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GASB STATEMENT NO. 68 REPORT

FOR THE

NEBRASKA PUBLIC EMPLOYEES

RETIREMENT SYSTEM

SCHOOL RETIREMENT SYSTEM

MEASUREMENT DATE: JUNE 30, 2016

FOR STATE FISCAL YEAR ENDING: JUNE 30, 2017





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 and contributing entities of the School Retirement System of the Nebraska Public Employees Retirement System. GASB Statement No. 68 establishes accounting and financial reporting requirements for governmental employers who provide pension benefits to their employees through a trust. This report has been prepared as of June 30, 2016. Please note that although the funding for both the Nebraska School Retirement System and Service Annuity Fund are commingled in one trust, separate reporting has been prepared under GASB 68. This report includes only the relevant GASB 68 information and schedules for the Nebraska School Retirement Plan.

The annual actuarial valuation used as the basis for much of the information presented in this report was performed as of July 1, 2016. The valuation was based upon data, furnished by the Nebraska Public Employees Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. This information was reviewed for completeness and internal consistency, but was not audited by us. The valuation results depend on the integrity of the data. If any of the information is inaccurate or incomplete, our results may be different and our calculations may need to be revised. Please see the actuarial valuation for additional details on the funding requirements for the System including actuarial assumptions and methods and the Plan's funding policy.

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 July 1, 2017. To provide consistency with the July 1, 2016 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at June 30, 2016. The new set of actuarial assumptions will be used in next year's GASB 67 report to calculate the Total Pension Liability at June 30, 2017.



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
SCHOOL RETIREMENT SYSTEM

SECTION I - SUMMARY OF PRINCIPAL RESULTS

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2015
Measurement Date (MD):	June 30, 2016
Membership Data:	
Retirees and Beneficiaries	22,857
Inactive Vested Members	6,011
Inactive Nonvested Members	15,574
Active Employees	<u>41,443</u>
Total	85,885
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	8.00%
Municipal Bond Index Rate at Prior Measurement Date	3.82%
Municipal Bond Index Rate at Measurement Date	3.01%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	8.00%
Single Equivalent Interest Rate at Measurement Date	8.00%
Collective Net Pension Liability:	
Total Pension Liability (TPL)	\$11,192,943,398
Fiduciary Net Position (FNP)	<u>9,688,102,023</u>
Net Pension Liability (NPL = TPL – FNP)	\$1,504,841,375
FNP as a percentage of TPL	86.56%
Collective Pension Expense/(Income):	\$92,867,709
Collective Deferred Outflows of Resources:	\$761,310,372
Collective Deferred Inflows of Resources:	\$583,157,240



SECTION II – INTRODUCTION

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

This report, prepared as of June 30, 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 School Retirement System. The School Retirement System of the Nebraska Public Employees Retirement System is a cost-sharing multiple employer plan, so the Collective Net Pension Liability and Collective Pension Expense are allocated among the participating employers and non-employer contributing entities. Those amounts, which are needed for the employers’ financial statements, are provided in Appendix D. Employers may use the information in this report for their fiscal years ending on or before June 30, 2017.

Much of the material provided in this report is based on the results of the July 1, 2016 Actuarial Valuation report for the School Retirement System of the Nebraska Public Employees Retirement System, which was issued November 16, 2016. See that report for more information on the member data, actuarial assumptions and methods used in developing these results.

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

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

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



in the future, the long-term expected rate of return on plan investments expected to be used to finance the benefit payments may be used as the SEIR.

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

Our calculations 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 8.00% for both the Measurement Date and Prior Measurement Date meets the requirements of GASB 67 and 68.

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

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

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



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



SECTION III – PENSION EXPENSE/(INCOME)

As noted earlier, the Pension Expense/(Income) (PE) consists of a number of different items. GASB 68 refers to the first item as Service Cost, which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. The second item is interest on the TPL at 8.00%, the SEIR in effect as of the Prior Measurement Date.

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

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

Benefit changes, which are reflected immediately will increase PE if there is a benefit improvement for existing Plan members, or decrease PE if there is a benefit reduction. For the year ended June 30, 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 10.81 years. The average expected remaining service life of the inactive members is zero. Therefore, the recognition period is the weighted average of these two amounts, or 5.28 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 current-period difference between projected and actual earnings on the FNP is recognized in the PE.

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

The calculation of the Collective PE for the year ended June 30, 2016 is shown in the following table.



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

June 30, 2016	
Service Cost at end of year	\$221,793,921
Interest on the Total Pension Liability	842,184,989
Benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(20,475,753)
Expensed portion of current-period assumption changes	0
Employee contributions	(178,613,265)
Projected earnings on plan investments	(768,644,043)
Expensed portion of current-period differences between projected and actual earnings on plan investments	123,901,990
Administrative expenses	3,182,464
Other changes*	(24,539)
Recognition of beginning Deferred Outflows of Resources	79,003,548
Recognition of beginning Deferred Inflows of Resources	(209,441,603)
Total Pension Expense/(Income)	\$92,867,709

* Other changes consist of (\$28,107) in miscellaneous additions to assets and \$3,568 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 5.28.



SECTION IV – NOTES TO FINANCIAL STATEMENTS

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

Paragraph 74: This information is available in the State 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 School Retirement System and the County Employees' Retirement System Cash Balance Benefit Fund. Information for paragraphs 76 to 80 for the School Retirement System can be found on the following pages. Similar information for the County Employees' Retirement System Cash Balance Benefit Fund can be found in the GASB 68 report for that Plan.

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

The School plan has been created in accordance with Internal Revenue Code Sections 401(a) and 414(h), and 414(k). Please refer to Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 2016) for the School Employees Retirement Act. Benefit and contribution provisions are established by State law and may be amended only by the Nebraska Legislature.

Paragraph 76(b):

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



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

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

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

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

- (5) Authority under which benefit terms are established or may be amended:** Benefit and contribution provisions are established by State law (Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 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, a fixed contribution rate is made by the employers.
- (2) Identification of the authority under which contribution requirements of the employer and employees are established or may be amended:** contribution provisions are established by State law (Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 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 9.78% of monthly salary.

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

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

Amount of contributions recognized by the pension plan from the employer during the reporting period (only the total amounts recognized as additions to the plan's fiduciary net position are reflected here): For the fiscal year ending June 30, 2016, the plan received \$178,608,695 in employer contribution and \$36,919,600 in state contributions.



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

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

Paragraph 77: This paragraph requires information to be disclosed regarding the significant actuarial assumptions and other inputs used to measure the TPL. The complete set of actuarial assumptions and other inputs utilized in developing the TPL is outlined in Appendix C. The TPL as of June 30, 2016 was determined by an actuarial valuation performed as of July 1, 2016, using the following key actuarial assumptions and other inputs:

Price Inflation	3.25 percent
Wage Inflation	4.00 percent
Salary increases, including wage inflation	4.00 – 9.00 percent
Long-term Rate of Return, net of investment expense, including price inflation	8.00 percent
Municipal Bond Index Rate	3.01 percent
Year FNP is Projected to be Depleted	N/A
Single Equivalent Interest Rate, net of investment expense, including price inflation	8.00 percent
Cost-of-Living-Adjustment	Service annuity – none

Formula annuity – For members hired before July 1, 2013, the COLA is 2.50% per annum, compounded annually and 3.25% per annum, compounded annually, after reaching 75% purchasing power floor benefit. For members hired on or after July 1, 2013, the COLA is 1.00% per annum, compounded annually, and there is no floor for the purchasing power of the benefit.



Mortality

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

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

Disabled mortality rates were based on the 1983 Railroad Retirement Board Disabled Annuitants Mortality (unisex).

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 July 1, 2017. To provide consistency with the July 1, 2016 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at June 30, 2016. The new set of actuarial assumptions will be used in next year's GASB 67 report to calculate the Total Pension Liability at June 30, 2017.

Paragraph 78

(a): Discount rate (SEIR). The discount rate used to measure the TPL at June 30, 2016 was 8.00 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 assumed that plan contributions from members, school districts and the State of Nebraska will be made at the current contribution rates as set in state statute:

- a. Employee contribution rate: 9.78% of monthly salary.
- b. School Districts contribution rate: 101% of the member contribution rate. Currently, that rate is 9.88% of monthly salary.
- c. State contribution rate: 2.00% of monthly estimated payroll for the plan year.
- d. Omaha appropriations: Amount varies to pay service annuity benefits to Omaha members.
- e. 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 8.00% 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 analysis performed and results provided on August 20, 2012 by the prior actuary, Buck Consultants. 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 as 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 3.01% on the Measurement Date.

(e): Period of projected benefit payments. Projected future benefit payments for all current plan members were projected through 2115.



(f): Assumed asset allocation. The target asset allocation and best estimates of geometric real rates of return for each major asset class as 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 8.00 percent, as well as the Plan’s NPL calculated using a discount rate that is 1-percentage-point lower (7.00 percent) or 1-percentage-point higher (9.00 percent) than the current rate.

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Net Pension Liability/(Asset)	\$2,940,729,739	\$1,504,841,375	\$311,061,180

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

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



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

There have been no changes since the Measurement Date that would materially alter the Plan's financial report.

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

<http://npers.ne.gov/SelfService/>. Go to 'Related Links' and click on 'Retirement Plan Audits'.

Paragraph 80:

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

(c): The measurement date of the Collective NPL is June 30, 2016. The TPL as of June 30, 2016 was determined based on the annual actuarial funding valuation report prepared as of July 1, 2016.

(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 July 1, 2017. To provide consistency with the July 1, 2016 funding valuation, the same set of actuarial assumptions has been used to develop the Total Pension Liability at June 30, 2016. The new set of actuarial assumptions will be used in next year's GASB 68 report to calculate the Total Pension Liability at June 30, 2017.

(g): Please see Section III for the development of the Collective PE. The proportionate share of the Collective PE for each participating employer is provided in Appendix D. Because the state of Nebraska is a non-employer contributing entity in a special funding situation, the employers participating in the Plan are to recognize their pension expense and then also recognize revenue equal to the proportion of their pension expense for which the State is responsible. These amounts are shown in Exhibit 3 in Appendix D. The comparable expense will be included by the state (as a non-employer governmental entity) in a manner similar to other aid to schools and not as part of its pension expense.

(h)(1)-(3): Since certain expense items are recognized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce PE they are labeled



Deferred Inflows of Resources. If they will increase PE they are labeled Deferred Outflows of Resources. The recognition of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are recognized over the average expected remaining service life of the active and inactive Plan members at the beginning of the measurement period. Investment gains and losses are recognized equally over a five-year period.

The following tables provide a summary of the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 2016). Detail by participating employer is provided in Appendix D of this report. Per GASB 68, reporting of the differences between projected and actual earnings should be on a net basis, with only one Deferred Outflow or Inflow. These are shown separately in the tables below to provide additional detail.

Collective Deferred Outflows of Resources							
	June 30, 2015		Additions		Recognition		June 30, 2016
Differences between expected and actual experience							
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
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
Differences between projected and actual earnings							
2014 Base	\$	0	\$	0	\$	0	\$ 0
2015 Base		316,014,190		0		79,003,548	237,010,642
2016 Base		<u>0</u>		<u>619,509,950</u>		<u>123,901,990</u>	<u>495,607,960</u>
Total	\$	316,014,190	\$	619,509,950	\$	202,905,538	\$ 732,618,602
Changes in proportion							
2014 Base	\$	10,487,250	\$	0	\$	3,130,528	\$ 7,356,722
2015 Base		13,013,361		0		3,026,358	9,987,003
2016 Base		<u>0</u>		<u>13,999,457</u>		<u>2,651,412</u>	<u>11,348,045</u>
Total	\$	23,500,611	\$	13,999,457	\$	8,808,298	\$ 28,691,770
Total	\$	339,514,801	\$	633,509,407	\$	211,713,836	\$ 761,310,372



Collective Deferred Inflows of Resources					
	June 30, 2015	Additions	Recognition	June 30, 2016	
Differences between expected and actual experience					
2014 Base	\$ 48,537,234	\$ 0	\$ 14,488,727	\$ 34,048,507	
2015 Base	141,817,271	0	32,980,761	108,836,510	
2016 Base	<u>0</u>	<u>108,111,976</u>	<u>20,475,753</u>	<u>87,636,223</u>	
Total	\$ 190,354,505	\$ 108,111,976	\$ 67,945,241	\$ 230,521,240	
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	
Differences between projected and actual earnings					
2014 Base	\$ 485,916,345	\$ 0	\$ 161,972,115	\$ 323,944,230	
2015 Base	0	0	0	0	
2016 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	\$ 485,916,345	\$ 0	\$ 161,972,115	\$ 323,944,230	
Changes in proportion					
2014 Base	\$ 10,487,250	\$ 0	\$ 3,130,528	\$ 7,356,722	
2015 Base	13,013,361	0	3,026,358	9,987,003	
2016 Base	<u>0</u>	<u>13,999,457</u>	<u>2,651,412</u>	<u>11,348,045</u>	
Total	\$ 23,500,611	\$ 13,999,457	\$ 8,808,298	\$ 28,691,770	
Total	\$ 699,771,461	\$ 122,111,433	\$ 238,725,654	\$ 583,157,240	

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

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



(i): The following table provides the Collective Deferred Outflows of Resources and Collective Deferred Inflows of Resources as of the Measurement Date (June 30, 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 June 30:	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Net Deferred Outflows/(Inflows) of Resources
2018	\$202,905,538	\$229,917,356	(\$27,011,818)
2019	202,905,538	229,917,356	(27,011,818)
2020	202,905,536	58,527,567	144,377,969
2021	123,901,990	30,369,980	93,532,010
2022	0	5,733,211	(5,733,211)
Thereafter	0	0	0

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



SECTION V – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

2016: None

2015: None

2014: None

Changes in actuarial assumptions:

7/1/2016 valuation: None

7/1/2015 valuation: None

7/1/2014 valuation: None

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



APPENDIX A

ADDITIONAL INFORMATION

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY

Fiscal Year Ended June 30

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$10,763,621,051	\$9,674,525,314	\$1,089,095,737
Changes for the year:			
Service Cost at end of year	221,793,921		221,793,921
Interest on TPL	842,184,989		842,184,989
Benefit term changes	0		0
Differences between expected and actual experience	(108,111,976)		(108,111,976)
Assumption changes	0		0
Employer contributions		178,608,695	(178,608,695)
Non-Employer (State) contributions		36,919,600	(36,919,600)
Employee contributions		178,613,265	(178,613,265)
Net investment income		149,134,093	(149,134,093)
Benefit payments, including member refunds	(526,544,587)	(526,544,587)	0
Administrative expenses		(3,182,464)	3,182,464
Other changes		28,107	(28,107)
Net changes	<u>429,322,347</u>	<u>13,576,709</u>	<u>415,745,638</u>
Balances at June 30, 2016	\$11,192,943,398	\$9,688,102,023	\$1,504,841,375



APPENDIX B

SUMMARY OF PLAN PROVISIONS

Member	Any person employed by a public school 20 or more hours per week shall be a member of the system. Employees at the date of establishment could have elected not to participate, and those covered under another system do not participate. The Tier Two benefit structure covers members joining the System on or after July 1, 2013.
Participation Date	Date of becoming a member.
Definitions	
Final average earnings	The average of the three highest twelve month periods of service during the period ending on the earlier of the participant's termination date or retirement date. For employees who become a member on or after July 1, 1996, earnings will be capped at the maximum earning defined in Code 401(a) (17). For Tier Two members, it is the average of the five highest twelve month periods of service.
Fiscal year	Twelve month period ending June 30.
Contributions	Members contribute 9.78% of pay. Such contributions are credited with interest based on the 1-year Treasury yield curve on July 1 of each year, as determined by State Statutes. The School Districts contribute at a rate equal to 101% of the members' rate. The State contributes 2% of pay, effective July 1, 2014 (previously 1%).
Monthly pension benefit	The greater of (1) or (2). (1) Amount: A monthly benefit equal to the sum of: (a) A savings annuity which is the actuarial equivalent of the member's accumulated contributions, and (b) A service annuity equal to \$3.50 per year of service. (2) Amount: Members employed by a class I, II, III, IV, VI School District may receive a formula annuity. The formula annuity is a monthly amount equal to the product of 2.00% of final average earnings times total years of service for those members who are employed on or after July 1, 2001.



To receive this benefit, retirement must occur after meeting the Rule of 85 requirements (minimum age 55) or attaining age 65.

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

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

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

Pensionable pay Gross earnings subject to contributions.

Eligibility for Benefits

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

Disability retirement Retirement by reason of disability.

Early retirement Retirement before NRD and on or after both attaining age 60 and completing five years of service, or attaining 35 years of service regardless of age, or attaining age 55 and age plus service equals at least 85 (Rule of 85).

Normal retirement Retire on NRD.

Postponed retirement Retire after NRD.

Pre-retirement spouse benefit Death prior to retirement.

Monthly Benefits Payable

Normal retirement Monthly pension benefit determined as of NRD.



Early retirement	Monthly pension benefit determined as of early retirement date, reduced by 3% for each year that commencement of payment precedes age 65 (members must be age 60 with five years of service). Unreduced benefits are available to members who have attained age 55 and whose age plus service is greater than or equal to 85. Benefits payable upon retirement prior to age 60 (based on the 35 year service rule) are actuarially reduced from age 65. The service annuity is a life annuity actuarially reduced before age 65 using 8% interest and the 1994 Group annuity Mortality Table, 25% male, 75% female.
Postponed retirement	Monthly pension benefit determined as of actual retirement date.
Termination with deferred vested benefit	Monthly pension benefit determined as of termination date, reduced by 3% for each year that commencement of payment precedes age 65 (Early Commencement requires attainment of age 60).
Disability retirement	Monthly pension benefit determined as of disability retirement date.
Death with pre-retirement benefits	<p>Survivor portion of 100% Joint and Survivor Annuity paid to spouse assuming retirement by member at death if the member is age 65 or has 20 years of service at death. If the member has met the 5-year vesting service requirement, has less than 20 years of service and is under age 65, the spouse may choose between the following two options:</p> <ol style="list-style-type: none">(1) a lump sum equal to the member's contributions with interest plus 101% of the member's contributions with interest, and(2) an annuity which equals the survivor portion of the 100% Joint and Survivor value of the member's accrued benefit, payable immediately, reduced for commencement before age 65 and the 100% joint and survivor form of payment.
Forms of payment	<p>Pre-retirement death benefits are payable only as described above.</p> <p>Monthly pension benefits are paid under the form of payment elected by the retiree at retirement. Payment forms include: life annuity, 5- year certain and life annuity, 100% joint and survivor annuity (spouse only), 10-year certain and life annuity, 15-year certain and life annuity, or a modified cash refund annuity. The normal form of payment for the formula annuity is a 5-year certain and life annuity.</p>



Funding Arrangement

Pursuant to LB 407 enacted in 2002, the School Retirement Fund is created. Balances existing on June 30, 2002 in the School Employers Deposit Account, the School Employees Savings Account, the Service Annuity Account, the Annuity Reserve Account, and the School Employees Retirement System Reserve Fund (RSRF) shall be combined and transferred into the School Retirement Fund.

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

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

Benefits Reflected in Valuation

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

Plan Provisions Effective after July 1, 2016

No future changes in plan provisions were recognized in determining the funded status or in determining the sufficiency of statutory contribution levels.

Changes in Plan Provisions Since the Prior Year

There have been no changes to plan provisions since the prior year.



APPENDIX C

STATEMENT OF ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS

Economic Assumptions

1. Long-term Assumed Rate of Return 8.00% per annum, compounded annually, net of expenses.
2. Inflation 3.25% per annum, compounded annually
3. Salary Increases Rates vary by service. Sample rates are as follows:

Rates by Service	
Years	Rate
<1	9.00%
1	8.50
5	6.96
10	5.68
15	5.21
20	4.95
25	4.74
30	4.57
35	4.32
40+	4.00

4. Payroll Growth 4.00% per annum
5. Investment on Employee Contributions 4.25% per annum compounded annually.
6. Increase in Compensation And Benefit Limits 3.25% per annum on the 401(a)(17) compensation limit and 415 benefit limit

Demographic Assumptions

1. Mortality

The mortality assumption includes an appropriate level of conservatism that reflects expected future mortality improvement.

 - a. Healthy lives - Active members 1994 Group Annuity Mortality Table, projected to 2015 using scale AA, set-back 1 year (55% of male rates for males, 40% of female rates for females)
 - b. Healthy lives – Retired members and beneficiaries 1994 Group Annuity Mortality Table, projected to 2015 using scale AA, set-back 1 year (sex distinct)
 - c. Disabled lives 1983 Railroad Retirement Board Disabled Annuitants Mortality set-back 1 year (unisex)



d. Healthy mortality rates and life expectancies are shown below at sample ages:

Sample Age	<u>Pre-retirement Mortality</u>			
	Mortality Rate		Life Expectancy (Years)	
	Males	Females	Males	Females
20	0.02%	0.01%	68.3	74.7
30	0.04	0.01	58.5	64.8
40	0.05	0.02	48.7	54.9
50	0.09	0.04	39.0	45.0
60	0.28	0.14	29.5	35.3
70	0.89	0.46	20.8	26.1

Sample Age	<u>Post-retirement Mortality</u>			
	Mortality Rate		Life Expectancy (Years)	
	Males	Females	Males	Females
50	0.16%	0.09%	33.4	36.4
60	0.51	0.35	24.1	26.9
70	1.62	1.14	16.0	18.4
80	4.43	3.05	9.2	11.0
90	12.55	9.82	4.5	5.4

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

Sample Age	Mortality Rate	Life Expectancy
30	1.02%	30.7
40	1.29	23.8
50	3.00	17.7
60	4.14	13.5
70	6.38	9.5
80	9.97	6.2



2. Retirement

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

Retirement Rates When Eligible for Unreduced Benefits	
Age	Rate
55	25%
56	20
57	20
58	20
59	20
60	25
61	25
62	30
63	25
64	25
65	30
66	25
67	20
68	20
69	20
70	20
71	20
72	20
73	20
74	25
75	25
76	25
77	25
78	35
79	35
80	100

Retirement Rates When Eligible for Reduced Benefits	
Age	Rate
60	10%
61	12
62	15
63	12
64	18



3. Termination

Rates vary by service.
Sample rates are as follows:

Rates by Service		
Years	Male	Female
<1	27.5%	31.7%
1	17.0	20.3
5	6.7	8.4
10	4.3	4.7
15	2.5	3.1
20+	2.0	2.0

4. Disability

Rates vary by age.
Sample rates are as follows:

Age	Rate
25	.00%
30	.00
35	.02
40	.02
45	.03
50	.04
55	.07
60	.09

Other Assumptions

1. Form of Payment

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

2. Marital Status

- a. Percent married
- b. Spouse’s age

85% married
Females assumed to be two years younger than males.

3. Administrative Expense

Investment return is assumed to be net of expenses.

4. Commencement age for deferred vested benefit

Age 62

5. Cost of Living Adjustment

Service annuity – none
Formula annuity – For members hired before July 1, 2013, it is 2.50% per annum, compounded annually and 3.25% per annum, compounded annually, after reaching 75% purchasing power floor benefit. For members hired on or after July 1, 2013, it is 1.00% per annum, compounded annually, and there is no floor for the purchasing power of the benefit.



6. State Contribution

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

Changes in Assumptions since the Prior Year

There were no changes.

TECHNICAL VALUATION PROCEDURES

Data Procedures

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

Other Valuation Procedures

Salary increases are assumed to apply to annual amounts.

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

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

Future monthly benefit amounts are not calculated or available for deferred vested members. The benefit liability for deferred vested members was calculated by loading the accumulated member contribution balances for deferred vested members by 100% to estimate the value of deferred benefit payments.



APPENDIX D

DETAILED INFORMATION FOR EMPLOYERS



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2015 and 6/30/2016

Entity	Year Ended June 30, 2015			Year Ended June 30, 2016		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
Total	\$172,944,526			\$178,612,263		
00-DE Nebraska Dept of Education	213,509	0.123455%	0.102433%	229,096	0.128264%	0.106293%
01-10 Elkhorn Public Schools	3,980,081	2.301363%	1.909479%	4,359,324	2.440663%	2.022589%
01-15 Douglas County West Comm Schools	559,826	0.323703%	0.268582%	576,644	0.322847%	0.267545%
01-17 Millard Public Schools	12,648,826	7.313805%	6.068384%	12,777,439	7.153730%	5.928330%
01-54 Ralston Public Schools	1,946,460	1.125482%	0.933831%	2,014,726	1.127989%	0.934770%
01-59 Bennington Public Schools	887,165	0.512977%	0.425625%	991,042	0.554857%	0.459813%
01-66 Westside Community Schools	3,949,100	2.283449%	1.894615%	4,048,073	2.266403%	1.878179%
02-1 Lincoln Public Schools	25,791,160	14.912967%	12.373524%	27,037,265	15.137410%	12.544445%
02-145 Waverly School District 145	1,063,372	0.614863%	0.510162%	1,098,802	0.615188%	0.509809%
02-148 Malcolm Public School	342,328	0.197941%	0.164235%	366,505	0.205196%	0.170047%
02-160 Norris School District 160	1,207,930	0.698449%	0.579515%	1,250,462	0.700099%	0.580175%
02-161 Raymond Central Public School	439,279	0.254000%	0.210748%	459,191	0.257088%	0.213050%
03-1 Southern Public Schools	302,478	0.174899%	0.145117%	316,039	0.176941%	0.146632%
03-100 Diller-Odell Public Schools	196,978	0.113897%	0.094502%	205,733	0.115184%	0.095454%
03-15 Beatrice Public Schools	1,265,662	0.731831%	0.607212%	1,309,269	0.733023%	0.607460%
03-34 Daniel Freeman Public Schools	257,546	0.148918%	0.123560%	276,370	0.154732%	0.128227%
04-15 Anselmo-Merna Public School	163,722	0.094667%	0.078547%	165,931	0.092900%	0.076987%
04-180 Callaway Public School	161,185	0.093200%	0.077330%	171,677	0.096117%	0.079653%
04-25 Broken Bow Public Schools	595,475	0.344316%	0.285685%	607,350	0.340038%	0.281791%
04-44 Ansley Public School	158,038	0.091381%	0.075820%	168,997	0.094617%	0.078410%
04-84 Sargent Public Schools	137,103	0.079276%	0.065777%	146,107	0.081801%	0.067789%
04-89 Arnold Public Schools	142,679	0.082500%	0.068452%	144,338	0.080811%	0.066968%
05-1 Fremont Public Schools	3,120,197	1.804161%	1.496942%	3,184,551	1.782941%	1.477532%
05-594 Logan View Public Schools	344,548	0.199225%	0.165300%	358,922	0.200950%	0.166528%
05-595 North Bend Central Public Schools	392,828	0.227141%	0.188463%	409,563	0.229303%	0.190024%
05-62 Scribner-Snyder Community Schools	179,946	0.104048%	0.086330%	193,585	0.108383%	0.089817%
06-1 Ashland-Greenwood Public Schools	486,866	0.281516%	0.233578%	507,471	0.284119%	0.235451%
06-107 Cedar Bluffs Public School	167,040	0.096586%	0.080139%	183,652	0.102822%	0.085209%
06-39 Wahoo Public School	589,307	0.340749%	0.282725%	615,291	0.344484%	0.285476%
06-72 Mead Public Schools	169,956	0.098272%	0.081538%	177,123	0.099166%	0.082179%
06-9 Yutan Public School	326,259	0.188650%	0.156526%	320,124	0.179228%	0.148527%
07-1 Madison Public Schools	364,836	0.210956%	0.175034%	364,617	0.204139%	0.169171%
07-13 Newman Grove Public Schools	147,283	0.085162%	0.070660%	154,777	0.086655%	0.071811%
07-2 Norfolk Public Schools	2,673,534	1.545891%	1.282651%	2,711,439	1.518059%	1.258023%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2015 and 6/30/2016

Entity	Year Ended June 30, 2015			Year Ended June 30, 2016		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
07-5 Battle Creek Public School	286,930	0.165909%	0.137657%	297,005	0.166285%	0.137801%
07-80 Elkhorn Valley School	248,076	0.143443%	0.119017%	259,763	0.145434%	0.120522%
08-126 Doniphan-Trumbull Public School	338,090	0.195490%	0.162201%	349,149	0.195479%	0.161994%
08-2 Grand Island Public Schools	6,312,999	3.650303%	3.028716%	6,454,184	3.613517%	2.994538%
08-82 Northwest High School	808,355	0.467407%	0.387815%	850,655	0.476258%	0.394677%
08-83 Wood River Jr-Sr High School	358,257	0.207151%	0.171877%	367,071	0.205513%	0.170310%
09-105 Pleasanton Public School	147,414	0.085238%	0.070723%	151,659	0.084910%	0.070365%
09-119 Amherst Public School	181,346	0.104858%	0.087002%	191,314	0.107111%	0.088763%
09-19 Shelton Public Schools	223,230	0.129076%	0.107096%	234,850	0.131486%	0.108963%
09-2 Gibbon Public Schools	383,293	0.221628%	0.183888%	399,789	0.223831%	0.185490%
09-69 Ravenna Public Schools	311,298	0.179999%	0.149348%	318,565	0.178356%	0.147804%
09-7 Kearney Public Schools	3,469,866	2.006346%	1.664698%	3,554,530	1.990082%	1.649190%
09-9 Elm Creek Public School	213,868	0.123663%	0.102605%	223,347	0.125046%	0.103626%
10-1 Columbus Public Schools	2,277,138	1.316687%	1.092477%	2,357,701	1.320011%	1.093899%
10-5 Lakeview Community Schools	514,120	0.297275%	0.246654%	533,657	0.298780%	0.247600%
10-67 Humphrey Public Schools	183,920	0.106346%	0.088237%	194,407	0.108843%	0.090199%
11-111 Nebraska City Public Schools	844,927	0.488554%	0.405361%	890,379	0.498498%	0.413108%
11-27 Syracuse-Dunbar-Avoca School	495,526	0.286523%	0.237733%	523,569	0.293132%	0.242920%
11-501 Palmyra District OR 1	305,310	0.176536%	0.146475%	310,844	0.174033%	0.144222%
12-13 Creighton Community School	239,347	0.138395%	0.114829%	235,810	0.132023%	0.109408%
12-501 Niobrara Public Schools	172,420	0.099697%	0.082720%	175,426	0.098216%	0.081392%
12-505 Santee Community Schools	240,221	0.138901%	0.115248%	251,015	0.140536%	0.116463%
12-576 Wausa Public School	144,900	0.083784%	0.069517%	150,359	0.084182%	0.069762%
12-586 Bloomfield Community Schools	167,112	0.096628%	0.080174%	171,648	0.096101%	0.079639%
12-96 Crofton Community School	247,422	0.143064%	0.118703%	241,900	0.135433%	0.112234%
13-101 Wynot Public Schools	119,022	0.068821%	0.057102%	134,081	0.075068%	0.062209%
13-45 Randolph Public Schools	194,545	0.112490%	0.093335%	208,218	0.116575%	0.096606%
13-54 Laurel-Concord-Coleridge Comm School	345,444	0.199743%	0.165730%	355,974	0.199300%	0.165161%
13-8 Hartington-Newcastle Public School	267,838	0.154869%	0.128497%	296,570	0.166041%	0.137599%
14-123 Silver Lake Public Schools	214,325	0.123927%	0.102824%	210,265	0.117721%	0.097556%
14-18 Hastings Public Schools	2,237,041	1.293502%	1.073240%	2,291,363	1.282870%	1.063120%
14-3 Kenesaw Public School	160,491	0.092799%	0.076997%	166,765	0.093367%	0.077374%
14-90 Adams Central Jr-Sr High School	550,943	0.318566%	0.264319%	590,178	0.330424%	0.273824%
15-1 North Platte Public Schools	2,502,693	1.447107%	1.200688%	2,589,467	1.449770%	1.201431%
15-37 Hershey Public Schools	315,971	0.182701%	0.151590%	322,041	0.180302%	0.149417%
15-55 Sutherland Public School	234,814	0.135774%	0.112654%	252,961	0.141626%	0.117366%



Exhibit 1

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Entity	Year Ended June 30, 2015			Year Ended June 30, 2016		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
15-565 Wallace School District 65R	163,149	0.094336%	0.078272%	170,692	0.095566%	0.079196%
15-6 Brady Public School	155,445	0.089881%	0.074576%	160,869	0.090066%	0.074638%
15-7 Maxwell Public School	218,019	0.126063%	0.104597%	222,864	0.124775%	0.103402%
16-5 Milford Public Schools	424,405	0.245399%	0.203612%	442,518	0.247753%	0.205314%
16-567 Centennial Public School	381,599	0.220648%	0.183075%	391,791	0.219353%	0.181779%
16-9 Seward Public Schools	825,328	0.477221%	0.395958%	859,932	0.481452%	0.398982%
17-12 York Public Schools	854,819	0.494274%	0.410107%	898,909	0.503274%	0.417066%
17-83 McCool Junction Public Schools	182,947	0.105784%	0.087771%	195,434	0.109418%	0.090675%
17-96 Heartland Community Schools	247,831	0.143301%	0.118899%	259,857	0.145487%	0.120566%
18-1 Lexington Public Schools	1,810,927	1.047114%	0.868808%	1,848,888	1.035141%	0.857826%
18-101 Sumner Eddyville Miller School	140,016	0.080960%	0.067174%	164,510	0.092105%	0.076328%
18-11 Cozad City Schools	592,695	0.342708%	0.284350%	610,720	0.341925%	0.283355%
18-20 Gothenburg Public Schools	553,239	0.319894%	0.265421%	564,186	0.315872%	0.261765%
18-4 Overton Public Schools	179,541	0.103814%	0.086136%	191,645	0.107297%	0.088918%
19-56 Falls City Public Schools	598,011	0.345782%	0.286901%	611,026	0.342096%	0.283497%
19-70 Humboldt Table Rock Steinauer	355,694	0.205669%	0.170647%	357,718	0.200276%	0.165970%
20-1 Plattsmouth Community Schools	1,141,953	0.660300%	0.547862%	1,171,083	0.655657%	0.543346%
20-22 Weeping Water Public Schools	257,682	0.148997%	0.123625%	259,195	0.145116%	0.120258%
20-32 Louisville Public Schools	368,906	0.213309%	0.176986%	370,264	0.207300%	0.171790%
20-56 Conestoga Public Schools	430,171	0.248734%	0.206379%	439,515	0.246072%	0.203921%
20-97 Elmwood-Murdock Schools	286,913	0.165899%	0.137649%	296,558	0.166035%	0.137594%
21-11 Morrill Public Schools	311,965	0.180384%	0.149668%	297,932	0.166804%	0.138231%
21-16 Gering Public Schools	1,322,606	0.764757%	0.634531%	1,277,611	0.715299%	0.592772%
21-2 Minatare Public Schools	157,222	0.090909%	0.075429%	167,258	0.093643%	0.077602%
21-31 Mitchell Public Schools	472,282	0.273083%	0.226581%	479,992	0.268734%	0.222701%
21-32 Scottsbluff Public Schools	2,101,783	1.215293%	1.008349%	2,094,437	1.172617%	0.971753%
22-2 Crete Public Schools	1,178,659	0.681524%	0.565472%	1,221,810	0.684057%	0.566881%
22-44 Dorchester Public Schools	149,565	0.086481%	0.071755%	165,486	0.092651%	0.076780%
22-68 Friend Public School	213,535	0.123470%	0.102445%	221,451	0.123984%	0.102746%
22-82 Wilber-Clatonia Public Schools	328,237	0.189793%	0.157474%	344,390	0.192814%	0.159786%
23-1 Boone Central Schools	450,320	0.260384%	0.216045%	478,015	0.267627%	0.221784%
23-17 St. Edward Public School	140,747	0.081383%	0.067525%	146,193	0.081849%	0.067829%
23-75 Riverside Public Schools	211,536	0.122314%	0.101486%	218,191	0.122159%	0.101234%
24-1 West Point Public School	543,602	0.314322%	0.260798%	552,424	0.309287%	0.256308%
24-20 Bancroft-Rosalie Comm. School	195,131	0.112829%	0.093616%	210,206	0.117688%	0.097529%
24-30 Wisner-Pilger Public Schools	350,016	0.202386%	0.167923%	350,720	0.196358%	0.162723%



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	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
25-502 East Butler Public School	288,360	0.166736%	0.138344%	303,137	0.169718%	0.140646%
25-56 David City Public Schools	488,730	0.282594%	0.234473%	522,813	0.292708%	0.242568%
26-1 Nebraska Unified Sch Dist #1	419,492	0.242559%	0.201255%	426,094	0.238558%	0.197694%
26-18 Elgin Public Schools	153,882	0.088978%	0.073827%	157,572	0.088220%	0.073108%
26-9 Neligh-Oakdale Public Schools	269,870	0.156044%	0.129472%	287,373	0.160892%	0.133332%
27-17 Wayne Community Schools	525,093	0.303619%	0.251918%	547,929	0.306770%	0.254222%
27-560 Wakefield Community School	288,097	0.166583%	0.138217%	303,055	0.169672%	0.140608%
27-595 Winside Public School	191,256	0.110588%	0.091757%	196,280	0.109892%	0.091068%
28-2 Giltner Public Schools	139,462	0.080640%	0.066908%	152,577	0.085424%	0.070791%
28-504 Aurora Public Schools	807,560	0.466947%	0.387434%	836,524	0.468346%	0.388121%
28-91 Hampton Public Schools	145,734	0.084266%	0.069917%	154,535	0.086520%	0.071700%
29-1 Blair Community Schools	1,296,493	0.749658%	0.622004%	1,301,079	0.728438%	0.603660%
29-24 Arlington Public Schools	386,761	0.223633%	0.185552%	404,398	0.226411%	0.187628%
29-3 Fort Calhoun Community School	358,173	0.207103%	0.171837%	386,541	0.216413%	0.179342%
30-11 Harvard Public Schools	218,238	0.126190%	0.104702%	237,832	0.133155%	0.110346%
30-2 Sutton Public Schools	284,580	0.164550%	0.136530%	294,440	0.164849%	0.136611%
30-5 South Central NE Unif School #5	581,134	0.336023%	0.278804%	579,283	0.324324%	0.268769%
31-1 Tekamah-Herman Schools	393,817	0.227713%	0.188937%	388,257	0.217374%	0.180139%
31-14 Oakland-Craig Public School	289,143	0.167188%	0.138719%	296,699	0.166113%	0.137659%
31-20 Lyons-Decatur NE Schools	210,367	0.121638%	0.100925%	219,326	0.122794%	0.101760%
32-2001 Bruning-Davenport Unif. School	199,942	0.115610%	0.095924%	204,645	0.114575%	0.094949%
32-60 Deshler Public School	181,420	0.104901%	0.087038%	187,815	0.105152%	0.087140%
32-70 Thayer Central Community Schools	300,973	0.174029%	0.144395%	312,159	0.174769%	0.144832%
33-300 Tri-County Schools	310,681	0.179642%	0.149052%	325,697	0.182349%	0.151113%
33-303 Meridian Public School	157,413	0.091019%	0.075520%	161,845	0.090612%	0.075091%
33-8 Fairbury Public Schools	580,487	0.335649%	0.278493%	608,235	0.340534%	0.282202%
34-1 Exeter - Milligan Public Schools	180,430	0.104328%	0.086563%	189,278	0.105971%	0.087819%
34-25 Fillmore Central Public Schools	363,882	0.210404%	0.174576%	371,808	0.208165%	0.172507%
34-54 Shickley Public School	153,490	0.088751%	0.073638%	163,514	0.091547%	0.075865%
35-1 Ponca Public School	291,144	0.168345%	0.139679%	305,095	0.170814%	0.141554%
35-70 Allen Consolidated Schools	147,049	0.085027%	0.070548%	152,988	0.085654%	0.070982%
36-137 Chambers Public School	122,355	0.070748%	0.058701%	128,109	0.071725%	0.059439%
36-239 West Holt Public School	298,831	0.172790%	0.143367%	323,336	0.181027%	0.150018%
36-29 Ewing Public Schools	122,214	0.070667%	0.058634%	127,422	0.071340%	0.059120%
36-44 Stuart Public School	129,449	0.074850%	0.062104%	135,698	0.075974%	0.062960%
36-7 O'Neill Public Schools	569,555	0.329328%	0.273249%	576,412	0.322717%	0.267437%



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	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
37-44 Holdrege Public Schools	662,800	0.383244%	0.317984%	675,748	0.378332%	0.313525%
37-54 Bertrand Community School	192,889	0.111532%	0.092540%	206,019	0.115344%	0.095586%
37-55 Loomis Public School	169,349	0.097921%	0.081247%	176,696	0.098927%	0.081981%
38-18 Arapahoe Public Schools	214,515	0.124037%	0.102916%	224,596	0.125745%	0.104205%
38-21 Cambridge Public Schools	238,410	0.137853%	0.114379%	247,678	0.138668%	0.114915%
38-540 Southern Valley Schools	342,765	0.198194%	0.164445%	359,589	0.201324%	0.166838%
39-1 Sidney Public Schools	818,894	0.473501%	0.392872%	863,303	0.483339%	0.400545%
39-3 Leyton Public School	178,875	0.103429%	0.085817%	178,555	0.099968%	0.082844%
39-9 Potter-Dix Public Schools	168,399	0.097372%	0.080791%	167,909	0.094008%	0.077905%
40-2 Pierce Public Schools	421,117	0.243498%	0.202034%	429,566	0.240502%	0.199305%
40-5 Plainview Public Schools	247,071	0.142861%	0.118534%	250,969	0.140511%	0.116442%
40-542 Osmond Community Schools	158,121	0.091429%	0.075860%	166,436	0.093183%	0.077221%
41-15 Cross County Community School	260,491	0.150621%	0.124973%	269,881	0.151099%	0.125216%
41-19 Osceola Public School	208,926	0.120805%	0.100234%	219,091	0.122663%	0.101651%
41-32 Shelby-Rising City Public Schools	300,200	0.173582%	0.144024%	301,747	0.168940%	0.140001%
41-75 High Plains Community Schools	246,327	0.142431%	0.118177%	257,663	0.144258%	0.119547%
42-11 Superior Public Schools	298,738	0.172736%	0.143322%	303,801	0.170090%	0.140954%
43-123 Schuyler Community Schools	1,064,408	0.615462%	0.510659%	1,083,191	0.606448%	0.502566%
43-39 Leigh Community School	152,981	0.088457%	0.073394%	155,749	0.087199%	0.072262%
43-58 Clarkson Public School	162,186	0.093779%	0.077810%	174,033	0.097436%	0.080746%
43-70 Howells-Dodge Public Schools	253,832	0.146771%	0.121778%	242,683	0.135871%	0.112597%
44-23 Johnson-Brock Public Schools	180,051	0.104109%	0.086381%	186,696	0.104526%	0.086621%
44-29 Auburn Public Schools	575,016	0.332486%	0.275869%	593,322	0.332184%	0.275282%
45-2 Red Cloud Community Schools	180,485	0.104360%	0.086589%	187,260	0.104842%	0.086883%
45-74 Blue Hill Public Schools	211,035	0.122025%	0.101246%	213,783	0.119691%	0.099188%
46-4 Central City Public Schools	474,291	0.274245%	0.227546%	513,093	0.287266%	0.238059%
46-49 Palmer Public School	169,290	0.097887%	0.081218%	208,650	0.116817%	0.096807%
47-21 Arcadia Public Schools	126,228	0.072988%	0.060559%	120,253	0.067326%	0.055793%
47-5 Ord Public Schools	381,379	0.220521%	0.182970%	398,125	0.222899%	0.184717%
48-17 McCook Public Schools	814,078	0.470716%	0.390561%	833,001	0.466374%	0.386486%
48-179 Southwest Public Schools	263,616	0.152428%	0.126472%	269,100	0.150662%	0.124854%
49-1 St. Paul Public School	378,997	0.219144%	0.181827%	397,616	0.222614%	0.184481%
49-100 Centura Public School	318,718	0.184289%	0.152908%	333,876	0.186928%	0.154908%
49-103 Elba Public School	103,540	0.059869%	0.049674%	115,484	0.064656%	0.053581%
50-506 Franklin Public Schools	247,275	0.142979%	0.118632%	248,657	0.139216%	0.115369%
51-2 Alma Public Schools	223,051	0.128973%	0.107011%	239,965	0.134350%	0.111336%



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52-1 Wilcox-Hildreth Public Schools	200,119	0.115713%	0.096009%	194,932	0.109137%	0.090442%
52-501 Axtell Community School	183,130	0.105889%	0.087858%	188,535	0.105555%	0.087474%
52-503 Minden Public Schools	523,925	0.302944%	0.251358%	541,327	0.303074%	0.251159%
53-3 Stanton Community School	280,076	0.161946%	0.134369%	291,712	0.163321%	0.135345%
54-1 Pawnee City Public Schools	210,568	0.121755%	0.101022%	212,933	0.119215%	0.098794%
54-69 Lewiston Consolidated Schools	157,774	0.091228%	0.075693%	167,892	0.093998%	0.077897%
55-1 Pender Public School	233,518	0.135025%	0.112032%	256,563	0.143642%	0.119037%
55-13 Walthill Public School	311,836	0.180310%	0.149606%	320,823	0.179620%	0.148852%
55-16 Omaha Nation Public School	390,903	0.226028%	0.187539%	437,829	0.245128%	0.203139%
55-17 Winnebago Public School	522,632	0.302196%	0.250737%	544,929	0.305090%	0.252830%
55-561 Emerson-Hubbard Com Schools	233,429	0.134973%	0.111989%	237,163	0.132781%	0.110036%
56-1 Loup City Public Schools	237,003	0.137040%	0.113704%	233,527	0.130745%	0.108349%
56-15 Litchfield Public Schools	128,584	0.074350%	0.061689%	129,447	0.072474%	0.060060%
57-33 Sterling Public Schools	151,069	0.087351%	0.072477%	162,489	0.090973%	0.075390%
57-50 Johnson County Central Public School	386,354	0.223398%	0.185357%	396,239	0.221843%	0.183842%
58-1 Fullerton Public School	235,829	0.136361%	0.113141%	239,534	0.134108%	0.111136%
58-30 Twin River Public Schools	330,046	0.190839%	0.158342%	353,296	0.197801%	0.163919%
59-1 Bellevue Public Schools	6,878,345	3.977197%	3.299946%	6,724,842	3.765051%	3.120115%
59-27 Papillion LaVista Public Schools	6,241,616	3.609028%	2.994470%	6,535,614	3.659107%	3.032319%
59-37 Gretna Public School	1,967,274	1.137517%	0.943817%	2,132,732	1.194057%	0.989521%
59-46 Springfield Platteview Community Schools	708,054	0.409411%	0.339695%	726,491	0.406742%	0.337069%
60-125 Medicine Valley Public Schools	180,036	0.104100%	0.086373%	186,198	0.104247%	0.086390%
60-46 Maywood Public Schools	150,928	0.087270%	0.072409%	159,319	0.089198%	0.073919%
60-95 Eustis-Farnam Public Schools	164,983	0.095396%	0.079152%	171,819	0.096197%	0.079719%
61-10 Gordon-Rushville Public Schools	604,169	0.349343%	0.289856%	581,223	0.325410%	0.269669%
61-3 Hay Springs School	132,096	0.076381%	0.063375%	125,850	0.070460%	0.058391%
62-60 Central Valley Public	278,302	0.160920%	0.133518%	289,428	0.162043%	0.134286%
63-36 Lynch Public Schools	88,657	0.051263%	0.042534%	96,057	0.053780%	0.044568%
63-50 West Boyd Public School	208,882	0.120780%	0.100213%	217,905	0.121999%	0.101101%
64-21 Bayard Public Schools	295,618	0.170932%	0.141825%	299,080	0.167447%	0.138764%
64-63 Bridgeport Public Schools	425,649	0.246119%	0.204209%	410,533	0.229846%	0.190474%
65-10 Hemingford Public School	306,317	0.177119%	0.146959%	313,379	0.175452%	0.145398%
65-6 Alliance Public Schools	817,244	0.472547%	0.392080%	814,751	0.456156%	0.378019%
66-30 Cody-Kilgore Unified Schools	128,686	0.074409%	0.061738%	141,502	0.079223%	0.065652%
66-6 Valentine Community Schools	479,146	0.277052%	0.229875%	524,182	0.293475%	0.243204%
67-70 Hitchcock Public Schools	184,047	0.106420%	0.088298%	188,828	0.105720%	0.087611%



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Entity	Year Ended June 30, 2015			Year Ended June 30, 2016		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
68-1 Ogallala Public Schools	559,395	0.323453%	0.268374%	588,578	0.329528%	0.273081%
68-6 Paxton Consolidated Schools	169,538	0.098030%	0.081337%	179,324	0.100398%	0.083200%
69-2 Chadron Public Schools	612,720	0.354287%	0.293958%	624,482	0.349630%	0.289740%
69-71 Crawford Public Schools	178,630	0.103287%	0.085699%	164,415	0.092051%	0.076283%
70-11 South Sioux City Comm School	2,431,983	1.406221%	1.166765%	2,467,197	1.381314%	1.144701%
70-31 Homer Community School	304,246	0.175921%	0.145965%	306,796	0.171766%	0.142343%
71-1 Kimball Public Schools	366,438	0.211882%	0.175802%	380,318	0.212929%	0.176455%
72-10 Chase County Schools	381,235	0.220438%	0.182901%	386,130	0.216183%	0.179152%
72-536 Wauneta-Palisade Public Schools	166,617	0.096341%	0.079936%	179,662	0.100588%	0.083358%
73-30 Elwood Public Schools	168,904	0.097664%	0.081033%	174,688	0.097803%	0.081050%
74-20 Perkins County Schools	357,148	0.206510%	0.171345%	341,307	0.191088%	0.158356%
75-10 Ainsworth Community Schools	320,825	0.185507%	0.153918%	329,000	0.184198%	0.152646%
76-117 Dundy County Public Schools	307,158	0.177605%	0.147362%	310,530	0.173857%	0.144076%
77-1 Garden County Schools	243,328	0.140697%	0.116739%	258,338	0.144636%	0.119861%
78-25 Creek Valley Schools	212,756	0.123020%	0.102072%	206,309	0.115507%	0.095721%
78-95 South Platte Schools	165,584	0.095744%	0.079440%	169,759	0.095043%	0.078763%
79-79 Hayes Center Public School	127,593	0.073777%	0.061214%	124,112	0.069487%	0.057584%
80-500 Sioux County High School	139,459	0.080638%	0.066907%	138,404	0.077489%	0.064215%
81-100 Rock County Public Schools	173,993	0.100606%	0.083474%	183,395	0.102678%	0.085090%
82-100 Keya Paha Co. High School	111,637	0.064551%	0.053559%	110,211	0.061704%	0.051134%
83-100 Burwell Jr.-Sr. High School	249,228	0.144109%	0.119570%	256,157	0.143415%	0.118849%
84-45 Wheeler Central Schools	112,182	0.064866%	0.053820%	116,899	0.065448%	0.054237%
85-1 Banner County School	165,127	0.095480%	0.079221%	165,460	0.092636%	0.076768%
86-71 Sandhills Public School	114,482	0.066196%	0.054924%	117,383	0.065719%	0.054462%
87-501 Stapleton Public Schools	139,763	0.080814%	0.067053%	145,811	0.081635%	0.067651%
88-25 Loup County Public School	103,979	0.060123%	0.049885%	103,546	0.057973%	0.048042%
89-1 Thedford Public Schools	116,353	0.067278%	0.055822%	116,218	0.065067%	0.053921%
90-90 McPherson Co High School	102,496	0.059265%	0.049173%	104,016	0.058236%	0.048260%
91-500 Arthur County High School	108,447	0.062706%	0.052028%	127,907	0.071612%	0.059345%
92-11 District 11 Area Schools	123,588	0.071461%	0.059292%	126,242	0.070679%	0.058572%
93-1 Mullen Public Schools	150,206	0.086852%	0.072063%	152,011	0.085107%	0.070529%
97-1 Ed. Service Unit 1	500,625	0.289471%	0.240179%	527,859	0.295533%	0.244910%
97-10 Ed. Service Unit 10	535,771	0.309794%	0.257041%	557,876	0.312339%	0.258837%
97-11 Ed. Service Unit 11	243,451	0.140768%	0.116798%	243,201	0.136161%	0.112837%
97-13 Ed. Service Unit 13	466,726	0.269870%	0.223916%	614,910	0.344271%	0.285299%
97-15 Ed. Service Unit 15	137,421	0.079460%	0.065929%	148,847	0.083335%	0.069060%



Exhibit 1

Nebraska Public Employees Retirement System School Retirement System Schedule of Allocated Proportion by Employer For the Years Ended 6/30/2015 and 6/30/2016

Entity	Year Ended June 30, 2015			Year Ended June 30, 2016		
	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage	Reported Actual Employer Contributions	Percentage by Employer Allocated Contributions	Final Employer Allocated Percentage
97-16 Ed. Service Unit 16	239,917	0.138725%	0.115102%	240,419	0.134604%	0.111547%
97-17 Ed. Service Unit 17	243,379	0.140727%	0.116764%	259,329	0.145191%	0.120320%
97-2 Ed. Service Unit 2	224,842	0.130008%	0.107870%	244,258	0.136753%	0.113328%
97-3 Ed. Service Unit #3	710,424	0.410781%	0.340832%	730,040	0.408729%	0.338716%
97-4 Ed. Service Unit 4	289,325	0.167294%	0.138807%	304,376	0.170412%	0.141221%
97-5 Ed. Service Unit 5	224,923	0.130055%	0.107909%	222,416	0.124524%	0.103194%
97-6 Ed. Service Unit 6	369,871	0.213867%	0.177449%	349,600	0.195731%	0.162203%
97-7 Ed. Service Unit 7	396,943	0.229520%	0.190437%	422,622	0.236614%	0.196083%
97-8 Ed. Service Unit 8	343,150	0.198416%	0.164629%	342,578	0.191800%	0.158946%
97-9 Ed. Service Unit 9	385,661	0.222997%	0.185024%	385,264	0.215699%	0.178751%
98-11 Lincoln Regional Center	21,815	0.012614%	0.010466%	21,506	0.012041%	0.009978%
98-12 Nebraska Correctional Youth Facility	156,205	0.090321%	0.074941%	161,775	0.090573%	0.075058%
98-4 Nebraska Youth Academy	33,772	0.019528%	0.016203%	30,068	0.016834%	0.013950%
98-6 Youth Development Center	65,512	0.037880%	0.031430%	59,187	0.033137%	0.027461%
98-9 W Kearney High School YR and TC	111,911	0.064709%	0.053690%	121,675	0.068122%	0.056453%
99-3 Sarpy County Coop Head Start	119,589	0.069149%	0.057374%	115,101	0.064442%	0.053403%



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Total	\$1,089,095,737	\$0	\$1,089,095,737	\$1,504,841,375	\$0	\$1,504,841,375	\$2,940,729,739	\$1,504,841,375	\$311,061,180
<u>Special Funding Situation</u>									
State	185,455,132	(185,455,132)	0	257,772,285	(257,772,285)	0	503,733,242	257,772,285	53,283,324
<u>Schools</u>									
00-DE Nebraska Dept of Education	1,115,593	228,950	1,344,543	1,599,541	330,629	1,930,170	3,125,790	1,599,541	330,636
01-10 Elkhorn Public Schools	20,796,054	4,267,992	25,064,046	30,436,756	6,291,351	36,728,107	59,478,876	30,436,756	6,291,489
01-15 Douglas County West Comm Schools	2,925,115	600,321	3,525,436	4,026,128	832,207	4,858,335	7,867,775	4,026,128	832,229
01-17 Millard Public Schools	66,090,511	13,563,827	79,654,338	89,211,963	18,440,326	107,652,289	174,336,163	89,211,963	18,440,733
01-54 Ralston Public Schools	10,170,314	2,087,262	12,257,576	14,066,806	2,907,639	16,974,445	27,489,059	14,066,806	2,907,707
01-59 Bennington Public Schools	4,635,464	951,347	5,586,811	6,919,456	1,430,262	8,349,718	13,521,858	6,919,456	1,430,300
01-66 Westside Community Schools	20,634,171	4,234,775	24,868,946	28,263,615	5,842,155	34,105,770	55,232,168	28,263,615	5,842,286
02-1 Lincoln Public Schools	134,759,525	27,656,962	162,416,487	188,774,002	39,020,006	227,794,008	368,898,227	188,774,002	39,020,904
02-145 Waverly School District 145	5,556,153	1,140,294	6,696,447	7,671,817	1,585,787	9,257,604	14,992,105	7,671,817	1,585,818
02-148 Malcolm Public School	1,788,676	367,091	2,155,767	2,558,938	528,936	3,087,874	5,000,623	2,558,938	528,950
02-160 Norris School District 160	6,311,473	1,295,305	7,606,778	8,730,713	1,804,666	10,535,379	17,061,379	8,730,713	1,804,699
02-161 Raymond Central Public School	2,295,247	471,056	2,766,303	3,206,065	662,702	3,868,767	6,265,225	3,206,065	662,716
03-1 Southern Public Schools	1,580,463	324,355	1,904,818	2,206,579	456,102	2,662,681	4,312,051	2,206,579	456,115
03-100 Diller-Odell Public Schools	1,029,217	211,230	1,240,447	1,436,431	296,905	1,733,336	2,807,044	1,436,431	296,920
03-15 Beatrice Public Schools	6,613,120	1,357,220	7,970,340	9,141,309	1,889,524	11,030,833	17,863,757	9,141,309	1,889,572
03-34 Daniel Freeman Public Schools	1,345,687	276,173	1,621,860	1,929,613	398,858	2,328,471	3,770,810	1,929,613	398,864
04-15 Anselmo-Merna Public School	855,452	175,562	1,031,014	1,158,532	239,466	1,397,998	2,263,980	1,158,532	239,477
04-180 Callaway Public School	842,198	172,839	1,015,037	1,198,651	247,757	1,446,408	2,342,379	1,198,651	247,770
04-25 Broken Bow Public Schools	3,111,383	638,548	3,749,931	4,240,508	876,525	5,117,033	8,286,712	4,240,508	876,542
04-44 Ansley Public School	825,752	169,475	995,227	1,179,946	243,890	1,423,836	2,305,826	1,179,946	243,903
04-84 Sargent Public Schools	716,375	147,017	863,392	1,020,117	210,858	1,230,975	1,993,491	1,020,117	210,865
04-89 Arnold Public Schools	745,508	152,996	898,504	1,007,762	208,315	1,216,077	1,969,348	1,007,762	208,311
05-1 Fremont Public Schools	16,303,132	3,345,909	19,649,041	22,234,513	4,595,921	26,830,434	43,450,223	22,234,513	4,596,028
05-594 Logan View Public Schools	1,800,275	369,476	2,169,751	2,505,982	517,997	3,023,979	4,897,138	2,505,982	518,004
05-595 North Bend Central Public Schools	2,052,542	421,241	2,473,783	2,859,560	591,086	3,450,646	5,588,092	2,859,560	591,091
05-62 Scribner-Snyder Community Schools	940,216	192,966	1,133,182	1,351,603	279,389	1,630,992	2,641,275	1,351,603	279,386
06-1 Ashland-Greenwood Public Schools	2,543,888	522,091	3,065,979	3,543,164	732,376	4,275,540	6,923,978	3,543,164	732,397
06-107 Cedar Bluffs Public School	872,790	179,124	1,051,914	1,282,260	265,048	1,547,308	2,505,766	1,282,260	265,052
06-39 Wahoo Public School	3,079,146	631,937	3,711,083	4,295,961	887,977	5,183,938	8,395,078	4,295,961	888,005
06-72 Mead Public Schools	888,027	182,249	1,070,276	1,236,664	255,627	1,492,291	2,416,662	1,236,664	255,627
06-9 Yutan Public School	1,704,718	349,861	2,054,579	2,235,096	462,001	2,697,097	4,367,778	2,235,096	462,010
07-1 Madison Public Schools	1,906,288	391,225	2,297,513	2,545,755	526,213	3,071,968	4,974,862	2,545,755	526,225
07-13 Newman Grove Public Schools	769,555	157,941	927,496	1,080,642	223,378	1,304,020	2,111,767	1,080,642	223,376
07-2 Norfolk Public Schools	13,969,297	2,866,936	16,836,233	18,931,251	3,913,129	22,844,380	36,995,056	18,931,251	3,913,221
07-5 Battle Creek Public School	1,499,217	307,691	1,806,908	2,073,686	428,639	2,502,325	4,052,355	2,073,686	428,645

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
07-80 Elkhorn Valley School	1,296,209	266,023	1,562,232	1,813,665	374,886	2,188,551	3,544,226	1,813,665	374,897
08-126 Doniphan-Trumbull Public School	1,766,524	362,549	2,129,073	2,437,753	503,896	2,941,649	4,763,806	2,437,753	503,900
08-2 Grand Island Public Schools	32,985,617	6,769,677	39,755,294	45,063,047	9,314,652	54,377,699	88,061,270	45,063,047	9,314,845
08-82 Northwest High School	4,223,677	866,833	5,090,510	5,939,263	1,227,664	7,166,927	11,606,384	5,939,263	1,227,687
08-83 Wood River Jr-Sr High School	1,871,905	384,168	2,256,073	2,562,895	529,750	3,092,645	5,008,357	2,562,895	529,768
09-105 Pleasanton Public School	770,241	158,082	928,323	1,058,882	218,879	1,277,761	2,069,244	1,058,882	218,878
09-119 Amherst Public School	947,535	194,469	1,142,004	1,335,742	276,109	1,611,851	2,610,280	1,335,742	276,107
09-19 Shelton Public Schools	1,166,378	239,383	1,405,761	1,639,720	338,936	1,978,656	3,204,307	1,639,720	338,942
09-2 Gibbon Public Schools	2,002,716	411,025	2,413,741	2,791,330	576,971	3,368,301	5,454,760	2,791,330	576,987
09-69 Ravenna Public Schools	1,626,543	333,818	1,960,361	2,224,216	459,759	2,683,975	4,346,516	2,224,216	459,761
09-7 Kearney Public Schools	18,130,155	3,720,874	21,851,029	24,817,693	5,129,884	29,947,577	48,498,221	24,817,693	5,129,990
09-9 Elm Creek Public School	1,117,467	229,341	1,346,808	1,559,407	322,337	1,881,744	3,047,361	1,559,407	322,340
10-1 Columbus Public Schools	11,898,120	2,441,862	14,339,982	16,461,445	3,402,627	19,864,072	32,168,613	16,461,445	3,402,695
10-5 Lakeview Community Schools	2,686,298	551,311	3,237,609	3,725,987	770,178	4,496,165	7,281,247	3,725,987	770,187
10-67 Humphrey Public Schools	960,985	197,225	1,158,210	1,357,352	280,562	1,637,914	2,652,509	1,357,352	280,574
11-111 Nebraska City Public Schools	4,414,769	906,052	5,320,821	6,216,620	1,284,984	7,501,604	12,148,390	6,216,620	1,285,019
11-27 Syracuse-Dunbar-Avooca School	2,589,140	531,370	3,120,510	3,655,561	755,611	4,411,172	7,143,621	3,655,561	755,630
11-501 Palmyra District OR 1	1,595,253	327,393	1,922,646	2,170,312	448,609	2,618,921	4,241,179	2,170,312	448,619
12-13 Creighton Community School	1,250,598	256,656	1,507,254	1,646,417	340,320	1,986,737	3,217,394	1,646,417	340,326
12-501 Niobrara Public Schools	900,910	184,896	1,085,796	1,224,820	253,175	1,477,995	2,393,519	1,224,820	253,179
12-505 Santee Community Schools	1,255,161	257,604	1,512,765	1,752,583	362,261	2,114,844	3,424,862	1,752,583	362,271
12-576 Wausa Public School	757,107	155,381	912,488	1,049,807	216,999	1,266,806	2,051,512	1,049,807	217,003
12-586 Bloomfield Community Schools	873,172	179,199	1,052,371	1,198,441	247,727	1,446,168	2,341,968	1,198,441	247,726
12-96 Crofton Community School	1,292,789	265,315	1,558,104	1,688,944	349,108	2,038,052	3,300,499	1,688,944	349,116
13-101 Wynot Public Schools	621,895	127,632	749,527	936,147	193,507	1,129,654	1,829,399	936,147	193,508
13-45 Randolph Public Schools	1,016,508	208,616	1,225,124	1,453,767	300,502	1,754,269	2,840,921	1,453,767	300,504
13-54 Laurel-Concord-Coleridge Comm School	1,804,958	370,434	2,175,392	2,485,411	513,738	2,999,149	4,856,939	2,485,411	513,752
13-8 Hartington-Newcastle Public School	1,399,455	287,217	1,686,672	2,070,647	428,007	2,498,654	4,046,415	2,070,647	428,017
14-123 Silver Lake Public Schools	1,119,852	229,832	1,349,684	1,468,063	303,451	1,771,514	2,868,858	1,468,063	303,459
14-18 Hastings Public Schools	11,688,611	2,398,864	14,087,475	15,998,270	3,306,889	19,305,159	31,263,486	15,998,270	3,306,954
14-3 Kenesaw Public School	838,571	172,099	1,010,670	1,164,356	240,669	1,405,025	2,275,360	1,164,356	240,680
14-90 Adams Central Jr-Sr High School	2,878,687	590,802	3,469,489	4,120,617	851,740	4,972,357	8,052,424	4,120,617	851,760
15-1 North Platte Public Schools	13,076,642	2,683,739	15,760,381	18,079,631	3,737,108	21,816,739	35,330,839	18,079,631	3,737,185
15-37 Hershey Public Schools	1,650,960	338,829	1,989,789	2,248,489	464,770	2,713,259	4,393,950	2,248,489	464,778
15-55 Sutherland Public School	1,226,910	251,799	1,478,709	1,766,172	365,075	2,131,247	3,451,417	1,766,172	365,080
15-565 Wallace School District 65R	852,457	174,952	1,027,409	1,191,774	246,343	1,438,117	2,328,940	1,191,774	246,348
15-6 Brady Public School	812,204	166,686	978,890	1,123,184	232,166	1,355,350	2,194,902	1,123,184	232,170
15-7 Maxwell Public School	1,139,161	233,786	1,372,947	1,556,036	321,630	1,877,666	3,040,773	1,556,036	321,643
16-5 Milford Public Schools	2,217,530	455,100	2,672,630	3,089,650	638,640	3,728,290	6,037,730	3,089,650	638,652
16-567 Centennial Public School	1,993,862	409,206	2,403,068	2,735,486	565,429	3,300,915	5,345,629	2,735,486	565,444
16-9 Seward Public Schools	4,312,362	885,032	5,197,394	6,004,046	1,241,043	7,245,089	11,732,982	6,004,046	1,241,078
17-12 York Public Schools	4,466,458	916,659	5,383,117	6,276,182	1,297,293	7,573,475	12,264,784	6,276,182	1,297,330

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
17-83 McCool Junction Public Schools	955,910	196,179	1,152,089	1,364,515	282,052	1,646,567	2,666,507	1,364,515	282,055
17-96 Heartland Community Schools	1,294,924	265,761	1,560,685	1,814,327	375,022	2,189,349	3,545,520	1,814,327	375,034
18-1 Lexington Public Schools	9,462,151	1,941,923	11,404,074	12,908,921	2,668,309	15,577,230	25,226,344	12,908,921	2,668,364
18-101 Sumner Eddyville Miller School	731,589	150,143	881,732	1,148,615	237,419	1,386,034	2,244,600	1,148,615	237,427
18-11 Cozad City Schools	3,096,844	635,574	3,732,418	4,264,043	881,386	5,145,429	8,332,705	4,264,043	881,407
18-20 Gothenburg Public Schools	2,890,689	593,263	3,483,952	3,939,148	814,225	4,753,373	7,697,801	3,939,148	814,249
18-4 Overton Public Schools	938,104	192,530	1,130,634	1,338,075	276,575	1,614,650	2,614,838	1,338,075	276,589
19-56 Falls City Public Schools	3,124,627	641,270	3,765,897	4,266,180	881,822	5,148,002	8,336,881	4,266,180	881,849
19-70 Humboldt Table Rock Steinauer	1,858,509	381,423	2,239,932	2,497,585	516,251	3,013,836	4,880,729	2,497,585	516,268
20-1 Plattsmouth Community Schools	5,966,742	1,224,557	7,191,299	8,176,495	1,690,103	9,866,598	15,978,337	8,176,495	1,690,138
20-22 Weeping Water Public Schools	1,346,395	276,325	1,622,720	1,809,692	374,074	2,183,766	3,536,463	1,809,692	374,076
20-32 Louisville Public Schools	1,927,547	395,592	2,323,139	2,585,167	534,369	3,119,536	5,051,880	2,585,167	534,372
20-56 Conestoga Public Schools	2,247,665	461,286	2,708,951	3,068,688	634,305	3,702,993	5,996,765	3,068,688	634,319
20-97 Elmwood-Murdock Schools	1,499,129	307,670	1,806,799	2,070,571	427,992	2,498,563	4,046,268	2,070,571	428,002
21-11 Morrill Public Schools	1,630,028	334,526	1,964,554	2,080,157	429,979	2,510,136	4,065,000	2,080,157	429,983
21-16 Gering Public Schools	6,910,650	1,418,286	8,328,936	8,920,278	1,843,837	10,764,115	17,431,822	8,920,278	1,843,884
21-2 Minatare Public Schools	821,494	168,592	990,086	1,167,787	241,392	1,409,179	2,282,065	1,167,787	241,390
21-31 Mitchell Public Schools	2,467,684	506,451	2,974,135	3,351,297	692,723	4,044,020	6,549,035	3,351,297	692,736
21-32 Scottsbluff Public Schools	10,981,886	2,253,818	13,235,704	14,623,341	3,022,685	17,646,026	28,576,629	14,623,341	3,022,746
22-2 Crete Public Schools	6,158,531	1,263,918	7,422,449	8,530,660	1,763,313	10,293,973	16,670,438	8,530,660	1,763,347
22-44 Dorchester Public Schools	781,481	160,380	941,861	1,155,417	238,834	1,394,251	2,257,892	1,155,417	238,833
22-68 Friend Public School	1,115,724	228,983	1,344,707	1,546,164	319,599	1,865,763	3,021,482	1,546,164	319,603
22-82 Wilber-Clatonia Public Schools	1,715,043	351,984	2,067,027	2,404,526	497,019	2,901,545	4,698,874	2,404,526	497,032
23-1 Boone Central Schools	2,352,937	482,894	2,835,831	3,337,497	689,865	4,027,362	6,522,068	3,337,497	689,884
23-17 St. Edward Public School	735,412	150,927	886,339	1,020,719	210,979	1,231,698	1,994,668	1,020,719	210,990
23-75 Riverside Public Schools	1,105,280	226,837	1,332,117	1,523,411	314,888	1,838,299	2,977,018	1,523,411	314,900
24-1 West Point Public School	2,840,340	582,928	3,423,268	3,857,029	797,250	4,654,279	7,537,326	3,857,029	797,275
24-20 Bancroft-Rosalie Comm. School	1,019,568	209,248	1,228,816	1,467,657	303,361	1,771,018	2,868,064	1,467,657	303,375
24-30 Wisner-Pilger Public Schools	1,828,842	375,335	2,204,177	2,448,723	506,153	2,954,876	4,785,244	2,448,723	506,168
25-502 East Butler Public School	1,506,699	309,216	1,815,915	2,116,499	437,488	2,553,987	4,136,019	2,116,499	437,495
25-56 David City Public Schools	2,553,635	524,084	3,077,719	3,650,264	754,527	4,404,791	7,133,269	3,650,264	754,535
26-1 Nebraska Unified Sch Dist #1	2,191,860	449,840	2,641,700	2,974,981	614,938	3,589,919	5,813,646	2,974,981	614,949
26-18 Elgin Public Schools	804,047	165,009	969,056	1,100,159	227,412	1,327,571	2,149,909	1,100,159	227,411
26-9 Neligh-Oakdale Public Schools	1,410,074	289,395	1,699,469	2,006,435	414,734	2,421,169	3,920,934	2,006,435	414,744
27-17 Wayne Community Schools	2,743,628	563,074	3,306,702	3,825,638	790,764	4,616,402	7,475,982	3,825,638	790,786
27-560 Wakefield Community School	1,505,315	308,933	1,814,248	2,115,927	437,367	2,553,294	4,134,901	2,115,927	437,377
27-595 Winside Public School	999,322	205,087	1,204,409	1,370,429	283,271	1,653,700	2,678,064	1,370,429	283,277
28-2 Giltner Public Schools	728,692	149,555	878,247	1,065,292	220,204	1,285,496	2,081,772	1,065,292	220,203
28-504 Aurora Public Schools	4,219,527	865,973	5,085,500	5,840,605	1,207,259	7,047,864	11,413,590	5,840,605	1,207,294
28-91 Hampton Public Schools	761,463	156,274	917,737	1,078,971	223,018	1,301,989	2,108,503	1,078,971	223,031
29-1 Blair Community Schools	6,774,219	1,390,274	8,164,493	9,084,125	1,877,711	10,961,836	17,752,009	9,084,125	1,877,752
29-24 Arlington Public Schools	2,020,839	414,738	2,435,577	2,823,504	583,622	3,407,126	5,517,632	2,823,504	583,638

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
29-3 Fort Calhoun Community School	1,871,469	384,081	2,255,550	2,698,813	557,859	3,256,672	5,273,964	2,698,813	557,863
30-11 Harvard Public Schools	1,140,305	234,025	1,374,330	1,660,532	343,240	2,003,772	3,244,978	1,660,532	343,244
30-2 Sutton Public Schools	1,486,942	305,165	1,792,107	2,055,779	424,937	2,480,716	4,017,360	2,055,779	424,944
30-5 South Central NE Unif School #5	3,036,442	623,170	3,659,612	4,044,547	836,015	4,880,562	7,903,770	4,044,547	836,036
31-1 Tekamah-Herman Schools	2,057,705	422,308	2,480,013	2,710,806	560,328	3,271,134	5,297,401	2,710,806	560,342
31-14 Oakland-Craig Public School	1,510,783	310,054	1,820,837	2,071,550	428,187	2,499,737	4,048,179	2,071,550	428,204
31-20 Lyons-Decatur NE Schools	1,099,170	225,584	1,324,754	1,531,327	316,528	1,847,855	2,992,487	1,531,327	316,536
32-2001 Bruning-Davenport Unif. School	1,044,704	214,400	1,259,104	1,428,832	295,340	1,724,172	2,792,193	1,428,832	295,349
32-60 Deshler Public School	947,927	194,545	1,142,472	1,311,319	271,052	1,582,371	2,562,552	1,311,319	271,059
32-70 Thayer Central Community Schools	1,572,600	322,742	1,895,342	2,179,492	450,504	2,629,996	4,259,118	2,179,492	450,516
33-300 Tri-County Schools	1,623,319	333,154	1,956,473	2,274,011	470,052	2,744,063	4,443,825	2,274,011	470,054
33-303 Meridian Public School	822,485	168,799	991,284	1,130,000	233,567	1,363,567	2,208,223	1,130,000	233,579
33-8 Fairbury Public Schools	3,033,055	622,484	3,655,539	4,246,692	877,805	5,124,497	8,298,798	4,246,692	877,821
34-1 Exeter - Milligan Public Schools	942,754	193,478	1,136,232	1,321,537	273,158	1,594,695	2,582,519	1,321,537	273,171
34-25 Fillmore Central Public Schools	1,901,300	390,201	2,291,501	2,595,957	536,596	3,132,553	5,072,965	2,595,957	536,602
34-54 Shickley Public School	801,988	164,595	966,583	1,141,648	235,989	1,377,637	2,230,985	1,141,648	235,987
35-1 Ponca Public School	1,521,238	312,200	1,833,438	2,130,163	440,317	2,570,480	4,162,721	2,130,163	440,320
35-70 Allen Consolidated Schools	768,335	157,690	926,025	1,068,167	220,790	1,288,957	2,087,389	1,068,167	220,797
36-137 Chambers Public School	639,310	131,203	770,513	894,463	184,884	1,079,347	1,747,940	894,463	184,892
36-239 West Holt Public School	1,561,404	320,445	1,881,849	2,257,533	466,636	2,724,169	4,411,624	2,257,533	466,648
36-29 Ewing Public Schools	638,580	131,051	769,631	889,662	183,892	1,073,554	1,738,559	889,662	183,899
36-44 Stuart Public School	676,372	138,816	815,188	947,448	195,840	1,143,288	1,851,483	947,448	195,844
36-7 O'Neill Public Schools	2,975,943	610,754	3,586,697	4,024,503	831,876	4,856,379	7,864,599	4,024,503	831,893
37-44 Holdrege Public Schools	3,463,150	710,744	4,173,894	4,718,054	975,242	5,693,296	9,219,923	4,718,054	975,255
37-54 Bertrand Community School	1,007,849	206,841	1,214,690	1,438,418	297,326	1,735,744	2,810,926	1,438,418	297,331
37-55 Loomis Public School	884,858	181,595	1,066,453	1,233,684	255,010	1,488,694	2,410,840	1,233,684	255,011
38-18 Arapahoe Public Schools	1,120,854	230,028	1,350,882	1,568,120	324,143	1,892,263	3,064,387	1,568,120	324,141
38-21 Cambridge Public Schools	1,245,697	255,654	1,501,351	1,729,288	357,445	2,086,733	3,379,340	1,729,288	357,456
38-540 Southern Valley Schools	1,790,963	367,559	2,158,522	2,510,647	518,960	3,029,607	4,906,255	2,510,647	518,968
39-1 Sidney Public Schools	4,278,752	878,127	5,156,879	6,027,567	1,245,918	7,273,485	11,778,946	6,027,567	1,245,940
39-3 Leyton Public School	934,629	191,812	1,126,441	1,246,671	257,689	1,504,360	2,436,218	1,246,671	257,696
39-9 Potter-Dix Public Schools	879,891	180,583	1,060,474	1,172,347	242,324	1,414,671	2,290,976	1,172,347	242,332
40-2 Pierce Public Schools	2,200,344	451,582	2,651,926	2,999,224	619,950	3,619,174	5,861,021	2,999,224	619,960
40-5 Plainview Public Schools	1,290,949	264,944	1,555,893	1,752,267	362,201	2,114,468	3,424,245	1,752,267	362,206
40-542 Osmond Community Schools	826,188	169,561	995,749	1,162,054	240,202	1,402,256	2,270,861	1,162,054	240,205
41-15 Cross County Community School	1,361,076	279,331	1,640,407	1,884,302	389,498	2,273,800	3,682,264	1,884,302	389,498
41-19 Osceola Public School	1,091,644	224,038	1,315,682	1,529,686	316,198	1,845,884	2,989,281	1,529,686	316,197
41-32 Shelby-Rising City Public Schools	1,568,559	321,915	1,890,474	2,106,793	435,486	2,542,279	4,117,051	2,106,793	435,489
41-75 High Plains Community Schools	1,287,061	264,149	1,551,210	1,798,993	371,861	2,170,854	3,515,554	1,798,993	371,864
42-11 Superior Public Schools	1,560,914	320,346	1,881,260	2,121,134	438,451	2,559,585	4,145,076	2,121,134	438,453
43-123 Schuyler Community Schools	5,561,565	1,141,405	6,702,970	7,562,821	1,563,259	9,126,080	14,779,108	7,562,821	1,563,288
43-39 Leigh Community School	799,331	164,050	963,381	1,087,428	224,779	1,312,207	2,125,030	1,087,428	224,779

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Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
43-58 Clarkson Public School	847,425	173,918	1,021,343	1,215,099	251,158	1,466,257	2,374,522	1,215,099	251,169
43-70 Howells-Dodge Public Schools	1,326,279	272,198	1,598,477	1,694,406	350,237	2,044,643	3,311,173	1,694,406	350,246
44-23 Johnson-Brock Public Schools	940,772	193,075	1,133,847	1,303,509	269,441	1,572,950	2,547,290	1,303,509	269,444
44-29 Auburn Public Schools	3,004,478	616,613	3,621,091	4,142,557	856,285	4,998,842	8,095,300	4,142,557	856,295
45-2 Red Cloud Community Schools	943,037	193,543	1,136,580	1,307,451	270,255	1,577,706	2,554,994	1,307,451	270,259
45-74 Blue Hill Public Schools	1,102,666	226,303	1,328,969	1,492,622	308,538	1,801,160	2,916,851	1,492,622	308,535
46-4 Central City Public Schools	2,478,194	508,597	2,986,791	3,582,410	740,488	4,322,898	7,000,672	3,582,410	740,509
46-49 Palmer Public School	884,542	181,541	1,066,083	1,456,792	301,119	1,757,911	2,846,832	1,456,792	301,129
47-21 Arcadia Public Schools	659,545	135,364	794,909	839,596	173,554	1,013,150	1,640,721	839,596	173,550
47-5 Ord Public Schools	1,992,718	408,967	2,401,685	2,779,698	574,578	3,354,276	5,432,028	2,779,698	574,583
48-17 McCook Public Schools	4,253,583	872,965	5,126,548	5,816,001	1,202,188	7,018,189	11,365,509	5,816,001	1,202,208
48-179 Southwest Public Schools	1,377,401	282,686	1,660,087	1,878,855	388,369	2,267,224	3,671,619	1,878,855	388,372
49-1 St. Paul Public School	1,980,270	406,418	2,386,688	2,776,146	573,842	3,349,988	5,425,088	2,776,146	573,849
49-100 Centura Public School	1,665,315	341,769	2,007,084	2,331,120	481,850	2,812,970	4,555,426	2,331,120	481,859
49-103 Elba Public School	540,997	111,034	652,031	806,309	166,661	972,970	1,575,672	806,309	166,670
50-506 Franklin Public Schools	1,292,016	265,162	1,557,178	1,736,120	358,860	2,094,980	3,392,690	1,736,120	358,868
51-2 Alma Public Schools	1,165,452	239,187	1,404,639	1,675,430	346,324	2,021,754	3,274,091	1,675,430	346,323
52-1 Wilcox-Hildreth Public Schools	1,045,630	214,595	1,260,225	1,361,009	281,330	1,642,339	2,659,655	1,361,009	281,330
52-501 Axtell Community School	956,858	196,375	1,153,233	1,316,345	272,090	1,588,435	2,572,374	1,316,345	272,098
52-503 Minden Public Schools	2,737,529	561,821	3,299,350	3,779,545	781,238	4,560,783	7,385,907	3,779,545	781,258
53-3 Stanton Community School	1,463,407	300,340	1,763,747	2,036,728	420,994	2,457,722	3,980,131	2,036,728	421,006
54-1 Pawnee City Public Schools	1,100,226	225,803	1,326,029	1,486,693	307,304	1,793,997	2,905,265	1,486,693	307,310
54-69 Lewiston Consolidated Schools	824,369	169,191	993,560	1,172,226	242,295	1,414,521	2,290,740	1,172,226	242,307
55-1 Pender Public School	1,220,136	250,416	1,470,552	1,791,318	370,266	2,161,584	3,500,556	1,791,318	370,278
55-13 Walthill Public School	1,629,353	334,396	1,963,749	2,239,986	463,010	2,702,996	4,377,335	2,239,986	463,021
55-16 Omaha Nation Public School	2,042,479	419,182	2,461,661	3,056,920	631,868	3,688,788	5,973,769	3,056,920	631,887
55-17 Winnebago Public School	2,730,766	560,438	3,291,204	3,804,690	786,431	4,591,121	7,435,047	3,804,690	786,456
55-561 Emerson-Hubbard Com Schools	1,219,667	250,318	1,469,985	1,655,867	342,276	1,998,143	3,235,861	1,655,867	342,279
56-1 Loup City Public Schools	1,238,345	254,152	1,492,497	1,630,481	337,024	1,967,505	3,186,251	1,630,481	337,032
56-15 Litchfield Public Schools	671,852	137,891	809,743	903,808	186,811	1,090,619	1,766,202	903,808	186,823
57-33 Sterling Public Schools	789,344	161,992	951,336	1,134,500	234,499	1,368,999	2,217,016	1,134,500	234,509
57-50 Johnson County Central Public School	2,018,715	414,303	2,433,018	2,766,530	571,855	3,338,385	5,406,296	2,766,530	571,861
58-1 Fullerton Public School	1,232,214	252,888	1,485,102	1,672,421	345,692	2,018,113	3,268,209	1,672,421	345,701
58-30 Twin River Public Schools	1,724,496	353,923	2,078,419	2,466,721	509,870	2,976,591	4,820,415	2,466,721	509,888
59-1 Bellevue Public Schools	35,939,571	7,375,912	43,315,483	46,952,781	9,705,264	56,658,045	91,754,150	46,952,781	9,705,467
59-27 Papillion LaVista Public Schools	32,612,645	6,693,125	39,305,770	45,631,591	9,432,165	55,063,756	89,172,307	45,631,591	9,432,367
59-37 Greta Public School	10,279,071	2,109,578	12,388,649	14,890,721	3,077,943	17,968,664	29,099,138	14,890,721	3,078,016
59-46 Springfield Platteview Community Schools	3,699,604	759,274	4,458,878	5,072,354	1,048,468	6,120,822	9,912,288	5,072,354	1,048,491
60-125 Medicine Valley Public Schools	940,685	193,064	1,133,749	1,300,032	268,720	1,568,752	2,540,496	1,300,032	268,726
60-46 Maywood Public Schools	788,603	161,851	950,454	1,112,364	229,924	1,342,288	2,173,758	1,112,364	229,933
60-95 Eustis-Farnam Public Schools	862,041	176,913	1,038,954	1,199,644	247,968	1,447,612	2,344,320	1,199,644	247,975
61-10 Gordon-Rushville Public Schools	3,156,809	647,871	3,804,680	4,058,091	838,813	4,896,904	7,930,236	4,058,091	838,836

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
61-3 Hay Springs School	690,214	141,648	831,862	878,692	181,619	1,060,311	1,717,122	878,692	181,632
62-60 Central Valley Public	1,454,139	298,434	1,752,573	2,020,791	417,699	2,438,490	3,948,988	2,020,791	417,712
63-36 Lynch Public Schools	463,236	95,067	558,303	670,678	138,626	809,304	1,310,624	670,678	138,634
63-50 West Boyd Public School	1,091,416	223,994	1,315,410	1,521,410	314,481	1,835,891	2,973,107	1,521,410	314,486
64-21 Bayard Public Schools	1,544,610	317,003	1,861,613	2,088,178	431,634	2,519,812	4,080,674	2,088,178	431,641
64-63 Bridgeport Public Schools	2,224,032	456,440	2,680,472	2,866,332	592,486	3,458,818	5,601,326	2,866,332	592,491
65-10 Hemingford Public School	1,600,524	328,471	1,928,995	2,188,009	452,265	2,640,274	4,275,762	2,188,009	452,277
65-6 Alliance Public Schools	4,270,127	876,362	5,146,489	5,688,586	1,175,838	6,864,424	11,116,517	5,688,586	1,175,870
66-30 Cody-Kilgore Unified Schools	672,386	137,999	810,385	987,958	204,222	1,192,180	1,930,648	987,958	204,218
66-6 Valentine Community Schools	2,503,559	513,803	3,017,362	3,659,834	756,499	4,416,333	7,151,972	3,659,834	756,513
67-70 Hitchcock Public Schools	961,650	197,366	1,159,016	1,318,407	272,511	1,590,918	2,576,403	1,318,407	272,524
68-1 Ogallala Public Schools	2,922,850	599,863	3,522,713	4,109,436	849,438	4,958,874	8,030,574	4,109,436	849,449
68-6 Paxton Consolidated Schools	885,838	181,803	1,067,641	1,252,028	258,803	1,510,831	2,446,687	1,252,028	258,803
69-2 Chadron Public Schools	3,201,484	657,041	3,858,525	4,360,127	901,250	5,261,377	8,520,470	4,360,127	901,269
69-71 Crawford Public Schools	933,344	191,550	1,124,894	1,147,938	237,284	1,385,222	2,243,277	1,147,938	237,287
70-11 South Sioux City Comm School	12,707,188	2,607,905	15,315,093	17,225,934	3,560,651	20,786,585	33,662,563	17,225,934	3,560,720
70-31 Homer Community School	1,589,699	326,249	1,915,948	2,142,036	442,770	2,584,806	4,185,923	2,142,036	442,774
71-1 Kimball Public Schools	1,914,652	392,946	2,307,598	2,655,368	548,876	3,204,244	5,189,065	2,655,368	548,883
72-10 Chase County Schools	1,991,967	408,814	2,400,781	2,695,953	557,258	3,253,211	5,268,376	2,695,953	557,272
72-536 Wauneta-Palisade Public Schools	870,580	178,666	1,049,246	1,254,406	259,284	1,513,690	2,451,333	1,254,406	259,294
73-30 Elwood Public Schools	882,527	181,127	1,063,654	1,219,674	252,106	1,471,780	2,383,461	1,219,674	252,115
74-20 Perkins County Schools	1,866,111	382,981	2,249,092	2,383,007	492,564	2,875,571	4,656,822	2,383,007	492,584
75-10 Ainsworth Community Schools	1,676,314	344,035	2,020,349	2,297,080	474,808	2,771,888	4,488,906	2,297,080	474,822
76-117 Dundy County Public Schools	1,604,913	329,375	1,934,288	2,168,115	448,157	2,616,272	4,236,886	2,168,115	448,165
77-1 Garden County Schools	1,271,399	260,926	1,532,325	1,803,718	372,824	2,176,542	3,524,788	1,803,718	372,841
78-25 Creek Valley Schools	1,111,662	228,144	1,339,806	1,440,449	297,748	1,738,197	2,814,896	1,440,449	297,751
78-95 South Platte Schools	865,178	177,566	1,042,744	1,185,258	244,988	1,430,246	2,316,207	1,185,258	245,001
79-79 Hayes Center Public School	666,679	136,823	803,502	866,548	179,121	1,045,669	1,693,390	866,548	179,121
80-500 Sioux County High School	728,681	149,544	878,225	966,334	199,753	1,166,087	1,888,390	966,334	199,748
81-100 Rock County Public Schools	909,112	186,584	1,095,696	1,280,470	264,671	1,545,141	2,502,267	1,280,470	264,682
82-100 Keya Paha Co. High School	583,309	119,713	703,022	769,486	159,061	928,547	1,503,713	769,486	159,058
83-100 Burwell Jr.-Sr. High School	1,302,232	267,253	1,569,485	1,788,489	369,679	2,158,168	3,495,028	1,788,489	369,693
84-45 Wheeler Central Schools	586,151	120,302	706,453	816,181	168,708	984,889	1,594,964	816,181	168,710
85-1 Banner County School	862,793	177,076	1,039,869	1,155,237	238,788	1,394,025	2,257,539	1,155,237	238,795
86-71 Sandhills Public School	598,175	122,763	720,938	819,567	169,400	988,967	1,601,580	819,567	169,410
87-501 Stapleton Public Schools	730,271	149,871	880,142	1,018,040	210,437	1,228,477	1,989,433	1,018,040	210,436
88-25 Loup County Public School	543,295	111,502	654,797	722,956	149,446	872,402	1,412,785	722,956	149,440
89-1 Thedford Public Schools	607,955	124,767	732,722	811,426	167,729	979,155	1,585,671	811,426	167,727
90-90 McPherson Co High School	535,541	109,912	645,453	726,236	150,123	876,359	1,419,196	726,236	150,118
91-500 Arthur County High School	566,635	116,293	682,928	893,048	184,599	1,077,647	1,745,176	893,048	184,599
92-11 District 11 Area Schools	645,747	132,532	778,279	881,416	182,191	1,063,607	1,722,444	881,416	182,195
93-1 Mullen Public Schools	784,835	161,066	945,901	1,061,350	219,375	1,280,725	2,074,067	1,061,350	219,388

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 2

Nebraska Public Employees Retirement System School Retirement System Schedule of Net Pension Liability (NPL) Measurement Date: 6/30/2016

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

Entity	6/30/15 NPL			6/30/16 NPL			NPL Sensitivities at 6/30/16		
	Collective NPL	Portion of NPL attributable to Non-employer	Total	Collective NPL	Portion of NPL attributable to Non-employer	Total	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
97-1 Ed. Service Unit 1	2,615,779	536,837	3,152,616	3,685,507	761,796	4,447,303	7,202,141	3,685,507	761,820
97-10 Ed. Service Unit 10	2,799,423	574,530	3,373,953	3,895,086	805,121	4,700,207	7,611,697	3,895,086	805,141
97-11 Ed. Service Unit 11	1,272,042	261,056	1,533,098	1,698,018	350,989	2,049,007	3,318,231	1,698,018	350,992
97-13 Ed. Service Unit 13	2,438,660	500,483	2,939,143	4,293,297	887,435	5,180,732	8,389,873	4,293,297	887,454
97-15 Ed. Service Unit 15	718,030	147,365	865,395	1,039,243	214,817	1,254,060	2,030,868	1,039,243	214,819
97-16 Ed. Service Unit 16	1,253,571	257,277	1,510,848	1,678,605	346,972	2,025,577	3,280,296	1,678,605	346,979
97-17 Ed. Service Unit 17	1,271,672	260,980	1,532,652	1,810,625	374,269	2,184,894	3,538,286	1,810,625	374,269
97-2 Ed. Service Unit 2	1,174,808	241,104	1,415,912	1,705,407	352,509	2,057,916	3,332,670	1,705,407	352,519
97-3 Ed. Service Unit #3	3,711,987	761,811	4,473,798	5,097,139	1,053,584	6,150,723	9,960,722	5,097,139	1,053,614
97-4 Ed. Service Unit 4	1,511,741	310,251	1,821,992	2,125,152	439,278	2,564,430	4,152,928	2,125,152	439,284
97-5 Ed. Service Unit 5	1,175,232	241,191	1,416,423	1,552,906	320,983	1,873,889	3,034,657	1,552,906	320,996
97-6 Ed. Service Unit 6	1,932,589	396,627	2,329,216	2,440,898	504,543	2,945,441	4,769,952	2,440,898	504,551
97-7 Ed. Service Unit 7	2,074,041	425,652	2,499,693	2,950,738	609,927	3,560,665	5,766,271	2,950,738	609,938
97-8 Ed. Service Unit 8	1,792,967	367,973	2,160,940	2,391,885	494,401	2,886,286	4,674,172	2,391,885	494,419
97-9 Ed. Service Unit 9	2,015,088	413,563	2,428,651	2,689,919	556,009	3,245,928	5,256,584	2,689,919	556,025
98-11 Lincoln Regional Center	113,985	23,394	137,379	150,153	31,045	181,198	293,426	150,153	31,038
98-12 Nebraska Correctional Youth Facility	816,179	167,503	983,682	1,129,504	233,476	1,362,980	2,207,253	1,129,504	233,476
98-4 Nebraska Youth Academy	176,466	36,213	212,679	209,925	43,400	253,325	410,232	209,925	43,393
98-6 Youth Development Center	342,303	70,246	412,549	413,244	85,415	498,659	807,554	413,244	85,421
98-9 W Kearney High School YR and TC	584,736	120,007	704,743	849,528	175,600	1,025,128	1,660,130	849,528	175,603
99-3 Sarpy County Coop Head Start	624,858	128,241	753,099	803,630	166,120	969,750	1,570,438	803,630	166,116



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion*	Total Deferred Inflows of Resources
Total	\$0	\$732,618,602	\$0	\$28,691,770	\$761,310,372	\$230,521,240	\$323,944,230	\$0	\$28,691,770	\$583,157,240
<u>Special Funding Situation</u>										
State	0	125,494,138	0	1,188,635	126,682,773	39,487,210	55,490,131	0	2,043,017	97,020,358
<u>Schools</u>										
00-DE Nebraska Dept of Education	0	778,722	0	133,541	912,263	245,028	344,330	0	39,982	629,340
01-10 Elkhorn Public Schools	0	14,817,863	0	4,130,223	18,948,086	4,662,497	6,552,060	0	0	11,214,557
01-15 Douglas County West Comm Schools	0	1,960,084	0	3,317	1,963,401	616,748	866,697	0	87,650	1,571,095
01-17 Millard Public Schools	0	43,432,048	0	331,295	43,763,343	13,666,060	19,204,483	0	1,700,461	34,571,004
01-54 Ralston Public Schools	0	6,848,299	0	291,322	7,139,621	2,154,843	3,028,133	0	641,115	5,824,091
01-59 Bennington Public Schools	0	3,368,676	0	856,487	4,225,163	1,059,967	1,489,538	0	0	2,549,505
01-66 Westside Community Schools	0	13,759,889	0	207,579	13,967,468	4,329,602	6,084,252	0	540,873	10,954,727
02-1 Lincoln Public Schools	0	91,902,937	0	4,424,937	96,327,874	28,917,614	40,636,998	0	616,961	70,171,573
02-145 Waverly School District 145	0	3,734,956	0	0	3,734,956	1,175,218	1,651,497	0	59,656	2,886,371
02-148 Malcolm Public School	0	1,245,796	0	74,537	1,320,333	391,994	550,857	0	37,896	980,747
02-160 Norris School District 160	0	4,250,470	0	274,296	4,524,766	1,337,427	1,879,443	0	76,998	3,293,868
02-161 Raymond Central Public School	0	1,560,844	0	54,921	1,615,765	491,126	690,163	0	621	1,181,910
03-1 Southern Public Schools	0	1,074,253	0	49,549	1,123,802	338,018	475,006	0	2,830	815,854
03-100 Diller-Odell Public Schools	0	699,314	0	17,872	717,186	220,042	309,218	0	0	529,260
03-15 Beatrice Public Schools	0	4,450,365	0	2,913	4,453,278	1,400,324	1,967,832	0	355,161	3,723,317
03-34 Daniel Freeman Public Schools	0	939,415	0	100,209	1,039,624	295,590	415,384	0	0	710,974
04-15 Anselmo-Merna Public School	0	564,021	0	28,545	592,566	177,471	249,395	0	18,328	445,194
04-180 Callaway Public School	0	583,553	0	48,534	632,087	183,617	258,031	0	597	442,245
04-25 Broken Bow Public Schools	0	2,064,453	0	0	2,064,453	649,588	912,846	0	67,777	1,630,211
04-44 Ansley Public School	0	574,446	0	75,668	650,114	180,752	254,005	0	0	434,757
04-84 Sargent Public Schools	0	496,635	0	52,015	548,650	156,268	219,599	0	0	375,867
04-89 Arnold Public Schools	0	490,620	0	16,537	507,157	154,375	216,939	0	28,638	399,952
05-1 Fremont Public Schools	0	10,824,674	0	9,829	10,834,503	3,406,025	4,786,380	0	526,293	8,718,698
05-594 Logan View Public Schools	0	1,220,015	0	24,101	1,244,116	383,882	539,458	0	17,261	940,601
05-595 North Bend Central Public Schools	0	1,392,151	0	107,653	1,499,804	438,046	615,572	0	0	1,053,618
05-62 Scribner-Snyder Community Schools	0	658,016	0	40,967	698,983	207,047	290,957	0	30,339	528,343



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
06-1	Ashland-Greenwood Public Schools	0	1,724,958	0	38,777	1,763,735	542,765	762,730	0	32,079	1,337,574
06-107	Cedar Bluffs Public School	0	624,257	0	94,037	718,294	196,425	276,030	0	0	472,455
06-39	Wahoo Public School	0	2,091,450	0	98,890	2,190,340	658,083	924,783	0	32,304	1,615,170
06-72	Mead Public Schools	0	602,059	0	37,619	639,678	189,440	266,214	0	7,264	462,918
06-9	Yutan Public School	0	1,088,136	0	238,694	1,326,830	342,386	481,145	0	102,726	926,257
07-1	Madison Public Schools	0	1,239,378	0	44,121	1,283,499	389,975	548,020	0	203,236	1,141,231
07-13	Newman Grove Public Schools	0	526,101	0	13,523	539,624	165,540	232,628	0	76,271	474,439
07-2	Norfolk Public Schools	0	9,216,511	0	0	9,216,511	2,900,010	4,075,293	0	1,066,178	8,041,481
07-5	Battle Creek Public School	0	1,009,556	0	29,705	1,039,261	317,661	446,398	0	19,732	783,791
07-80	Elkhorn Valley School	0	882,967	0	44,321	927,288	277,829	390,424	0	0	668,253
08-126	Doniphan-Trumbull Public School	0	1,186,798	0	0	1,186,798	373,431	524,770	0	26,400	924,601
08-2	Grand Island Public Schools	0	21,938,542	0	54,592	21,993,134	6,903,046	9,700,633	0	732,094	17,335,773
08-82	Northwest High School	0	2,891,477	0	186,540	3,078,017	909,814	1,278,533	0	0	2,188,347
08-83	Wood River Jr-Sr High School	0	1,247,723	0	0	1,247,723	392,601	551,709	0	54,326	998,636
09-105	Pleasanton Public School	0	515,507	0	15,134	530,641	162,206	227,943	0	11,886	402,035
09-119	Amherst Public School	0	650,294	0	51,755	702,049	204,618	287,543	0	0	492,161
09-19	Shelton Public Schools	0	798,283	0	35,946	834,229	251,183	352,979	0	3,401	607,563
09-2	Gibbon Public Schools	0	1,358,934	0	20,711	1,379,645	427,594	600,884	0	17,607	1,046,085
09-69	Ravenna Public Schools	0	1,082,840	0	47,517	1,130,357	340,720	478,803	0	71,768	891,291
09-7	Kearney Public Schools	0	12,082,273	0	120,543	12,202,816	3,801,733	5,342,456	0	182,197	9,326,386
09-9	Elm Creek Public School	0	759,183	0	34,504	793,687	238,880	335,690	0	30,476	605,046
10-1	Columbus Public Schools	0	8,014,108	0	54,204	8,068,312	2,521,670	3,543,623	0	16,537	6,081,830
10-5	Lakeview Community Schools	0	1,813,964	0	22,485	1,836,449	570,771	802,086	0	10,208	1,383,065
10-67	Humphrey Public Schools	0	660,815	0	60,133	720,948	207,928	292,194	0	0	500,122
11-111	Nebraska City Public Schools	0	3,026,506	0	91,016	3,117,522	952,302	1,338,240	0	206,036	2,496,578
11-27	Syracuse-Dunbar-Avocca School	0	1,779,677	0	60,940	1,840,617	559,982	786,925	0	146,251	1,493,158
11-501	Palmyra District OR 1	0	1,056,597	0	34,291	1,090,888	332,462	467,199	0	37,401	837,062
12-13	Creighton Community School	0	801,543	0	3,840	805,383	252,209	354,421	0	85,950	692,580
12-501	Niobrara Public Schools	0	596,293	0	29,942	626,235	187,626	263,665	0	15,602	466,893
12-505	Santee Community Schools	0	853,230	0	96,272	949,502	268,472	377,275	0	43,476	689,223
12-576	Wausa Public School	0	511,089	0	40,573	551,662	160,816	225,990	0	0	386,806
12-586	Bloomfield Community Schools	0	583,450	0	32,321	615,771	183,585	257,986	0	6,285	447,856
12-96	Crofton Community School	0	822,247	0	16,737	838,984	258,723	363,576	0	87,583	709,882



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
13-101	Wynot Public Schools	0	455,755	0	118,437	574,192	143,405	201,522	0	17,900	362,827
13-45	Randolph Public Schools	0	707,754	0	68,692	776,446	222,697	312,950	0	26,734	562,381
13-54	Laurel-Concord-Coleridge Comm School	0	1,210,000	0	3,152	1,213,152	380,731	535,030	0	51,226	966,987
13-8	Hartington-Newcastle Public School	0	1,008,076	0	106,936	1,115,012	317,195	445,744	0	272,138	1,035,077
14-123	Silver Lake Public Schools	0	714,713	0	15,345	730,058	224,887	316,027	0	81,667	622,581
14-18	Hastings Public Schools	0	7,788,615	0	26,456	7,815,071	2,450,717	3,443,916	0	326,443	6,221,076
14-3	Kenesaw Public School	0	566,856	0	19,521	586,377	178,364	250,649	0	14,986	443,999
14-90	Adams Central Jr-Sr High School	0	2,006,086	0	136,925	2,143,011	631,222	887,037	0	11,381	1,529,640
15-1	North Platte Public Schools	0	8,801,907	0	208,929	9,010,836	2,769,554	3,891,966	0	212,610	6,874,130
15-37	Hershey Public Schools	0	1,094,657	0	1,017	1,095,674	344,438	484,028	0	47,426	875,892
15-55	Sutherland Public School	0	859,845	0	62,046	921,891	270,554	380,200	0	19,632	670,386
15-565	Wallace School District 65R	0	580,205	0	53,359	633,564	182,564	256,551	0	0	439,115
15-6	Brady Public School	0	546,812	0	72,319	619,131	172,056	241,785	0	0	413,841
15-7	Maxwell Public School	0	757,542	0	4,586	762,128	238,364	334,965	0	14,322	587,651
16-5	Milford Public Schools	0	1,504,169	0	65,566	1,569,735	473,292	665,103	0	0	1,138,395
16-567	Centennial Public School	0	1,331,747	0	0	1,331,747	419,039	588,863	0	81,884	1,089,786
16-9	Seward Public Schools	0	2,923,016	0	54,800	2,977,816	919,738	1,292,479	0	0	2,212,217
17-12	York Public Schools	0	3,055,503	0	172,296	3,227,799	961,426	1,351,061	0	122,219	2,434,706
17-83	McCool Junction Public Schools	0	664,302	0	100,588	764,890	209,025	293,736	0	0	502,761
17-96	Heartland Community Schools	0	883,289	0	36,127	919,416	277,930	390,567	0	0	668,497
18-1	Lexington Public Schools	0	6,284,593	0	218,593	6,503,186	1,977,471	2,778,878	0	273,212	5,029,561
18-101	Sumner Eddyville Miller School	0	559,193	0	107,546	666,739	175,952	247,260	0	69,521	492,733
18-11	Cozad City Schools	0	2,075,911	0	0	2,075,911	653,193	917,912	0	91,710	1,662,815
18-20	Gothenburg Public Schools	0	1,917,739	0	85,684	2,003,423	603,424	847,973	0	42,953	1,494,350
18-4	Overton Public Schools	0	651,430	0	46,078	697,508	204,975	288,045	0	1,934	494,954
19-56	Falls City Public Schools	0	2,076,952	0	37,820	2,114,772	653,521	918,372	0	57,503	1,629,396
19-70	Humboldt Table Rock Steinauer	0	1,215,927	0	74,811	1,290,738	382,596	537,650	0	54,948	975,194
20-1	Plattsmouth Community Schools	0	3,980,654	0	0	3,980,654	1,252,528	1,760,138	0	255,811	3,268,477
20-22	Weeping Water Public Schools	0	881,032	0	0	881,032	277,220	389,569	0	56,241	723,030
20-32	Louisville Public Schools	0	1,258,565	0	44,384	1,302,949	396,012	556,504	0	76,554	1,029,070
20-56	Conestoga Public Schools	0	1,493,963	0	43,724	1,537,687	470,081	660,590	0	28,878	1,159,549
20-97	Elmwood-Murdock Schools	0	1,008,039	0	6,684	1,014,723	317,183	445,728	0	30,073	792,984
21-11	Morrill Public Schools	0	1,012,706	0	0	1,012,706	318,652	447,791	0	266,985	1,033,428



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes of Assumptions	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Total Deferred Inflows of Resources
		Plan Investments	Changes of Assumptions					Plan Investments	Changes of Assumptions	
21-16 Gering Public Schools	0	4,342,758	0	0	4,342,758	1,366,465	1,920,251	0	1,129,316	4,416,032
21-2 Minatare Public Schools	0	568,527	0	25,529	594,056	178,889	251,387	0	87,287	517,563
21-31 Mitchell Public Schools	0	1,631,549	0	0	1,631,549	513,373	721,427	0	60,364	1,295,164
21-32 Scottsbluff Public Schools	0	7,119,243	0	471,958	7,591,201	2,240,097	3,147,938	0	429,950	5,817,985
22-2 Crete Public Schools	0	4,153,076	0	136,627	4,289,703	1,306,781	1,836,378	0	0	3,143,159
22-44 Dorchester Public Schools	0	562,505	0	71,244	633,749	176,994	248,724	0	6,526	432,244
22-68 Friend Public School	0	752,736	0	12,120	764,856	236,851	332,840	0	21,463	591,154
22-82 Wilber-Clatonia Public Schools	0	1,170,622	0	27,163	1,197,785	368,341	517,618	0	16,872	902,831
23-1 Boone Central Schools	0	1,624,831	0	102,609	1,727,440	511,259	718,456	0	103,282	1,332,997
23-17 St. Edward Public School	0	496,928	0	8,939	505,867	156,360	219,728	0	5,271	381,359
23-75 Riverside Public Schools	0	741,659	0	65,697	807,356	233,366	327,942	0	8,430	569,738
24-1 West Point Public School	0	1,877,760	0	26,225	1,903,985	590,844	830,295	0	179,905	1,601,044
24-20 Bancroft-Rosalie Comm. School	0	714,516	0	48,809	763,325	224,825	315,940	0	14,106	554,871
24-30 Wisner-Pilger Public Schools	0	1,192,139	0	980	1,193,119	375,111	527,132	0	81,026	983,269
25-502 East Butler Public School	0	1,030,399	0	73,189	1,103,588	324,219	455,615	0	3,424	783,258
25-56 David City Public Schools	0	1,777,098	0	171,405	1,948,503	559,171	785,785	0	0	1,344,956
26-1 Nebraska Unified Sch Dist #1	0	1,448,343	0	76,467	1,524,810	455,727	640,418	0	41,837	1,137,982
26-18 Elgin Public Schools	0	535,603	0	6,842	542,445	168,529	236,829	0	40,802	446,160
26-9 Neligh-Oakdale Public Schools	0	976,815	0	146,827	1,123,642	307,359	431,921	0	85,706	824,986
27-17 Wayne Community Schools	0	1,862,478	0	103,848	1,966,326	586,036	823,538	0	0	1,409,574
27-560 Wakefield Community School	0	1,030,120	0	37,535	1,067,655	324,131	455,492	0	18,953	798,576
27-595 Winside Public School	0	667,181	0	2,453	669,634	209,931	295,010	0	26,673	531,614
28-2 Giltner Public Schools	0	518,628	0	47,621	566,249	163,188	229,323	0	17,392	409,903
28-504 Aurora Public Schools	0	2,843,447	0	46,575	2,890,022	894,701	1,257,296	0	53,014	2,205,011
28-91 Hampton Public Schools	0	525,288	0	37,328	562,616	165,284	232,268	0	24,267	421,819
29-1 Blair Community Schools	0	4,422,525	0	0	4,422,525	1,391,565	1,955,522	0	725,840	4,072,927
29-24 Arlington Public Schools	0	1,374,598	0	29,085	1,403,683	432,522	607,810	0	39,032	1,079,364
29-3 Fort Calhoun Community School	0	1,313,893	0	102,542	1,416,435	413,421	580,968	0	2,431	996,820
30-11 Harvard Public Schools	0	808,415	0	140,295	948,710	254,371	357,460	0	0	611,831
30-2 Sutton Public Schools	0	1,000,838	0	21,047	1,021,885	314,917	442,543	0	0	757,460
30-5 South Central NE Unif School #5	0	1,969,052	0	692	1,969,744	619,570	870,662	0	133,365	1,623,597
31-1 Tekamah-Herman Schools	0	1,319,732	0	19,986	1,339,718	415,259	583,550	0	106,284	1,105,093
31-14 Oakland-Craig Public School	0	1,008,515	0	2,893	1,011,408	317,333	445,938	0	20,326	783,597



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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
31-20	Lyons-Decatur NE Schools	0	745,513	0	16,977	762,490	234,578	329,646	0	30,372	594,596
32-2001	Bruning-Davenport Unif. School	0	695,614	0	6,413	702,027	218,878	307,582	0	38,260	564,720
32-60	Deshler Public School	0	638,404	0	42,981	681,385	200,876	282,285	0	0	483,161
32-70	Thayer Central Community Schools	0	1,061,066	0	111,520	1,172,586	333,869	469,175	0	18,509	821,553
33-300	Tri-County Schools	0	1,107,082	0	32,855	1,139,937	348,348	489,522	0	5,576	843,446
33-303	Meridian Public School	0	550,131	0	60,131	610,262	173,101	243,253	0	5,040	421,394
33-8	Fairbury Public Schools	0	2,067,464	0	43,576	2,111,040	650,536	914,177	0	64,662	1,629,375
34-1	Exeter - Milligan Public Schools	0	643,378	0	14,756	658,134	202,441	284,485	0	30,313	517,239
34-25	Fillmore Central Public Schools	0	1,263,818	0	22,598	1,286,416	397,665	558,826	0	24,308	980,799
34-54	Shickley Public School	0	555,801	0	63,527	619,328	174,885	245,760	0	11,444	432,089
35-1	Ponca Public School	0	1,037,051	0	41,073	1,078,124	326,312	458,556	0	5,262	790,130
35-70	Allen Consolidated Schools	0	520,027	0	30,158	550,185	163,629	229,942	0	0	393,571
36-137	Chambers Public School	0	435,461	0	17,238	452,699	137,020	192,549	0	345	329,914
36-239	West Holt Public School	0	1,099,060	0	78,140	1,177,200	345,823	485,975	0	11,826	843,624
36-29	Ewing Public Schools	0	433,124	0	19,314	452,438	136,284	191,516	0	134	327,934
36-44	Stuart Public School	0	461,257	0	19,582	480,839	145,136	203,955	0	13,213	362,304
36-7	O'Neill Public Schools	0	1,959,293	0	68,022	2,027,315	616,499	866,347	0	68,282	1,551,128
37-44	Holdrege Public Schools	0	2,296,942	0	10,410	2,307,352	722,742	1,015,646	0	75,077	1,813,465
37-54	Bertrand Community School	0	700,281	0	99,557	799,838	220,346	309,645	0	208	530,199
37-55	Loomis Public School	0	600,608	0	47,711	648,319	188,984	265,573	0	0	454,557
38-18	Arapahoe Public Schools	0	763,425	0	63,159	826,584	240,215	337,566	0	41,595	619,376
38-21	Cambridge Public Schools	0	841,889	0	87,064	928,953	264,903	372,261	0	0	637,164
38-540	Southern Valley Schools	0	1,222,286	0	79,730	1,302,016	384,597	540,462	0	5,250	930,309
39-1	Sidney Public Schools	0	2,934,467	0	287,334	3,221,801	923,341	1,297,542	0	0	2,220,883
39-3	Leyton Public School	0	606,931	0	0	606,931	190,973	268,368	0	48,268	507,609
39-9	Potter-Dix Public Schools	0	570,747	0	20,461	591,208	179,588	252,369	0	41,976	473,933
40-2	Pierce Public Schools	0	1,460,146	0	22,826	1,482,972	459,440	645,637	0	52,392	1,157,469
40-5	Plainview Public Schools	0	853,076	0	7,629	860,705	268,424	377,207	0	65,717	711,348
40-542	Osmond Community Schools	0	565,735	0	288,836	854,571	178,011	250,153	0	410,872	839,036
41-15	Cross County Community School	0	917,356	0	37,425	954,781	288,649	405,630	0	0	694,279
41-19	Osceola Public School	0	744,714	0	93,684	838,398	234,327	329,293	0	0	563,620
41-32	Shelby-Rising City Public Schools	0	1,025,673	0	103,958	1,129,631	322,732	453,525	0	47,264	823,521
41-75	High Plains Community Schools	0	875,824	0	79,415	955,239	275,581	387,266	0	6,137	668,984



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Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		Changes in Proportion*	Total Deferred Inflows of Resources
		Plan Investments	Changes of Assumptions				Plan Investments	Changes of Assumptions		
42-11 Superior Public Schools	0	1,032,655	0	43,387	1,076,042	324,929	456,612	0	51,210	832,751
43-123 Schuyler Community Schools	0	3,681,892	0	186,270	3,868,162	1,158,521	1,628,034	0	95,081	2,881,636
43-39 Leigh Community School	0	529,405	0	32,867	562,272	166,579	234,089	0	13,300	413,968
43-58 Clarkson Public School	0	591,560	0	108,678	700,238	186,137	261,572	0	0	447,709
43-70 Howells-Dodge Public Schools	0	824,907	0	32,791	857,698	259,560	364,751	0	107,863	732,174
44-23 Johnson-Brock Public Schools	0	634,602	0	32,271	666,873	199,680	280,604	0	104	480,388
44-29 Auburn Public Schools	0	2,016,767	0	44,667	2,061,434	634,583	891,760	0	30,235	1,556,578
45-2 Red Cloud Community Schools	0	636,521	0	58,242	694,763	200,284	281,452	0	0	481,736
45-74 Blue Hill Public Schools	0	726,670	0	0	726,670	228,649	321,314	0	48,301	598,264
46-4 Central City Public Schools	0	1,744,065	0	163,098	1,907,163	548,777	771,178	0	0	1,319,955
46-49 Palmer Public School	0	709,226	0	270,447	979,673	223,161	313,601	0	0	536,762
47-21 Arcadia Public Schools	0	408,750	0	115,361	524,111	128,615	180,738	0	55,993	365,346
47-5 Ord Public Schools	0	1,353,271	0	26,256	1,379,527	425,812	598,380	0	22,920	1,047,112
48-17 McCook Public Schools	0	2,831,468	0	0	2,831,468	890,932	1,251,999	0	167,215	2,310,146
48-179 Southwest Public Schools	0	914,704	0	37,561	952,265	287,815	404,457	0	24,740	717,012
49-1 St. Paul Public School	0	1,351,542	0	124,361	1,475,903	425,268	597,616	0	0	1,022,884
49-100 Centura Public School	0	1,134,885	0	23,496	1,158,381	357,096	501,816	0	80,766	939,678
49-103 Elba Public School	0	392,544	0	119,077	511,621	123,516	173,573	0	0	297,089
50-506 Franklin Public Schools	0	845,215	0	52,417	897,632	265,950	373,731	0	84,394	724,075
51-2 Alma Public Schools	0	815,668	0	99,241	914,909	256,653	360,667	0	0	617,320
52-1 Wilcox-Hildreth Public Schools	0	662,595	0	0	662,595	208,488	292,982	0	90,210	591,680
52-501 Axtell Community School	0	640,851	0	14,345	655,196	201,646	283,367	0	4,511	489,524
52-503 Minden Public Schools	0	1,840,038	0	84,481	1,924,519	578,975	813,615	0	2,338	1,394,928
53-3 Stanton Community School	0	991,563	0	11,467	1,003,030	311,999	438,442	0	3,325	753,766
54-1 Pawnee City Public Schools	0	723,783	0	11,296	735,079	227,741	320,037	0	30,945	578,723
54-69 Lewiston Consolidated Schools	0	570,688	0	47,326	618,014	179,569	252,343	0	8,898	440,810
55-1 Pender Public School	0	872,087	0	96,736	968,823	274,406	385,613	0	0	660,019
55-13 Walthill Public School	0	1,090,517	0	0	1,090,517	343,135	482,197	0	92,159	917,491
55-16 Omaha Nation Public School	0	1,488,234	0	183,277	1,671,511	468,279	658,057	0	193,402	1,319,738
55-17 Winnebago Public School	0	1,852,280	0	250,828	2,103,108	582,827	819,028	0	0	1,401,855
55-561 Emerson-Hubbard Com Schools	0	806,144	0	91,449	897,593	253,656	356,455	0	22,945	633,056
56-1 Loup City Public Schools	0	793,785	0	60,177	853,962	249,767	350,990	0	62,914	663,671
56-15 Litchfield Public Schools	0	440,011	0	21,333	461,344	138,451	194,561	0	19,138	352,150

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



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		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension			Total Deferred Inflows of Resources		
Entity	Differences Between Expected and Actual Experience	Plan Investments	Changes of Assumptions	Changes in Proportion*		Expected and Actual Experience	Plan Investments	Changes of Assumptions		Changes in Proportion*	
57-33	Sterling Public Schools	0	552,321	0	40,584	592,905	173,790	244,222	0	39,698	457,710
57-50	Johnson County Central Public School	0	1,346,861	0	96,355	1,443,216	423,795	595,546	0	17,799	1,037,140
58-1	Fullerton Public School	0	814,203	0	16,570	830,773	256,192	360,019	0	31,650	647,861
58-30	Twin River Public Schools	0	1,200,901	0	103,426	1,304,327	377,868	531,006	0	22,480	931,354
59-1	Bellevue Public Schools	0	22,858,543	0	47,541	22,906,084	7,192,528	10,107,433	0	2,987,252	20,287,213
59-27	Papillion LaVista Public Schools	0	22,215,333	0	1,331,618	23,546,951	6,990,139	9,823,022	0	0	16,813,161
59-37	Gretna Public School	0	7,249,415	0	1,072,774	8,322,189	2,281,056	3,205,496	0	0	5,486,552
59-46	Springfield Platteview Community Schools	0	2,469,430	0	31,189	2,500,619	777,016	1,091,916	0	130,488	1,999,420
60-125	Medicine Valley Public Schools	0	632,909	0	65,867	698,776	199,147	279,855	0	0	479,002
60-46	Maywood Public Schools	0	541,544	0	56,638	598,182	170,399	239,456	0	0	409,855
60-95	Eustis-Farnam Public Schools	0	584,036	0	18,602	602,638	183,769	258,245	0	0	442,014
61-10	Gordon-Rushville Public Schools	0	1,975,645	0	0	1,975,645	621,644	873,577	0	333,203	1,828,424
61-3	Hay Springs School	0	427,783	0	31,435	459,218	134,604	189,154	0	68,060	391,818
62-60	Central Valley Public	0	983,804	0	9,023	992,827	309,558	435,012	0	99,369	843,939
63-36	Lynch Public Schools	0	326,513	0	23,897	350,410	102,739	144,375	0	22,293	269,407
63-50	West Boyd Public School	0	740,685	0	39,679	780,364	233,059	327,511	0	0	560,570
64-21	Bayard Public Schools	0	1,016,611	0	0	1,016,611	319,880	449,518	0	96,177	865,575
64-63	Bridgeport Public Schools	0	1,395,448	0	38,740	1,434,188	439,083	617,030	0	525,435	1,581,548
65-10	Hemingford Public School	0	1,065,213	0	64,594	1,129,807	335,173	471,008	0	18,340	824,521
65-6	Alliance Public Schools	0	2,769,438	0	0	2,769,438	871,414	1,224,571	0	825,487	2,921,472
66-30	Cody-Kilgore Unified Schools	0	480,979	0	45,983	526,962	151,342	212,676	0	29,286	393,304
66-6	Valentine Community Schools	0	1,781,758	0	164,284	1,946,042	560,637	787,845	0	97,204	1,445,686
67-70	Hitchcock Public Schools	0	641,854	0	18,068	659,922	201,962	283,811	0	8,071	493,844
68-1	Ogallala Public Schools	0	2,000,642	0	55,300	2,055,942	629,510	884,630	0	197,101	1,711,241
68-6	Paxton Consolidated Schools	0	609,539	0	64,837	674,376	191,794	269,522	0	0	461,316
69-2	Chadron Public Schools	0	2,122,689	0	44,148	2,166,837	667,912	938,596	0	52,438	1,658,946
69-71	Crawford Public Schools	0	558,863	0	0	558,863	175,849	247,114	0	177,871	600,834
70-11	South Sioux City Comm School	0	8,386,292	0	109,421	8,495,713	2,638,779	3,708,193	0	336,626	6,683,598
70-31	Homer Community School	0	1,042,831	0	53,573	1,096,404	328,131	461,112	0	42,553	831,796
71-1	Kimball Public Schools	0	1,292,742	0	7,672	1,300,414	406,766	571,616	0	125,567	1,103,949
72-10	Chase County Schools	0	1,312,501	0	729	1,313,230	412,983	580,353	0	66,420	1,059,756
72-536	Wauneta-Palisade Public Schools	0	610,696	0	40,203	650,899	192,158	270,033	0	89,055	551,246
73-30	Elwood Public Schools	0	593,787	0	4,073	597,860	186,837	262,557	0	22,165	471,559



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources				
	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension		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		Total Deferred Inflows of Resources
		Plan Investments	Changes of Assumptions					Plan Investments	Changes of Assumptions	
74-20 Perkins County Schools	0	1,160,146	0	30,539	1,190,685	365,044	512,985	0	185,238	1,063,267
75-10 Ainsworth Community Schools	0	1,118,313	0	0	1,118,313	351,881	494,488	0	49,066	895,435
76-117 Dundy County Public Schools	0	1,055,528	0	0	1,055,528	332,126	466,726	0	73,013	871,865
77-1 Garden County Schools	0	878,124	0	48,016	926,140	276,305	388,283	0	4,171	668,759
78-25 Creek Valley Schools	0	701,270	0	0	701,270	220,657	310,083	0	79,014	609,754
78-95 South Platte Schools	0	577,032	0	3,197	580,229	181,565	255,148	0	19,857	456,570
79-79 Hayes Center Public School	0	421,871	0	15,924	437,795	132,743	186,540	0	42,647	361,930
80-500 Sioux County High School	0	470,451	0	29,656	500,107	148,029	208,021	0	31,627	387,677
81-100 Rock County Public Schools	0	623,385	0	22,403	645,788	196,151	275,644	0	38,933	510,728
82-100 Keya Paha Co. High School	0	374,617	0	37,955	412,572	117,875	165,646	0	28,490	312,011
83-100 Burwell Jr.-Sr. High School	0	870,710	0	17,264	887,974	273,972	385,004	0	8,471	667,447
84-45 Wheeler Central Schools	0	397,350	0	11,932	409,282	125,028	175,698	0	3,333	304,059
85-1 Banner County School	0	562,417	0	17,168	579,585	176,967	248,686	0	37,212	462,865
86-71 Sandhills Public School	0	398,999	0	20,844	419,843	125,546	176,427	0	27,275	329,248
87-501 Stapleton Public Schools	0	495,624	0	26,289	521,913	155,950	219,152	0	38,723	413,825
88-25 Loup County Public School	0	351,965	0	9,564	361,529	110,747	155,629	0	21,653	288,029
89-1 Thedford Public Schools	0	395,035	0	83,548	478,583	124,299	174,674	0	22,334	321,307
90-90 McPherson Co High School	0	353,562	0	7,043	360,605	111,250	156,335	0	15,169	282,754
91-500 Arthur County High School	0	434,773	0	156,374	591,147	136,803	192,245	0	0	329,048
92-11 District 11 Area Schools	0	429,109	0	23,423	452,532	135,021	189,741	0	8,459	333,221
93-1 Mullen Public Schools	0	516,709	0	9,044	525,753	162,584	228,475	0	26,350	417,409
97-1 Ed. Service Unit 1	0	1,794,256	0	247,878	2,042,134	564,570	793,372	0	0	1,357,942
97-10 Ed. Service Unit 10	0	1,896,288	0	105,092	2,001,380	596,674	838,488	0	11,842	1,447,004
97-11 Ed. Service Unit 11	0	826,665	0	0	826,665	260,113	365,529	0	162,524	788,166
97-13 Ed. Service Unit 13	0	2,090,154	0	721,160	2,811,314	657,675	924,210	0	43,864	1,625,749
97-15 Ed. Service Unit 15	0	505,946	0	63,665	569,611	159,198	223,716	0	7,629	390,543
97-16 Ed. Service Unit 16	0	817,214	0	0	817,214	257,140	361,350	0	228,797	847,287
97-17 Ed. Service Unit 17	0	881,487	0	112,708	994,195	277,363	389,770	0	93,441	760,574
97-2 Ed. Service Unit 2	0	830,262	0	64,123	894,385	261,245	367,120	0	158,615	786,980
97-3 Ed. Service Unit #3	0	2,481,496	0	0	2,481,496	780,812	1,097,251	0	437,940	2,316,003
97-4 Ed. Service Unit 4	0	1,034,611	0	78,125	1,112,736	325,544	457,477	0	72,354	855,375
97-5 Ed. Service Unit 5	0	756,018	0	20,835	776,853	237,884	334,291	0	82,757	654,932
97-6 Ed. Service Unit 6	0	1,188,329	0	57,973	1,246,302	373,912	525,447	0	179,118	1,078,477

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 3

Nebraska Public Employees Retirement System School Retirement System Schedule of Deferred Resources Measurement Date: 6/30/2016

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

		Deferred Outflows of Resources					Deferred Inflows of Resources				
		Net Difference Between			Total Deferred	Net Difference Between			Total Deferred		
		Differences Between	Projected and Actual Earnings	Changes of		Differences Between	Projected and Actual Earnings	Changes of			
		Expected and Actual	on Pension	Assumptions	Outflows of	Expected and Actual	on Pension	Assumptions	Changes in	Inflows of	
Entity		Experience	Investments		Resources	Experience	Investments		Proportion*	Resources	
97-7	Ed. Service Unit 7	0	1,436,541	0	66,333	1,502,874	452,013	635,200	0	205,588	1,292,801
97-8	Ed. Service Unit 8	0	1,164,468	0	0	1,164,468	366,404	514,896	0	258,647	1,139,947
97-9	Ed. Service Unit 9	0	1,309,563	0	0	1,309,563	412,059	579,054	0	407,886	1,398,999
98-11	Lincoln Regional Center	0	73,101	0	0	73,101	23,001	32,323	0	14,432	69,756
98-12	Nebraska Correctional Youth Facility	0	549,889	0	1,375	551,264	173,025	243,146	0	24,747	440,918
98-4	Nebraska Youth Academy	0	102,200	0	0	102,200	32,158	45,190	0	78,392	155,740
98-6	Youth Development Center	0	201,184	0	0	201,184	63,303	88,958	0	77,285	229,546
98-9	W Kearney High School YR and TC	0	413,585	0	32,461	446,046	130,136	182,876	0	85,689	398,701
99-3	Sarpy County Coop Head Start	0	391,240	0	39,657	430,897	123,105	172,996	0	94,128	390,229



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

Pension Expense					
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
Total	\$92,867,709	\$0	\$92,867,709	\$0	\$92,867,709
<u>Special Funding Situation</u>					
State	0	15,907,804	15,907,804	(454,614)	15,453,190
<u>Schools</u>					
00-DE Nebraska Dept of Education	119,116	(20,404)	98,712	36,008	134,720
01-10 Elkhorn Public Schools	2,266,588	(388,256)	1,878,332	1,302,399	3,180,731
01-15 Douglas County West Comm Schools	299,821	(51,358)	248,463	(24,304)	224,159
01-17 Millard Public Schools	6,643,505	(1,138,001)	5,505,504	(260,146)	5,245,358
01-54 Ralston Public Schools	1,047,538	(179,439)	868,099	(185,302)	682,797
01-59 Bennington Public Schools	515,283	(88,265)	427,018	253,132	680,150
01-66 Westside Community Schools	2,104,757	(360,535)	1,744,222	(130,203)	1,614,019
02-1 Lincoln Public Schools	14,057,761	(2,408,020)	11,649,741	938,999	12,588,740
02-145 Waverly School District 145	571,311	(97,863)	473,448	(19,112)	454,336
02-148 Malcolm Public School	190,561	(32,642)	157,919	7,131	165,050
02-160 Norris School District 160	650,166	(111,371)	538,795	91,903	630,698
02-161 Raymond Central Public School	238,752	(40,897)	197,855	14,502	212,357
03-1 Southern Public Schools	164,321	(28,147)	136,174	16,812	152,986
03-100 Diller-Odell Public Schools	106,969	(18,323)	88,646	5,082	93,728
03-15 Beatrice Public Schools	680,742	(116,608)	564,134	(136,518)	427,616
03-34 Daniel Freeman Public Schools	143,696	(24,615)	119,081	28,145	147,226
04-15 Anselmo-Merna Public School	86,274	(14,778)	71,496	5,568	77,064
04-180 Callaway Public School	89,262	(15,290)	73,972	12,560	86,532
04-25 Broken Bow Public Schools	315,786	(54,093)	261,693	(18,431)	243,262
04-44 Ansley Public School	87,869	(15,051)	72,818	23,728	96,546

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
04-84	Sargent Public Schools	75,967	(13,013)	62,954	14,206	77,160
04-89	Arnold Public Schools	75,047	(12,855)	62,192	(430)	61,762
05-1	Fremont Public Schools	1,655,776	(283,626)	1,372,150	(139,478)	1,232,672
05-594	Logan View Public Schools	186,618	(31,967)	154,651	(1,042)	153,609
05-595	North Bend Central Public Schools	212,948	(36,477)	176,471	34,398	210,869
05-62	Scribner-Snyder Community Schools	100,653	(17,242)	83,411	(771)	82,640
06-1	Ashland-Greenwood Public Schools	263,855	(45,197)	218,658	2,556	221,214
06-107	Cedar Bluffs Public School	95,488	(16,356)	79,132	26,651	105,783
06-39	Wahoo Public School	319,914	(54,799)	265,115	13,977	279,092
06-72	Mead Public Schools	92,093	(15,775)	76,318	7,785	84,103
06-9	Yutan Public School	166,445	(28,511)	137,934	46,651	184,585
07-1	Madison Public Schools	189,579	(32,474)	157,105	(59,896)	97,209
07-13	Newman Grove Public Schools	80,475	(13,786)	66,689	(25,891)	40,798
07-2	Norfolk Public Schools	1,409,787	(241,490)	1,168,297	(382,031)	786,266
07-5	Battle Creek Public School	154,425	(26,452)	127,973	488	128,461
07-80	Elkhorn Valley School	135,061	(23,135)	111,926	14,016	125,942
08-126	Doniphan-Trumbull Public School	181,537	(31,097)	150,440	(8,698)	141,742
08-2	Grand Island Public Schools	3,355,790	(574,831)	2,780,959	(170,756)	2,610,203
08-82	Northwest High School	442,290	(75,763)	366,527	59,867	426,394
08-83	Wood River Jr-Sr High School	190,855	(32,692)	158,163	(15,530)	142,633
09-105	Pleasanton Public School	78,854	(13,508)	65,346	335	65,681
09-119	Amherst Public School	99,472	(17,040)	82,432	15,006	97,438
09-19	Shelton Public Schools	122,108	(20,917)	101,191	7,924	109,115
09-2	Gibbon Public Schools	207,867	(35,607)	172,260	(132)	172,128
09-69	Ravenna Public Schools	165,635	(28,373)	137,262	(12,660)	124,602
09-7	Kearney Public Schools	1,848,144	(316,579)	1,531,565	(143)	1,531,422
09-9	Elm Creek Public School	116,127	(19,892)	96,235	3,146	99,381
10-1	Columbus Public Schools	1,225,864	(209,985)	1,015,879	14,847	1,030,726

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
10-5	Lakeview Community Schools	277,470	(47,530)	229,940	4,343	234,283
10-67	Humphrey Public Schools	101,080	(17,314)	83,766	19,929	103,695
11-111	Nebraska City Public Schools	462,944	(79,300)	383,644	(56,275)	327,369
11-27	Syracuse-Dunbar-Avoca School	272,225	(46,631)	225,594	(41,916)	183,678
11-501	Palmyra District OR 1	161,620	(27,684)	133,936	(445)	133,491
12-13	Creighton Community School	122,607	(21,002)	101,605	(19,992)	81,613
12-501	Niobrara Public Schools	91,211	(15,624)	75,587	8,365	83,952
12-505	Santee Community Schools	130,513	(22,356)	108,157	9,681	117,838
12-576	Wausa Public School	78,178	(13,392)	64,786	14,576	79,362
12-586	Bloomfield Community Schools	89,247	(15,288)	73,959	11,388	85,347
12-96	Crofton Community School	125,774	(21,545)	104,229	(14,144)	90,085
13-101	Wynot Public Schools	69,714	(11,942)	57,772	24,111	81,883
13-45	Randolph Public Schools	108,261	(18,545)	89,716	13,756	103,472
13-54	Laurel-Concord-Coleridge Comm School	185,085	(31,704)	153,381	(13,718)	139,663
13-8	Hartington-Newcastle Public School	154,198	(26,413)	127,785	(60,042)	67,743
14-123	Silver Lake Public Schools	109,325	(18,727)	90,598	(13,925)	76,673
14-18	Hastings Public Schools	1,191,372	(204,077)	987,295	(79,413)	907,882
14-3	Kenesaw Public School	86,708	(14,853)	71,855	(770)	71,085
14-90	Adams Central Jr-Sr High School	306,857	(52,563)	254,294	33,389	287,683
15-1	North Platte Public Schools	1,346,368	(230,627)	1,115,741	22,804	1,138,545
15-37	Hershey Public Schools	167,442	(28,682)	138,760	(14,974)	123,786
15-55	Sutherland Public School	131,525	(22,530)	108,995	6,606	115,601
15-565	Wallace School District 65R	88,750	(15,202)	73,548	17,410	90,958
15-6	Brady Public School	83,642	(14,327)	69,315	23,549	92,864
15-7	Maxwell Public School	115,876	(19,849)	96,027	(1,414)	94,613
16-5	Milford Public Schools	230,083	(39,413)	190,670	22,941	213,611
16-567	Centennial Public School	203,708	(34,894)	168,814	(26,259)	142,555
16-9	Seward Public Schools	447,113	(76,588)	370,525	16,470	386,995

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
17-12	York Public Schools	467,379	(80,059)	387,320	20,592	407,912
17-83	McCool Junction Public Schools	101,614	(17,406)	84,208	31,546	115,754
17-96	Heartland Community Schools	135,110	(23,143)	111,967	9,626	121,593
18-1	Lexington Public Schools	961,312	(164,669)	796,643	(25,262)	771,381
18-101	Sumner Eddyville Miller School	85,536	(14,652)	70,884	(56)	70,828
18-11	Cozad City Schools	317,538	(54,393)	263,145	(30,918)	232,227
18-20	Gothenburg Public Schools	293,343	(50,248)	243,095	20,094	263,189
18-4	Overton Public Schools	99,644	(17,068)	82,576	10,872	93,448
19-56	Falls City Public Schools	317,697	(54,420)	263,277	1,443	264,720
19-70	Humboldt Table Rock Steinauer	185,992	(31,859)	154,133	15,919	170,052
20-1	Plattsmouth Community Schools	608,894	(104,301)	504,593	(78,690)	425,903
20-22	Weeping Water Public Schools	134,766	(23,085)	111,681	(15,535)	96,146
20-32	Louisville Public Schools	192,515	(32,978)	159,537	(7,414)	152,123
20-56	Conestoga Public Schools	228,521	(39,144)	189,377	8,933	198,310
20-97	Elmwood-Murdock Schools	154,193	(26,413)	127,780	(6,224)	121,556
21-11	Morrill Public Schools	154,907	(26,535)	128,372	(75,098)	53,274
21-16	Gering Public Schools	664,282	(113,788)	550,494	(358,754)	191,740
21-2	Minatare Public Schools	86,964	(14,897)	72,067	(28,981)	43,086
21-31	Mitchell Public Schools	249,567	(42,750)	206,817	(15,732)	191,085
21-32	Scottsbluff Public Schools	1,088,983	(186,538)	902,445	83,472	985,917
22-2	Crete Public Schools	635,268	(108,819)	526,449	47,627	574,076
22-44	Dorchester Public Schools	86,043	(14,739)	71,304	14,716	86,020
22-68	Friend Public School	115,141	(19,723)	95,418	(2,025)	93,393
22-82	Wilber-Clatonia Public Schools	179,062	(30,672)	148,390	(793)	147,597
23-1	Boone Central Schools	248,539	(42,573)	205,966	(573)	205,393
23-17	St. Edward Public School	76,011	(13,020)	62,991	1,519	64,510
23-75	Riverside Public Schools	113,446	(19,432)	94,014	25,606	119,620
24-1	West Point Public School	287,228	(49,201)	238,027	(39,697)	198,330

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
24-20	Bancroft-Rosalie Comm. School	109,294	(18,721)	90,573	7,673	98,246
24-30	Wisner-Pilger Public Schools	182,353	(31,236)	151,117	(19,898)	131,219
25-502	East Butler Public School	157,613	(26,998)	130,615	18,844	149,459
25-56	David City Public Schools	271,831	(46,564)	225,267	47,741	273,008
26-1	Nebraska Unified Sch Dist #1	221,543	(37,949)	183,594	17,219	200,813
26-18	Elgin Public Schools	81,928	(14,034)	67,894	(13,668)	54,226
26-9	Neligh-Oakdale Public Schools	149,417	(25,595)	123,822	27,805	151,627
27-17	Wayne Community Schools	284,890	(48,800)	236,090	36,145	272,235
27-560	Wakefield Community School	157,570	(26,991)	130,579	1,360	131,939
27-595	Winside Public School	102,054	(17,481)	84,573	(9,054)	75,519
28-2	Giltner Public Schools	79,331	(13,589)	65,742	3,865	69,607
28-504	Aurora Public Schools	434,942	(74,503)	360,439	(9,006)	351,433
28-91	Hampton Public Schools	80,349	(13,763)	66,586	(469)	66,117
29-1	Blair Community Schools	676,484	(115,879)	560,605	(226,406)	334,199
29-24	Arlington Public Schools	210,263	(36,017)	174,246	(9,487)	164,759
29-3	Fort Calhoun Community School	200,978	(34,427)	166,551	23,921	190,472
30-11	Harvard Public Schools	123,658	(21,182)	102,476	41,592	144,068
30-2	Sutton Public Schools	153,091	(26,223)	126,868	6,880	133,748
30-5	South Central NE Unif School #5	301,192	(51,592)	249,600	(33,919)	215,681
31-1	Tekamah-Herman Schools	201,870	(34,579)	167,291	(19,336)	147,955
31-14	Oakland-Craig Public School	154,265	(26,424)	127,841	(5,383)	122,458
31-20	Lyons-Decatur NE Schools	114,036	(19,534)	94,502	(3,862)	90,640
32-2001	Bruning-Davenport Unif. School	106,403	(18,226)	88,177	(12,139)	76,038
32-60	Deshler Public School	97,652	(16,727)	80,925	14,204	95,129
32-70	Thayer Central Community Schools	162,304	(27,802)	134,502	40,862	175,364
33-300	Tri-County Schools	169,343	(29,008)	140,335	7,646	147,981
33-303	Meridian Public School	84,149	(14,414)	69,735	22,354	92,089
33-8	Fairbury Public Schools	316,246	(54,171)	262,075	(11,342)	250,733

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
34-1	Exeter - Milligan Public Schools	98,413	(16,858)	81,555	(7,333)	74,222
34-25	Fillmore Central Public Schools	193,318	(33,115)	160,203	1,230	161,433
34-54	Shickley Public School	85,018	(14,564)	70,454	18,545	88,999
35-1	Ponca Public School	158,631	(27,173)	131,458	11,656	143,114
35-70	Allen Consolidated Schools	79,545	(13,626)	65,919	9,861	75,780
36-137	Chambers Public School	66,609	(11,409)	55,200	5,567	60,767
36-239	West Holt Public School	168,116	(28,798)	139,318	14,179	153,497
36-29	Ewing Public Schools	66,252	(11,349)	54,903	5,400	60,303
36-44	Stuart Public School	70,555	(12,085)	58,470	(385)	58,085
36-7	O'Neill Public Schools	299,700	(51,337)	248,363	10,306	258,669
37-44	Holdrege Public Schools	351,348	(60,185)	291,163	(14,686)	276,477
37-54	Bertrand Community School	107,117	(18,348)	88,769	27,598	116,367
37-55	Loomis Public School	91,871	(15,737)	76,134	16,691	92,825
38-18	Arapahoe Public Schools	116,777	(20,004)	96,773	11,364	108,137
38-21	Cambridge Public Schools	128,778	(22,059)	106,719	30,165	136,884
38-540	Southern Valley Schools	186,965	(32,026)	154,939	19,976	174,915
39-1	Sidney Public Schools	448,866	(76,889)	371,977	82,480	454,457
39-3	Leyton Public School	92,838	(15,903)	76,935	(12,555)	64,380
39-9	Potter-Dix Public Schools	87,303	(14,954)	72,349	(1,660)	70,689
40-2	Pierce Public Schools	223,349	(38,259)	185,090	(9,224)	175,866
40-5	Plainview Public Schools	130,489	(22,352)	108,137	(20,936)	87,201
40-542	Osmond Community Schools	86,537	(14,824)	71,713	(4,666)	67,047
41-15	Cross County Community School	140,322	(24,037)	116,285	11,510	127,795
41-19	Osceola Public School	113,914	(19,513)	94,401	32,394	126,795
41-32	Shelby-Rising City Public Schools	156,891	(26,875)	130,016	29,667	159,683
41-75	High Plains Community Schools	133,969	(22,948)	111,021	20,337	131,358
42-11	Superior Public Schools	157,959	(27,058)	130,901	(3,305)	127,596
43-123	Schuyler Community Schools	563,194	(96,472)	466,722	42,113	508,835

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
43-39 Leigh Community School	80,980	(13,872)	67,108	8,294	75,402
43-58 Clarkson Public School	90,487	(15,500)	74,987	33,430	108,417
43-70 Howells-Dodge Public Schools	126,180	(21,614)	104,566	(14,788)	89,778
44-23 Johnson-Brock Public Schools	97,071	(16,628)	80,443	13,160	93,603
44-29 Auburn Public Schools	308,492	(52,844)	255,648	1,992	257,640
45-2 Red Cloud Community Schools	97,364	(16,678)	80,686	22,943	103,629
45-74 Blue Hill Public Schools	111,154	(19,040)	92,114	(14,412)	77,702
46-4 Central City Public Schools	266,777	(45,697)	221,080	43,488	264,568
46-49 Palmer Public School	108,485	(18,583)	89,902	74,574	164,476
47-21 Arcadia Public Schools	62,524	(10,710)	51,814	28,442	80,256
47-5 Ord Public Schools	207,001	(35,459)	171,542	289	171,831
48-17 McCook Public Schools	433,111	(74,190)	358,921	(49,511)	309,410
48-179 Southwest Public Schools	139,916	(23,967)	115,949	4,502	120,451
49-1 St. Paul Public School	206,737	(35,414)	171,323	39,257	210,580
49-100 Centura Public School	173,596	(29,736)	143,860	(23,579)	120,281
49-103 Elba Public School	60,045	(10,286)	49,759	34,296	84,055
50-506 Franklin Public Schools	129,287	(22,146)	107,141	(609)	106,532
51-2 Alma Public Schools	124,768	(21,373)	103,395	31,672	135,067
52-1 Wilcox-Hildreth Public Schools	101,353	(17,362)	83,991	(24,615)	59,376
52-501 Axtell Community School	98,027	(16,792)	81,235	4,497	85,732
52-503 Minden Public Schools	281,458	(48,212)	233,246	32,248	265,494
53-3 Stanton Community School	151,672	(25,980)	125,692	1,600	127,292
54-1 Pawnee City Public Schools	110,712	(18,964)	91,748	(2,754)	88,994
54-69 Lewiston Consolidated Schools	87,294	(14,953)	72,341	12,474	84,815
55-1 Pender Public School	133,397	(22,850)	110,547	24,302	134,849
55-13 Walthill Public School	166,809	(28,574)	138,235	(28,080)	110,155
55-16 Omaha Nation Public School	227,645	(38,994)	188,651	(28,384)	160,267
55-17 Winnebago Public School	283,330	(48,533)	234,797	83,496	318,293

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Exhibit 4

Nebraska Public Employees Retirement System School Retirement System Schedule of Pension Amounts by Employer Measurement Date: 6/30/2016

		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
55-561	Emerson-Hubbard Com Schools	123,311	(21,123)	102,188	29,886	132,074
56-1	Loup City Public Schools	121,420	(20,799)	100,621	9,537	110,158
56-15	Litchfield Public Schools	67,305	(11,529)	55,776	2,326	58,102
57-33	Sterling Public Schools	84,485	(14,472)	70,013	(1,327)	68,686
57-50	Johnson County Central Public School	206,021	(35,291)	170,730	28,215	198,945
58-1	Fullerton Public School	124,543	(21,334)	103,209	(3,928)	99,281
58-30	Twin River Public Schools	183,693	(31,465)	152,228	24,626	176,854
59-1	Bellevue Public Schools	3,496,517	(598,938)	2,897,579	(738,404)	2,159,175
59-27	Papillion LaVista Public Schools	3,398,129	(582,084)	2,816,045	419,608	3,235,653
59-37	Gretna Public School	1,108,893	(189,948)	918,945	321,969	1,240,914
59-46	Springfield Platteview Community Schools	377,732	(64,704)	313,028	(40,155)	272,873
60-125	Medicine Valley Public Schools	96,812	(16,584)	80,228	24,574	104,802
60-46	Maywood Public Schools	82,836	(14,189)	68,647	20,542	89,189
60-95	Eustis-Farnam Public Schools	89,336	(15,303)	74,033	5,504	79,537
61-10	Gordon-Rushville Public Schools	302,201	(51,766)	250,435	(86,718)	163,717
61-3	Hay Springs School	65,435	(11,209)	54,226	(3,185)	51,041
62-60	Central Valley Public	150,486	(25,778)	124,708	(38,351)	86,357
63-36	Lynch Public Schools	49,944	(8,555)	41,389	(2,219)	39,170
63-50	West Boyd Public School	113,298	(19,408)	93,890	13,523	107,413
64-21	Bayard Public Schools	155,504	(26,637)	128,867	(33,221)	95,646
64-63	Bridgeport Public Schools	213,453	(36,564)	176,889	(131,540)	45,349
65-10	Hemingford Public School	162,938	(27,910)	135,028	21,141	156,169
65-6	Alliance Public Schools	423,622	(72,564)	351,058	(271,240)	79,818
66-30	Cody-Kilgore Unified Schools	73,573	(12,603)	60,970	(286)	60,684
66-6	Valentine Community Schools	272,544	(46,686)	225,858	10,405	236,263
67-70	Hitchcock Public Schools	98,180	(16,818)	81,362	4,222	85,584
68-1	Ogallala Public Schools	306,025	(52,421)	253,604	(57,697)	195,907
68-6	Paxton Consolidated Schools	93,237	(15,971)	77,266	20,588	97,854

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		Pension Expense				
Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
69-2	Chadron Public Schools	324,693	(55,618)	269,075	6,336	275,411
69-71	Crawford Public Schools	85,486	(14,644)	70,842	(49,534)	21,308
70-11	South Sioux City Comm School	1,282,795	(219,737)	1,063,058	(37,458)	1,025,600
70-31	Homer Community School	159,515	(27,324)	132,191	9,206	141,397
71-1	Kimball Public Schools	197,742	(33,872)	163,870	(45,316)	118,554
72-10	Chase County Schools	200,764	(34,390)	166,374	(16,760)	149,614
72-536	Wauneta-Palisade Public Schools	93,414	(16,001)	77,413	(21,877)	55,536
73-30	Elwood Public Schools	90,827	(15,558)	75,269	(5,022)	70,247
74-20	Perkins County Schools	177,459	(30,397)	147,062	(32,549)	114,513
75-10	Ainsworth Community Schools	171,060	(29,301)	141,759	(15,950)	125,809
76-117	Dundy County Public Schools	161,457	(27,657)	133,800	(22,485)	111,315
77-1	Garden County Schools	134,320	(23,008)	111,312	12,131	123,443
78-25	Creek Valley Schools	107,269	(18,375)	88,894	(18,939)	69,955
78-95	South Platte Schools	88,264	(15,119)	73,145	(5,955)	67,190
79-79	Hayes Center Public School	64,531	(11,054)	53,477	(3,850)	49,627
80-500	Sioux County High School	71,962	(12,327)	59,635	4,911	64,546
81-100	Rock County Public Schools	95,355	(16,334)	79,021	(5,908)	73,113
82-100	Keya Paha Co. High School	57,303	(9,816)	47,487	7,964	55,451
83-100	Burwell Jr.-Sr. High School	133,186	(22,814)	110,372	4,508	114,880
84-45	Wheeler Central Schools	60,780	(10,411)	50,369	3,128	53,497
85-1	Banner County School	86,029	(14,736)	71,293	(1,972)	69,321
86-71	Sandhills Public School	61,032	(10,454)	50,578	(4,247)	46,331
87-501	Stapleton Public Schools	75,813	(12,987)	62,826	(9,001)	53,825
88-25	Loup County Public School	53,838	(9,222)	44,616	(1,282)	43,334
89-1	Thedford Public Schools	60,426	(10,351)	50,075	24,439	74,514
90-90	McPherson Co High School	54,082	(9,264)	44,818	(857)	43,961
91-500	Arthur County High School	66,504	(11,392)	55,112	42,286	97,398
92-11	District 11 Area Schools	65,638	(11,244)	54,394	6,324	60,718

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Pension Expense

Entity	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)	
93-1	Mullen Public Schools	79,037	(13,538)	65,499	(5,013)	60,486
97-1	Ed. Service Unit 1	274,455	(47,013)	227,442	82,604	310,046
97-10	Ed. Service Unit 10	290,062	(49,686)	240,376	37,083	277,459
97-11	Ed. Service Unit 11	126,450	(21,661)	104,789	(47,757)	57,032
97-13	Ed. Service Unit 13	319,717	(54,766)	264,951	153,544	418,495
97-15	Ed. Service Unit 15	77,391	(13,257)	64,134	17,722	81,856
97-16	Ed. Service Unit 16	125,004	(21,413)	103,591	(67,777)	35,814
97-17	Ed. Service Unit 17	134,836	(23,098)	111,738	11,629	123,367
97-2	Ed. Service Unit 2	126,999	(21,754)	105,245	(39,284)	65,961
97-3	Ed. Service Unit #3	379,577	(65,019)	314,558	(143,649)	170,909
97-4	Ed. Service Unit 4	158,258	(27,109)	131,149	5,877	137,026
97-5	Ed. Service Unit 5	115,643	(19,809)	95,834	(18,273)	77,561
97-6	Ed. Service Unit 6	181,771	(31,137)	150,634	(23,049)	127,585
97-7	Ed. Service Unit 7	219,738	(37,640)	182,098	(59,967)	122,131
97-8	Ed. Service Unit 8	178,120	(30,510)	147,610	(81,042)	66,568
97-9	Ed. Service Unit 9	200,315	(34,313)	166,002	(140,022)	25,980
98-11	Lincoln Regional Center	11,182	(1,916)	9,266	(4,195)	5,071
98-12	Nebraska Correctional Youth Facility	84,113	(14,408)	69,705	(9,875)	59,830
98-4	Nebraska Youth Academy	15,633	(2,678)	12,955	(23,392)	(10,437)
98-6	Youth Development Center	30,774	(5,272)	25,502	(20,671)	4,831
98-9	W Kearney High School YR and TC	63,263	(10,836)	52,427	(18,707)	33,720
99-3	Sarpy County Coop Head Start	59,846	(10,252)	49,594	(19,085)	30,509

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2016

Entity	Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
	2018	2019	2020	2021	2022	Thereafter
Total	(\$27,011,818)	(\$27,011,818)	\$144,377,969	\$93,532,010	(\$5,733,211)	\$0
<u>Special Funding Situation</u>						
State	(5,081,612)	(5,081,612)	24,532,333	16,197,617	(904,309)	0
<u>Schools</u>						
00-DE Nebraska Dept of Education	7,296	7,296	165,081	106,377	(3,128)	0
01-10 Elkhorn Public Schools	756,061	756,061	3,899,645	2,350,783	(29,021)	0
01-15 Douglas County West Comm Schools	(96,572)	(96,572)	361,053	240,534	(16,134)	0
01-17 Millard Public Schools	(1,861,496)	(1,861,496)	8,207,424	5,155,437	(447,530)	0
01-54 Ralston Public Schools	(437,800)	(437,800)	1,341,630	902,369	(52,868)	0
01-59 Bennington Public Schools	128,928	128,928	868,550	549,339	(87)	0
01-66 Westside Community Schools	(637,533)	(637,533)	2,677,667	1,730,451	(120,311)	0
02-1 Lincoln Public Schools	(2,449,485)	(2,449,485)	19,221,089	12,421,987	(587,823)	0
02-145 Waverly School District 145	(156,820)	(156,820)	719,927	471,799	(29,500)	0
02-148 Malcolm Public School	(38,802)	(38,802)	250,913	171,559	(5,282)	0
02-160 Norris School District 160	(64,813)	(64,813)	855,821	537,459	(32,757)	0
02-161 Raymond Central Public School	(43,047)	(43,047)	322,273	208,121	(10,446)	0
03-1 Southern Public Schools	(22,796)	(22,796)	219,736	141,048	(7,244)	0
03-100 Diller-Odell Public Schools	(20,702)	(20,702)	141,896	92,173	(4,740)	0
03-15 Beatrice Public Schools	(300,604)	(300,604)	807,295	558,512	(34,638)	0
03-34 Daniel Freeman Public Schools	(6,491)	(6,491)	209,701	135,697	(3,766)	0
04-15 Anselmo-Merna Public School	(15,227)	(15,227)	114,011	69,429	(5,614)	0
04-180 Callaway Public School	(8,956)	(8,956)	127,726	82,810	(2,784)	0

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Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2018	2019	2020	2021	2022	Thereafter
04-25	Broken Bow Public Schools	(94,547)	(94,547)	390,823	251,664	(19,148)	0
04-44	Ansley Public School	2,548	2,548	130,365	82,404	(2,506)	0
04-84	Sargent Public Schools	(4,105)	(4,105)	111,888	71,447	(2,341)	0
04-89	Arnold Public Schools	(18,519)	(18,519)	91,680	57,546	(4,982)	0
05-1	Fremont Public Schools	(538,587)	(538,587)	1,991,035	1,301,573	(99,630)	0
05-594	Logan View Public Schools	(46,024)	(46,024)	244,159	160,009	(8,604)	0
05-595	North Bend Central Public Schools	(16,931)	(16,931)	301,869	187,875	(9,694)	0
05-62	Scribner-Snyder Community Schools	(25,032)	(25,032)	131,501	91,674	(2,470)	0
06-1	Ashland-Greenwood Public Schools	(61,044)	(61,044)	337,858	222,447	(12,057)	0
06-107	Cedar Bluffs Public School	3,635	3,635	144,508	95,050	(987)	0
06-39	Wahoo Public School	(63,135)	(63,135)	435,079	280,617	(14,255)	0
06-72	Mead Public Schools	(14,413)	(14,413)	128,446	81,356	(4,216)	0
06-9	Yutan Public School	6,532	6,532	263,515	138,661	(14,664)	0
07-1	Madison Public Schools	(105,592)	(105,592)	221,511	146,146	(14,205)	0
07-13	Newman Grove Public Schools	(45,289)	(45,289)	91,197	67,799	(3,234)	0
07-2	Norfolk Public Schools	(721,846)	(721,846)	1,612,703	1,097,075	(91,056)	0
07-5	Battle Creek Public School	(36,734)	(36,734)	204,898	131,829	(7,788)	0
07-80	Elkhorn Valley School	(18,539)	(18,539)	183,931	117,933	(5,752)	0
08-126	Doniphan-Trumbull Public School	(52,455)	(52,455)	227,144	149,412	(9,447)	0
08-2	Grand Island Public Schools	(979,636)	(979,636)	4,137,599	2,676,985	(197,953)	0
08-82	Northwest High School	(46,743)	(46,743)	609,524	390,984	(17,354)	0
08-83	Wood River Jr-Sr High School	(61,534)	(61,534)	231,140	151,984	(10,970)	0
09-105	Pleasanton Public School	(18,672)	(18,672)	104,050	66,207	(4,308)	0
09-119	Amherst Public School	(8,971)	(8,971)	141,448	90,118	(3,736)	0
09-19	Shelton Public Schools	(21,509)	(21,509)	166,183	108,314	(4,813)	0
09-2	Gibbon Public Schools	(50,237)	(50,237)	267,149	176,289	(9,406)	0

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Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2016

		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2018	2019	2020	2021	2022	Thereafter
09-69	Ravenna Public Schools	(52,584)	(52,584)	215,571	138,326	(9,662)	0
09-7	Kearney Public Schools	(445,619)	(445,619)	2,367,606	1,506,534	(106,473)	0
09-9	Elm Creek Public School	(24,845)	(24,845)	146,531	96,955	(5,154)	0
10-1	Columbus Public Schools	(280,635)	(280,635)	1,583,826	1,025,548	(61,621)	0
10-5	Lakeview Community Schools	(62,538)	(62,538)	358,677	233,253	(13,469)	0
10-67	Humphrey Public Schools	(4,435)	(4,435)	142,694	90,668	(3,665)	0
11-111	Nebraska City Public Schools	(167,863)	(167,863)	574,269	400,134	(17,732)	0
11-27	Syracuse-Dunbar-Avooca School	(107,533)	(107,533)	335,528	236,936	(9,939)	0
11-501	Palmyra District OR 1	(39,402)	(39,402)	210,804	131,828	(10,003)	0
12-13	Creighton Community School	(49,545)	(49,545)	136,907	85,425	(10,438)	0
12-501	Niobrara Public Schools	(13,620)	(13,620)	119,247	73,024	(5,688)	0
12-505	Santee Community Schools	(21,778)	(21,778)	189,855	119,721	(5,742)	0
12-576	Wausa Public School	(4,268)	(4,268)	109,698	67,508	(3,814)	0
12-586	Bloomfield Community Schools	(10,124)	(10,124)	119,453	73,685	(4,975)	0
12-96	Crofton Community School	(44,460)	(44,460)	143,268	86,163	(11,408)	0
13-101	Wynot Public Schools	7,308	7,308	118,876	77,517	357	0
13-45	Randolph Public Schools	(12,339)	(12,339)	144,860	96,909	(3,026)	0
13-54	Laurel-Concord-Coleridge Comm School	(58,331)	(58,331)	223,867	148,867	(9,906)	0
13-8	Hartington-Newcastle Public School	(97,210)	(97,210)	144,402	130,846	(893)	0
14-123	Silver Lake Public Schools	(40,276)	(40,276)	122,683	74,988	(9,640)	0
14-18	Hastings Public Schools	(366,581)	(366,581)	1,448,177	947,710	(68,730)	0
14-3	Kenesaw Public School	(21,670)	(21,670)	115,089	74,778	(4,147)	0
14-90	Adams Central Jr-Sr High School	(40,576)	(40,576)	421,744	281,170	(8,393)	0
15-1	North Platte Public Schools	(301,724)	(301,724)	1,702,033	1,106,434	(68,312)	0
15-37	Hershey Public Schools	(55,335)	(55,335)	206,805	133,881	(10,235)	0
15-55	Sutherland Public School	(25,097)	(25,097)	181,487	123,318	(3,106)	0

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Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2016

		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
Entity		2018	2019	2020	2021	2022	Thereafter
15-565	Wallace School District 65R	(3,982)	(3,982)	127,249	78,993	(3,828)	0
15-6	Brady Public School	3,388	3,388	127,505	75,239	(4,231)	0
15-7	Maxwell Public School	(29,345)	(29,345)	146,605	93,409	(6,847)	0
16-5	Milford Public Schools	(32,519)	(32,519)	309,298	197,540	(10,463)	0
16-567	Centennial Public School	(75,360)	(75,360)	241,837	162,262	(11,416)	0
16-9	Seward Public Schools	(91,302)	(91,302)	587,256	381,500	(20,551)	0
17-12	York Public Schools	(92,065)	(92,065)	597,703	398,081	(18,561)	0
17-83	McCool Junction Public Schools	7,053	7,053	154,712	96,279	(2,969)	0
17-96	Heartland Community Schools	(22,941)	(22,941)	183,614	118,820	(5,632)	0
18-1	Lexington Public Schools	(256,977)	(256,977)	1,253,134	792,066	(57,624)	0
18-101	Sumner Eddyville Miller School	(20,673)	(20,673)	119,441	93,254	2,658	0
18-11	Cozad City Schools	(107,457)	(107,457)	387,078	257,944	(17,012)	0
18-20	Gothenburg Public Schools	(50,613)	(50,613)	388,620	239,497	(17,817)	0
18-4	Overton Public Schools	(13,146)	(13,146)	139,782	92,023	(2,958)	0
19-56	Falls City Public Schools	(75,135)	(75,135)	400,288	254,226	(18,869)	0
19-70	Humboldt Table Rock Steinauer	(28,913)	(28,913)	241,800	144,680	(13,111)	0
20-1	Plattsmouth Community Schools	(225,458)	(225,458)	716,742	480,975	(34,624)	0
20-22	Weeping Water Public Schools	(48,019)	(48,019)	160,887	102,638	(9,485)	0
20-32	Louisville Public Schools	(53,818)	(53,818)	244,903	150,452	(13,842)	0
20-56	Conestoga Public Schools	(46,150)	(46,150)	297,864	186,154	(13,581)	0
20-97	Elmwood-Murdock Schools	(43,390)	(43,390)	190,581	125,871	(7,931)	0
21-11	Morrill Public Schools	(112,437)	(112,437)	132,417	88,447	(16,713)	0
21-16	Gering Public Schools	(518,873)	(518,873)	611,278	419,272	(66,080)	0
21-2	Minatare Public Schools	(49,942)	(49,942)	102,241	76,916	(2,780)	0
21-31	Mitchell Public Schools	(75,887)	(75,887)	307,160	196,749	(15,748)	0
21-32	Scottsbluff Public Schools	(179,016)	(179,016)	1,394,100	820,988	(83,839)	0

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Entity		2018	2019	2020	2021	2022	Thereafter
22-2	Crete Public Schools	(105,498)	(105,498)	849,432	539,525	(31,418)	0
22-44	Dorchester Public Schools	(6,024)	(6,024)	127,378	86,716	(542)	0
22-68	Friend Public School	(29,779)	(29,779)	143,942	94,975	(5,659)	0
22-82	Wilber-Clatonia Public Schools	(43,954)	(43,954)	234,479	155,766	(7,382)	0
23-1	Boone Central Schools	(60,481)	(60,481)	309,905	213,801	(8,302)	0
23-17	St. Edward Public School	(16,803)	(16,803)	97,967	63,798	(3,653)	0
23-75	Riverside Public Schools	(1,740)	(1,740)	153,594	93,499	(5,997)	0
24-1	West Point Public School	(108,931)	(108,931)	323,100	215,847	(18,146)	0
24-20	Bancroft-Rosalie Comm. School	(18,671)	(18,671)	147,700	100,680	(2,584)	0
24-30	Wisner-Pilger Public Schools	(63,852)	(63,852)	214,770	136,110	(13,325)	0
25-502	East Butler Public School	(19,147)	(19,147)	222,856	142,063	(6,295)	0
25-56	David City Public Schools	(17,781)	(17,781)	392,538	254,258	(7,686)	0
26-1	Nebraska Unified Sch Dist #1	(36,182)	(36,182)	294,017	179,246	(14,071)	0
26-18	Elgin Public Schools	(33,416)	(33,416)	100,833	67,025	(4,742)	0
26-9	Neligh-Oakdale Public Schools	(8,210)	(8,210)	192,242	127,514	(4,679)	0
27-17	Wayne Community Schools	(32,525)	(32,525)	388,386	246,219	(12,802)	0
27-560	Wakefield Community School	(36,621)	(36,621)	209,606	138,936	(6,221)	0
27-595	Winside Public School	(33,653)	(33,653)	127,568	83,511	(5,752)	0
28-2	Giltner Public Schools	(15,257)	(15,257)	110,883	77,051	(1,075)	0
28-504	Aurora Public Schools	(113,845)	(113,845)	566,021	368,404	(21,725)	0
28-91	Hampton Public Schools	(19,837)	(19,837)	109,764	73,445	(2,739)	0
29-1	Blair Community Schools	(389,465)	(389,465)	693,484	483,755	(48,708)	0
29-24	Arlington Public Schools	(60,168)	(60,168)	272,202	181,617	(9,163)	0
29-3	Fort Calhoun Community School	(24,522)	(24,522)	283,522	189,650	(4,513)	0
30-11	Harvard Public Schools	11,785	11,785	192,599	122,699	(1,989)	0
30-2	Sutton Public Schools	(30,021)	(30,021)	202,833	129,405	(7,772)	0

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Entity		2018	2019	2020	2021	2022	Thereafter
30-5	South Central NE Unif School #5	(106,519)	(106,519)	358,401	223,904	(23,121)	0
31-1	Tekamah-Herman Schools	(67,995)	(67,995)	241,551	146,156	(17,092)	0
31-14	Oakland-Craig Public School	(42,567)	(42,567)	195,542	126,110	(8,706)	0
31-20	Lyons-Decatur NE Schools	(31,349)	(31,349)	141,077	94,708	(5,192)	0
32-2001	Bruning-Davenport Unif. School	(37,786)	(37,786)	132,363	86,713	(6,195)	0
32-60	Deshler Public School	(9,334)	(9,334)	137,163	84,647	(4,918)	0
32-70	Thayer Central Community Schools	1,740	1,740	220,540	134,979	(7,966)	0
33-300	Tri-County Schools	(33,172)	(33,172)	223,427	146,487	(7,078)	0
33-303	Meridian Public School	2,071	2,071	118,778	70,582	(4,633)	0
33-8	Fairbury Public Schools	(87,570)	(87,570)	400,451	269,681	(13,327)	0
34-1	Exeter - Milligan Public Schools	(31,054)	(31,054)	123,060	84,015	(4,071)	0
34-25	Fillmore Central Public Schools	(45,368)	(45,368)	250,154	157,676	(11,478)	0
34-54	Shickley Public School	(1,948)	(1,948)	117,740	76,031	(2,638)	0
35-1	Ponca Public School	(26,580)	(26,580)	210,764	137,065	(6,675)	0
35-70	Allen Consolidated Schools	(9,313)	(9,313)	109,911	69,062	(3,734)	0
36-137	Chambers Public School	(10,489)	(10,489)	89,013	57,590	(2,841)	0
36-239	West Holt Public School	(26,343)	(26,343)	231,890	157,862	(3,489)	0
36-29	Ewing Public Schools	(10,569)	(10,569)	90,791	57,868	(3,015)	0
36-44	Stuart Public School	(17,392)	(17,392)	94,168	62,102	(2,953)	0
36-7	O'Neill Public Schools	(61,934)	(61,934)	383,675	236,178	(19,799)	0
37-44	Holdrege Public Schools	(99,374)	(99,374)	435,098	278,942	(21,402)	0
37-54	Bertrand Community School	1,778	1,778	165,659	103,561	(3,138)	0
37-55	Loomis Public School	(5,454)	(5,454)	128,662	80,145	(4,137)	0
38-18	Arapahoe Public Schools	(16,783)	(16,783)	148,535	97,223	(4,982)	0
38-21	Cambridge Public Schools	(876)	(876)	186,552	113,163	(6,175)	0
38-540	Southern Valley Schools	(25,090)	(25,090)	262,306	167,308	(7,726)	0

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Entity		2018	2019	2020	2021	2022	Thereafter
39-1	Sidney Public Schools	(25,714)	(25,714)	657,021	412,391	(17,065)	0
39-3	Leyton Public School	(34,933)	(34,933)	107,847	68,372	(7,034)	0
39-9	Potter-Dix Public Schools	(22,703)	(22,703)	105,158	64,209	(6,684)	0
40-2	Pierce Public Schools	(63,060)	(63,060)	284,149	180,998	(13,525)	0
40-5	Plainview Public Schools	(52,389)	(52,389)	158,556	103,861	(8,282)	0
40-542	Osmond Community Schools	(25,524)	(25,524)	31,355	38,611	(3,381)	0
41-15	Cross County Community School	(22,313)	(22,313)	191,466	120,654	(6,993)	0
41-19	Osceola Public School	4,937	4,937	167,507	102,140	(4,740)	0
41-32	Shelby-Rising City Public Schools	(8,150)	(8,150)	211,008	122,521	(11,119)	0
41-75	High Plains Community Schools	(11,955)	(11,955)	194,635	121,332	(5,803)	0
42-11	Superior Public Schools	(41,380)	(41,380)	206,671	129,280	(9,902)	0
43-123	Schuyler Community Schools	(93,639)	(93,639)	749,908	458,930	(35,034)	0
43-39	Leigh Community School	(11,225)	(11,225)	109,371	66,399	(5,015)	0
43-58	Clarkson Public School	11,619	11,619	143,482	88,180	(2,371)	0
43-70	Howells-Dodge Public Schools	(45,202)	(45,202)	146,699	82,740	(13,510)	0
44-23	Johnson-Brock Public Schools	(10,238)	(10,238)	130,074	81,669	(4,782)	0
44-29	Auburn Public Schools	(72,367)	(72,367)	405,896	259,928	(16,235)	0
45-2	Red Cloud Community Schools	(526)	(526)	135,888	82,945	(4,755)	0
45-74	Blue Hill Public Schools	(41,204)	(41,204)	132,075	86,010	(7,270)	0
46-4	Central City Public Schools	(20,816)	(20,816)	381,247	253,162	(5,568)	0
46-49	Palmer Public School	48,425	48,425	202,312	137,317	6,434	0
47-21	Arcadia Public Schools	13,371	13,371	94,166	44,717	(6,860)	0
47-5	Ord Public Schools	(49,606)	(49,606)	265,394	175,483	(9,249)	0
48-17	McCook Public Schools	(153,908)	(153,908)	513,369	341,056	(25,288)	0
48-179	Southwest Public Schools	(29,223)	(29,223)	186,350	115,753	(8,403)	0
49-1	St. Paul Public School	(10,575)	(10,575)	297,174	185,531	(8,536)	0

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	2018	2019	2020	2021	2022	Thereafter
49-100 Centura Public School	(65,422)	(65,422)	210,449	146,444	(7,345)	0
49-103 Elba Public School	19,823	19,823	108,503	66,455	(71)	0
50-506 Franklin Public Schools	(31,772)	(31,772)	151,457	94,764	(9,121)	0
51-2 Alma Public Schools	1,598	1,598	180,845	116,607	(3,058)	0
52-1 Wilcox-Hildreth Public Schools	(49,045)	(49,045)	110,067	68,403	(9,465)	0
52-501 Axtell Community School	(19,131)	(19,131)	128,074	81,171	(5,310)	0
52-503 Minden Public Schools	(35,594)	(35,594)	378,624	236,710	(14,553)	0
53-3 Stanton Community School	(34,959)	(34,959)	197,168	129,022	(7,009)	0
54-1 Pawnee City Public Schools	(29,441)	(29,441)	136,757	85,854	(7,376)	0
54-69 Lewiston Consolidated Schools	(8,568)	(8,568)	119,012	78,099	(2,772)	0
55-1 Pender Public School	(7,852)	(7,852)	194,589	131,362	(1,443)	0
55-13 Walthill Public School	(68,288)	(68,288)	188,564	130,150	(9,112)	0
55-16 Omaha Nation Public School	(83,256)	(83,256)	293,350	224,592	343	0
55-17 Winnebago Public School	15,202	15,202	427,768	255,966	(12,885)	0
55-561 Emerson-Hubbard Com Schools	163	163	171,739	100,281	(7,810)	0
56-1 Loup City Public Schools	(19,730)	(19,730)	152,422	87,658	(10,330)	0
56-15 Litchfield Public Schools	(13,897)	(13,897)	88,286	53,396	(4,693)	0
57-33 Sterling Public Schools	(21,692)	(21,692)	105,759	74,902	(2,083)	0
57-50 Johnson County Central Public School	(21,444)	(21,444)	286,475	174,193	(11,703)	0
58-1 Fullerton Public School	(33,948)	(33,948)	158,769	99,951	(7,912)	0
58-30 Twin River Public Schools	(19,651)	(19,651)	250,806	166,582	(5,112)	0
59-1 Bellevue Public Schools	(1,581,204)	(1,581,204)	3,753,206	2,345,172	(317,098)	0
59-27 Papillion LaVista Public Schools	(399,477)	(399,477)	4,691,622	2,985,878	(144,758)	0
59-37 Gretna Public School	54,681	54,681	1,673,530	1,074,348	(21,604)	0
59-46 Springfield Platteview Community Schools	(131,203)	(131,203)	474,057	310,895	(21,345)	0
60-125 Medicine Valley Public Schools	1,238	1,238	138,853	83,385	(4,942)	0

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Entity		2018	2019	2020	2021	2022	Thereafter
60-46	Maywood Public Schools	575	575	116,855	73,399	(3,077)	0
60-95	Eustis-Farnam Public Schools	(16,030)	(16,030)	119,854	76,960	(4,132)	0
61-10	Gordon-Rushville Public Schools	(159,561)	(159,561)	307,600	189,717	(30,976)	0
61-3	Hay Springs School	(18,957)	(18,957)	72,426	40,068	(7,178)	0
62-60	Central Valley Public	(74,624)	(74,624)	178,894	126,351	(7,108)	0
63-36	Lynch Public Schools	(14,258)	(14,258)	64,488	46,021	(990)	0
63-50	West Boyd Public School	(13,786)	(13,786)	154,473	98,010	(5,116)	0
64-21	Bayard Public Schools	(70,704)	(70,704)	181,963	120,789	(10,310)	0
64-63	Bridgeport Public Schools	(182,991)	(182,991)	132,744	107,356	(21,479)	0
65-10	Hemingford Public School	(18,133)	(18,133)	217,850	133,239	(9,536)	0
65-6	Alliance Public Schools	(373,350)	(373,350)	348,040	279,107	(32,482)	0
66-30	Cody-Kilgore Unified Schools	(18,019)	(18,019)	99,368	71,087	(757)	0
66-6	Valentine Community Schools	(55,289)	(55,289)	359,410	255,223	(3,699)	0
67-70	Hitchcock Public Schools	(19,443)	(19,443)	129,284	81,232	(5,550)	0
68-1	Ogallala Public Schools	(131,462)	(131,462)	361,161	258,502	(12,040)	0
68-6	Paxton Consolidated Schools	(1,886)	(1,886)	135,158	85,011	(3,338)	0
69-2	Chadron Public Schools	(71,928)	(71,928)	412,444	259,159	(19,855)	0
69-71	Crawford Public Schools	(70,140)	(70,140)	68,072	41,845	(11,609)	0
70-11	South Sioux City Comm School	(346,662)	(346,662)	1,584,970	1,003,059	(82,588)	0
70-31	Homer Community School	(29,243)	(29,243)	208,139	125,902	(10,946)	0
71-1	Kimball Public Schools	(92,980)	(92,980)	229,898	162,139	(9,613)	0
72-10	Chase County Schools	(65,153)	(65,153)	241,692	155,239	(13,152)	0
72-536	Wauneta-Palisade Public Schools	(44,394)	(44,394)	108,146	82,442	(2,148)	0
73-30	Elwood Public Schools	(26,915)	(26,915)	110,926	73,841	(4,636)	0
74-20	Perkins County Schools	(75,324)	(75,324)	187,636	109,489	(19,061)	0
75-10	Ainsworth Community Schools	(57,183)	(57,183)	209,221	137,752	(9,732)	0

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	2018	2019	2020	2021	2022	Thereafter
76-117 Dundy County Public Schools	(61,403)	(61,403)	192,389	124,864	(10,785)	0
77-1 Garden County Schools	(20,245)	(20,245)	182,046	120,299	(4,473)	0
78-25 Creek Valley Schools	(44,795)	(44,795)	119,651	71,822	(10,367)	0
78-95 South Platte Schools	(27,231)	(27,231)	111,050	72,103	(5,034)	0
79-79 Hayes Center Public School	(19,405)	(19,405)	76,379	44,387	(6,092)	0
80-500 Sioux County High School	(12,434)	(12,434)	90,144	52,909	(5,753)	0
81-100 Rock County Public Schools	(28,893)	(28,893)	115,998	80,483	(3,636)	0
82-100 Keya Paha Co. High School	(5,848)	(5,848)	74,748	42,305	(4,794)	0
83-100 Burwell Jr.-Sr. High School	(27,595)	(27,595)	173,266	109,820	(7,369)	0
84-45 Wheeler Central Schools	(11,522)	(11,522)	79,488	51,571	(2,791)	0
85-1 Banner County School	(22,708)	(22,708)	104,115	64,308	(6,284)	0
86-71 Sandhills Public School	(18,959)	(18,959)	80,425	51,565	(3,478)	0
87-501 Stapleton Public Schools	(27,274)	(27,274)	99,387	66,668	(3,417)	0
88-25 Loup County Public School	(14,259)	(14,259)	66,095	40,094	(4,171)	0
89-1 Thedford Public Schools	9,874	9,874	92,490	49,591	(4,553)	0
90-90 McPherson Co High School	(13,893)	(13,893)	66,875	42,230	(3,469)	0
91-500 Arthur County High School	26,256	26,256	126,017	81,349	2,222	0
92-11 District 11 Area Schools	(9,497)	(9,497)	88,171	54,045	(3,909)	0
93-1 Mullen Public Schools	(24,064)	(24,064)	99,116	62,577	(5,222)	0
97-1 Ed. Service Unit 1	16,449	16,449	410,584	251,117	(10,407)	0
97-10 Ed. Service Unit 10	(32,833)	(32,833)	387,553	245,950	(13,460)	0
97-11 Ed. Service Unit 11	(78,236)	(78,236)	119,076	85,408	(9,513)	0
97-13 Ed. Service Unit 13	76,479	76,479	569,197	432,585	30,823	0
97-15 Ed. Service Unit 15	(932)	(932)	109,993	72,495	(1,554)	0
97-16 Ed. Service Unit 16	(97,908)	(97,908)	96,306	78,566	(9,129)	0
97-17 Ed. Service Unit 17	(20,872)	(20,872)	165,726	113,803	(4,164)	0

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.



Exhibit 5

Nebraska Public Employees Retirement System School Retirement System Schedule of Recognition Amounts by Employer Measurement Date: 6/30/2016

Entity		Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Fiscal Year					
		2018	2019	2020	2021	2022	Thereafter
97-2	Ed. Service Unit 2	(69,896)	(69,896)	138,339	111,161	(2,302)	0
97-3	Ed. Service Unit #3	(235,142)	(235,142)	373,981	282,845	(21,047)	0
97-4	Ed. Service Unit 4	(32,270)	(32,270)	196,005	132,138	(6,243)	0
97-5	Ed. Service Unit 5	(46,148)	(46,148)	138,282	85,472	(9,538)	0
97-6	Ed. Service Unit 6	(66,863)	(66,863)	208,350	114,219	(21,017)	0
97-7	Ed. Service Unit 7	(112,933)	(112,933)	252,858	189,981	(6,901)	0
97-8	Ed. Service Unit 8	(123,976)	(123,976)	164,914	121,037	(13,479)	0
97-9	Ed. Service Unit 9	(188,306)	(188,306)	166,676	135,570	(15,070)	0
98-11	Lincoln Regional Center	(6,890)	(6,890)	10,704	7,366	(945)	0
98-12	Nebraska Correctional Youth Facility	(30,149)	(30,149)	104,581	70,276	(4,212)	0
98-4	Nebraska Youth Academy	(27,160)	(27,160)	76	3,237	(2,534)	0
98-6	Youth Development Center	(28,089)	(28,089)	20,078	12,362	(4,624)	0
98-9	W Kearney High School YR and TC	(33,956)	(33,956)	63,531	52,836	(1,112)	0
99-3	Sarpy County Coop Head Start	(33,510)	(33,510)	71,150	42,655	(6,116)	0

Deferred Outflows for contributions made after 6/30/16 are not reflected. Please consult GASB 68, Paragraph 89.