0%
62	10.0%
63	10.0%
64	10.0%
65	20.0%
66	20.0%
67	15.0%
68	15.0%
69	15.0%
70-79	20.0%
80	100.0%

3. Termination

Graduated rates by age and service.

Age	Annual Rate Per 100 Members					
	<1	1-<2	2-<3	3-<4	4-<5	5+
20	14.0	13.0	11.5	10.3	9.5	8.7
25	14.0	13.0	11.5	10.3	9.5	8.2
30	14.0	13.0	11.5	10.3	9.5	6.8
35	14.0	13.0	11.5	10.3	9.5	5.7
40	14.0	13.0	11.5	10.3	9.5	5.2
45	14.0	13.0	11.5	10.3	9.5	4.1
50	14.0	13.0	11.5	10.3	9.5	3.7
55	14.0	13.0	11.5	10.3	9.5	4.5

4. Disability

None.



OTHER ASSUMPTIONS

1. Payment Assumptions

As shown in the table below, 40% of all members eligible for retirement are assumed to be paid in the form of an annuity and the other 60% in the form of a lump sum, and 100% of members eligible for all other types of benefits are assumed to be paid in the form of a lump sum. Deferred vested and non-vested members are assumed to take a refund of their account balance as of the valuation date.

Benefit	Assumed Form of Payment
Retirement	60% Lump Sum / 40% Annuity*
Vested	Lump Sum
Non-vested	Lump Sum
Disability	Lump Sum
Death	Lump Sum

*Five-year certain and life annuity.

2. Cost of Living Adjustment

None assumed, except 2.5% per year is used for retirees electing annuity payments with a COLA feature.

Changes in Assumptions Since the Prior Year

There have been no changes in assumptions since the prior actuarial valuation.



APPENDIX D

DETAILED INFORMATION FOR PARTICIPATING EMPLOYERS



Exhibit 1

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Employer Allocations For the Years Ended 12/31/2015 and 12/31/2016

Employer	Year Ended December 31, 2015		Year Ended December 31, 2016	
	Actual Employer Contributions	Employer Allocated Proportion	Actual Employer Contributions	Employer Allocated Proportion
Total	\$16,073,998.13		\$16,938,314.96	
2032 - Gosper County	43,300.74	0.269384%	49,362.93	0.291428%
2034 - Hall County	696,390.35	4.332403%	750,817.74	4.432659%
2036 - Scotts Bluff County	548,614.46	3.413055%	563,884.19	3.329045%
2040 - Cheyenne County	192,188.88	1.195651%	205,916.57	1.215685%
2042 - Banner County	31,134.47	0.193695%	31,542.39	0.186219%
2044 - Dodge County	222,061.98	1.381498%	220,095.15	1.299392%
2046 - Jefferson County	150,155.82	0.934154%	160,115.14	0.945284%
2048 - Platte County	398,509.00	2.479215%	412,208.97	2.433589%
2050 - Dawson County	352,488.57	2.192912%	371,606.97	2.193884%
2052 - Seward County	251,690.36	1.565823%	279,466.82	1.649909%
2054 - Morrill County	118,442.93	0.736860%	133,124.84	0.785939%
2056 - Buffalo County	518,868.93	3.228002%	543,919.32	3.211177%
2058 - Saunders County	369,898.97	2.301226%	371,008.10	2.190348%
2060 - Washington County	323,410.97	2.012013%	340,489.61	2.010174%
2062 - Kimball County	99,479.21	0.618883%	102,414.61	0.604633%
2089 - Saline County	196,048.41	1.219662%	212,221.82	1.252910%
2090 - Adams County	299,551.41	1.863577%	327,701.20	1.934674%
2091 - Box Butte County	114,269.54	0.710897%	128,235.91	0.757076%
2119 - Madison County	304,358.70	1.893485%	333,382.90	1.968218%
2121 - York County	250,815.69	1.560381%	255,499.28	1.508410%
2123 - Custer County	196,375.88	1.221699%	203,375.89	1.200685%
2125 - Sarpy County	2,060,126.58	12.816514%	2,197,704.70	12.974759%
2126 - Cuming County	107,008.82	0.665726%	112,259.57	0.662755%
2152 - Harlan County	81,349.03	0.506091%	81,050.19	0.478502%
2164 - Gage County	218,693.41	1.360541%	224,990.46	1.328293%
2165 - Richardson County	121,162.70	0.753781%	142,194.60	0.839485%
2167 - Hitchcock County	61,066.42	0.379908%	62,158.75	0.366971%
2168 - Red Willow County	135,189.25	0.841043%	134,372.64	0.793306%
2232 - Polk County	91,314.54	0.568089%	102,894.10	0.607464%
2234 - Lincoln County	392,877.91	2.444183%	407,262.76	2.404388%



Exhibit 1

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Employer Allocations For the Years Ended 12/31/2015 and 12/31/2016

Employer	Year Ended December 31, 2015		Year Ended December 31, 2016	
	Actual Employer Contributions	Employer Allocated Proportion	Actual Employer Contributions	Employer Allocated Proportion
2240 - Cedar County	137,231.42	0.853748%	152,418.66	0.899845%
2242 - Holt County	169,238.33	1.052870%	184,601.67	1.089847%
2243 - Frontier County	64,283.22	0.399921%	63,099.59	0.372526%
2244 - Webster County	90,265.73	0.561564%	93,869.35	0.554184%
2245 - Kearney County	101,971.27	0.634386%	102,803.78	0.606930%
2246 - Nemaha County	135,565.14	0.843382%	139,512.57	0.823651%
2247 - Franklin County	90,307.85	0.561826%	94,075.58	0.555401%
2248 - Dundy County	55,242.59	0.343677%	61,490.55	0.363026%
2249 - Phelps County	173,919.31	1.081992%	176,654.31	1.042927%
2775 - Antelope County	120,475.82	0.749507%	141,077.10	0.832887%
2776 - Arthur County	7,323.69	0.045562%	8,484.04	0.050088%
2777 - Blaine County	17,371.10	0.108070%	18,613.74	0.109891%
2778 - Boone County	107,089.35	0.666227%	115,411.72	0.681365%
2779 - Boyd County	33,239.49	0.206790%	36,231.53	0.213903%
2780 - Brown County	73,882.46	0.459640%	77,070.94	0.455009%
2781 - Burt County	110,159.06	0.685325%	116,120.16	0.685547%
2782 - Butler County	166,318.93	1.034708%	184,306.84	1.088106%
2783 - Cass County	433,521.46	2.697036%	473,878.32	2.797671%
2784 - Chase County	88,792.73	0.552400%	95,957.92	0.566514%
2785 - Cherry County	123,299.56	0.767075%	133,582.55	0.788641%
2786 - Clay County	139,244.32	0.866271%	142,508.04	0.841335%
2787 - Colfax County	138,020.48	0.858657%	145,404.65	0.858436%
2788 - Dakota County	267,835.52	1.666266%	283,884.76	1.675992%
2789 - Dawes County	121,909.19	0.758425%	129,764.78	0.766102%
2790 - Deuel County	59,054.13	0.367389%	57,316.45	0.338383%
2791 - Dixon County	92,035.26	0.572572%	98,088.17	0.579090%
2792 - Fillmore County	138,339.49	0.860641%	145,857.96	0.861113%
2793 - Furnas County	84,166.43	0.523619%	89,313.40	0.527286%
2794 - Garden County	79,711.98	0.495906%	81,013.75	0.478287%
2795 - Garfield County	34,498.84	0.214625%	36,907.59	0.217894%
2796 - Grant County	13,285.02	0.082649%	14,394.29	0.084981%
2797 - Greeley County	48,017.44	0.298727%	48,558.48	0.286678%
2798 - Hamilton County	168,712.28	1.049597%	174,908.89	1.032623%



Exhibit 1

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Employer Allocations For the Years Ended 12/31/2015 and 12/31/2016

Employer	Year Ended December 31, 2015		Year Ended December 31, 2016	
	Actual Employer Contributions	Employer Allocated Proportion	Actual Employer Contributions	Employer Allocated Proportion
2799 - Hayes County	32,478.37	0.202055%	31,547.15	0.186247%
2800 - Hooker County	21,668.91	0.134807%	22,079.37	0.130352%
2801 - Howard County	101,966.72	0.634358%	104,333.68	0.615963%
2802 - Johnson County	75,782.22	0.471458%	81,858.56	0.483275%
2803 - Keith County	143,697.26	0.893973%	148,473.11	0.876552%
2804 - Keya Paha County	20,341.61	0.126550%	21,918.93	0.129404%
2805 - Knox County	126,794.75	0.788819%	131,056.92	0.773731%
2806 - Logan County	21,927.04	0.136413%	23,120.70	0.136499%
2807 - Loup County	22,408.53	0.139409%	23,338.76	0.137787%
2808 - McPherson County	20,105.96	0.125084%	21,237.20	0.125380%
2809 - Merrick County	111,345.42	0.692705%	116,914.60	0.690237%
2810 - Nance County	88,686.08	0.551736%	95,644.73	0.564665%
2811 - Nuckolls County	68,291.16	0.424855%	73,327.08	0.432907%
2812 - Otoe County	211,238.65	1.314164%	228,943.35	1.351630%
2813 - Pawnee County	52,280.68	0.325250%	53,276.83	0.314534%
2814 - Perkins County	108,754.79	0.676588%	111,696.01	0.659428%
2815 - Pierce County	95,258.06	0.592622%	100,113.14	0.591045%
2816 - Rock County	53,167.97	0.330770%	55,135.50	0.325508%
2817 - Sheridan County	97,900.81	0.609063%	107,490.56	0.634600%
2818 - Sherman County	75,298.30	0.468448%	82,492.23	0.487016%
2819 - Sioux County	38,736.32	0.240987%	43,458.40	0.256569%
2820 - Stanton County	71,481.96	0.444706%	83,111.20	0.490670%
2821 - Thayer County	119,421.77	0.742950%	127,384.17	0.752047%
2822 - Thomas County	18,814.05	0.117046%	21,216.80	0.125259%
2823 - Thurston County	102,644.91	0.638577%	109,455.91	0.646203%
2824 - Valley County	80,696.18	0.502029%	85,965.02	0.507518%
2825 - Wayne County	87,752.97	0.545931%	98,468.54	0.581336%
2826 - Wheeler County	30,232.39	0.188083%	33,019.09	0.194937%
2833 - Four Corners Health Department	22,069.97	0.137302%	21,627.23	0.127682%
2834 - Loup Basin Public Health Department	21,364.53	0.132914%	20,550.70	0.121327%
2835 - Panhandle Public Health Department	44,851.46	0.279031%	46,113.03	0.272241%
2836 - South Heartland District Health Department	26,263.74	0.163393%	26,823.65	0.158361%
2837 - Two Rivers Public Health Department	24,414.65	0.151889%	27,733.67	0.163733%



Exhibit 1

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Employer Allocations For the Years Ended 12/31/2015 and 12/31/2016

Employer	Year Ended December 31, 2015		Year Ended December 31, 2016	
	Actual Employer Contributions	Employer Allocated Proportion	Actual Employer Contributions	Employer Allocated Proportion
2838 - Three Rivers Public Health Department	36,085.60	0.224497%	31,750.26	0.187446%
2839 - Elkhorn Logan Valley Public Health Department	40,477.70	0.251821%	38,466.89	0.227100%
2840 - Northeast Nebraska Public Health Department	21,362.44	0.132901%	20,967.50	0.123787%
2841 - Southwest Nebraska Public Health Department	22,028.44	0.137044%	23,107.06	0.136419%
2842 - West Central District Health Department	48,829.57	0.303780%	49,188.13	0.290396%
2843 - Sandhills District Health Department (dissolved) 7/1/2014	-	0.000000%	-	0.000000%
2844 - Southeast District Health Department	24,691.16	0.153609%	22,012.10	0.129954%
2845 - Public Health Solutions	57,218.85	0.355971%	56,326.68	0.332540%
2846 - Sarpy/Cass Department of Health and Wellness	38,543.30	0.239787%	39,030.61	0.230428%
2847 - Stuhr Museum	35,977.44	0.223824%	35,741.72	0.211011%
2848 - Western Nebraska Regional Airport	17,383.71	0.108148%	18,351.02	0.108340%
2849 - Saunders Medical Center	592,858.84	3.688310%	565,120.14	3.336342%
2850 - Nemaha County Hospital	269,230.07	1.674942%	280,866.78	1.658174%



Exhibit 2

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Deferred Resources Measurement Date: 12/31/2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					
	12/31/15 Net Pension Liability (NPL)	12/31/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
Total	(\$642,886)	(\$12,989,750)	\$637,168	\$16,508,489	\$0	\$969,368	\$18,115,025	\$6,796,088	\$2,003,780	\$0	\$969,368	\$9,769,236
2032 - Gosper County	(1,732)	(37,856)	1,857	48,110	0	8,041	58,008	19,806	5,840	0	6,253	31,899
2034 - Hall County	(27,852)	(575,791)	28,243	731,765	0	0	760,008	301,247	88,821	0	85,571	475,639
2036 - Scotts Bluff County	(21,942)	(432,435)	21,212	549,575	0	24,441	595,228	226,245	66,707	0	8,842	301,794
2040 - Cheyenne County	(7,687)	(157,914)	7,746	200,691	0	2,398	210,835	82,619	24,360	0	18,792	125,771
2042 - Banner County	(1,245)	(24,189)	1,187	30,742	0	4,373	36,302	12,656	3,731	0	0	16,387
2044 - Dodge County	(8,881)	(168,788)	8,279	214,510	0	18,773	241,562	88,308	26,037	0	6,923	121,268
2046 - Jefferson County	(6,006)	(122,790)	6,023	156,052	0	4,041	166,116	64,242	18,941	0	8,675	91,858
2048 - Platte County	(15,939)	(316,117)	15,506	401,749	0	31,309	448,564	165,389	48,764	0	0	214,153
2050 - Dawson County	(14,098)	(284,980)	13,979	362,177	0	10,623	386,779	149,098	43,961	0	5,908	198,967
2052 - Seward County	(10,066)	(214,319)	10,513	272,375	0	9,893	292,781	112,129	33,061	0	39,820	185,010
2054 - Morrill County	(4,737)	(102,092)	5,008	129,747	0	4,822	139,577	53,413	15,748	0	17,188	86,349
2056 - Buffalo County	(20,752)	(417,124)	20,461	530,117	0	3,066	553,644	218,234	64,345	0	26,164	308,743
2058 - Saunders County	(14,794)	(284,521)	13,956	361,593	0	21,807	397,356	148,858	43,890	0	4,650	197,398
2060 - Washington County	(12,935)	(261,117)	12,808	331,849	0	16,956	361,613	136,613	40,279	0	7,586	184,478
2062 - Kimball County	(3,979)	(78,540)	3,853	99,816	0	10,555	114,224	41,091	12,116	0	1,506	54,713
2089 - Saline County	(7,841)	(162,750)	7,983	206,837	0	8,803	223,623	85,149	25,106	0	6,059	116,314
2090 - Adams County	(11,981)	(251,309)	12,327	319,385	0	3,384	335,096	131,482	38,767	0	43,314	213,563
2091 - Box Butte County	(4,570)	(98,342)	4,824	124,982	0	16,978	146,784	51,452	15,170	0	8,415	75,037
2119 - Madison County	(12,173)	(255,667)	12,541	324,923	0	514	337,978	133,762	39,439	0	16,369	189,570
2121 - York County	(10,031)	(195,939)	9,611	249,016	0	21,583	280,210	102,513	30,225	0	0	132,738
2123 - Custer County	(7,854)	(155,966)	7,650	198,215	0	3,829	209,694	81,600	24,059	0	16,143	121,802
2125 - Sarpy County	(82,401)	(1,685,388)	82,670	2,141,940	0	173,642	2,398,252	881,777	259,984	0	35,818	1,177,579
2126 - Cuming County	(4,280)	(86,090)	4,223	109,411	0	5,578	119,212	45,041	13,280	0	170	58,491
2152 - Harlan County	(3,254)	(62,156)	3,049	78,993	0	5,028	87,070	32,519	9,588	0	4,350	46,457
2164 - Gage County	(8,747)	(172,542)	8,463	219,281	0	18,787	246,531	90,272	26,616	0	12,280	129,168
2165 - Richardson County	(4,846)	(109,047)	5,349	138,586	0	926	144,861	57,052	16,821	0	18,337	92,210
2167 - Hitchcock County	(2,442)	(47,669)	2,338	60,581	0	5,782	68,701	24,940	7,353	0	3,811	36,104
2168 - Red Willow County	(5,407)	(103,048)	5,055	130,963	0	8,699	144,717	53,914	15,896	0	12,259	82,069
2232 - Polk County	(3,652)	(78,908)	3,871	100,283	0	8,622	112,776	41,284	12,172	0	7,175	60,631
2234 - Lincoln County	(15,713)	(312,324)	15,320	396,928	0	16,723	428,971	163,404	48,179	0	2,839	214,422
2240 - Cedar County	(5,489)	(116,888)	5,734	148,551	0	739	155,024	61,154	18,031	0	8,866	88,051
2242 - Holt County	(6,769)	(141,568)	6,944	179,917	0	0	186,861	74,067	21,838	0	21,534	117,439
2243 - Frontier County	(2,571)	(48,390)	2,374	61,498	0	5,459	69,331	25,317	7,465	0	8,163	40,945
2244 - Webster County	(3,610)	(71,987)	3,531	91,487	0	3,166	98,184	37,663	11,105	0	3,287	52,055
2245 - Kearney County	(4,078)	(78,839)	3,867	100,195	0	14,364	118,426	41,247	12,162	0	1,314	54,723
2246 - Nemaha County	(5,422)	(106,990)	5,248	135,972	0	7,682	148,902	55,976	16,504	0	7,638	80,118
2247 - Franklin County	(3,612)	(72,145)	3,539	91,688	0	3,811	99,038	37,746	11,129	0	2,383	51,258
2248 - Dundy County	(2,209)	(47,156)	2,313	59,930	0	0	62,243	24,672	7,274	0	16,592	48,538
2249 - Phelps County	(6,956)	(135,474)	6,645	172,171	0	7,119	185,935	70,878	20,898	0	11,632	103,408
2775 - Antelope County	(4,818)	(108,190)	5,307	137,497	0	12,391	155,195	56,604	16,689	0	20,606	93,899
2776 - Arthur County	(293)	(6,506)	319	8,269	0	2,849	11,437	3,404	1,004	0	919	5,327
2777 - Blaine County	(695)	(14,275)	700	18,141	0	174	19,015	7,468	2,202	0	2,847	12,517
2778 - Boone County	(4,283)	(88,508)	4,341	112,483	0	12,398	129,222	46,306	13,653	0	2,842	62,801
2779 - Boyd County	(1,329)	(27,785)	1,363	35,312	0	2,120	38,795	14,537	4,286	0	5,201	24,024
2780 - Brown County	(2,955)	(59,105)	2,899	75,115	0	2,490	80,504	30,923	9,117	0	4,107	44,147
2781 - Burt County	(4,406)	(89,051)	4,368	113,173	0	3,891	121,432	46,590	13,737	0	8,259	68,579
2782 - Butler County	(6,652)	(141,342)	6,933	179,630	0	9,393	195,956	73,949	21,803	0	9,731	105,483
2783 - Cass County	(17,339)	(363,410)	17,826	461,853	0	10,550	490,229	190,132	56,059	0	39,692	285,883

Deferred Outflows for contributions made after 12/31/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

County Employees' Retirement System Cash Balance Benefit Fund
 Schedule of Deferred Resources
 Measurement Date: 12/31/2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					
	12/31/15 Net Pension Liability (NPL)	12/31/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources
2784 - Chase County	(3,551)	(73,589)	3,610	93,523	0	0	97,133	38,501	11,352	0	14,302	64,155
2785 - Cherry County	(4,931)	(102,442)	5,025	130,193	0	19,848	155,066	53,597	15,803	0	17,442	86,842
2786 - Clay County	(5,569)	(109,287)	5,361	138,892	0	4,544	148,797	57,178	16,859	0	4,912	78,949
2787 - Colfax County	(5,520)	(111,509)	5,470	141,715	0	187	147,372	58,340	17,201	0	2,352	77,893
2788 - Dakota County	(10,712)	(217,707)	10,679	276,681	0	4,198	291,558	113,902	33,583	0	13,296	160,781
2789 - Dawes County	(4,876)	(99,515)	4,881	126,472	0	727	132,080	52,065	15,351	0	6,483	73,899
2790 - Deuel County	(2,362)	(43,955)	2,156	55,862	0	5,286	63,304	22,997	6,780	0	1,965	31,742
2791 - Dixon County	(3,681)	(75,222)	3,690	95,599	0	11,645	110,934	39,355	11,604	0	1,512	52,471
2792 - Fillmore County	(5,533)	(111,856)	5,487	142,157	0	0	147,644	58,522	17,255	0	9,340	85,117
2793 - Furnas County	(3,366)	(68,493)	3,360	87,047	0	1,220	91,627	35,835	10,566	0	4,864	51,265
2794 - Garden County	(3,188)	(62,128)	3,047	78,958	0	3,210	85,215	32,505	9,584	0	6,597	48,686
2795 - Garfield County	(1,380)	(28,304)	1,388	35,971	0	2,814	40,173	14,808	4,366	0	1,923	21,097
2796 - Grant County	(531)	(11,039)	541	14,029	0	508	15,078	5,775	1,703	0	425	7,903
2797 - Greeley County	(1,920)	(37,239)	1,827	47,326	0	7,591	56,744	19,483	5,744	0	0	25,227
2798 - Hamilton County	(6,748)	(134,135)	6,580	170,470	0	13,487	190,537	70,178	20,691	0	0	90,869
2799 - Hayes County	(1,299)	(24,193)	1,187	30,747	0	4,972	36,906	12,658	3,732	0	5,717	22,107
2800 - Hooker County	(867)	(16,932)	831	21,519	0	1,427	23,777	8,859	2,612	0	523	11,994
2801 - Howard County	(4,078)	(80,012)	3,925	101,686	0	4,543	110,154	41,861	12,343	0	2,768	56,972
2802 - Johnson County	(3,031)	(62,776)	3,079	79,781	0	3,633	86,493	32,844	9,684	0	3,894	46,422
2803 - Keith County	(5,747)	(113,862)	5,585	144,705	0	6,922	157,212	59,571	17,564	0	10,548	87,683
2804 - Keya Paha County	(814)	(16,809)	825	21,363	0	751	22,939	8,794	2,593	0	520	11,907
2805 - Knox County	(5,071)	(100,506)	4,930	127,731	0	4,915	137,576	52,583	15,504	0	17,367	85,454
2806 - Logan County	(877)	(17,731)	870	22,534	0	5,810	29,214	9,277	2,735	0	682	12,694
2807 - Loup County	(896)	(17,898)	878	22,747	0	807	24,432	9,364	2,761	0	86	12,211
2808 - McPherson County	(804)	(16,287)	799	20,698	0	437	21,934	8,521	2,512	0	973	12,006
2809 - Merrick County	(4,453)	(89,660)	4,398	113,948	0	18,009	136,355	46,909	13,831	0	25,097	85,837
2810 - Nance County	(3,547)	(73,349)	3,598	93,218	0	9,304	106,120	38,375	11,315	0	3,513	53,203
2811 - Nuckolls County	(2,731)	(56,234)	2,758	71,466	0	2,369	76,593	29,421	8,675	0	5,833	43,929
2812 - Otoe County	(8,449)	(175,573)	8,612	223,134	0	30,057	261,803	91,858	27,084	0	25,329	144,271
2813 - Pawnee County	(2,091)	(40,857)	2,004	51,925	0	1,953	55,882	21,376	6,303	0	1,141	28,820
2814 - Perkins County	(4,350)	(85,658)	4,202	108,862	0	11,227	124,291	44,815	13,213	0	10,420	68,448
2815 - Pierce County	(3,810)	(76,775)	3,766	97,573	0	2,884	104,223	40,168	11,843	0	0	52,011
2816 - Rock County	(2,126)	(42,283)	2,074	53,736	0	4,033	59,843	22,122	6,522	0	1,707	30,351
2817 - Sheridan County	(3,916)	(82,433)	4,043	104,763	0	11,264	120,070	43,128	12,716	0	12,343	68,187
2818 - Sherman County	(3,012)	(63,262)	3,103	80,399	0	2,159	85,661	33,098	9,759	0	8,924	51,781
2819 - Sioux County	(1,549)	(33,328)	1,635	42,356	0	3,900	47,891	17,437	5,141	0	2,839	25,417
2820 - Stanton County	(2,859)	(63,737)	3,126	81,002	0	13,283	97,411	33,346	9,832	0	8,376	51,554
2821 - Thayer County	(4,776)	(97,689)	4,792	124,152	0	5,506	134,450	51,110	15,069	0	4,110	70,289
2822 - Thomas County	(752)	(16,271)	798	20,678	0	98	21,574	8,513	2,510	0	2,569	13,592
2823 - Thurston County	(4,105)	(83,940)	4,117	106,678	0	803	111,598	43,917	12,948	0	10,795	67,660
2824 - Valley County	(3,227)	(65,925)	3,234	83,784	0	1,091	88,109	34,491	10,170	0	1,001	45,662
2825 - Wayne County	(3,510)	(75,514)	3,704	95,970	0	0	99,674	39,508	11,649	0	19,213	70,370
2826 - Wheeler County	(1,209)	(25,322)	1,242	32,181	0	2,136	35,559	13,248	3,906	0	1,249	18,403
2833 - Four Corners Health Department	(883)	(16,586)	814	21,078	0	5,413	27,305	8,677	2,558	0	0	11,235
2834 - Loup Basin Public Health Department	(854)	(15,760)	773	20,029	0	2,433	23,235	8,245	2,431	0	2,885	13,561
2835 - Panhandle Public Health Department	(1,794)	(35,363)	1,735	44,943	0	1,238	47,916	18,502	5,455	0	5,543	29,500
2836 - South Heartland District Health Department	(1,050)	(20,571)	1,009	26,143	0	3,319	30,471	10,762	3,173	0	5,387	19,322
2837 - Two Rivers Public Health Department	(976)	(21,269)	1,043	27,030	0	0	28,073	11,127	3,281	0	5,374	19,782
2838 - Three Rivers Public Health Department	(1,443)	(24,349)	1,194	30,945	0	9,169	41,308	12,739	3,756	0	0	16,495
2839 - Elkhorn Logan Valley Public Health Department	(1,619)	(29,500)	1,447	37,491	0	5,334	44,272	15,434	4,551	0	4,455	24,440

Deferred Outflows for contributions made after 12/31/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Deferred Resources Measurement Date: 12/31/2016

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				
	12/31/15 Net Pension Liability (NPL)	12/31/16 Net Pension Liability (NPL)	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
2840 - Northeast Nebraska Public Health Department	(854)	(16,080)	789	20,435	0	4,390	25,614	8,413	2,480	0	567	11,460
2841 - Southwest Nebraska Public Health Department	(881)	(17,720)	869	22,521	0	6,122	29,512	9,271	2,734	0	2,403	14,408
2842 - West Central District Health Department	(1,953)	(37,722)	1,850	47,940	0	20,110	69,900	19,736	5,819	0	12,095	37,650
2843 - Sandhills District Health Department (dissolved) 7/1/2014	0	0	0	0	0	14,401	14,401	0	0	0	0	0
2844 - Southeast District Health Department	(988)	(16,881)	828	21,453	0	5,703	27,984	8,832	2,604	0	2,982	14,418
2845 - Public Health Solutions	(2,288)	(43,196)	2,119	54,897	0	4,269	61,285	22,600	6,663	0	31,401	60,664
2846 - Sarpy/Cass Department of Health and Wellness	(1,542)	(29,932)	1,468	38,040	0	5,241	44,749	15,660	4,617	0	0	20,277
2847 - Stuhr Museum	(1,439)	(27,410)	1,344	34,835	0	4,317	40,496	14,340	4,228	0	132	18,700
2848 - Western Nebraska Regional Airport	(695)	(14,073)	690	17,885	0	0	18,575	7,363	2,171	0	2,680	12,214
2849 - Saunders Medical Center	(23,712)	(433,382)	21,258	550,780	0	64,140	636,178	226,741	66,853	0	19,691	313,285
2850 - Nemaha County Hospital	(10,768)	(215,393)	10,565	273,739	0	15,639	299,943	112,691	33,226	0	0	145,917

Deferred Outflows for contributions made after 12/31/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 3

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Pension Amounts by Employer Measurement Date: 12/31/2016

Employer	Pension Expense		
	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
Total	\$16,714,093	\$0	\$16,714,093
2032 - Gosper County	48,710	337	49,047
2034 - Hall County	740,879	(15,358)	725,521
2036 - Scotts Bluff County	556,420	2,748	559,168
2040 - Cheyenne County	203,191	(2,792)	200,399
2042 - Banner County	31,125	792	31,917
2044 - Dodge County	217,182	1,608	218,790
2046 - Jefferson County	157,996	(984)	157,012
2048 - Platte County	406,752	5,566	412,318
2050 - Dawson County	366,688	680	367,368
2052 - Seward County	275,767	(4,752)	271,015
2054 - Morrill County	131,363	(1,889)	129,474
2056 - Buffalo County	536,719	(4,550)	532,169
2058 - Saunders County	366,097	2,703	368,800
2060 - Washington County	335,982	2,163	338,145
2062 - Kimball County	101,059	1,523	102,582
2089 - Saline County	209,413	872	210,285
2090 - Adams County	323,363	(6,787)	316,576
2091 - Box Butte County	126,538	1,971	128,509
2119 - Madison County	328,970	(2,640)	326,330
2121 - York County	252,117	3,707	255,824



Exhibit 3

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Pension Amounts by Employer Measurement Date: 12/31/2016

Employer	Pension Expense Net Recognition of Deferred Amounts from		
	Proportionate Share of Plan Pension Expense	Changes in Proportionate Share	Total Employer Pension Expense
2123 - Custer County	200,684	(2,331)	198,353
2125 - Sarpy County	2,168,605	25,093	2,193,698
2126 - Cuming County	110,773	954	111,727
2152 - Harlan County	79,977	(1)	79,976
2164 - Gage County	222,012	681	222,693
2165 - Richardson County	140,312	(2,876)	137,436
2167 - Hitchcock County	61,336	406	61,742
2168 - Red Willow County	132,594	(881)	131,713
2232 - Polk County	101,532	629	102,161
2234 - Lincoln County	401,872	2,617	404,489
2240 - Cedar County	150,401	(1,296)	149,105
2242 - Holt County	182,158	(3,882)	178,276
2243 - Frontier County	62,264	(575)	61,689
2244 - Webster County	92,627	(146)	92,481
2245 - Kearney County	101,443	2,196	103,639
2246 - Nemaha County	137,666	54	137,720
2247 - Franklin County	92,830	309	93,139
2248 - Dundy County	60,677	(3,096)	57,581
2249 - Phelps County	174,316	(959)	173,357
2775 - Antelope County	139,210	(1,317)	137,893
2776 - Arthur County	8,372	359	8,731
2777 - Blaine County	18,367	(467)	17,900
2778 - Boone County	113,884	2,136	116,020



Exhibit 3

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Pension Amounts by Employer Measurement Date: 12/31/2016

Employer	Pension Expense		
	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
2779 - Boyd County	35,752	(462)	35,290
2780 - Brown County	76,051	(429)	75,622
2781 - Burt County	114,583	(665)	113,918
2782 - Butler County	181,867	241	182,108
2783 - Cass County	467,605	(4,530)	463,075
2784 - Chase County	94,688	(2,516)	92,172
2785 - Cherry County	131,814	113	131,927
2786 - Clay County	140,622	(169)	140,453
2787 - Colfax County	143,480	(384)	143,096
2788 - Dakota County	280,127	(1,470)	278,657
2789 - Dawes County	128,047	(981)	127,066
2790 - Deuel County	56,558	479	57,037
2791 - Dixon County	96,790	1,831	98,621
2792 - Fillmore County	143,927	(1,873)	142,054
2793 - Furnas County	88,131	(763)	87,368
2794 - Garden County	79,941	(731)	79,210
2795 - Garfield County	36,419	133	36,552
2796 - Grant County	14,204	34	14,238
2797 - Greeley County	47,916	1,403	49,319
2798 - Hamilton County	172,594	2,370	174,964
2799 - Hayes County	31,129	(131)	30,998
2800 - Hooker County	21,787	163	21,950
2801 - Howard County	102,953	284	103,237



Exhibit 3

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Pension Amounts by Employer Measurement Date: 12/31/2016

Employer	Pension Expense Net Recognition of Deferred Amounts from		
	Proportionate Share of Plan Pension Expense	Changes in Proportionate Share	Total Employer Pension Expense
2802 - Johnson County	80,775	(54)	80,721
2803 - Keith County	146,508	(604)	145,904
2804 - Keya Paha County	21,629	71	21,700
2805 - Knox County	129,322	(2,224)	127,098
2806 - Logan County	22,815	899	23,714
2807 - Loup County	23,030	139	23,169
2808 - McPherson County	20,956	(83)	20,873
2809 - Merrick County	115,367	(760)	114,607
2810 - Nance County	94,379	1,054	95,433
2811 - Nuckolls County	72,356	(521)	71,835
2812 - Otoe County	225,913	442	226,355
2813 - Pawnee County	52,572	73	52,645
2814 - Perkins County	110,217	(229)	109,988
2815 - Pierce County	98,788	565	99,353
2816 - Rock County	54,406	488	54,894
2817 - Sheridan County	106,068	(325)	105,743
2818 - Sherman County	81,400	(1,079)	80,321
2819 - Sioux County	42,883	276	43,159
2820 - Stanton County	82,011	1,125	83,136
2821 - Thayer County	125,698	447	126,145



Exhibit 3

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Pension Amounts by Employer Measurement Date: 12/31/2016

Employer	Pension Expense Net Recognition of Deferred Amounts from		Total Employer Pension Expense
	Proportionate Share of Plan Pension Expense	Changes in Proportionate Share	
2822 - Thomas County	20,936	(443)	20,493
2823 - Thurston County	108,007	(1,738)	106,269
2824 - Valley County	84,827	38	84,865
2825 - Wayne County	97,165	(3,442)	93,723
2826 - Wheeler County	32,582	234	32,816
2833 - Four Corners Health Department	21,341	999	22,340
2834 - Loup Basin Public Health Department	20,279	(210)	20,069
2835 - Panhandle Public Health Department	45,503	(844)	44,659
2836 - South Heartland District Health Department	26,469	(318)	26,151
2837 - Two Rivers Public Health Department	27,366	(921)	26,445
2838 - Three Rivers Public Health Department	31,330	1,539	32,869
2839 - Elkhorn Logan Valley Public Health Department	37,958	89	38,047
2840 - Northeast Nebraska Public Health Department	20,690	634	21,324
2841 - Southwest Nebraska Public Health Department	22,801	593	23,394
2842 - West Central District Health Department	48,537	1,028	49,565
2843 - Sandhills District Health Department (dissolved) 7/1/2014	0	2,743	2,743
2844 - Southeast District Health Department	21,721	310	22,031
2845 - Public Health Solutions	55,581	(4,967)	50,614
2846 - Sarpy/Cass Department of Health and Wellness	38,514	1,003	39,517
2847 - Stuhr Museum	35,269	760	36,029
2848 - Western Nebraska Regional Airport	18,108	(528)	17,580
2849 - Saunders Medical Center	557,639	6,372	564,011
2850 - Nemaha County Hospital	277,149	2,897	280,046



Exhibit 4

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Recognition Amounts by Employer Measurement Date: 12/31/2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	Current			2018	2019	2020	2021	2022	Thereafter
	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)						
Total	\$23,769,775	(\$12,989,750)	(\$44,622,628)	\$4,189,631	\$4,189,632	\$3,419,457	(\$1,569,923)	(\$976,454)	(\$906,554)
2032 - Gosper County	69,272	(37,856)	(130,043)	12,547	12,547	10,302	(4,238)	(2,409)	(2,638)
2034 - Hall County	1,053,633	(575,791)	(1,977,969)	170,354	170,354	136,215	(84,947)	(58,043)	(49,562)
2036 - Scotts Bluff County	791,307	(432,435)	(1,485,507)	142,223	142,223	116,583	(49,516)	(30,163)	(27,916)
2040 - Cheyenne County	288,966	(157,914)	(542,471)	48,141	48,141	38,778	(21,877)	(14,765)	(13,353)
2042 - Banner County	44,264	(24,189)	(83,096)	8,594	8,594	7,160	(2,131)	(1,079)	(1,223)
2044 - Dodge County	308,863	(168,788)	(579,823)	56,048	56,048	46,040	(18,791)	(10,773)	(8,276)
2046 - Jefferson County	224,692	(122,790)	(421,811)	38,620	38,620	31,339	(15,825)	(9,927)	(8,572)
2048 - Platte County	578,459	(316,117)	(1,085,931)	107,525	107,525	88,782	(32,639)	(18,386)	(18,394)
2050 - Dawson County	521,481	(284,980)	(978,969)	92,596	92,596	75,699	(33,762)	(20,493)	(18,823)
2052 - Seward County	392,180	(214,319)	(736,233)	64,373	64,373	51,666	(30,654)	(21,300)	(20,687)
2054 - Morrill County	186,816	(102,092)	(350,707)	31,039	31,039	24,986	(14,228)	(9,772)	(9,837)
2056 - Buffalo County	763,290	(417,124)	(1,432,912)	129,986	129,986	105,255	(54,963)	(35,389)	(29,975)
2058 - Saunders County	520,641	(284,521)	(977,391)	94,470	94,470	77,601	(31,684)	(18,759)	(16,140)
2060 - Washington County	477,814	(261,117)	(896,992)	86,381	86,381	70,900	(29,396)	(18,195)	(18,940)
2062 - Kimball County	143,720	(78,540)	(269,803)	26,855	26,855	22,198	(7,970)	(4,312)	(4,117)
2089 - Saline County	297,814	(162,750)	(559,081)	53,365	53,365	43,715	(18,797)	(11,740)	(12,596)
2090 - Adams County	459,868	(251,309)	(863,302)	74,269	74,269	59,368	(37,160)	(25,824)	(23,388)
2091 - Box Butte County	179,955	(98,342)	(337,827)	33,690	33,690	27,859	(9,915)	(5,811)	(7,767)
2119 - Madison County	467,841	(255,667)	(878,271)	79,821	79,821	64,662	(33,540)	(21,739)	(20,617)
2121 - York County	358,546	(195,939)	(673,092)	66,904	66,904	55,287	(19,974)	(11,073)	(10,576)
2123 - Custer County	285,400	(155,966)	(535,777)	47,973	47,973	38,726	(21,181)	(13,987)	(11,612)
2125 - Sarpy County	3,084,068	(1,685,388)	(5,789,684)	568,686	568,687	468,768	(178,599)	(101,320)	(105,549)
2126 - Cuming County	157,535	(86,090)	(295,739)	28,721	28,721	23,616	(9,451)	(5,512)	(5,375)
2152 - Harlan County	113,739	(62,156)	(213,520)	20,046	20,046	16,361	(7,514)	(4,645)	(3,684)
2164 - Gage County	315,732	(172,542)	(592,719)	56,332	56,332	46,101	(20,172)	(11,754)	(9,474)
2165 - Richardson County	199,544	(109,047)	(374,600)	32,295	32,295	25,830	(16,055)	(10,957)	(10,757)
2167 - Hitchcock County	87,228	(47,669)	(163,752)	15,781	15,781	12,955	(5,355)	(3,327)	(3,236)
2168 - Red Willow County	188,567	(103,048)	(353,994)	32,356	32,356	26,246	(13,335)	(8,531)	(6,443)
2232 - Polk County	144,393	(78,908)	(271,066)	26,080	26,080	21,401	(8,907)	(5,630)	(6,877)
2234 - Lincoln County	571,518	(312,324)	(1,072,901)	103,352	103,352	84,834	(35,130)	(21,274)	(20,584)
2240 - Cedar County	213,891	(116,888)	(401,534)	36,405	36,405	29,474	(15,422)	(10,058)	(9,829)
2242 - Holt County	259,054	(141,568)	(486,318)	41,779	41,779	33,385	(20,992)	(14,281)	(12,247)
2243 - Frontier County	88,549	(48,390)	(166,231)	15,032	15,032	12,163	(6,424)	(4,231)	(3,188)
2244 - Webster County	131,728	(71,987)	(247,291)	23,072	23,072	18,804	(8,846)	(5,414)	(4,558)
2245 - Kearney County	144,266	(78,839)	(270,828)	27,625	27,625	22,950	(7,332)	(3,674)	(3,488)
2246 - Nemaha County	195,780	(106,990)	(367,535)	34,562	34,562	28,219	(12,876)	(8,167)	(7,514)
2247 - Franklin County	132,018	(72,145)	(247,835)	23,578	23,578	19,300	(8,411)	(5,229)	(5,037)
2248 - Dundy County	86,290	(47,156)	(161,992)	12,113	12,113	9,317	(8,795)	(6,351)	(4,692)
2249 - Phelps County	247,901	(135,474)	(465,381)	42,736	42,736	34,703	(17,332)	(11,139)	(9,176)

Deferred Outflows for contributions made after 12/31/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 4

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Recognition Amounts by Employer Measurement Date: 12/31/2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	Current			2018	2019	2020	2021	2022	Thereafter
	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)						
2775 - Antelope County	197,975	(108,190)	(371,656)	33,578	33,578	27,163	(14,393)	(9,215)	(9,415)
2776 - Arthur County	11,906	(6,506)	(22,351)	2,457	2,457	2,071	(428)	(125)	(324)
2777 - Blaine County	26,121	(14,275)	(49,036)	4,137	4,137	3,290	(2,193)	(1,552)	(1,323)
2778 - Boone County	161,959	(88,508)	(304,043)	30,683	30,683	25,435	(8,561)	(5,059)	(6,759)
2779 - Boyd County	50,844	(27,785)	(95,449)	8,500	8,500	6,853	(3,820)	(2,646)	(2,615)
2780 - Brown County	108,155	(59,105)	(203,037)	18,634	18,634	15,130	(7,572)	(4,689)	(3,780)
2781 - Burt County	162,953	(89,051)	(305,909)	28,057	28,057	22,777	(11,427)	(7,533)	(7,077)
2782 - Butler County	258,640	(141,342)	(485,541)	45,829	45,829	37,448	(16,842)	(10,529)	(11,262)
2783 - Cass County	665,000	(363,410)	(1,248,394)	112,682	112,682	91,135	(48,451)	(32,313)	(31,389)
2784 - Chase County	134,659	(73,589)	(252,793)	21,219	21,219	16,855	(11,410)	(8,038)	(6,868)
2785 - Cherry County	187,458	(102,442)	(351,912)	33,154	33,154	27,080	(12,268)	(6,994)	(5,902)
2786 - Clay County	199,983	(109,287)	(375,426)	35,080	35,080	28,600	(13,377)	(8,373)	(7,161)
2787 - Colfax County	204,048	(111,509)	(383,057)	35,581	35,581	28,970	(13,861)	(8,774)	(8,019)
2788 - Dakota County	398,380	(217,707)	(747,872)	68,747	68,747	55,839	(27,782)	(18,017)	(16,760)
2789 - Dawes County	182,101	(99,515)	(341,855)	31,116	31,116	25,216	(13,008)	(8,494)	(7,764)
2790 - Deuel County	80,433	(43,955)	(150,995)	14,656	14,656	12,050	(4,834)	(2,819)	(2,149)
2791 - Dixon County	137,648	(75,222)	(258,405)	26,092	26,092	21,632	(7,261)	(3,808)	(4,287)
2792 - Fillmore County	204,685	(111,856)	(384,251)	34,205	34,205	27,572	(15,392)	(9,986)	(8,078)
2793 - Furnas County	125,335	(68,493)	(235,289)	21,328	21,328	17,267	(9,041)	(5,732)	(4,789)
2794 - Garden County	113,688	(62,128)	(213,424)	19,307	19,307	15,624	(8,240)	(5,314)	(4,155)
2795 - Garfield County	51,793	(28,304)	(97,230)	9,262	9,262	7,583	(3,288)	(1,936)	(1,808)
2796 - Grant County	20,200	(11,039)	(37,921)	3,595	3,595	2,940	(1,300)	(813)	(841)
2797 - Greeley County	68,143	(37,239)	(127,923)	13,414	13,414	11,206	(3,098)	(1,530)	(1,890)
2798 - Hamilton County	245,452	(134,135)	(460,784)	45,633	45,633	37,680	(13,842)	(7,738)	(7,699)
2799 - Hayes County	44,270	(24,193)	(83,108)	7,672	7,672	6,237	(3,055)	(2,043)	(1,685)
2800 - Hooker County	30,984	(16,932)	(58,166)	5,625	5,625	4,621	(1,883)	(1,135)	(1,068)
2801 - Howard County	146,413	(80,012)	(274,859)	26,090	26,090	21,346	(9,387)	(5,785)	(5,175)
2802 - Johnson County	114,873	(62,776)	(215,650)	20,193	20,193	16,471	(7,641)	(4,693)	(4,452)
2803 - Keith County	208,354	(113,862)	(391,141)	36,120	36,120	29,369	(14,365)	(9,331)	(8,384)
2804 - Keya Paha County	30,759	(16,809)	(57,743)	5,493	5,493	4,496	(1,960)	(1,219)	(1,270)
2805 - Knox County	183,914	(100,506)	(345,259)	30,193	30,193	24,234	(14,370)	(9,878)	(8,248)
2806 - Logan County	32,446	(17,731)	(60,909)	6,618	6,618	5,566	(1,244)	(405)	(634)
2807 - Loup County	32,752	(17,898)	(61,484)	5,912	5,912	4,851	(2,024)	(1,230)	(1,200)
2808 - McPherson County	29,803	(16,287)	(55,948)	5,169	5,169	4,204	(2,052)	(1,325)	(1,240)
2809 - Merrick County	164,068	(89,660)	(308,002)	28,159	28,159	22,843	(11,596)	(8,271)	(8,775)
2810 - Nance County	134,220	(73,349)	(251,968)	24,711	24,711	20,362	(7,811)	(4,411)	(4,646)
2811 - Nuckolls County	102,901	(56,234)	(193,174)	17,616	17,616	14,282	(7,318)	(4,849)	(4,682)
2812 - Otoe County	321,279	(175,573)	(603,133)	57,070	57,070	46,660	(20,778)	(11,943)	(10,548)
2813 - Pawnee County	74,764	(40,857)	(140,353)	13,251	13,251	10,828	(4,865)	(2,952)	(2,451)
2814 - Perkins County	156,745	(85,658)	(294,254)	27,399	27,399	22,320	(10,581)	(6,208)	(4,486)
2815 - Pierce County	140,490	(76,775)	(263,740)	25,327	25,327	20,775	(8,714)	(5,283)	(5,223)
2816 - Rock County	77,373	(42,283)	(145,250)	14,126	14,126	11,619	(4,622)	(2,825)	(2,929)

Deferred Outflows for contributions made after 12/31/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 4

County Employees' Retirement System Cash Balance Benefit Fund Schedule of Recognition Amounts by Employer Measurement Date: 12/31/2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	Current			2018	2019	2020	2021	2022	Thereafter
	1% Decrease (6.75%)	Discount Rate (7.75%)	1% Increase (8.75%)						
2817 - Sheridan County	150,843	(82,433)	(283,175)	26,263	26,263	21,375	(10,287)	(6,180)	(5,548)
2818 - Sherman County	115,763	(63,262)	(217,319)	19,325	19,325	15,574	(8,725)	(5,926)	(5,694)
2819 - Sioux County	60,986	(33,328)	(114,488)	11,025	11,025	9,049	(3,752)	(2,266)	(2,608)
2820 - Stanton County	116,631	(63,737)	(218,950)	21,683	21,683	17,904	(6,578)	(3,771)	(5,061)
2821 - Thayer County	178,760	(97,689)	(335,583)	31,955	31,955	26,163	(11,359)	(7,135)	(7,418)
2822 - Thomas County	29,774	(16,271)	(55,894)	4,804	4,804	3,840	(2,410)	(1,618)	(1,439)
2823 - Thurston County	153,601	(83,940)	(288,353)	25,335	25,335	20,358	(11,883)	(8,080)	(7,128)
2824 - Valley County	120,636	(65,925)	(226,468)	21,301	21,301	17,393	(7,929)	(4,922)	(4,696)
2825 - Wayne County	138,182	(75,514)	(259,407)	20,914	20,914	16,437	(12,568)	(8,922)	(7,469)
2826 - Wheeler County	46,336	(25,322)	(86,986)	8,401	8,401	6,900	(2,826)	(1,743)	(1,976)
2833 - Four Corners Health Department	30,350	(16,586)	(56,975)	6,349	6,349	5,365	(1,005)	(342)	(645)
2834 - Loup Basin Public Health Department	28,839	(15,760)	(54,139)	4,873	4,873	3,939	(2,114)	(1,264)	(632)
2835 - Panhandle Public Health Department	64,711	(35,363)	(121,481)	10,562	10,562	8,465	(5,118)	(3,435)	(2,620)
2836 - South Heartland District Health Department	37,642	(20,571)	(70,665)	6,317	6,317	5,097	(2,804)	(1,972)	(1,806)
2837 - Two Rivers Public Health Department	38,919	(21,269)	(73,062)	5,939	5,939	4,678	(3,491)	(2,518)	(2,256)
2838 - Three Rivers Public Health Department	44,555	(24,349)	(83,643)	9,392	9,392	7,948	(1,404)	(344)	(172)
2839 - Elkhorn Logan Valley Public Health Department	53,981	(29,500)	(101,338)	9,603	9,603	7,854	(3,477)	(2,165)	(1,589)
2840 - Northeast Nebraska Public Health Department	29,424	(16,080)	(55,237)	5,820	5,820	4,867	(1,310)	(552)	(492)
2841 - Southwest Nebraska Public Health Department	32,426	(17,720)	(60,874)	6,309	6,309	5,258	(1,548)	(632)	(590)
2842 - West Central District Health Department	69,026	(37,722)	(129,582)	13,194	13,194	10,958	(3,531)	(1,277)	(288)
2843 - Sandhills District Health Department (dissolved) 7/1/2014	0	0	0	2,743	2,743	2,743	2,743	2,503	926
2844 - Southeast District Health Department	30,890	(16,881)	(57,989)	5,754	5,754	4,753	(1,731)	(831)	(135)
2845 - Public Health Solutions	79,044	(43,196)	(148,388)	8,966	8,966	6,404	(10,187)	(8,186)	(5,340)
2846 - Sarpy/Cass Department of Health and Wellness	54,772	(29,932)	(102,823)	10,657	10,657	8,882	(2,615)	(1,392)	(1,718)
2847 - Stuhr Museum	50,157	(27,410)	(94,159)	9,600	9,600	7,975	(2,553)	(1,383)	(1,445)
2848 - Western Nebraska Regional Airport	25,752	(14,073)	(48,344)	4,011	4,011	3,176	(2,229)	(1,514)	(1,094)
2849 - Saunders Medical Center	793,041	(433,382)	(1,488,763)	146,152	146,152	120,456	(46,006)	(25,813)	(18,049)
2850 - Nemaha County Hospital	394,144	(215,393)	(739,921)	72,369	72,369	59,598	(23,135)	(13,528)	(13,645)