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

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

FOR THE YEAR ENDED JUNE 30, 2016

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Issued on August 25, 2017

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

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

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Public Employees Retirement Board Members

Janis Elliott Chairperson – School Member Term Ending January 1, 2019

Dennis Leonard Vice-Chair – State Patrol Member Term Ending January 1, 2020

J. Russell Derr Judge Member Term Ending January 1, 2020

Pamela Lancaster County Member Term Ending January 1, 2021 Elaine Stuhr Public Member Term Ending January 1, 2018

Denis Blank State Member Term Ending January 1, 2020

Kelli Ackerman School Member Term Ending January 1, 2020

Jim Schulz Public Member Term Ending January 1, 2022

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

Nebraska Public Employees Retirement Systems Executive Management

Phyllis Chambers Director Randy Gerke Deputy Director

Nebraska Public Employees Retirement Systems 1526 K Street, Suite 400 P.O. Box 94816 Lincoln, NE 68509 npers.ne.gov



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen State Auditor

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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN EMPLOYER GASB STATEMENT NO. 68 SCHEDULES

INDEPENDENT AUDITOR'S REPORT

Nebraska Public Employees Retirement Board Lincoln, Nebraska

Report on the Financial Statements

We have audited the accompanying Schedule of Allocated Proportion by Employer of the Nebraska Public Employees Retirement Systems (NPERS) – School Employees Retirement Plan, as of and for the year ended June 30, 2016, and the related notes. We have also audited the total for all entities of the column titled Total NPL included in the accompanying Schedule of Net Pension Liability, and the total for all entities of the columns titled Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the NPERS School Employees Retirement Plan as of and for the year ended June 30, 2016, and the related notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on the Schedule of Allocated Proportion by Employer and the specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability, and Schedule of Pension Amounts by Employer are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability and Schedule of Pension Amounts by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability and Schedule of Pension Amounts by Employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability and Schedule of Pension Amounts by Employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Nebraska Public Employees Retirement Systems - School Employees Retirement Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule of Allocated Proportion by Employer and specified column totals included in the Schedule of Net Pension Liability and Schedule of Pension Amounts by Employer.

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

Opinions

In our opinion, the schedules referred to previously present fairly, in all material respects, the employer allocations and Total Net Pension Liability, Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) for all NPERS participating entities for the School Employees Retirement Plan as of and for the year ended June 30, 2016, in conformity with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of NPERS School Employees, Judges, and State Patrol Retirement Plans as of and for the year ended June 30, 2016, and our report thereon, dated February 17, 2017, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

August 23, 2017

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Zachary Wells, CPA Audit Manager Lincoln, Nebraska

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09-19 Shelton Public Schools 234,850 0.131486% 0.108963%								
09-2 Gibbon Public Schools 399,789 0.223831% 0.185490%	09-2	Gibbon Public Schools		399,789	0.223831%	0.185490%		

Year Ended June 30, 2016				
		Reported Actual	Employer Allocated	
		Employer	Percentage by	Final Employer
	Entity	Contributions	Contributions	Allocated Percentage
09-69	Ravenna Public Schools	318,565	0.178356%	0.147804%
09-7	Kearney Public Schools	3,554,530	1.990082%	1.649190%
09-9	Elm Creek Public School	223,347	0.125046%	0.103626%
10-1	Columbus Public Schools	2,357,701	1.320011%	1.093899%
10-5	Lakeview Community Schools	533,657	0.298780%	0.247600%
10-67	Humphrey Public Schools	194,407	0.108843%	0.090199%
11-111	Nebraska City Public Schools	890,379	0.498498%	0.413108%
11-27	Syracuse-Dunbar-Avoca School	523,569	0.293132%	0.242920%
11-501	Palmyra District OR 1	310,844	0.174033%	0.144222%
12-13	Creighton Community School	235,810	0.132023%	0.109408%
12-501	Niobrara Public Schools	175,426	0.098216%	0.081392%
12-505	Santee Community Schools	251,015	0.140536%	0.116463%
12-576	Wausa Public School	150,359	0.084182%	0.069762%
12-586	Bloomfield Community Schools	171,648	0.096101%	0.079639%
12-96	Crofton Community School	241,900	0.135433%	0.112234%
13-101	Wynot Public Schools	134,081	0.075068%	0.062209%
13-45	Randolph Public Schools	208,218	0.116575%	0.096606%
13-54	Laurel-Concord-Coleridge Comm School	355,974	0.199300%	0.165161%
13-8	Hartington-Newcastle Public School	296,570	0.166041%	0.137599%
14-123	Silver Lake Public Schools	210,265	0.117721%	0.097556%
14-18	Hastings Public Schools	2,291,363	1.282870%	1.063120%
14-3	Kenesaw Public School	166,765	0.093367%	0.077374%
14-90	Adams Central Jr-Sr High School	590,178	0.330424%	0.273824%
15-1	North Platte Public Schools	2,589,467	1.449770%	1.201431%
15-37	Hershey Public Schools	322,041	0.180302%	0.149417%
15-55	Sutherland Public School	252,961	0.141626%	0.117366%
15-565	Wallace School District 65R	170,692	0.095566%	0.079196%
15-6	Brady Public School	160,869	0.090066%	0.074638%
15-7	Maxwell Public School	222,864	0.124775%	0.103402%
16-5	Milford Public Schools	442,518	0.247753%	0.205314%
16-567	Centennial Public School	391,791	0.219353%	0.181779%
16-9	Seward Public Schools	859,932	0.481452%	0.398982%
17-12	York Public Schools	898,909	0.503274%	0.417066%
17-83	McCool Junction Public Schools	195,434	0.109418%	0.090675%
17-96	Heartland Community Schools	259,857	0.145487%	0.120566%
18-1	Lexington Public Schools	1,848,888	1.035141%	0.857826%
18-101	Sumner Eddyville Miller School	164,510	0.092105%	0.076328%
18-11	Cozad City Schools	610,720	0.341925%	0.283355%
18-20	Gothenburg Public Schools	564,186	0.315872%	0.261765%
18-4	Overton Public Schools	191,645	0.107297%	0.088918%
19-56	Falls City Public Schools	611,026	0.342096%	0.283497%
19-70	Humboldt Table Rock Steinauer	357,718	0.200276%	0.165970%
20-1	Plattsmouth Community Schools	1,171,083	0.655657%	0.543346%
20-22	Weeping Water Public Schools	259,195	0.145116%	0.120258%
20-32	Louisville Public Schools	370,264	0.207300%	0.171790%
20-56	Conestoga Public Schools	439,515	0.246072%	0.203921%
20-97	Elmwood-Murdock Schools	296,558	0.166035%	0.137594%
		*		

		Ŷ	ear Ended June 30, 2016	5
		Reported Actual	Employer Allocated	
		Employer	Percentage by	Final Employer
	Entity	Contributions	Contributions	Allocated Percentage
21-11	Morrill Public Schools	297,932	0.166804%	0.138231%
21-16	Gering Public Schools	1,277,611	0.715299%	0.592772%
21-2	Minatare Public Schools	167,258	0.093643%	0.077602%
21-31	Mitchell Public Schools	479,992	0.268734%	0.222701%
21-32	Scottsbluff Public Schools	2,094,437	1.172617%	0.971753%
22-2	Crete Public Schools	1,221,810	0.684057%	0.566881%
22-44	Dorchester Public Schools	165,486	0.092651%	0.076780%
22-68	Friend Public School	221,451	0.123984%	0.102746%
22-82	Wilber-Clatonia Public Schools	344,390	0.192814%	0.159786%
23-1	Boone Central Schools	478,015	0.267627%	0.221784%
23-17	St. Edward Public School	146,193	0.081849%	0.067829%
23-75	Riverside Public Schools	218,191	0.122159%	0.101234%
24-1	West Point Public School	552,424	0.309287%	0.256308%
24-20	Bancroft-Rosalie Comm. School	210,206	0.117688%	0.097529%
24-30	Wisner-Pilger Public Schools	350,720	0.196358%	0.162723%
25-502	•	303,137	0.169718%	0.140646%
25-56	David City Public Schools	522,813	0.292708%	0.242568%
26-1	Nebraska Unified Sch Dist #1	426,094	0.238558%	0.197694%
26-18	Elgin Public Schools	157,572	0.088220%	0.073108%
26-9	Neligh-Oakdale Public Schools	287,373	0.160892%	0.133332%
27-17	Wayne Community Schools	547,929	0.306770%	0.254222%
27-560		303,055	0.169672%	0.140608%
	Winside Public School	196,280	0.109892%	0.091068%
28-2	Giltner Public Schools	152,577	0.085424%	0.070791%
	Aurora Public Schools	836,524	0.468346%	0.388121%
28-91	Hampton Public Schools	154,535	0.086520%	0.071700%
20 J1 29-1	Blair Community Schools	1,301,079	0.728438%	0.603660%
29-24	Arlington Public Schools	404,398	0.226411%	0.187628%
29-3	Fort Calhoun Community School	386,541	0.216413%	0.179342%
30-11	Harvard Public Schools	237,832	0.133155%	0.110346%
30-2	Sutton Public Schools	294,440	0.164849%	0.136611%
30-5	South Central NE Unif School #5	579,283	0.324324%	0.268769%
31-1	Tekamah-Herman Schools	388,257	0.217374%	0.180139%
31-14	Oakland-Craig Public School	296,699	0.166113%	0.137659%
31-20	Lyons-Decatur NE Schools	219,326	0.122794%	0.101760%
	1 Bruning-Davenport Unif. School	204,645	0.114575%	0.094949%
32-60	Deshler Public School	187,815	0.105152%	0.087140%
32-70	Thayer Central Community Schools	312,159	0.174769%	0.144832%
33-300		325,697	0.182349%	0.151113%
33-303		161,845	0.090612%	0.075091%
33-8	Fairbury Public Schools	608,235	0.340534%	0.282202%
34-1	Exeter - Milligan Public Schools	189,278	0.105971%	0.087819%
34-25	Fillmore Central Public Schools	371,808	0.208165%	0.172507%
34-54	Shickley Public School	163,514	0.091547%	0.075865%
35-1	Ponca Public School	305,095	0.170814%	0.141554%
35-70	Allen Consolidated Schools	152,988	0.085654%	0.070982%
	Chambers Public School	128,109	0.071725%	0.059439%
	West Holt Public School	323,336	0.181027%	0.150018%
50 257		525,550	0.10102770	0.120010/0

			ear Ended June 30, 2016	5
		Reported Actual	Employer Allocated	
		Employer	Percentage by	Final Employer
	Entity	Contributions	Contributions	Allocated Percentage
36-29	Ewing Public Schools	127,422	0.071340%	0.059120%
36-44	Stuart Public School	135,698	0.075974%	0.062960%
36-7	O'Neill Public Schools	576,412	0.322717%	0.267437%
37-44	Holdrege Public Schools	675,748	0.378332%	0.313525%
37-54	Bertrand Community School	206,019	0.115344%	0.095586%
37-55	Loomis Public School	176,696	0.098927%	0.081981%
38-18	Arapahoe Public Schools	224,596	0.125745%	0.104205%
38-21	Cambridge Public Schools	247,678	0.138668%	0.114915%
38-540	Southern Valley Schools	359,589	0.201324%	0.166838%
39-1	Sidney Public Schools	863,303	0.483339%	0.400545%
39-3	Leyton Public School	178,555	0.099968%	0.082844%
39-9	Potter-Dix Public Schools	167,909	0.094008%	0.077905%
40-2	Pierce Public Schools	429,566	0.240502%	0.199305%
40-5	Plainview Public Schools	250,969	0.140511%	0.116442%
40-542	Osmond Community Schools	166,436	0.093183%	0.077221%
41-15	Cross County Community School	269,881	0.151099%	0.125216%
41-19	Osceola Public School	219,091	0.122663%	0.101651%
41-32	Shelby-Rising City Public Schools	301,747	0.168940%	0.140001%
41-75	High Plains Community Schools	257,663	0.144258%	0.119547%
42-11	Superior Public Schools	303,801	0.170090%	0.140954%
43-123	Schuyler Community Schools	1,083,191	0.606448%	0.502566%
43-39	Leigh Community School	155,749	0.087199%	0.072262%
43-58	Clarkson Public School	174,033	0.097436%	0.080746%
43-70	Howells-Dodge Public Schools	242,683	0.135871%	0.112597%
44-23	Johnson-Brock Public Schools	186,696	0.104526%	0.086621%
44-29	Auburn Public Schools	593,322	0.332184%	0.275282%
45-2	Red Cloud Community Schools	187,260	0.104842%	0.086883%
45-74	Blue Hill Public Schools	213,783	0.119691%	0.099188%
46-4	Central City Public Schools	513,093	0.287266%	0.238059%
46-49	Palmer Public School	208,650	0.116817%	0.096807%
47-21	Arcadia Public Schools	120,253	0.067326%	0.055793%
47-5	Ord Public Schools	398,125	0.222899%	0.184717%
48-17	McCook Public Schools	833,001	0.466374%	0.386486%
48-179	Southwest Public Schools	269,100	0.150662%	0.124854%
49-1	St. Paul Public School	397,616	0.222614%	0.184481%
	Centura Public School	333,876	0.186928%	0.154908%
	Elba Public School	115,484	0.064656%	0.053581%
	Franklin Public Schools	248,657	0.139216%	0.115369%
51-2	Alma Public Schools	239,965	0.134350%	0.111336%
52-1	Wilcox-Hildreth Public Schools	194,932	0.109137%	0.090442%
52-501	Axtell Community School	188,535	0.105555%	0.087474%
52-503	Minden Public Schools	541,327	0.303074%	0.251159%
53-3	Stanton Community School	291,712	0.163321%	0.135345%
54-1	Pawnee City Public Schools	212,933	0.119215%	0.098794%
54-69	Lewiston Consolidated Schools	167,892	0.093998%	0.077897%
55-1	Pender Public School	256,563	0.143642%	0.119037%
55-13	Walthill Public School	320,823	0.179620%	0.148852%
55-16	Omaha Nation Public School	437,829	0.245128%	0.203139%

		Y	ear Ended June 30, 2016	5
	-	Reported Actual	Employer Allocated	
		Employer	Percentage by	Final Employer
	Entity	Contributions	Contributions	Allocated Percentage
55-17	Winnebago Public School	544,929	0.305090%	0.252830%
55-561	Emerson-Hubbard Com Schools	237,163	0.132781%	0.110036%
56-1	Loup City Public Schools	233,527	0.130745%	0.108349%
56-15	Litchfield Public Schools	129,447	0.072474%	0.060060%
57-33	Sterling Public Schools	162,489	0.090973%	0.075390%
57-50	Johnson County Central Public School	396,239	0.221843%	0.183842%
58-1	Fullerton Public School	239,534	0.134108%	0.111136%
58-30	Twin River Public Schools	353,296	0.197801%	0.163919%
59-1	Bellevue Public Schools	6,724,842	3.765051%	3.120115%
59-27	Papillion LaVista Public Schools	6,535,614	3.659107%	3.032319%
59-37	Gretna Public School	2,132,732	1.194057%	0.989521%
59-46	Springfield Platteview Community Schools	726,491	0.406742%	0.337069%
60-125	Medicine Valley Public Schools	186,198	0.104247%	0.086390%
60-46	Maywood Public Schools	159,319	0.089198%	0.073919%
60-95	Eustis-Farnam Public Schools	171,819	0.096197%	0.079719%
61-10	Gordon-Rushville Public Schools	581,223	0.325410%	0.269669%
61-3	Hay Springs School	125,850	0.070460%	0.058391%
62-60	Central Valley Public	289,428	0.162043%	0.134286%
63-36	Lynch Public Schools	96,057	0.053780%	0.044568%
63-50	West Boyd Public School	217,905	0.121999%	0.101101%
64-21	Bayard Public Schools	299,080	0.167447%	0.138764%
64-63	Bridgeport Public Schools	410,533	0.229846%	0.190474%
65-10	Hemingford Public School	313,379	0.175452%	0.145398%
65-6	Alliance Public Schools	814,751	0.456156%	0.378019%
66-30	Cody-Kilgore Unified Schools	141,502	0.079223%	0.065652%
66-6	Valentine Community Schools	524,182	0.293475%	0.243204%
67-70	Hitchcock Public Schools	188,828	0.105720%	0.087611%
68-1	Ogallala Public Schools	588,578	0.329528%	0.273081%
68-6	Paxton Consolidated Schools	179,324	0.100398%	0.083200%
69-2	Chadron Public Schools	624,482	0.349630%	0.289740%
69-71	Crawford Public Schools	164,415	0.092051%	0.076283%
70-11	South Sioux City Comm School	2,467,197	1.381314%	1.144701%
70-31	Homer Community School	306,796	0.171766%	0.142343%
71-1	Kimball Public Schools	380,318	0.212929%	0.176455%
72-10	Chase County Schools	386,130	0.216183%	0.179152%
	Wauneta-Palisade Public Schools	179,662	0.100588%	0.083358%
73-30	Elwood Public Schools	174,688	0.097803%	0.081050%
74-20	Perkins County Schools	341,307	0.191088%	0.158356%
75-10	Ainsworth Community Schools	329,000	0.184198%	0.152646%
76-117	•	310,530	0.173857%	0.144076%
77-1	Garden County Schools	258,338	0.144636%	0.119861%
78-25	Creek Valley Schools	206,309	0.115507%	0.095721%
78-95	South Platte Schools	169,759	0.095043%	0.078763%
79-79	Hayes Center Public School	124,112	0.069487%	0.057584%
	Sioux County High School	138,404	0.077489%	0.064215%
	Rock County Public Schools	183,395	0.102678%	0.085090%
	Keya Paha Co. High School	110,211	0.061704%	0.051134%
	Burwell JrSr. High School	256,157	0.143415%	0.118849%
05 100		250,157	0.17371370	0.1100+7/0

		Reported Actual	Year Ended June 30, 2016 Employer Allocated	6
		Employer	Percentage by	Final Employer
	Entity	Contributions	Contributions	Allocated Percentage
	Entity	Contributions	Contributions	Anocated Percentage
84-45	Wheeler Central Schools	116,899	0.065448%	0.054237%
85-1	Banner County School	165,460	0.092636%	0.076768%
86-71	Sandhills Public School	117,383	0.065719%	0.054462%
87-501	Stapleton Public Schools	145,811	0.081635%	0.067651%
88-25	Loup County Public School	103,546	0.057973%	0.048042%
89-1	Thedford Public Schools	116,218	0.065067%	0.053921%
90-90	McPherson Co High School	104,016	0.058236%	0.048260%
91-500	Arthur County High School	127,907	0.071612%	0.059345%
92-11	District 11 Area Schools	126,242	0.070679%	0.058572%
93-1	Mullen Public Schools	152,011	0.085107%	0.070529%
97-1	Ed. Service Unit 1	527,859	0.295533%	0.244910%
97-10	Ed. Service Unit 10	557,876	0.312339%	0.258837%
97-11	Ed. Service Unit 11	243,201	0.136161%	0.112837%
97-13	Ed. Service Unit 13	614,910	0.344271%	0.285299%
97-15	Ed. Service Unit 15	148,847	0.083335%	0.069060%
97-16	Ed. Service Unit 16	240,419	0.134604%	0.111547%
97-17	Ed. Service Unit 17	259,329	0.145191%	0.120320%
97-2	Ed. Service Unit 2	244,258	0.136753%	0.113328%
97-3	Ed. Service Unit 3	730,040	0.408729%	0.338716%
97-4	Ed. Service Unit 4	304,376	0.170412%	0.141221%
97-5	Ed. Service Unit 5	222,416	0.124524%	0.103194%
97-6	Ed. Service Unit 6	349,600	0.195731%	0.162203%
97-7	Ed. Service Unit 7	422,622	0.236614%	0.196083%
97-8	Ed. Service Unit 8	342,578	0.191800%	0.158946%
97-9	Ed. Service Unit 9	385,264	0.215699%	0.178751%
98-11	Lincoln Regional Center	21,506	0.012041%	0.009978%
98-12	Nebraska Correctional Youth Facility	161,775	0.090573%	0.075058%
98-4	Nebraska Youth Academy	30,068	0.016834%	0.013950%
98-6	Youth Development Center	59,187	0.033137%	0.027461%
98-9	W Kearney High School YR and TC	121,675	0.068122%	0.056453%
99-3	Sarpy County Coop Head Start	115,101	0.064442%	0.053403%
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(Concluded)

		6/30/16 NPL		NPL	Sensitivities at 6/30/16	
Entity	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Total	\$ 1,504,841,375	\$ - \$	1,504,841,375	\$ 2,940,729,739	\$ 1,504,841,375	\$ 311,061,180
Special Funding Situation						
State	257,772,285	(257,772,285)	-	503,733,242	257,772,285	53,283,324
Schools						
00-DE Nebraska Dept of Education	1,599,541	330,629	1,930,170	3,125,790	1,599,541	330,636
01-10 Elkhorn Public Schools	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	4,026,128	832,207	4,858,335	7,867,775	4,026,128	832,229
01-17 Millard Public Schools	89,211,963	18,440,326	107,652,289	174,336,163	89,211,963	18,440,733
01-54 Ralston Public Schools	14,066,806	2,907,639	16,974,445	27,489,059	14,066,806	2,907,707
01-59 Bennington Public Schools	6,919,456	1,430,262	8,349,718	13,521,858	6,919,456	1,430,300
01-66 Westside Community Schools	28,263,615	5,842,155	34,105,770	55,232,168	28,263,615	5,842,286
02-1 Lincoln Public Schools	188,774,002	39,020,006	227,794,008	368,898,227	188,774,002	39,020,904
02-145 Waverly School District 145	7,671,817	1,585,787	9,257,604	14,992,105	7,671,817	1,585,818
02-148 Malcolm Public School	2,558,938	528,936	3,087,874	5,000,623	2,558,938	528,950
02-160 Norris School District 160	8,730,713	1,804,666	10,535,379	17,061,379	8,730,713	1,804,699
02-161 Raymond Central Public School	3,206,065	662,702	3,868,767	6,265,225	3,206,065	662,716
03-1 Southern Public Schools	2,206,579	456,102	2,662,681	4,312,051	2,206,579	456,115
03-100 Diller-Odell Public Schools	1,436,431	296,905	1,733,336	2,807,044	1,436,431	296,920
03-15 Beatrice Public Schools	9,141,309	1,889,524	11,030,833	17,863,757	9,141,309	1,889,572
03-34 Daniel Freeman Public Schools	1,929,613	398,858	2,328,471	3,770,810	1,929,613	398,864
04-15 Anselmo-Merna Public School	1,158,532	239,466	1,397,998	2,263,980	1,158,532	239,477
04-180 Callaway Public School	1,198,651	247,757	1,446,408	2,342,379	1,198,651	247,770
04-25 Broken Bow Public Schools	4,240,508	876,525	5,117,033	8,286,712	4,240,508	876,542
04-44 Ansley Public School	1,179,946	243,890	1,423,836	2,305,826	1,179,946	243,903
04-84 Sargent Public Schools	1,020,117	210,858	1,230,975	1,993,491	1,020,117	210,865
04-89 Arnold Public Schools	1,007,762	208,315	1,216,077	1,969,348	1,007,762	208,311
05-1 Fremont Public Schools	22,234,513	4,595,921	26,830,434	43,450,223	22,234,513	4,596,028
05-594 Logan View Public Schools	2,505,982	517,997	3,023,979	4,897,138	2,505,982	518,004
05-595 North Bend Central Public Schools	2,859,560	591,086	3,450,646	5,588,092	2,859,560	591,091

			6/30/16 NPL		NPL S	Sensitivities at 6/30/16	
	Entity	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
05-62	Scribner-Snyder Community Schools	1,351,603	279,389	1,630,992	2,641,275	1,351,603	279,386
06-1	Ashland-Greenwood Public Schools	3,543,164	732,376	4,275,540	6,923,978	3,543,164	732,397
06-107	Cedar Bluffs Public School	1,282,260	265,048	1,547,308	2,505,766	1,282,260	265,052
06-39	Wahoo Public School	4,295,961	887,977	5,183,938	8,395,078	4,295,961	888,005
06-72	Mead Public Schools	1,236,664	255,627	1,492,291	2,416,662	1,236,664	255,627
06-9	Yutan Public School	2,235,096	462,001	2,697,097	4,367,778	2,235,096	462,010
07-1	Madison Public Schools	2,545,755	526,213	3,071,968	4,974,862	2,545,755	526,225
07-13	Newman Grove Public Schools	1,080,642	223,378	1,304,020	2,111,767	1,080,642	223,376
07-2	Norfolk Public Schools	18,931,251	3,913,129	22,844,380	36,995,056	18,931,251	3,913,221
07-5	Battle Creek Public School	2,073,686	428,639	2,502,325	4,052,355	2,073,686	428,645
07-80	Elkhorn Valley School	1,813,665	374,886	2,188,551	3,544,226	1,813,665	374,897
08-126	Doniphan-Trumbull Public School	2,437,753	503,896	2,941,649	4,763,806	2,437,753	503,900
08-2	Grand Island Public Schools	45,063,047	9,314,652	54,377,699	88,061,270	45,063,047	9,314,845
08-82	Northwest High School	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	2,562,895	529,750	3,092,645	5,008,357	2,562,895	529,768
	Pleasanton Public School	1,058,882	218,879	1,277,761	2,069,244	1,058,882	218,878
09-119	Amherst Public School	1,335,742	276,109	1,611,851	2,610,280	1,335,742	276,107
09-19	Shelton Public Schools	1,639,720	338,936	1,978,656	3,204,307	1,639,720	338,942
09-2	Gibbon Public Schools	2,791,330	576,971	3,368,301	5,454,760	2,791,330	576,987
09-69	Ravenna Public Schools	2,224,216	459,759	2,683,975	4,346,516	2,224,216	459,761
09-7	Kearney Public Schools	24,817,693	5,129,884	29,947,577	48,498,221	24,817,693	5,129,990
09-9	Elm Creek Public School	1,559,407	322,337	1,881,744	3,047,361	1,559,407	322,340
10-1	Columbus Public Schools	16,461,445	3,402,627	19,864,072	32,168,613	16,461,445	3,402,695
10-5	Lakeview Community Schools	3,725,987	770,178	4,496,165	7,281,247	3,725,987	770,187
10-67	Humphrey Public Schools	1,357,352	280,562	1,637,914	2,652,509	1,357,352	280,574
11-111	Nebraska City Public Schools	6,216,620	1,284,984	7,501,604	12,148,390	6,216,620	1,285,019
11-27	Syracuse-Dunbar-Avoca School	3,655,561	755,611	4,411,172	7,143,621	3,655,561	755,630
11-501	Palmyra District OR 1	2,170,312	448,609	2,618,921	4,241,179	2,170,312	448,619
12-13	Creighton Community School	1,646,417	340,320	1,986,737	3,217,394	1,646,417	340,326
12-501	÷ .	1,224,820	253,175	1,477,995	2,393,519	1,224,820	253,179
12-505		1,752,583	362,261	2,114,844	3,424,862	1,752,583	362,271
	Wausa Public School	1,049,807	216,999	1,266,806	2,051,512	1,049,807	217,003
	Bloomfield Community Schools	1,198,441	247,727	1,446,168	2,341,968	1,198,441	247,726

			6/30/16 NPL		NPL S	Sensitivities at 6/30/16	
	Entity	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
	Entity				170 Decrease (7.0070)		· · · · ·
12-96	Crofton Community School	1,688,944	349,108	2,038,052	3,300,499	1,688,944	349,116
13-101	-	936,147	193,507	1,129,654	1,829,399	936,147	193,508
13-45	Randolph Public Schools	1,453,767	300,502	1,754,269	2,840,921	1,453,767	300,504
13-54	Laurel-Concord-Coleridge Comm School	2,485,411	513,738	2,999,149	4,856,939	2,485,411	513,752
13-8	Hartington-Newcastle Public School	2,070,647	428,007	2,498,654	4,046,415	2,070,647	428,017
14-123	Silver Lake Public Schools	1,468,063	303,451	1,771,514	2,868,858	1,468,063	303,459
14-18	Hastings Public Schools	15,998,270	3,306,889	19,305,159	31,263,486	15,998,270	3,306,954
14-3	Kenesaw Public School	1,164,356	240,669	1,405,025	2,275,360	1,164,356	240,680
14-90	Adams Central Jr-Sr High School	4,120,617	851,740	4,972,357	8,052,424	4,120,617	851,760
15-1	North Platte Public Schools	18,079,631	3,737,108	21,816,739	35,330,839	18,079,631	3,737,185
15-37	Hershey Public Schools	2,248,489	464,770	2,713,259	4,393,950	2,248,489	464,778
15-55	Sutherland Public School	1,766,172	365,075	2,131,247	3,451,417	1,766,172	365,080
15-565	Wallace School District 65R	1,191,774	246,343	1,438,117	2,328,940	1,191,774	246,348
15-6	Brady Public School	1,123,184	232,166	1,355,350	2,194,902	1,123,184	232,170
15-7	Maxwell Public School	1,556,036	321,630	1,877,666	3,040,773	1,556,036	321,643
16-5	Milford Public Schools	3,089,650	638,640	3,728,290	6,037,730	3,089,650	638,652
16-567	Centennial Public School	2,735,486	565,429	3,300,915	5,345,629	2,735,486	565,444
16-9	Seward Public Schools	6,004,046	1,241,043	7,245,089	11,732,982	6,004,046	1,241,078
17-12	York Public Schools	6,276,182	1,297,293	7,573,475	12,264,784	6,276,182	1,297,330
17-83	McCool Junction Public Schools	1,364,515	282,052	1,646,567	2,666,507	1,364,515	282,055
17-96	Heartland Community Schools	1,814,327	375,022	2,189,349	3,545,520	1,814,327	375,034
18-1	Lexington Public Schools	12,908,921	2,668,309	15,577,230	25,226,344	12,908,921	2,668,364
18-101	Sumner Eddyville Miller School	1,148,615	237,419	1,386,034	2,244,600	1,148,615	237,427
18-11	Cozad City Schools	4,264,043	881,386	5,145,429	8,332,705	4,264,043	881,407
18-20	Gothenburg Public Schools	3,939,148	814,225	4,753,373	7,697,801	3,939,148	814,249
18-4	Overton Public Schools	1,338,075	276,575	1,614,650	2,614,838	1,338,075	276,589
19-56	Falls City Public Schools	4,266,180	881,822	5,148,002	8,336,881	4,266,180	881,849
19-70	Humboldt Table Rock Steinauer	2,497,585	516,251	3,013,836	4,880,729	2,497,585	516,268
20-1	Plattsmouth Community Schools	8,176,495	1,690,103	9,866,598	15,978,337	8,176,495	1,690,138
20-22	Weeping Water Public Schools	1,809,692	374,074	2,183,766	3,536,463	1,809,692	374,076
20-32	Louisville Public Schools	2,585,167	534,369	3,119,536	5,051,880	2,585,167	534,372
20-56	Conestoga Public Schools	3,068,688	634,305	3,702,993	5,996,765	3,068,688	634,319
20-97	Elmwood-Murdock Schools	2,070,571	427,992	2,498,563	4,046,268	2,070,571	428,002

			6/30/16 NPL		NPL S	Sensitivities at 6/30/16	
	Entity	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
21-11	Morrill Public Schools	2,080,157	429,979	2,510,136	4,065,000	2,080,157	429,983
21-16	Gering Public Schools	8,920,278	1,843,837	10,764,115	17,431,822	8,920,278	1,843,884
21-2	Minatare Public Schools	1,167,787	241,392	1,409,179	2,282,065	1,167,787	241,390
21-31	Mitchell Public Schools	3,351,297	692,723	4,044,020	6,549,035	3,351,297	692,736
21-32	Scottsbluff Public Schools	14,623,341	3,022,685	17,646,026	28,576,629	14,623,341	3,022,746
22-2	Crete Public Schools	8,530,660	1,763,313	10,293,973	16,670,438	8,530,660	1,763,347
22-44	Dorchester Public Schools	1,155,417	238,834	1,394,251	2,257,892	1,155,417	238,833
22-68	Friend Public School	1,546,164	319,599	1,865,763	3,021,482	1,546,164	319,603
22-82	Wilber-Clatonia Public Schools	2,404,526	497,019	2,901,545	4,698,874	2,404,526	497,032
23-1	Boone Central Schools	3,337,497	689,865	4,027,362	6,522,068	3,337,497	689,884
23-17	St. Edward Public School	1,020,719	210,979	1,231,698	1,994,668	1,020,719	210,990
23-75	Riverside Public Schools	1,523,411	314,888	1,838,299	2,977,018	1,523,411	314,900
24-1	West Point Public School	3,857,029	797,250	4,654,279	7,537,326	3,857,029	797,275
24-20	Bancroft-Rosalie Comm. School	1,467,657	303,361	1,771,018	2,868,064	1,467,657	303,375
24-30	Wisner-Pilger Public Schools	2,448,723	506,153	2,954,876	4,785,244	2,448,723	506,168
25-502	East Butler Public School	2,116,499	437,488	2,553,987	4,136,019	2,116,499	437,495
25-56	David City Public Schools	3,650,264	754,527	4,404,791	7,133,269	3,650,264	754,535
26-1	Nebraska Unified Sch Dist #1	2,974,981	614,938	3,589,919	5,813,646	2,974,981	614,949
26-18	Elgin Public Schools	1,100,159	227,412	1,327,571	2,149,909	1,100,159	227,411
26-9	Neligh-Oakdale Public Schools	2,006,435	414,734	2,421,169	3,920,934	2,006,435	414,744
27-17	Wayne Community Schools	3,825,638	790,764	4,616,402	7,475,982	3,825,638	790,786
27-560	Wakefield Community School	2,115,927	437,367	2,553,294	4,134,901	2,115,927	437,377
27-595	Winside Public School	1,370,429	283,271	1,653,700	2,678,064	1,370,429	283,277
28-2	Giltner Public Schools	1,065,292	220,204	1,285,496	2,081,772	1,065,292	220,203
28-504	Aurora Public Schools	5,840,605	1,207,259	7,047,864	11,413,590	5,840,605	1,207,294
28-91	Hampton Public Schools	1,078,971	223,018	1,301,989	2,108,503	1,078,971	223,031
29-1	Blair Community Schools	9,084,125	1,877,711	10,961,836	17,752,009	9,084,125	1,877,752
29-24	Arlington Public Schools	2,823,504	583,622	3,407,126	5,517,632	2,823,504	583,638
29-3	Fort Calhoun Community School	2,698,813	557,859	3,256,672	5,273,964	2,698,813	557,863
30-11	Harvard Public Schools	1,660,532	343,240	2,003,772	3,244,978	1,660,532	343,244
30-2	Sutton Public Schools	2,055,779	424,937	2,480,716	4,017,360	2,055,779	424,944
30-5	South Central NE Unif School #5	4,044,547	836,015	4,880,562	7,903,770	4,044,547	836,036
31-1	Tekamah-Herman Schools	2,710,806	560,328	3,271,134	5,297,401	2,710,806	560,342

			6/30/16 NPL		NPL S	Sensitivities at 6/30/16	
			Portion of NPL				
			attributable to		10/ D (7.000/)	Current Discount	1% Increase
	Entity	Collective NPL	Non-employer	Total NPL	1% Decrease (7.00%)	Rate (8.00%)	(9.00%)
31-14	Oakland-Craig Public School	2,071,550	428,187	2,499,737	4,048,179	2,071,550	428,204
31-20	Lyons-Decatur NE Schools	1,531,327	316,528	1,847,855	2,992,487	1,531,327	316,536
32-200	l Bruning-Davenport Unif. School	1,428,832	295,340	1,724,172	2,792,193	1,428,832	295,349
32-60	Deshler Public School	1,311,319	271,052	1,582,371	2,562,552	1,311,319	271,059
32-70	Thayer Central Community Schools	2,179,492	450,504	2,629,996	4,259,118	2,179,492	450,516
33-300	Tri-County Schools	2,274,011	470,052	2,744,063	4,443,825	2,274,011	470,054
33-303	Meridian Public School	1,130,000	233,567	1,363,567	2,208,223	1,130,000	233,579
33-8	Fairbury Public Schools	4,246,692	877,805	5,124,497	8,298,798	4,246,692	877,821
34-1	Exeter - Milligan Public Schools	1,321,537	273,158	1,594,695	2,582,519	1,321,537	273,171
34-25	Fillmore Central Public Schools	2,595,957	536,596	3,132,553	5,072,965	2,595,957	536,602
34-54	Shickley Public School	1,141,648	235,989	1,377,637	2,230,985	1,141,648	235,987
35-1	Ponca Public School	2,130,163	440,317	2,570,480	4,162,721	2,130,163	440,320
35-70	Allen Consolidated Schools	1,068,167	220,790	1,288,957	2,087,389	1,068,167	220,797
36-137	Chambers Public School	894,463	184,884	1,079,347	1,747,940	894,463	184,892
36-239	West Holt Public School	2,257,533	466,636	2,724,169	4,411,624	2,257,533	466,648
36-29	Ewing Public Schools	889,662	183,892	1,073,554	1,738,559	889,662	183,899
36-44	Stuart Public School	947,448	195,840	1,143,288	1,851,483	947,448	195,844
36-7	O'Neill Public Schools	4,024,503	831,876	4,856,379	7,864,599	4,024,503	831,893
37-44	Holdrege Public Schools	4,718,054	975,242	5,693,296	9,219,923	4,718,054	975,255
37-54	Bertrand Community School	1,438,418	297,326	1,735,744	2,810,926	1,438,418	297,331
37-55	Loomis Public School	1,233,684	255,010	1,488,694	2,410,840	1,233,684	255,011
38-18	Arapahoe Public Schools	1,568,120	324,143	1,892,263	3,064,387	1,568,120	324,141
38-21	Cambridge Public Schools	1,729,288	357,445	2,086,733	3,379,340	1,729,288	357,456
38-540	Southern Valley Schools	2,510,647	518,960	3,029,607	4,906,255	2,510,647	518,968
39-1	Sidney Public Schools	6,027,567	1,245,918	7,273,485	11,778,946	6,027,567	1,245,940
39-3	Leyton Public School	1,246,671	257,689	1,504,360	2,436,218	1,246,671	257,696
39-9	Potter-Dix Public Schools	1,172,347	242,324	1,414,671	2,290,976	1,172,347	242,332
40-2	Pierce Public Schools	2,999,224	619,950	3,619,174	5,861,021	2,999,224	619,960
40-5	Plainview Public Schools	1,752,267	362,201	2,114,468	3,424,245	1,752,267	362,206
40-542	Osmond Community Schools	1,162,054	240,202	1,402,256	2,270,861	1,162,054	240,205
41-15	Cross County Community School	1,884,302	389,498	2,273,800	3,682,264	1,884,302	389,498
41-19	Osceola Public School	1,529,686	316,198	1,845,884	2,989,281	1,529,686	316,197
41-32	Shelby-Rising City Public Schools	2,106,793	435,486	2,542,279	4,117,051	2,106,793	435,489

			6/30/16 NPL		NPL Sensitivities at 6/30/16				
			Portion of NPL attributable to			Current Discount	1% Increase		
	Entity	Collective NPL	Non-employer	Total NPL	1% Decrease (7.00%)	Rate (8.00%)	(9.00%)		
41-75	High Plains Community Schools	1,798,993	371,861	2,170,854	3,515,554	1,798,993	371,864		
42-11	Superior Public Schools	2,121,134	438,451	2,559,585	4,145,076	2,121,134	438,453		
43-123	Schuyler Community Schools	7,562,821	1,563,259	9,126,080	14,779,108	7,562,821	1,563,288		
43-39	Leigh Community School	1,087,428	224,779	1,312,207	2,125,030	1,087,428	224,779		
43-58	Clarkson Public School	1,215,099	251,158	1,466,257	2,374,522	1,215,099	251,169		
43-70	Howells-Dodge Public Schools	1,694,406	350,237	2,044,643	3,311,173	1,694,406	350,246		
44-23	Johnson-Brock Public Schools	1,303,509	269,441	1,572,950	2,547,290	1,303,509	269,444		
44-29	Auburn Public Schools	4,142,557	856,285	4,998,842	8,095,300	4,142,557	856,295		
45-2	Red Cloud Community Schools	1,307,451	270,255	1,577,706	2,554,994	1,307,451	270,259		
45-74	Blue Hill Public Schools	1,492,622	308,538	1,801,160	2,916,851	1,492,622	308,535		
46-4	Central City Public Schools	3,582,410	740,488	4,322,898	7,000,672	3,582,410	740,509		
46-49	Palmer Public School	1,456,792	301,119	1,757,911	2,846,832	1,456,792	301,129		
47-21	Arcadia Public Schools	839,596	173,554	1,013,150	1,640,721	839,596	173,550		
47-5	Ord Public Schools	2,779,698	574,578	3,354,276	5,432,028	2,779,698	574,583		
48-17	McCook Public Schools	5,816,001	1,202,188	7,018,189	11,365,509	5,816,001	1,202,208		
48-179	Southwest Public Schools	1,878,855	388,369	2,267,224	3,671,619	1,878,855	388,372		
49-1	St. Paul Public School	2,776,146	573,842	3,349,988	5,425,088	2,776,146	573,849		
49-100	Centura Public School	2,331,120	481,850	2,812,970	4,555,426	2,331,120	481,859		
49-103	Elba Public School	806,309	166,661	972,970	1,575,672	806,309	166,670		
50-506	Franklin Public Schools	1,736,120	358,860	2,094,980	3,392,690	1,736,120	358,868		
51-2	Alma Public Schools	1,675,430	346,324	2,021,754	3,274,091	1,675,430	346,323		
52-1	Wilcox-Hildreth Public Schools	1,361,009	281,330	1,642,339	2,659,655	1,361,009	281,330		
52-501	Axtell Community School	1,316,345	272,090	1,588,435	2,572,374	1,316,345	272,098		
52-503	Minden Public Schools	3,779,545	781,238	4,560,783	7,385,907	3,779,545	781,258		
53-3	Stanton Community School	2,036,728	420,994	2,457,722	3,980,131	2,036,728	421,006		
54-1	Pawnee City Public Schools	1,486,693	307,304	1,793,997	2,905,265	1,486,693	307,310		
54-69	Lewiston Consolidated Schools	1,172,226	242,295	1,414,521	2,290,740	1,172,226	242,307		
55-1	Pender Public School	1,791,318	370,266	2,161,584	3,500,556	1,791,318	370,278		
55-13	Walthill Public School	2,239,986	463,010	2,702,996	4,377,335	2,239,986	463,021		
55-16	Omaha Nation Public School	3,056,920	631,868	3,688,788	5,973,769	3,056,920	631,887		
55-17	Winnebago Public School	3,804,690	786,431	4,591,121	7,435,047	3,804,690	786,456		
55-561	Emerson-Hubbard Com Schools	1,655,867	342,276	1,998,143	3,235,861	1,655,867	342,279		
56-1	Loup City Public Schools	1,630,481	337,024	1,967,505	3,186,251	1,630,481	337,032		

Portion of NPL autributable to Current Disconti 1% Increase Entity Collective NPL Non-employer Total NPL 1% Decrease (7.00%) Rate (8.00%) (9.00%) 56-15 Litchfield Public Schools 903,808 186,811 1.090,619 1,766,202 903,808 186,823 57-33 Stering Public School 2,766,330 571,855 3,338,385 5,406,296 2,766,330 571,861 58-16 Fullemon Public School 2,676,271 509,870 2,976,513 4,820,415 2,466,721 509,870 2,976,513 4,820,415 2,466,721 509,870 2,976,514 4,820,415 2,466,721 509,875 9,775,264 55,063,756 59,172,307 44,563,1591 9,432,367 59-27 Papillion Lavista Public Schools 4,631,591 9,432,165 55,063,756 59,172,307 44,563,1591 9,432,367 59-35 Grenta Public Schools 1,12,364 229,924 1,342,288 2,173,758 1,123,64 229,924 64-46 Myoood Public Schools 1,199,644 <td< th=""><th></th><th></th><th></th><th></th><th colspan="5">NPL Sensitivities at 6/30/16</th></td<>					NPL Sensitivities at 6/30/16				
57-33 Sterling Public Schools 1,14,500 234,499 1,368,999 2,217,016 1,134,500 234,699 57-50 Johnson County Central Public School 2,766,530 571,855 3,338,385 5,406,296 2,766,530 571,851 58-15 Fulletor Public Schools 2,466,721 549,692 2,018,113 3,268,209 1,672,421 345,601 59-16 Bellewer Public Schools 46,952,781 9,705,467 55,063,756 89,172,307 45,631,591 9,432,165 59-37 Gretma Public Schools 45,631,591 9,432,165 55,063,756 89,172,307 45,631,591 9,432,367 59-46 Springfield Platteview Community Schools 5,072,354 1,048,468 6,120,822 9,912,328 5,772,354 1,048,491 60-25 Mexicine Vulley Public Schools 1,102,644 247,9968 1,447,612 2,344,320 1,199,644 247,995 61-16 Gordon-Rushville Public Schools 1,199,644 247,9968 1,447,612 2,344,320 1,199,644 247,995 61-36 Hyprings School 878,692 181,619 1,060,311 1,717,12 878,		Entity	Collective NPL	attributable to	Total NPL	1% Decrease (7.00%)			
57-33 Sterling Public Schools 1,14,500 234,499 1,368,999 2,217,016 1,134,500 234,599 57-50 Johnson County Central Public School 2,766,530 571,855 3,338,385 5,406,296 2,766,530 571,851 58-1 Fulletorn Public Schools 2,466,721 549,692 2,018,113 3,268,209 1,672,421 345,602 59-1 Bellewer Public Schools 46,952,781 9,705,467 55,063,756 89,172,307 45,631,591 9,432,467 59-27 Papillion LaVista Public Schools 45,631,591 9,432,165 55,063,756 89,172,307 45,631,591 9,432,467 69-46 Mayood Public Schools 1,012,344 20,929 1,242,288 2,173,758 1,102,344 229,931 60-45 Mayood Public Schools 1,112,344 229,932 2,344,320 1,199,644 247,975 61-10 Gordon-Rushville Public Schools 1,199,644 247,968 1,447,612 2,344,320 1,199,644 247,975 61-3 Hay Springs School 878,692 181,631 1,000,311 1,717,122 878,692 181,632 <	56-15	Litchfield Public Schools	903 808	186 811	1 090 619	1 766 202	903 808	186 823	
57-50 Johnson County Central Public School 2.766.530 571.851 58-1 Fulleton Public School 1.672,421 345.692 2.018,113 3.268.209 1.672,421 345.701 58-30 Twin River Public Schools 2.466,721 500,870 2.976,591 4.820,415 2.466,721 509,888 59-17 Pallion La Vista Public Schools 45,631,591 9,432,165 55,03,756 89,172,307 45,631,591 9,432,367 59-37 Grema Public Schools 45,631,591 9,432,165 55,063,756 89,172,307 45,631,591 9,432,367 59-46 Springfield Platteview Community Schools 5,072,354 1,048,468 6,120,822 9,912,288 5,072,354 1,048,491 60-125 Medicine Valley Public Schools 1,109,644 247,9768 1,447,612 2,344,320 1,199,644 247,975 61-10 Gordon-Rushville Public Schools 4,088,091 838,813 4,896,904 7,930,236 4,058,091 838,836 61-3 Hay Springs School 670,678 138,626 809,304 1,310,624 670,678 138,624 63-50 West Pub			,	· · · · ·	, ,		,	,	
58-1 Fullerton Public School 1,672,421 345,692 2,018,113 3,268,209 1,672,421 545,001 58-30 Twin River Public Schools 2,466,721 509,888 2,466,721 509,888 59-1 Bellevue Public Schools 46,952,781 9,705,264 56,658,045 91,754,150 46,592,781 9,705,467 59-37 Grena Public Schools 45,631,591 9,432,165 55,063,756 89,172,307 45,631,591 9,432,367 59-37 Grena Public Schools 1,300,032 268,720 1,568,752 2,540,496 1,300,032 268,726 60-46 Maywood Public Schools 1,112,364 229,924 1,342,288 2,173,758 1,112,364 229,933 60-45 Eustis-Farnam Public Schools 1,199,644 247,976 1,447,612 2,344,320 1,199,644 247,975 61-10 Gordon-Rushville Public Schools 1,858,692 181,619 1,000,311 1,717,122 878,692 181,632 63-36 Lynch Public School 1,5521,410 314,481 1,855,891									
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65-10Hemingford Public School2,188,009452,2652,640,2744,275,7622,188,009452,27765-6Alliance Public Schools5,688,5861,175,8386,864,42411,116,5175,688,5861,175,87066-30Cody-Kilgore Unified Schools987,958204,2221,192,1801,930,648987,958204,21866-6Valentine Community Schools3,659,834756,4994,416,3337,151,9723,659,834756,51367-70Hitchcock Public Schools1,318,407272,5111,590,9182,576,4031,318,407272,52468-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community Schools2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	64-21								
65-10Hemingford Public School2,188,009452,2652,640,2744,275,7622,188,009452,27765-6Alliance Public Schools5,688,5861,175,8386,864,42411,116,5175,688,5861,175,87066-30Cody-Kilgore Unified Schools987,958204,2221,192,1801,930,648987,958204,21866-6Valentine Community Schools3,659,834756,4994,416,3337,151,9723,659,834756,51367-70Hitchcock Public Schools1,318,407272,5111,590,9182,576,4031,318,407272,52468-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28769-71Crawford Public Schools1,142,936442,7702,584,8064,185,9232,142,036442,77470-11South Sioux City Comm School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	64-63	•							
65-6Alliance Public Schools5,688,5861,175,8386,864,42411,116,5175,688,5861,175,87066-30Cody-Kilgore Unified Schools987,958204,2221,192,1801,930,648987,958204,21866-6Valentine Community Schools3,659,834756,4994,416,3337,151,9723,659,834756,51367-70Hitchcock Public Schools1,318,407272,5111,590,9182,576,4031,318,407272,52468-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community Schools2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	65-10		2,188,009	452,265	2,640,274	4,275,762	2,188,009	452,277	
66-6Valentine Community Schools3,659,834756,4994,416,3337,151,9723,659,834756,51367-70Hitchcock Public Schools1,318,407272,5111,590,9182,576,4031,318,407272,52468-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools4,360,127901,2505,261,3778,520,4704,360,127901,26969-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community Schools2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	65-6	÷	5,688,586	1,175,838	6,864,424	11,116,517	5,688,586	1,175,870	
67-70Hitchcock Public Schools1,318,407272,5111,590,9182,576,4031,318,407272,52468-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools4,360,127901,2505,261,3778,520,4704,360,127901,26969-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community Schools2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	66-30	Cody-Kilgore Unified Schools	987,958	204,222	1,192,180	1,930,648	987,958	204,218	
68-1Ogallala Public Schools4,109,436849,4384,958,8748,030,5744,109,436849,44968-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools4,360,127901,2505,261,3778,520,4704,360,127901,26969-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	66-6	Valentine Community Schools	3,659,834	756,499	4,416,333	7,151,972	3,659,834	756,513	
68-6Paxton Consolidated Schools1,252,028258,8031,510,8312,446,6871,252,028258,80369-2Chadron Public Schools4,360,127901,2505,261,3778,520,4704,360,127901,26969-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	67-70	Hitchcock Public Schools	1,318,407	272,511	1,590,918	2,576,403	1,318,407	272,524	
69-2Chadron Public Schools4,360,127901,2505,261,3778,520,4704,360,127901,26969-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	68-1	Ogallala Public Schools	4,109,436	849,438	4,958,874	8,030,574	4,109,436	849,449	
69-71Crawford Public Schools1,147,938237,2841,385,2222,243,2771,147,938237,28770-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	68-6	Paxton Consolidated Schools	1,252,028	258,803	1,510,831	2,446,687	1,252,028	258,803	
70-11South Sioux City Comm School17,225,9343,560,65120,786,58533,662,56317,225,9343,560,72070-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	69-2	Chadron Public Schools	4,360,127	901,250	5,261,377	8,520,470	4,360,127	901,269	
70-31Homer Community School2,142,036442,7702,584,8064,185,9232,142,036442,77471-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	69-71	Crawford Public Schools	1,147,938	237,284	1,385,222	2,243,277	1,147,938	237,287	
71-1Kimball Public Schools2,655,368548,8763,204,2445,189,0652,655,368548,88372-10Chase County Schools2,695,953557,2583,253,2115,268,3762,695,953557,272	70-11	South Sioux City Comm School	17,225,934	3,560,651	20,786,585	33,662,563	17,225,934	3,560,720	
72-10 Chase County Schools 2,695,953 557,258 3,253,211 5,268,376 2,695,953 557,272	70-31	Homer Community School	2,142,036	442,770	2,584,806	4,185,923	2,142,036	442,774	
	71-1	Kimball Public Schools	2,655,368	548,876	3,204,244	5,189,065	2,655,368	548,883	
72-536 Wauneta-Palisade Public Schools1,254,406259,2841,513,6902,451,3331,254,406259,294	72-10	Chase County Schools	2,695,953	557,258	3,253,211	5,268,376	2,695,953	557,272	
	72-536	Wauneta-Palisade Public Schools	1,254,406	259,284	1,513,690	2,451,333	1,254,406	259,294	

Portion of NPL attributable to Current Discount 1% Increase (9.00%) 73-30 Elwood Public Schools 1.219,674 252,106 1.471,780 2,383,461 1.219,674 252,115 74-20 Perkins County Schools 2.383,007 492,564 2.875,571 4,656,6822 2.283,007 492,564 76-117 Dundy County Public Schools 2.297,080 474,808 2.471,881 4.488,906 2.297,080 474,808 76-117 Dundy County Public Schools 2.168,115 448,165 4.363,218 4.383,718 372,841 78-25 Greek Valley Schools 1.480,4718 372,824 2.175,542 4.364,866 1.440,49 297,735 78-55 South Plate Schools 1.185,258 244,988 1.430,246 2.316,207 1.185,258 245,001 79-79 Hayes Center Public Schools 1.280,470 264,671 1.553,141 2.502,267 1.280,470 264,682 83-100 Baneer County Schools 1.788,489 369,679 2.158,161 3.495,028 1.788,489 369,693			6/30/16 NPL		NPL S	Sensitivities at 6/30/16	
Entity Collective NPI. Non-employer Total NPI. 1% Decrease (7.0%) Rate (8.0%) (9.0%) 73-30 Elwood Public Schools 1,219,674 252,106 1,471,780 2,383,401 1,219,674 252,115 74-20 Perkins County Schools 2,283,007 492,554 2,475,571 4,656,822 2,383,007 492,554 76-117 Dundy County Public Schools 2,168,115 448,157 2,016,272 4,236,886 2,168,115 448,155 77-1 Garden County Schools 1,440,449 297,748 1,738,197 2,814,896 1,440,449 297,751 78-95 South Platte Schools 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 79-79 Hayes Center Public Schools 1,280,470 264,671 1,445,669 1,693,300 866,548 179,121 0.500 Stouco County High School 1,786,489 369,679 2,158,168 3,495,028 1,788,489 369,679 83-100 Burwell JrSr. High School 1,158,217 238,795							
73.30Elwood Public Schools1,219,674252,1061,471,7802,383,4611,219,674252,11574.20Perkins County Schools2,383,007492,5642,875,5714,656,8222,383,007492,58475.10Ainsworth Community Schools2,297,080474,882471,1884,488,9062,970,80474,82276.117Dandy County Public Schools1,803,718372,8242,176,5423,524,7881,803,718372,84477.1Garden County Schools1,440,449297,7441,738,1972,814,8961,440,449297,75178.25Creck Valley Schools1,185,258244,9881,430,2462,316,2071,185,258245,00179.79Hayes Center Public School866,548179,1211,045,6691,693,300866,548179,12180.500Sioux County Public School1,280,470264,6711,545,1412,502,2671,280,47081-100Rock County Public Schools1,280,470244,6711,503,713769,486159,05883-100Burwell IrSr. High School1,188,489369,6792,158,1683,495,0281,788,489369,67383-100Burwell IrSr. High School1,152,37238,7851,294,0252,237,5391,155,237238,79583-100Burner County School1,155,237238,7851,294,04816,181166,71084-45Wheeler Central Schools1,116,040210,4371,228,4771,989,4331,018,040210,43685-15 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
74-20 Perkins County Schools 2,383,007 492,564 2,875,571 4,656,822 2,383,007 492,584 75-10 Ainsworth Community Schools 2,168,115 448,157 2,616,272 4,236,886 2,168,115 448,165 77-11 Garden County Schools 1,803,718 372,824 2,176,542 3,524,788 1,803,718 372,841 78-25 Creck Valley Schools 1,440,449 297,751 1,460,487 2,316,207 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 79-79 Hayes Chools 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 80-500 Sioux County High School 966,334 199,753 1,166,087 1,888,390 966,334 199,748 81-100 Rock County Public Schools 1,280,470 264,671 1,551,371 1,769,486 159,058 83-100 Burvell JrSr. High School 1,788,489 369,679 2,158,168 3,495,028 1,788,489 369,679 84-1 Buner County School 1,155,237 238,755 1,551,37 1,552,37 <	Entity	Collective NPL	Non-employer	Total NPL	1% Decrease (7.00%)	Rate (8.00%)	(9.00%)
75-10 Ainsworth Community Schools 2.297,080 474,808 2.771,888 4.488,906 2.297,080 474,822 76-117 Dundy County Public Schools 2.168,115 448,157 2.616,272 4.236,886 2.168,115 448,165 77-1 Garden County Schools 1.480,3718 372,824 2.176,542 3.524,788 1.803,718 372,841 78-25 Creck Valley Schools 1.485,258 244,988 1.430,246 2.316,207 1.185,258 244,008 79-79 Hayes Center Public School 866,548 179,121 1.045,669 1.693,390 866,548 179,121 81-100 Rock County Public School 1.280,470 264,671 1.545,141 2.502,267 1.280,470 264,682 821-00 Kaya Paha Co. High School 1.788,489 369,0679 2.158,168 3.495,028 1.788,489 369,0693 84-45 Wheeler Country School 1.155,237 238,785 1.394,025 2.257,539 1.155,237 238,795 85-1 Banner County School 819,567 169,400 988,967 1.601,580 819,567 169,410	73-30 Elwood Public Schools	1,219,674	252,106	1,471,780	2,383,461	1,219,674	252,115
76-11 Dundy County Public Schools 2,168,115 448,157 2,616,272 4,236,886 2,168,115 448,165 77-1 Garden County Schools 1,803,718 372,824 2,176,542 3,524,788 1,803,718 372,841 78-25 Creck Valley Schools 1,140,449 297,748 1,738,197 2,814,896 1,440,449 297,751 78-95 South Plate Schools 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 80-500 Sioux County High School 966,334 199,753 1,166,087 1,888,390 966,334 199,748 81-100 Rock County Public Schools 1,280,470 264,671 1,535,141 2,502,267 1,280,470 264,682 82-100 Keya Paha Co. High School 769,486 159,061 928,547 1,503,713 769,486 159,058 83-100 Banner County School 1,155,237 238,788 1,394,025 2,257,539 1,155,237 238,795 86-71 Sandhilk Public School 819,567 169,400 988,967 1,601,580 819,567 169,400 87-50<	74-20 Perkins County Schools	2,383,007	492,564	2,875,571	4,656,822	2,383,007	492,584
76-11 Dundy County Public Schools 2,168,115 448,157 2,616,272 4,236,886 2,168,115 448,165 77-1 Garden County Schools 1,803,718 372,824 2,176,542 3,524,788 1,803,718 372,841 78-25 Creck Valley Schools 1,140,449 297,748 1,738,197 2,814,896 1,440,449 297,751 78-95 South Plate Schools 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 80-500 Sioux County High School 966,334 199,753 1,166,087 1,888,390 966,334 199,748 81-100 Rock County Public Schools 1,280,470 264,671 1,535,141 2,502,267 1,280,470 264,682 82-100 Keya Paha Co. High School 769,486 159,061 928,547 1,503,713 769,486 159,058 83-100 Banner County School 1,155,237 238,788 1,394,025 2,257,539 1,155,237 238,795 86-71 Sandhilk Public School 819,567 169,400 988,967 1,601,580 819,567 169,400 87-50<	75-10 Ainsworth Community Schools	2,297,080	474,808	2,771,888	4,488,906	2,297,080	474,822
78-25 Creck Valley Schools 1,440,449 297,751 78-95 South Platte Schools 1,185,258 244,988 1,430,246 2,316,207 1,185,258 245,001 78-95 Mayes Center Public School 866,548 179,121 1,045,669 1,693,390 866,548 179,121 80-500 Sioux County High School 966,334 199,753 1,166,087 1,888,390 966,334 199,748 81-100 Rock County Public Schools 1,280,470 264,671 1,545,141 2,502,267 1,280,470 264,683 82-100 Keya Paha Co. High School 769,486 159,061 928,547 1,503,713 769,486 159,063 84-45 Wheeler Central Schools 816,181 168,708 984,889 1,594,964 816,181 168,710 87-50 Stapletor Public School 1,155,237 238,788 1,394,025 2,257,539 1,155,237 238,785 86-71 Sandhills Public School 1,018,040 210,437 1,228,477 1,989,433 1,018,040 210,437 87-50 Stapletor Public School 811,426 167,729		2,168,115	448,157	2,616,272	4,236,886	2,168,115	448,165
78-95South Platte Schools1,185,258244,9881,430,2462,316,2071,185,258245,00179-79Hayes Center Public School866,548179,1211,045,6691,693,390866,548179,12180-500Sioux County Platifs Schools1,280,470264,6711,545,1412,502,2671,280,470264,68282-100Keya Paha Co. High School1,788,489369,6792,158,1683,495,0221,788,489369,65983-100Burwell JrSr. High School1,788,489369,6792,158,1683,495,0231,788,489369,67984-45Wheeler Central Schools816,181168,708984,8891,594,964816,181168,71085-1Bamer County School1,155,237238,7781,394,0252,257,5391,155,237238,79586-71Sandhills Public School819,567169,400988,9671,601,580819,567169,41087-00Sangleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public School726,236150,113876,3591,419,196726,236150,11899-10McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School881,416182,1911,063,6071,722,444881,416182,19591-500Arthur County High School881,416182,1911,063,6071,722,444881,416182,1	77-1 Garden County Schools	1,803,718	372,824	2,176,542	3,524,788	1,803,718	372,841
79-79Hayes Center Public School866,548179,1211,045,6691,693,390866,548179,12180-500Sioux County High School966,334199,7531,166,0871,888,390966,334199,74881-100Rock County Public Schools1,280,470264,6711,545,1412,502,2671,280,470264,68282-100Keya Paha Co. High School769,486159,061928,5471,503,713769,486159,05883-100Burwell JrSr. High School1,788,489369,6792,188,1683,495,0281,788,489369,67384-45Wheeler Central Schools816,181168,700984,8891,594,964816,181168,71085-1Banner County School1,155,237238,7881,394,0252,257,5391,155,237238,79586-71Sandhills Public Schools1,018,040210,4371,288,4771,989,4331,018,040210,43687-501Staplero Public Schools1,018,040210,4371,288,4771,989,4331,018,040210,43688-25Loup County Public Schools811,426167,729979,1551,585,671811,426167,72789-09McPherson CHigh School726,236150,113876,5351,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools1,061,350219,3751,220,74,6671,601,530219,388<	78-25 Creek Valley Schools	1,440,449	297,748	1,738,197	2,814,896	1,440,449	297,751
80-500 Sioux County High School 966,334 199,753 1,166,087 1,888,390 966,334 199,748 81-100 Rock County Public Schools 1,280,470 264,671 1,545,141 2,502,267 1,280,470 264,682 83-100 Burwell JrSr. High School 769,486 159,061 928,547 1,503,713 769,486 159,063 84-45 Wheeler Central Schools 816,181 168,708 984,889 1,594,964 816,181 168,708 85-1 Banner County School 1,155,237 238,788 1,394,025 2,257,539 1,155,237 238,795 86-71 Sandhills Public Schools 1,018,040 210,437 1,228,477 1,989,433 1,018,040 210,433 88-25 Loup County Public School 722,956 149,446 872,402 1,412,785 722,956 149,446 88-25 Loup County Public School 726,236 150,123 876,359 1,419,196 726,236 150,112 91-500 Arthur County High School 893,048 184,599	78-95 South Platte Schools	1,185,258	244,988	1,430,246	2,316,207	1,185,258	245,001
81-100 Rock County Public Schools 1,280,470 264,671 1,545,141 2,502,267 1,280,470 264,682 82-100 Keya Paha Co. High School 769,486 159,061 928,547 1,503,713 769,486 159,058 83-100 Burwell JrSr. High School 1,788,489 369,679 2,158,168 3,495,028 1,788,489 369,670 84-45 Wheeler Central School 816,181 168,708 984,889 1,594,964 816,181 168,710 85-71 Sandhills Public School 819,567 169,400 988,967 1,601,580 819,567 169,400 88-52 Loup County Public School 722,956 149,446 872,402 1,412,785 722,956 149,440 89-1 Thedford Public School 722,956 149,446 872,402 1,412,785 722,956 149,440 89-1 Thedford Public School 720,256 150,123 876,359 1,419,196 726,236 150,118 90-90 McPherson Co High School 262,36 150,123 876,359 1,419,196 726,236 150,118 91-500 A	79-79 Hayes Center Public School	866,548	179,121	1,045,669	1,693,390	866,548	179,121
82-100 Keya Paha Čo. High School 769,486 159,061 928,547 1,503,713 769,486 159,058 83-100 Burwell IrSr. High School 1,788,489 369,679 2,188,168 3,495,028 1,788,489 369,693 84-45 Wheeler Central Schools 816,181 168,708 984,889 1,594,964 816,181 168,710 85-1 Banner County School 1,155,237 238,788 1,394,025 2,257,539 1,155,237 238,795 86-71 Sandhills Public School 819,567 169,400 988,967 1,601,580 819,567 169,410 87-501 Stapleton Public Schools 1,018,040 210,437 1,228,477 1,989,433 1,018,040 210,436 88-25 Loup County Public Schools 811,426 167,729 979,155 1,585,671 811,426 167,727 90-90 McPherson Co High School 726,236 150,112 876,359 1,412,785 722,956 149,444 91-500 Arthur County High School 893,048 184,599 1,077,647 1,745,176 893,048 189,116 92-11	80-500 Sioux County High School	966,334	199,753	1,166,087	1,888,390	966,334	199,748
83-100Burwell JrSr. High School1,788,489369,6792,158,1683,495,0281,788,489369,69384-45Wheeler Central Schools816,181168,708984,8891,594,964816,181168,71085-1Banner County School1,155,237238,7881,394,0252,257,5391,155,237238,79586-71Sandhills Public School1,195,677169,400988,9671,601,580819,567169,41087-501Stapleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public Schools1811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools881,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,2432,14,8171,254,0602,030,8681,039,2432,14,819 <t< td=""><td>81-100 Rock County Public Schools</td><td>1,280,470</td><td>264,671</td><td>1,545,141</td><td>2,502,267</td><td>1,280,470</td><td>264,682</td></t<>	81-100 Rock County Public Schools	1,280,470	264,671	1,545,141	2,502,267	1,280,470	264,682
84-45Wheeler Central Schools816,181168,708984,8891,594,964816,181168,71085-1Banner County School1,155,237238,7881,394,0252,257,5391,155,237238,79586-71Sandhills Public School819,567169,400988,9671,601,580819,567169,40687-501Stapleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School226,304184,5991,077,6471,745,176830,48184,59992-11District 11 Area Schools811,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 103,885,507761,7964,447,3037,202,1413,685,507761,89297-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,43597-14Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-15	82-100 Keya Paha Co. High School	769,486	159,061	928,547	1,503,713	769,486	159,058
85-1Banner County School1,155,237238,7881,394,0252,257,5391,155,237238,79586-71Sandhills Public School819,567169,400988,9671,601,580819,567169,41087-501Stapleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public Schools722,956149,446872,4021,412,785722,956149,44689-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools811,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-10Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 134,293,297887,4355,180,7328,388,8734,293,297887,45497-15Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17	83-100 Burwell JrSr. High School	1,788,489	369,679	2,158,168	3,495,028	1,788,489	369,693
86-71Sandhills Public School819,567169,400988,9671,601,580819,567169,41087-501Stapleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public Schools722,956149,446872,4021,412,785722,956149,44089-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools810,61350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,92497-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 131,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,532,8661,810,625374,26997-2 <td>84-45 Wheeler Central Schools</td> <td>816,181</td> <td>168,708</td> <td>984,889</td> <td>1,594,964</td> <td>816,181</td> <td>168,710</td>	84-45 Wheeler Central Schools	816,181	168,708	984,889	1,594,964	816,181	168,710
87-501Stapleton Public Schools1,018,040210,4371,228,4771,989,4331,018,040210,43688-25Loup County Public School722,956149,446872,4021,412,785722,956149,44089-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools881,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,19297-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2<	85-1 Banner County School	1,155,237	238,788	1,394,025	2,257,539	1,155,237	238,795
88-25Loup County Public School722,956149,446872,4021,412,785722,956149,44089-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools881,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605374,2692,184,8943,538,2861,810,625374,26997-20Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 171,810,625374,2692,184,8943,538,2661,810,625374,26997-3Ed.	86-71 Sandhills Public School	819,567	169,400	988,967	1,601,580	819,567	169,410
89-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools811,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,676,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,188,8943,532,2671,705,407352,51997-3Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed.	87-501 Stapleton Public Schools	1,018,040	210,437	1,228,477	1,989,433	1,018,040	210,436
89-1Thedford Public Schools811,426167,729979,1551,585,671811,426167,72790-90McPherson Co High School726,236150,123876,3591,419,196726,236150,11891-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools811,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,676,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,188,8943,532,2671,705,407352,51997-3Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed.	88-25 Loup County Public School	722,956	149,446	872,402	1,412,785	722,956	149,440
91-500Arthur County High School893,048184,5991,077,6471,745,176893,048184,59992-11District 11 Area Schools881,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,6602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2661,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	89-1 Thedford Public Schools	811,426	167,729	979,155	1,585,671	811,426	167,727
92-11District 11 Area Schools881,416182,1911,063,6071,722,444881,416182,19593-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	90-90 McPherson Co High School	726,236	150,123	876,359	1,419,196	726,236	150,118
93-1Mullen Public Schools1,061,350219,3751,280,7252,074,0671,061,350219,38897-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	91-500 Arthur County High School	893,048	184,599	1,077,647	1,745,176	893,048	184,599
97-1Ed. Service Unit 13,685,507761,7964,447,3037,202,1413,685,507761,82097-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	92-11 District 11 Area Schools	881,416	182,191	1,063,607	1,722,444	881,416	182,195
97-10Ed. Service Unit 103,895,086805,1214,700,2077,611,6973,895,086805,14197-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	93-1 Mullen Public Schools	1,061,350	219,375	1,280,725	2,074,067	1,061,350	219,388
97-11Ed. Service Unit 111,698,018350,9892,049,0073,318,2311,698,018350,99297-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-1 Ed. Service Unit 1	3,685,507	761,796	4,447,303	7,202,141	3,685,507	761,820
97-13Ed. Service Unit 134,293,297887,4355,180,7328,389,8734,293,297887,45497-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-10 Ed. Service Unit 10	3,895,086	805,121	4,700,207	7,611,697	3,895,086	805,141
97-15Ed. Service Unit 151,039,243214,8171,254,0602,030,8681,039,243214,81997-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-11 Ed. Service Unit 11	1,698,018	350,989	2,049,007	3,318,231	1,698,018	350,992
97-16Ed. Service Unit 161,678,605346,9722,025,5773,280,2961,678,605346,97997-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-13 Ed. Service Unit 13	4,293,297	887,435	5,180,732	8,389,873	4,293,297	887,454
97-17Ed. Service Unit 171,810,625374,2692,184,8943,538,2861,810,625374,26997-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-15 Ed. Service Unit 15	1,039,243	214,817	1,254,060	2,030,868	1,039,243	214,819
97-2Ed. Service Unit 21,705,407352,5092,057,9163,332,6701,705,407352,51997-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-16 Ed. Service Unit 16	1,678,605	346,972	2,025,577	3,280,296	1,678,605	346,979
97-3Ed. Service Unit 35,097,1391,053,5846,150,7239,960,7225,097,1391,053,61497-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-17 Ed. Service Unit 17	1,810,625	374,269	2,184,894	3,538,286	1,810,625	374,269
97-4Ed. Service Unit 42,125,152439,2782,564,4304,152,9282,125,152439,284	97-2 Ed. Service Unit 2	1,705,407	352,509	2,057,916	3,332,670	1,705,407	352,519
	97-3 Ed. Service Unit 3	5,097,139	1,053,584	6,150,723	9,960,722	5,097,139	1,053,614
97-5Ed. Service Unit 51,552,906320,9831,873,8893,034,6571,552,906320,996	97-4 Ed. Service Unit 4	2,125,152	439,278	2,564,430	4,152,928	2,125,152	439,284
	97-5 Ed. Service Unit 5	1,552,906	320,983	1,873,889	3,034,657	1,552,906	320,996

			NPL Sensitivities at 6/30/16					
	Entity	Collective NPL	Portion of NPL attributable to Non-employer	Total NPL	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	
97-6	Ed. Service Unit 6	2,440,898	504,543	2,945,441	4,769,952	2,440,898	504,551	
97-7	Ed. Service Unit 7	2,950,738	609,927	3,560,665	5,766,271	2,950,738	609,938	
97-8	Ed. Service Unit 8	2,391,885	494,401	2,886,286	4,674,172	2,391,885	494,419	
97-9	Ed. Service Unit 9	2,689,919	556,009	3,245,928	5,256,584	2,689,919	556,025	
98-11	Lincoln Regional Center	150,153	31,045	181,198	293,426	150,153	31,038	
98-12	Nebraska Correctional Youth Facility	1,129,504	233,476	1,362,980	2,207,253	1,129,504	233,476	
98-4	Nebraska Youth Academy	209,925	43,400	253,325	410,232	209,925	43,393	
98-6	Youth Development Center	413,244	85,415	498,659	807,554	413,244	85,421	
98-9	W Kearney High School YR and TC	849,528	175,600	1,025,128	1,660,130	849,528	175,603	
99-3	Sarpy County Coop Head Start	803,630	166,120	969,750	1,570,438	803,630	166,116	

(Concluded)

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

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2016

	Deferred Outflows of Resources					Deferred Inflows of	Resources		Pension Expense					
	Entity	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Outflows of Resources	Difference Between Exp and Actu Experience	ected al	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Amounts from Changes in	Total Employer Pension Expense / (Income)
Total		\$ 732,618,602	\$ 28,691,770	\$ 761,310,372	\$ 230,52	1,240	\$ 323,944,230	\$ 28,691,770	\$ 583,157,240	\$ 92,867,709	\$ -	\$ 92,867,709	\$-	\$ 92,867,709
Special	Funding Situation													
State		125,494,138	1,188,635	126,682,773	39,48	7,210	55,490,131	2,043,017	97,020,358	-	15,907,804	15,907,804	(454,614)	15,453,190
School	<u>s</u>													
00-DE	Nebraska Dept of Education	778,722	133,541	912,263		5,028	344,330	39,982	629,340	119,116	(20,404)	98,712	36,008	134,720
01-10	Elkhorn Public Schools	14,817,863	4,130,223	18,948,086		2,497	6,552,060	-	11,214,557	2,266,588	(388,256)	1,878,332	1,302,399	3,180,731
01-15	Douglas County West Comm Schools	1,960,084	3,317	1,963,401		5,748	866,697	87,650	1,571,095	299,821	(51,358)	248,463	(24,304)	224,159
01-17	Millard Public Schools	43,432,048	331,295	43,763,343	13,66		19,204,483	1,700,461	34,571,004	6,643,505	(1,138,001)		(260,146)	5,245,358
01-54 01-59	Ralston Public Schools Bennington Public Schools	6,848,299 3,368,676	291,322 856,487	7,139,621 4,225,163	2,15	4,843 9,967	3,028,133 1,489,538	641,115	5,824,091 2,549,505	1,047,538 515,283	(179,439) (88,265)	868,099 427,018	(185,302) 253,132	682,797 680,150
01-59	Westside Community Schools	13,759,889	207,579	4,225,165	4,32		6,084,252	540,873	10,954,727	2,104,757	(360,535)	1,744,222	(130,203)	1,614,019
01-66	Lincoln Public Schools	91,902,937	4,424,937	96.327.874	4,52 28,91		40,636,998	616,961	70.171.573	14,057,761	(2,408,020)	1,744,222	938,999	12.588.740
02-145		3,734,956	4,424,937	3,734,956	28,91		1,651,497	59,656	2,886,371	571,311	(2,408,020) (97,863)		(19,112)	454,336
02-143		1.245.796	74.537	1.320.333		1.994	550,857	37,896	980,747	190,561	(32,642)		7.131	165,050
02-140		4,250,470	274,296	4,524,766		7,427	1,879,443	76,998	3,293,868	650,166	(111,371)	,	91,903	630,698
02-160		1.560.844	54,921	1.615.765		1.126	690.163	621	1.181.910	238,752	(40,897)	197.855	14.502	212.357
03-1	Southern Public Schools	1,074,253	49,549	1,123,802		8,018	475,006	2,830	815,854	164,321	(28,147)	,	16,812	152,986
	Diller-Odell Public Schools	699,314	17,872	717,186		0,042	309,218	-,	529,260	106,969	(18,323)	88,646	5.082	93,728
03-15	Beatrice Public Schools	4,450,365	2,913	4,453,278		0,324	1,967,832	355,161	3,723,317	680,742	(116,608)	564,134	(136,518)	427,616
03-34	Daniel Freeman Public Schools	939,415	100,209	1,039,624		5,590	415,384	-	710,974	143,696	(24,615)		28,145	147,226
04-15	Anselmo-Merna Public School	564,021	28,545	592,566	17	7,471	249,395	18,328	445,194	86,274	(14,778)	71,496	5,568	77,064
04-180	Callaway Public School	583,553	48,534	632,087	18	3,617	258,031	597	442,245	89,262	(15,290)	73,972	12,560	86,532
04-25	Broken Bow Public Schools	2,064,453	-	2,064,453	64	9,588	912,846	67,777	1,630,211	315,786	(54,093)	261,693	(18,431)	243,262
04-44	Ansley Public School	574,446	75,668	650,114		0,752	254,005	-	434,757	87,869	(15,051)	72,818	23,728	96,546
04-84	Sargent Public Schools	496,635	52,015	548,650		5,268	219,599	-	375,867	75,967	(13,013)		14,206	77,160
04-89	Arnold Public Schools	490,620	16,537	507,157		4,375	216,939	28,638	399,952	75,047	(12,855)	62,192	(430)	61,762
05-1	Fremont Public Schools	10,824,674	9,829	10,834,503		5,025	4,786,380	526,293	8,718,698	1,655,776	(283,626)	1,372,150	(139,478)	1,232,672
05-594		1,220,015	24,101	1,244,116		3,882	539,458	17,261	940,601	186,618	(31,967)	154,651	(1,042)	153,609
05-595		1,392,151	107,653	1,499,804		8,046	615,572		1,053,618	212,948	(36,477)		34,398	210,869
05-62	Scribner-Snyder Community Schools	658,016	40,967	698,983		7,047	290,957	30,339	528,343	100,653	(17,242)	83,411	(771)	82,640
06-1 06-107	Ashland-Greenwood Public Schools Cedar Bluffs Public School	1,724,958 624,257	38,777 94,037	1,763,735 718,294		2,765 6,425	762,730 276,030	32,079	1,337,574 472,455	263,855 95,488	(45,197) (16,356)	218,658 79,132	2,556 26,651	221,214 105,783
06-39	Wahoo Public School	2.091.450	98,890	2,190,340		3,423 8.083	924,783	32.304	1.615.170	319.914	(54,799)	265,115	13.977	279.092
06-72	Mead Public Schools	602,059	37,619	639,678		9,440	266,214	7,264	462,918	92,093	(15,775)	, .	7,785	84,103
06-9	Yutan Public School	1,088,136	238,694	1,326,830		2,386	481,145	102,726	926,257	166,445	(28,511)	137,934	46,651	184,585
07-1	Madison Public Schools	1,239,378	44,121	1,283,499		9,975	548,020	203,236	1,141,231	189,579	(32,474)		(59,896)	97,209
07-13	Newman Grove Public Schools	526,101	13,523	539,624	16	5,540	232,628	76,271	474,439	80,475	(13,786)	66,689	(25,891)	40,798
07-2	Norfolk Public Schools	9,216,511	-	9,216,511	2,90	0,010	4,075,293	1,066,178	8,041,481	1,409,787	(241,490)	1,168,297	(382,031)	786,266
07-5	Battle Creek Public School	1,009,556	29,705	1,039,261	31	7,661	446,398	19,732	783,791	154,425	(26,452)	127,973	488	128,461
07-80	Elkhorn Valley School	882,967	44,321	927,288	27	7,829	390,424	-	668,253	135,061	(23,135)	111,926	14,016	125,942
08-126		1,186,798	-	1,186,798		3,431	524,770	26,400	924,601	181,537	(31,097)	150,440	(8,698)	141,742
08-2	Grand Island Public Schools	21,938,542	54,592	21,993,134		3,046	9,700,633	732,094	17,335,773	3,355,790	(574,831)	2,780,959	(170,756)	2,610,203
08-82	Northwest High School	2,891,477	186,540	3,078,017		9,814	1,278,533	-	2,188,347	442,290	(75,763)	366,527	59,867	426,394
08-83	Wood River Jr-Sr High School	1,247,723	-	1,247,723		2,601	551,709	54,326	998,636	190,855	(32,692)	158,163	(15,530)	142,633
09-105		515,507	15,134	530,641		2,206	227,943	11,886	402,035	78,854	(13,508)	65,346	335	65,681
09-119		650,294	51,755	702,049		4,618	287,543	-	492,161	99,472	(17,040)		15,006	97,438
09-19 09-2	Shelton Public Schools	798,283	35,946	834,229		1,183 7,594	352,979	3,401	607,563	122,108	(20,917)		7,924	109,115
09-2	Gibbon Public Schools	1,358,934 1,082,840	20,711 47,517	1,379,645		7,594 0,720	600,884 478,803	17,607 71,768	1,046,085 891,291	207,867	(35,607)	172,260 137,262	(132)	172,128 124,602
09-69	Ravenna Public Schools Kearney Public Schools	1,082,840	47,517 120,543	1,130,357 12,202,816		0,720 1,733	478,803 5,342,456	182,197	9,326,386	165,635 1,848,144	(28,373) (316,579)	1,531,565	(12,660) (143)	1,531,422
09-7	Elm Creek Public School	759,183	34,504	793,687		1,735 8,880	335,690	30,476	9,320,380 605,046	1,848,144 116,127	(19,892)	96,235	3,146	99,381
10-1	Columbus Public Schools	8,014,108	54,204	8,068,312		1,670	3,543,623	16,537	6,081,830	1,225,864	(209,985)	1,015,879	14,847	1,030,726
10-1	Lakeview Community Schools	1,813,964	22,485	1,836,449		0,771	802,086	10,337	1,383,065	277,470	(47,530)		4,343	234,283
10-5	Lakenew Community Schools	1,015,704	22,403	1,000,449	57	.,,,1	002,080	10,208	1,565,005	277,470	(+7,550)	229,940	4,545	204,200

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2016

	Deferred Outflows of Resources				Deferred Inflows of	Resources		Pension Expense					
	Entity	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)		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)
10-67	Humphrey Public Schools	660,815	60,133	720,948	207,928	292,194	-	500,122	101,080	(17,314)	83,766	19,929	103,695
	Nebraska City Public Schools	3,026,506	91,016	3,117,522	952,302	1,338,240	206,036	2,496,578	462,944	(79,300)	383,644	(56,275)	327,369
11-27	Syracuse-Dunbar-Avoca School	1,779,677	60,940	1,840,617	559,982	786,925	146,251	1,493,158	272,225	(46,631)	225,594	(41,916)	183,678
11-501	Palmyra District OR 1	1,056,597	34,291	1,090,888	332,462	467,199	37,401	837,062	161,620	(27,684)	133,936	(445)	133,491
12-13 12-501	Creighton Community School Niobrara Public Schools	801,543 596,293	3,840 29,942	805,383 626,235	252,209 187,626	354,421 263,665	85,950 15,602	692,580 466,893	122,607 91,211	(21,002) (15,624)	101,605 75,587	(19,992) 8,365	81,613 83,952
	Santee Community Schools	853,230	96,272	949,502	268,472	377,275	43,476	689,223	130,513	(22,356)	108,157	9,681	117,838
	Wausa Public School	511.089	40.573	551,662	160,816	225,990	43,470	386,806	78,178	(13,392)	64,786	14,576	79,362
12-586		583,450	32,321	615,771	183,585	257,986	6,285	447,856	89,247	(15,288)	73,959	11,388	85,347
12-96	Crofton Community School	822,247	16,737	838,984	258,723	363,576	87,583	709,882	125,774	(21,545)	104.229	(14,144)	90.085
13-101		455,755	118,437	574,192	143,405	201,522	17,900	362,827	69,714	(11,942)	57,772	24,111	81,883
13-45	Randolph Public Schools	707,754	68,692	776,446	222,697	312,950	26,734	562,381	108,261	(18,545)	89,716	13,756	103,472
13-54	Laurel-Concord-Coleridge Comm School	1,210,000	3,152	1,213,152	380,731	535,030	51,226	966,987	185,085	(31,704)	153,381	(13,718)	139,663
13-8	Hartington-Newcastle Public School	1,008,076	106,936	1,115,012	317,195	445,744	272,138	1,035,077	154,198	(26,413)	127,785	(60,042)	67,743
	Silver Lake Public Schools	714,713	15,345	730,058	224,887	316,027	81,667	622,581	109,325	(18,727)	90,598	(13,925)	76,673
14-18	Hastings Public Schools	7,788,615	26,456	7,815,071	2,450,717	3,443,916	326,443	6,221,076	1,191,372	(204,077)	987,295	(79,413)	907,882
14-3	Kenesaw Public School	566,856	19,521	586,377	178,364	250,649	14,986	443,999	86,708	(14,853)	71,855	(770)	71,085
14-90	Adams Central Jr-Sr High School	2,006,086	136,925	2,143,011	631,222	887,037	11,381	1,529,640	306,857	(52,563)	254,294	33,389	287,683
15-1 15-37	North Platte Public Schools Hershey Public Schools	8,801,907 1,094,657	208,929 1,017	9,010,836 1,095,674	2,769,554 344,438	3,891,966 484,028	212,610 47,426	6,874,130 875,892	1,346,368 167,442	(230,627) (28,682)	1,115,741 138,760	22,804 (14,974)	1,138,545 123,786
15-57	Sutherland Public School	859,845	62,046	921,891	270,554	484,028 380,200	47,426	670,386	167,442	(28,682) (22,530)	108,995	(14,974) 6,606	125,780
15-565		580,205	53,359	633,564	182,564	256,551	19,032	439,115	88,750	(15,202)	73,548	17,410	90,958
15-6	Brady Public School	546,812	72,319	619,131	172,056	241,785	-	413,841	83,642	(14,327)	69,315	23,549	92,864
15-7	Maxwell Public School	757,542	4,586	762,128	238,364	334,965	14,322	587,651	115,876	(19,849)	96,027	(1,414)	94,613
16-5	Milford Public Schools	1,504,169	65,566	1,569,735	473,292	665,103	-	1,138,395	230,083	(39,413)	190,670	22,941	213,611
16-567	Centennial Public School	1,331,747	-	1,331,747	419,039	588,863	81,884	1,089,786	203,708	(34,894)	168,814	(26,259)	142,555
16-9	Seward Public Schools	2,923,016	54,800	2,977,816	919,738	1,292,479	-	2,212,217	447,113	(76,588)	370,525	16,470	386,995
17-12	York Public Schools	3,055,503	172,296	3,227,799	961,426	1,351,061	122,219	2,434,706	467,379	(80,059)	387,320	20,592	407,912
17-83	McCool Junction Public Schools	664,302	100,588	764,890	209,025	293,736	-	502,761	101,614	(17,406)	84,208	31,546	115,754
17-96	Heartland Community Schools	883,289	36,127	919,416	277,930	390,567	-	668,497	135,110	(23,143)	111,967	9,626	121,593
18-1	Lexington Public Schools	6,284,593	218,593	6,503,186	1,977,471	2,778,878	273,212	5,029,561	961,312	(164,669)	796,643	(25,262)	771,381
18-101 18-11	Sumner Eddyville Miller School Cozad City Schools	559,193 2,075,911	107,546	666,739 2,075,911	175,952 653,193	247,260 917,912	69,521 91,710	492,733 1,662,815	85,536 317,538	(14,652) (54,393)	70,884 263,145	(56) (30,918)	70,828 232,227
18-11	Gothenburg Public Schools	1,917,739	85,684	2,003,423	603,424	847,973	42,953	1,494,350	293,343	(50,248)	243,095	20,094	263,189
18-20	Overton Public Schools	651,430	46,078	697,508	204,975	288.045	1.934	494,954	99,644	(17,068)	82,576	10,872	93,448
19-56	Falls City Public Schools	2,076,952	37,820	2,114,772	653,521	918,372	57,503	1,629,396	317,697	(54,420)	263,277	1,443	264,720
19-70	Humboldt Table Rock Steinauer	1,215,927	74,811	1,290,738	382,596	537,650	54,948	975,194	185,992	(31,859)	154,133	15,919	170,052
20-1	Plattsmouth Community Schools	3,980,654	-	3,980,654	1,252,528	1,760,138	255,811	3,268,477	608,894	(104,301)	504,593	(78,690)	425,903
20-22	Weeping Water Public Schools	881,032	-	881,032	277,220	389,569	56,241	723,030	134,766	(23,085)	111,681	(15,535)	96,146
20-32	Louisville Public Schools	1,258,565	44,384	1,302,949	396,012	556,504	76,554	1,029,070	192,515	(32,978)	159,537	(7,414)	152,123
20-56	Conestoga Public Schools	1,493,963	43,724	1,537,687	470,081	660,590	28,878	1,159,549	228,521	(39,144)	189,377	8,933	198,310
20-97	Elmwood-Murdock Schools	1,008,039	6,684	1,014,723	317,183	445,728	30,073	792,984	154,193	(26,413)	127,780	(6,224)	121,556
21-11	Morrill Public Schools	1,012,706	-	1,012,706 4,342,758	318,652 1,366,465	447,791 1,920,251	266,985	1,033,428 4,416,032	154,907 664,282	(26,535)	128,372 550,494	(75,098)	53,274 191,740
21-16 21-2	Gering Public Schools Minatare Public Schools	4,342,758 568,527	25,529	4,342,758 594,056	1,300,403	251,387	1,129,316 87,287	4,416,032	86,964	(113,788) (14,897)	72,067	(358,754) (28,981)	43,086
21-2	Mitchell Public Schools	1,631,549	23,329	1,631,549	513,373	721,427	60,364	1,295,164	249,567	(42,750)	206,817	(15,732)	191,085
21-31	Scottsbluff Public Schools	7,119,243	471,958	7,591,201	2,240,097	3,147,938	429,950	5,817,985	1,088,983	(186,538)	902.445	83,472	985,917
22-2	Crete Public Schools	4,153,076	136,627	4,289,703	1,306,781	1,836,378		3,143,159	635,268	(108,819)	526,449	47,627	574,076
22-44	Dorchester Public Schools	562,505	71,244	633,749	176,994	248,724	6,526	432,244	86,043	(14,739)	71,304	14,716	86,020
22-68	Friend Public School	752,736	12,120	764,856	236,851	332,840	21,463	591,154	115,141	(19,723)	95,418	(2,025)	93,393
22-82	Wilber-Clatonia Public Schools	1,170,622	27,163	1,197,785	368,341	517,618	16,872	902,831	179,062	(30,672)	148,390	(793)	147,597
23-1	Boone Central Schools	1,624,831	102,609	1,727,440	511,259	718,456	103,282	1,332,997	248,539	(42,573)	205,966	(573)	205,393
23-17	St. Edward Public School	496,928	8,939	505,867	156,360	219,728	5,271	381,359	76,011	(13,020)	62,991	1,519	64,510
23-75	Riverside Public Schools	741,659	65,697	807,356	233,366	327,942	8,430	569,738	113,446	(19,432)	94,014	25,606	119,620
24-1	West Point Public School	1,877,760	26,225	1,903,985	590,844	830,295	179,905	1,601,044	287,228	(49,201)	238,027	(39,697)	198,330
24-20 24-30	Bancroft-Rosalie Comm. School Wisner-Pilger Public Schools	714,516 1,192,139	48,809 980	763,325 1,193,119	224,825 375,111	315,940 527,132	14,106 81,026	554,871 983,269	109,294 182,353	(18,721) (31,236)	90,573 151,117	7,673 (19,898)	98,246 131,219
24-30	wisher-ringer rubile schools	1,192,139	580	1,195,119	575,111	527,152	01,020	200,209	162,555	(31,230)	151,117	(19,098)	151,219

NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2016

		Deferred Outflows of Resources				Deferred Inflows of	Resources		Pension Expense				
	Entity	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)		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)
	East Butler Public School	1,030,399	73,189	1,103,588	324,219	455,615	3,424	783,258	157,613	(26,998)	130,615	18,844	149,459
25-56	David City Public Schools	1,777,098	171,405	1,948,503	559,171	785,785	-	1,344,956	271,831	(46,564)	225,267	47,741	273,008
26-1	Nebraska Unified Sch Dist #1	1,448,343	76,467	1,524,810	455,727	640,418	41,837	1,137,982	221,543	(37,949)	183,594	17,219	200,813
26-18	Elgin Public Schools	535,603	6,842	542,445	168,529	236,829	40,802	446,160	81,928	(14,034)	67,894	(13,668)	54,226
26-9 27-17	Neligh-Oakdale Public Schools Wayne Community Schools	976,815 1,862,478	146,827 103,848	1,123,642 1,966,326	307,359 586,036	431,921 823,538	85,706	824,986 1,409,574	149,417 284,890	(25,595) (48,800)	123,822 236,090	27,805 36,145	151,627 272,235
27-17		1,030,120	37,535	1,067,655	324,131	455,492	18,953	798,576	157,570	(26,991)	130,579	1,360	131,939
27-595		667,181	2,453	669,634	209,931	295,010	26,673	531,614	102,054	(17,481)	84,573	(9,054)	75,519
28-2	Giltner Public Schools	518,628	47,621	566,249	163,188	229,323	17,392	409,903	79,331	(13,589)	65,742	3,865	69,607
28-504	Aurora Public Schools	2,843,447	46,575	2,890,022	894,701	1,257,296	53,014	2,205,011	434,942	(74,503)	360,439	(9,006)	351,433
28-91	Hampton Public Schools	525,288	37,328	562,616	165,284	232,268	24,267	421,819	80,349	(13,763)	66,586	(469)	66,117
29-1	Blair Community Schools	4,422,525	-	4,422,525	1,391,565	1,955,522	725,840	4,072,927	676,484	(115,879)	560,605	(226,406)	334,199
29-24	Arlington Public Schools	1,374,598	29,085	1,403,683	432,522	607,810	39,032	1,079,364	210,263	(36,017)	174,246	(9,487)	164,759
29-3 30-11	Fort Calhoun Community School Harvard Public Schools	1,313,893 808,415	102,542 140,295	1,416,435 948,710	413,421 254,371	580,968 357,460	2,431	996,820 611,831	200,978 123,658	(34,427) (21,182)	166,551 102,476	23,921 41,592	190,472 144,068
30-11	Sutton Public Schools	1,000,838	21,047	1,021,885	314,917	442,543	-	757,460	123,038	(21,182) (26,223)	126,868	6,880	133,748
30-2	South Central NE Unif School #5	1,969,052	692	1,969,744	619,570	870,662	133,365	1,623,597	301,192	(51,592)	249,600	(33,919)	215,681
31-1	Tekamah-Herman Schools	1,319,732	19,986	1,339,718	415,259	583,550	106,284	1,105,093	201,870	(34,579)	167,291	(19,336)	147,955
31-14	Oakland-Craig Public School	1,008,515	2,893	1,011,408	317,333	445,938	20,326	783,597	154,265	(26,424)	127,841	(5,383)	122,458
31-20	Lyons-Decatur NE Schools	745,513	16,977	762,490	234,578	329,646	30,372	594,596	114,036	(19,534)	94,502	(3,862)	90,640
32-200		695,614	6,413	702,027	218,878	307,582	38,260	564,720	106,403	(18,226)	88,177	(12,139)	76,038
32-60	Deshler Public School	638,404	42,981	681,385	200,876	282,285	-	483,161	97,652	(16,727)	80,925	14,204	95,129
32-70	Thayer Central Community Schools	1,061,066	111,520	1,172,586	333,869	469,175	18,509	821,553	162,304	(27,802)	134,502	40,862	175,364
33-300 33-303		1,107,082 550,131	32,855 60,131	1,139,937 610,262	348,348 173,101	489,522 243,253	5,576 5,040	843,446 421,394	169,343 84,149	(29,008) (14,414)	140,335 69,735	7,646 22,354	147,981 92,089
33-303	Fairbury Public Schools	2,067,464	43,576	2,111,040	650,536	243,233 914,177	64,662	1,629,375	316,246	(54,171)	262,075	(11,342)	250,733
34-1	Exeter - Milligan Public Schools	643,378	14,756	658,134	202,441	284,485	30,313	517,239	98,413	(16,858)	81,555	(7,333)	74,222
34-25	Fillmore Central Public Schools	1,263,818	22,598	1,286,416	397,665	558,826	24,308	980,799	193,318	(33,115)	160,203	1,230	161,433
34-54	Shickley Public School	555,801	63,527	619,328	174,885	245,760	11,444	432,089	85,018	(14,564)	70,454	18,545	88,999
35-1	Ponca Public School	1,037,051	41,073	1,078,124	326,312	458,556	5,262	790,130	158,631	(27,173)	131,458	11,656	143,114
35-70	Allen Consolidated Schools	520,027	30,158	550,185	163,629	229,942	-	393,571	79,545	(13,626)	65,919	9,861	75,780
	Chambers Public School	435,461	17,238	452,699	137,020	192,549	345	329,914	66,609	(11,409)	55,200	5,567	60,767
36-239 36-29	West Holt Public School Ewing Public Schools	1,099,060 433,124	78,140 19,314	1,177,200 452,438	345,823 136,284	485,975 191,516	11,826 134	843,624 327,934	168,116 66,252	(28,798) (11,349)	139,318 54,903	14,179 5,400	153,497 60,303
36-29	Stuart Public School	453,124 461,257	19,514	452,458 480,839	136,284	203,955	13,213	362,304	70,555	(11,349) (12,085)	58,470	(385)	58,085
36-7	O'Neill Public Schools	1,959,293	68,022	2,027,315	616,499	866,347	68,282	1,551,128	299,700	(51,337)	248,363	10,306	258,669
37-44	Holdrege Public Schools	2,296,942	10,410	2,307,352	722,742	1,015,646	75,077	1,813,465	351,348	(60,185)	291,163	(14,686)	276,477
37-54	Bertrand Community School	700,281	99,557	799,838	220,346	309,645	208	530,199	107,117	(18,348)	88,769	27,598	116,367
37-55	Loomis Public School	600,608	47,711	648,319	188,984	265,573	-	454,557	91,871	(15,737)	76,134	16,691	92,825
38-18	Arapahoe Public Schools	763,425	63,159	826,584	240,215	337,566	41,595	619,376	116,777	(20,004)	96,773	11,364	108,137
38-21	Cambridge Public Schools	841,889	87,064	928,953	264,903	372,261	-	637,164	128,778	(22,059)	106,719	30,165	136,884
38-540		1,222,286	79,730	1,302,016	384,597	540,462	5,250	930,309	186,965	(32,026)	154,939	19,976	174,915
39-1 39-3	Sidney Public Schools	2,934,467	287,334	3,221,801	923,341 190,973	1,297,542 268,368	48,268	2,220,883	448,866 92,838	(76,889)	371,977	82,480	454,457
39-3 39-9	Leyton Public School Potter-Dix Public Schools	606,931 570,747	20,461	606,931 591,208	190,975	252,369	48,268 41,976	507,609 473,933	92,838 87,303	(15,903) (14,954)	76,935 72,349	(12,555) (1,660)	64,380 70,689
40-2	Pierce Public Schools	1,460,146	22,826	1,482,972	459,440	645,637	52,392	1,157,469	223,349	(38,259)	185,090	(9,224)	175,866
40-5	Plainview Public Schools	853,076	7,629	860,705	268,424	377,207	65,717	711,348	130,489	(22,352)	108,137	(20,936)	87,201
40-542	Osmond Community Schools	565,735	288,836	854,571	178,011	250,153	410,872	839,036	86,537	(14,824)	71,713	(4,666)	67,047
41-15	Cross County Community School	917,356	37,425	954,781	288,649	405,630	-	694,279	140,322	(24,037)	116,285	11,510	127,795
41-19	Osceola Public School	744,714	93,684	838,398	234,327	329,293	-	563,620	113,914	(19,513)	94,401	32,394	126,795
41-32	Shelby-Rising City Public Schools	1,025,673	103,958	1,129,631	322,732	453,525	47,264	823,521	156,891	(26,875)	130,016	29,667	159,683
41-75	High Plains Community Schools	875,824	79,415	955,239	275,581	387,266	6,137	668,984	133,969	(22,948)	111,021	20,337	131,358
42-11 43-123	Superior Public Schools	1,032,655	43,387 186,270	1,076,042	324,929 1,158,521	456,612 1,628,034	51,210 95,081	832,751	157,959	(27,058)	130,901 466,722	(3,305)	127,596 508,835
43-123 43-39	Schuyler Community Schools Leigh Community School	3,681,892 529,405	32,867	3,868,162 562,272	1,158,521 166,579	234,089	95,081 13,300	2,881,636 413,968	563,194 80,980	(96,472) (13,872)	466,722 67,108	42,113 8,294	508,835 75,402
43-59	Clarkson Public School	591,560	108,678	700,238	186,137	261,572	- 15,500	413,908	90,487	(15,872) (15,500)	74,987	33,430	108,417
43-70	Howells-Dodge Public Schools	824,907	32,791	857,698	259,560	364,751	107,863	732,174	126,180	(21,614)	104,566	(14,788)	89,778
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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2016

		Deferred Outflows of Resources				Deferred Inflows of		Pension Expense					
	Entity	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion*	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense / (Income)	Recognized (Revenue) / Expense	Proportionate Share of Plan Pension Expense / (Income) including (Revenue) / Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense / (Income)
44-23	Johnson-Brock Public Schools	634,602	32,271	666,873	199,680	280,604	104	480,388	97,071	(16,628)	80,443	13,160	93,603
44-29	Auburn Public Schools	2,016,767	44,667	2,061,434	634,583	891,760	30,235	1,556,578	308,492	(52,844)	255,648	1,992	257,640
45-2	Red Cloud Community Schools	636,521	58,242	694,763	200,284	281,452	-	481,736	97,364	(16,678)	80,686	22,943	103,629
45-74 46-4	Blue Hill Public Schools Central City Public Schools	726,670 1,744,065	163,098	726,670 1,907,163	228,649 548,777	321,314 771,178	48,301	598,264 1,319,955	111,154 266,777	(19,040) (45,697)	92,114 221,080	(14,412) 43,488	77,702 264,568
46-4 46-49	Palmer Public School	709,226	270.447	979,673	223.161	313,601	-	536,762	108,485	(45,697) (18,583)	89,902	45,488 74,574	264,368 164,476
40-49	Arcadia Public Schools	408,750	115,361	524,111	128,615	180,738	55,993	365,346	62,524	(10,710)	51,814	28,442	80,256
47-5	Ord Public Schools	1,353,271	26,256	1,379,527	425,812	598,380	22,920	1,047,112	207,001	(35,459)	171,542	289	171,831
48-17	McCook Public Schools	2,831,468		2,831,468	890,932	1,251,999	167,215	2,310,146	433,111	(74,190)	358,921	(49,511)	309,410
48-179	Southwest Public Schools	914,704	37,561	952,265	287,815	404,457	24,740	717,012	139,916	(23,967)	115,949	4,502	120,451
49-1	St. Paul Public School	1,351,542	124,361	1,475,903	425,268	597,616	-	1,022,884	206,737	(35,414)	171,323	39,257	210,580
49-100	Centura Public School	1,134,885	23,496	1,158,381	357,096	501,816	80,766	939,678	173,596	(29,736)	143,860	(23,579)	120,281
	Elba Public School	392,544	119,077	511,621	123,516	173,573	-	297,089	60,045	(10,286)	49,759	34,296	84,055
	Franklin Public Schools	845,215	52,417	897,632	265,950	373,731	84,394	724,075	129,287	(22,146)	107,141	(609)	106,532
51-2	Alma Public Schools	815,668	99,241	914,909	256,653	360,667		617,320	124,768	(21,373)	103,395	31,672	135,067
52-1	Wilcox-Hildreth Public Schools	662,595	-	662,595	208,488	292,982	90,210	591,680	101,353	(17,362)	83,991	(24,615)	59,376
52-501 52-503	Axtell Community School	640,851	14,345	655,196	201,646	283,367	4,511 2,338	489,524	98,027	(16,792)	81,235	4,497	85,732
52-505	Minden Public Schools Stanton Community School	1,840,038 991,563	84,481 11,467	1,924,519 1,003,030	578,975 311,999	813,615 438,442	2,558	1,394,928 753,766	281,458 151,672	(48,212) (25,980)	233,246 125,692	32,248 1,600	265,494 127,292
54-1	Pawnee City Public Schools	723,783	11,296	735,079	227,741	320,037	30,945	578,723	110,712	(18,964)	91,748	(2,754)	88,994
54-69	Lewiston Consolidated Schools	570,688	47,326	618,014	179,569	252,343	8,898	440,810	87,294	(14,953)	72,341	12,474	84,815
55-1	Pender Public School	872,087	96,736	968,823	274,406	385,613		660,019	133,397	(22,850)	110,547	24,302	134,849
55-13	Walthill Public School	1,090,517	-	1,090,517	343,135	482,197	92,159	917,491	166,809	(28,574)	138,235	(28,080)	110,155
55-16	Omaha Nation Public School	1,488,234	183,277	1,671,511	468,279	658,057	193,402	1,319,738	227,645	(38,994)	188,651	(28,384)	160,267
55-17	Winnebago Public School	1,852,280	250,828	2,103,108	582,827	819,028	-	1,401,855	283,330	(48,533)	234,797	83,496	318,293
55-561	Emerson-Hubbard Com Schools	806,144	91,449	897,593	253,656	356,455	22,945	633,056	123,311	(21,123)	102,188	29,886	132,074
56-1	Loup City Public Schools	793,785	60,177	853,962	249,767	350,990	62,914	663,671	121,420	(20,799)	100,621	9,537	110,158
56-15	Litchfield Public Schools	440,011	21,333	461,344	138,451	194,561	19,138	352,150	67,305	(11,529)	55,776	2,326	58,102
57-33 57-50	Sterling Public Schools	552,321	40,584	592,905	173,790	244,222	39,698	457,710	84,485	(14,472)	70,013	(1,327)	68,686
57-50 58-1	Johnson County Central Public School Fullerton Public School	1,346,861 814,203	96,355 16,570	1,443,216 830,773	423,795 256,192	595,546 360,019	17,799 31,650	1,037,140 647,861	206,021 124,543	(35,291) (21,334)	170,730 103,209	28,215 (3,928)	198,945 99,281
58-30	Twin River Public Schools	1,200,901	103,426	1,304,327	377,868	531,006	22,480	931,354	124,545	(21,554) (31,465)	152,228	(3,928) 24,626	176,854
59-1	Bellevue Public Schools	22,858,543	47,541	22,906,084	7,192,528	10,107,433	2,987,252	20,287,213	3,496,517	(598,938)	2,897,579	(738,404)	2,159,175
59-27	Papillion LaVista Public Schools	22,215,333	1,331,618	23,546,951	6,990,139	9,823,022		16,813,161	3,398,129	(582,084)	2,816,045	419,608	3,235,653
59-37	Gretna Public School	7,249,415	1,072,774	8,322,189	2,281,056	3,205,496	-	5,486,552	1,108,893	(189,948)	918,945	321,969	1,240,914
59-46	Springfield Platteview Community School	2,469,430	31,189	2,500,619	777,016	1,091,916	130,488	1,999,420	377,732	(64,704)	313,028	(40,155)	272,873
	Medicine Valley Public Schools	632,909	65,867	698,776	199,147	279,855	-	479,002	96,812	(16,584)	80,228	24,574	104,802
60-46	Maywood Public Schools	541,544	56,638	598,182	170,399	239,456	-	409,855	82,836	(14,189)	68,647	20,542	89,189
60-95	Eustis-Farnam Public Schools	584,036	18,602	602,638	183,769	258,245		442,014	89,336	(15,303)	74,033	5,504	79,537
61-10	Gordon-Rushville Public Schools	1,975,645	-	1,975,645	621,644	873,577	333,203	1,828,424	302,201	(51,766)	250,435	(86,718)	163,717
61-3 62-60	Hay Springs School Central Valley Public	427,783 983,804	31,435 9,023	459,218 992,827	134,604 309,558	189,154 435,012	68,060 99,369	391,818 843,939	65,435 150,486	(11,209) (25,778)	54,226 124,708	(3,185) (38,351)	51,041 86,357
63-36	Lynch Public Schools	326,513	23,897	350,410	102,739	435,012 144,375	22,293	269,407	49,944	(8,555)	41,389	(2,219)	39,170
63-50	West Boyd Public School	740,685	39,679	780,364	233,059	327,511		560,570	113,298	(19,408)	93,890	13,523	107,413
64-21	Bayard Public Schools	1,016,611		1,016,611	319,880	449,518	96,177	865,575	155,504	(26,637)	128,867	(33,221)	95,646
64-63	Bridgeport Public Schools	1,395,448	38,740	1,434,188	439,083	617,030	525,435	1,581,548	213,453	(36,564)	176,889	(131,540)	45,349
65-10	Hemingford Public School	1,065,213	64,594	1,129,807	335,173	471,008	18,340	824,521	162,938	(27,910)	135,028	21,141	156,169
65-6	Alliance Public Schools	2,769,438	-	2,769,438	871,414	1,224,571	825,487	2,921,472	423,622	(72,564)	351,058	(271,240)	79,818
66-30	Cody-Kilgore Unified Schools	480,979	45,983	526,962	151,342	212,676	29,286	393,304	73,573	(12,603)	60,970	(286)	60,684
66-6	Valentine Community Schools	1,781,758	164,284	1,946,042	560,637	787,845	97,204	1,445,686	272,544	(46,686)	225,858	10,405	236,263
67-70	Hitchcock Public Schools	641,854	18,068	659,922	201,962	283,811	8,071	493,844	98,180	(16,818)	81,362	4,222	85,584
68-1	Ogallala Public Schools	2,000,642	55,300	2,055,942	629,510	884,630	197,101	1,711,241	306,025	(52,421)	253,604	(57,697)	195,907
68-6 69-2	Paxton Consolidated Schools Chadron Public Schools	609,539	64,837	674,376	191,794 667,912	269,522 938,596	52,438	461,316	93,237	(15,971)	77,266 269,075	20,588	97,854 275,411
69-2 69-71	Crawford Public Schools	2,122,689 558,863	44,148	2,166,837 558,863	175,849	938,596 247,114	52,438 177,871	1,658,946 600,834	324,693 85,486	(55,618) (14,644)	269,075 70,842	6,336 (49,534)	275,411 21,308
70-11	South Sioux City Comm School	8,386,292	109,421	8,495,713	2,638,779	3,708,193	336,626	6,683,598	1,282,795	(219,737)	1,063,058	(37,458)	1,025,600
70-31	Homer Community School	1,042,831	53,573	1,096,404	328,131	461,112	42,553	831,796	159,515	(21),737) (27,324)	132,191	9,206	141,397
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NEBRASKA PUBLIC EMPLOYEES RETIREMENT SYSTEMS SCHOOL EMPLOYEES RETIREMENT PLAN SCHEDULE OF PENSION AMOUNTS BY EMPLOYER FOR THE YEAR ENDED JUNE 30, 2016

			Deferred	d Outflows of Re	sources		Deferred Inflows of	Resources			Pension Expense			
Instant Property in advant Instant Property in advant <th< td=""><td></td><td></td><td>Not Difference</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			Not Difference											
Jack Difference Bernet Projecto Difference Bernet Projecto Difference Bernet Projecto Difference Difference <thdifference< th=""> <thdifference< th=""> <thd< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>Net Difference</td><td></td><td></td><td></td><td></td><td>Proportionate Share</td><td></td><td></td></thd<></thdifference<></thdifference<>							Net Difference					Proportionate Share		
Learning- train Total Derga Total Derga Schwene Experted Resource Total Derga Tota						Differences								
Pering Plan Charge in Poperture Controls of Resource Period Plan Concept Period Plan					Total Deferred				Total Deferred	Proportionate Share	Recognized			Total Employer
DriftInstantonDeprintRegenceInstantonProperintProperintRegenceInstantonProperintRegenceInstantonProperintProperi			0	Changes in			0	Changes in		*	U			
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Entity												
$72-10$ Class Coursy Schools 1.312_{-201} 729 1.13_{-202} 412.863 86.420 1.090_{-764} 20.7074 (9.4390) 16.734 (16.707) 149.04 7256 Munch Thuise Phile Schools 93.787 4.073 97.920 166.837 22.105 471.539 90.227 10.538 17.297 $C0.203$ 70.237 73.10 Bacod Tohlas Schools 93.787 4.073 11.1533 351.87 22.165 471.539 90.227 10.5538 17.297 $C0.203$ 70.237 73.10 Bacod Tohlas Schools $10.55,228$ 11.1535 332.126 44.488 $10.64.97$ (27.67) 13.300 (2.48) 11.1318 73.17 Gande Coursy Schools 70.120 -10.730 230.57 338.238 4.016 607.74 107.200 (18.375) 88.944 (15.990) 99.955 75.576 Unip School 77.107 39.220 230.57 330.221 80.275 40.754 107.200 (18.375) 88.944 (15.990) 99.955 75.576 Unip School 77.175 39.220 230.57 330.212 13.627 79.553 (16.374) (12.37) 99.653 41.784 (13.99) 99.553 75.585 None Male School 77.157 39.220 11.559 230.577 10.270 (13.78) 89.844 (19.590) 79.853 (13.78) 89.844 (19.590) 10.579 89.100 None Phile School <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>nivestinents</td><td></td><td></td><td>· · · · ·</td><td></td><td></td><td></td><td></td></td<>							nivestinents			· · · · ·				
72-58 Wannet-Aluske Public Schools 610,066 40,203 90,895 92,134 92,145 91,216 91,216 91,216 91,216 91,216 91,2159 91,2216 91,2159 91,2216 91,2159 91,2159 91,2216 91,1259 91,2159														
73-20 Based Public Schools 99.787 4.073 97.890 150.857 72.187 71.597 71.599 75.299														
74-20 Perkine County Schools 11,40,146 30.539 11,90,085 305,044 19,2985 18,232 10,73,277 17,1499 (20,297) 147,062 (22,248) 11,433 77-11 Cantar Canny Schools 10,75,523 - 1,155,523 332,126 40,667 73,013 871,465 104,457 (2,677) 133,300 12,2485 111,135 77-16 Cantar Canny Schools 977,012 3,107 800,229 11,165 352,513 473,477 456,570 483,54 (10,15) 33,47 (6,550) 49,797 797-79 Mayac Canny Male Schools 471,71 13,467 29,666 500,107 148,029 30,303 51,072 48,353 451,303 451,303 40,313 41,413 454,478 451,313 454,47 453,313 41,414 43,448 45,478 451,313 454,478 451,313 454,478 451,433 451,433 451,438 41,448 454,488 451,488 451,488 451,488 451,488 451,488 451,438 </td <td></td>														
75-10 Aissourch Community Schools 1.118.313 - 1.118.313 351,881 494,488 494,439 494,449 418,449 494,449 418,449 494,449 418,449 494,449 418,449 494,449 418,449 494,449 418,449 494,449 418,449 449,449 418,449 449,449 418,449 449,449 418,449 449,449 418,449 449,449 418,449 <t< td=""><td></td><td></td><td></td><td>,</td><td></td><td></td><td></td><td>,</td><td></td><td></td><td></td><td>,</td><td></td><td></td></t<>				,				,				,		
76-17 Dandy Conary Makes 1.055.528 332,126 466,726 73.013 871.854 16.477 (27,677) 133,800 (22,485) 111.31 71-1 Garda Conary Schools 701.270 - 701.270 220,677 310,083 79,014 696,759 163,200 (18,375) 88.884 (18,399) 69,559 75-5 South Plante School 421,385 15,292 18,255 224,148 19,397 64,531 (11,107) 53,475 (18,397) 64,331 (11,107) 53,475 (18,397) 64,331 (11,057) 53,475 (18,317) 70,107 73,175 (18,77) (11,107) 53,475 (11,107) 53,475 (11,107) 54,477 7,964 53,375 (11,137) 53,355 (11,137) 53,375 (11,137) 73,178 33,33 31,0278 63,331 64,372 (11,41,360) (11,41,36) 73,178 53,335 (11,41,36) 73,128 53,337 64,474 7,764 53,333 30,4099 60,478 (11,41,36)				30,539										
77.1 Garden County Schools 878,124 48,016 926,140 276,305 318,283 4,171 668,759 113,420 12,131 12,141 12,349 123,457 7825 Creak Male Schools 577,032 3,197 5802,29 181,565 255,148 19,857 456,570 88,264 (15,19) 75,145 (5,555) 67,190 8100 Soar, County Hule School 471,451 29,655 500,177 148,029 208,021 31,677 71,962 (12,327) 39,635 4,011 64,535 81100 Boar, County Hule School 477,451 29,656 500,177 148,029 208,021 31,677 31,877 71,962 (12,327) 39,635 4,011 64,343 83100 Barneel Lr-Sc Hight School 577,700 17,264 887,974 123,597 385,054 8,471 65,447 131,186 20,2141 11,043 45,348 85-10 Barneel Lr-Sc Hight School 56,217 17,378 310,029 66,373 10,037 4,548 14,343 85-1 Barneel Lr-Sc Hight School 56,24 75,				-										
78-55 Creck Valley Scheols 70,1270 220,673 310,083 79,014 609,754 107,269 (18,75) 88,84 (18,75) 89,84 (18,75) 89,84 (18,75) 88,254 (15,15) 85,850 (15,16) 73,145 (15,35) <			,,	-								,		
78-95 South Plane Schools 77,145 15,924 437,755 132,743 184,564 42,6,70 88,264 (15,119) 73,145 (5,555) (7,99) 80-90 Sinax Courry High School 470,451 22,665 500,107 143,029 28,021 31,627 387,677 71,062 (12,37) 59,635 4,914 6,454 81-10 Key Enda C. High School 374,617 37,555 (43,754) 165,644 28,490 31,011 57,300 0,8161 47,487 70,468 53,431 84-10 Key Enda C. High School 374,471 17,952 412,572 115,528 85,618 33,331 304,1575 110,301 113,349 113,349 113,349 84-14 Wineschool 59,404 22,281 115,529 21,628 36,650 37,313 414,325 40,616 113,329 87-15 Singleon Public Schools 39,699 22,191 155,590 21,612 38,728 462,850 (47,35) 51,96 32,32 88				48,016										
79-79 Hayes Center Public School 412,187 15.924 437,795 12,734 186,540 42,647 361,930 64,531 (11,054) 53,477 (5,054) 81-100 Rock Counny High School 673,467 377,677 71,62 (12,324) 75,948 38,933 510,728 95,535 (16,334) 79,021 65,088 73,131 82100 Roga Patha Ca. High School 870,70 17,264 887,974 12,564 38,090 81,010 80,010 43,488 14,880 8414 Wheed Central School 870,70 17,264 877,955 11,6569 11,212 42,865 66,029 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,329 (14,756) 12,339 (14,920) 43,323 85.10 Ramer County School 55,44 55,145 11,474 12,351 12,429 12,347 24,349 33,217 <td></td>														
80-50 Sinax Camy Hghis School 470,411 29,665 90,107 144,9 208,021 31,627 387,677 71,962 (12,27) 99,635 4,911 64,346 81-100 Rock Comy Public Schools 374,617 37,555 412,572 117,871 155,646 28,400 312,011 57,333 (0,816) 474,477 7,564 54,545 81-100 Burculu L-S-R. Hgh School 377,30 11,724 488,774 273,572 385,044 84,17 67,474 133,186 (21,47) 17,528 143,972 453,373 84-18 Burcur County Schools 395,621 11,71,68 579,358 176,667 24,666 372,12 442,65 60,729 (0,434) 50,578 (4,27) 43,333 85,150 Stepicon Public School 310,605 9,644 314,929 11,464 22,343 21,1023 133,312 288,29 33,388 (0,22) 44,616 (1,22) 43,314 94,11 Midel Public Schools 351,550 74,738 14,474 </td <td></td>														
81-100 Rock Camary Public Schools 374,387 379,55 412,572 117,875 1165,646 389,33 510,728 92,830 116,314 97,021 7,964 55,451 83-100 Barne Charthy School 370,171 17,264 887,974 272,072 385,004 8,671 667,447 173,186 (22,814) 110,322 4,508 114,880 84-45 Wheeler Central School 397,350 11952 449,983 175,696 3,333 301,059 607,80 (10,451) 50,578 (1,22) 46,331 87-10 Staplican Public School 395,690 20,844 116,427 115,569 21,653 288,29 53,383 (10,454) 50,578 (4,27) 45,334 88-1 Thedford Public School 351,050 9,564 36,329 111,279 116,474 22,354 21,307 60,426 (10,351) 50,075 24,499 74,514 99-00 Arther Country Public School 353,55 7,043 30,005 111,230 116,523 116,32 22,142 45,063 11,334 64,73 42,324 47,350														
82-100Reya Pala Co. High School374,61737.953412,37211.753165,64628,490312,01157.303 $(9,816)$ 47.487 7.964 55,45188-100Burcett L-ss. High School370,71011.724488,774273,792385,0048,471667,447133,186(02,2814)11.037245,08813,48088-16Buncet County School350,241717.168579,585176,967272,75329,24866,023(10,443)50,245(0,712)60,32188-71School396,99920,844419,943125,546176,427272,75329,24861,032(10,287)62,826(0,001)53,82588-75Supplen Public School359,05543,61,529110,747155,62921,653288,02953,838(02,22)44,616(1,222)43,33499.00McPherson Co High School35,5627,04330,005111,250163,53515,169202,75444,082(0,251)50,00724,43943,51991.01McPherson Co High School35,5627,04330,0045113,50199,74184,5933,22146,638(0,351)50,00744,8945,09191.1Mule Public Schools56,67090,4455,573105,64428,47526,550417,40970,373(1,353)65,499(5,013)60,49991.1Mule Public Schools55,5647,083204,13456,570147,404200,062(49,686) <t< td=""><td></td><td>, , , , , , , , , , , , , , , , , , , ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		, , , , , , , , , , , , , , , , , , , ,												
83-100 Burned Lin-Str. High School 870/10 17.264 88.7974 23.7972 385,004 8.471 667.477 133,186 (2.8.14) 11.0322 4.508 11.8,89 84-45 Mucleer Cartral Schools 562,417 17.168 577.587.513 175.079 24.8,66 37.12 462,865 86.029 (10,417.5) 71.293 (4,247.7) 71.293 (4,247.7) 71.293 (4,247.7) 71.293 (4,247.7) 75.133 (12,97.7) (2.8,26 (0,01) 53.832 87-15 Conditive Schools 355,055 85.48 476.533 151.69 221.653 288.029 55.813 (0,22.2) 44.616 (1,28.2) 43.834 88-15 Long Country Public Schools 353,557 7.043 360.605 111.290 156.333 151.69 282.754 45.825 (0,22.4) 45.849 (0,12.2) 46.34 47.319 57.313 62.49 (7,13.9) 59.12 42.246 97.398 91.10 14.322 47.443 45.349 40.718 43.346 40.24.714 40.24.714 40.24.714 45.450 40.718 45.24.99														
84-45 Wheder Central Schools 397,350 11,92 409,022 125,028 175,698 3.333 304,059 60,780 (10,41) 50,369 3,128 53,149 85-1 Sandhills Public School 398,099 20,844 419,843 125,546 176,427 27,275 332,9248 61,032 (10,454) 50,578 (4,247) 453,314 87-501 Sandhells Public School 335,052 55,44 316,529 21,633 283,029 53,338 0,9223 44,616 (1,282) 74,513 99-00 McPherson Cellsh School 335,552 70,43 306,005 112,20 156,333 151,69 282,754 54,082 (9,264) 44,818 (8,87) 49,361 91-500 Arther Country High School 353,562 70,43 506,051 123,924 65,638 (11,24) 54,949 63,324 (9,01)8 30,046 30,013 30,499 50,101 30,499 50,101 30,0469 71,78 53,762 329,046 71,781 51,790				/										
85-1 Banner County School 552.417 17.168 579.585 176.967 234.866 72.12 442.865 86.029 (14.736) 71.293 (1.972) 69.321 86-71 sandilli bubic School 398.990 20.844 419.843 125.540 126.372 27.273 332.948 61.023 (10.476) 62.825 60.001 53.838 92.20 46.16 (1.2.08) 43.334 88-1 Tandford Pablic School 351.955 85.348 478.583 114.259 126.373 328.043 23.107 60.425 (0.0.31) 50.075 43.434 99-00 McPareon Co Hubi School 353.552 7.043 36.003 111.250 126.383 192.245 - 330.048 66.594 (11.92) 51.12 42.266 97.398 43.061 91-10 Distric Schools 156.709 9.044 52.573 165.017 93.332.21 65.614 (11.30) 52.942 26.623 47.409 90.037 (13.33) 65.99 (5.013) 60.466 97.16 84.5876 10.344 10.569 10.104 10.359 1														
88-71 Sandhilis Public School 398,999 20.844 419,843 125,546 176,427 27,275 329,248 61,032 (10,454) 50,278 (4,247) 45,382 87-50 Stapheor Public School 351,965 95,54 361,529 110,747 155,629 216,63 288,029 55,838 (0,222) 44,616 (1,282) 43,334 99-0 McPherson Colligh School 353,562 7,043 360,065 111,250 156,335 151,169 282,754 54,082 (0,244) 44,818 (857) 43,939 99-1500 Arthur County Hgis School 439,177 155,374 52,12 12,825 -329,048 66,64 (1,124) 45,334 60,718 99-1 District 11 Arcs Schools 451,670 9,044 52,757 16,353 147,470 200,62 (40,636) 220,136 30,045 97-16 EL Service Unit 1 1,794,256 247,878 240,413 564,570 733,72 - 1,357,94 217,455 (47,013) 227,442 82,604 310,464 97-16 EL Service Unit 1 826,			,	<i>)</i>				- ,	,		· · · · ·	,	- / -	
87-501 Stapleton Public Schools 495,624 26,289 521,913 155,950 219,152 38,733 413,825 75,813 (12,987) 62,826 (0,010) 53,838 88-35 Long Contry Public School 335,055 83,548 478,583 124,299 174,674 22,334 321,307 60,426 (10,331) 50,075 24,436 43,394 90-00 Metherson Ox High School 335,055 83,548 478,583 112,025 55,335 15,199 282,754 54,082 (0,264) 44,818 68,579 43,361 91-10 Multer Public Schools 429,109 23,423 452,573 162,584 228,475 26,330 417,409 70,037 (13,358) 65,499 (6),718 60,486 97-1 Ed, Service Unit 10 1,596,258 27,673 20,01,380 596,674 83,848 11,842 1,47,004 290,026 49,666 20,01,36 37,983 277,459 97-11 Ed, Service Unit 13 20,90,154 721,160 2,81,134 657,675 92,410 34,845 1,62,5749 319,717 (13,554														
88-52 Long County Public Schools 351,065 9,554 361,259 110,747 155,629 21,653 288,029 53,838 (0.22) 44,616 (1.28) 43,334 90-00 MeBrason Co High School 353,562 7,043 360,605 111,250 156,335 15,169 282,754 54,082 (0.26) 54,818 (68,57) 45,961 91-500 Arthur County High School 42,9109 23,423 452,552 166,033 192,45 - 329,048 66,564 (11,24) 54,943 66,374 66,034 (11,24) 54,943 66,374 67,049 79,037 156,378 (11,24) 52,473 162,844 28,475 20,350 417,409 79,037 153,381 67,494 52,674 30,486 110,443 54,949 10,046 10,446 10,446 10,446 10,446 10,446 10,446 10,446 10,4376 37,449 10,446 10,4376 37,449 10,446 10,4376 37,449 10,446 10,4376 37,449 10,4766<														
89-1 Thedford Public Schools 395,035 83,548 478,583 124,299 174,674 22,34 321,07 60,426 (10,31) 50,075 24,439 74,514 90-50 McHmer County High School 433,473 156,374 591,147 136,803 192,25 - 320,048 66,504 (11,32) 551,12 42,286 97,398 92-10 District 11 Area Schools 51,079 9,243 452,553 162,584 228,475 26,550 417,409 70,013 527,442 82,604 47,103 227,442 82,605 47,169 310,046 97-10 Ed. Service Unit 10 1,996,248 2,021,130 566,67 9,83,48 18,842 1,847,004 20,012 47,013 227,442 82,605 27,7459 97-11 Ed. Service Unit 13 2,090,14 72,110 2,81,134 65,757 92,4210 43,864 126,450 126,451 136,352 9,614 33,621 64,143 147,499 97-15 Ed. Service Unit 15 505,964 <td></td> <td></td> <td> , .</td> <td>.,</td> <td></td> <td></td> <td></td> <td> ,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			, .	.,				,						
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91-500 Arthur County High School 434,773 156,374 99,11 136,803 192,245 - 329,048 66,504 (11,322) 55,112 42,286 97,398 92-11 District 11 Arcs Schools 516,709 9,044 525,753 162,584 228,475 26,350 417,409 79,037 (13,538) 65,499 (5,013) 60,486 97-10 Ed. Service Unit 10 1,394,256 247,878 2,042,134 564,570 793,372 - 1,57,942 274,455 (47,013) 227,442 82,604 310,046 97-10 Ed. Service Unit 10 1,396,288 105,092 2,001,380 596,674 838,488 1,142 1,447,004 290,652 (47,673) 37,083 277,459 97-15 Ed. Service Unit 13 2,009,154 721,160 2,811,314 657,675 924,210 43,846 1,622,779 847,237 64,413 1,47,707 75,332 97-16 Ed. Service Unit 16 817,214 2,811,314 657,675 924,210 43,846 1,625,779 847,237 164,366 (24,451) 103,591 (67,777)														
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93.1Mullen Public Schools516,7099.044557,73162,584228,47526,30417,49979,037(13,538)65,499(5,013)60,49697.1Ed. Service Unit 101,794,256247,8782,042,134564,570793,372-1,37,942274,455(47,013)227,42482,604310,04697.10Ed. Service Unit 10886,628105,0922,001,380596,674838,4881,447,04420,062(49,665)240,37637,083277,45997.11Ed. Service Unit 11826,665-826,665260,113365,529162,524788,166126,450(21,61)104,789(47,757)97,03297.15Ed. Service Unit 15505,94663,665569,611159,198223,7167,629390,54377,391(13,257)64,13417,72281,88597.16Ed. Service Unit 17881,487112,708994,195277,363389,77093,441760,574134,836(23,098)111,73811,629123,36797.2Ed. Service Unit 2830,26264,123894,835261,245367,120158,615786,980126,999(21,754)105,245(39,284)65,96197.3Ed. Service Unit 32,481,496-2,481,496780,8121,097,251437,9402,316,003379,577(65,019)314,558(14,649)170,90997.4Ed. Service Unit 41,034,61178,125325,544457,47777,255 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>														
97.1Ed. Service Unit 1 $1.794,256$ $247,878$ $2.042,134$ $564,570$ $793,372$ $ 1.387,942$ $274,455$ $(47,013)$ $227,442$ $82,604$ $310,046$ 97.10Ed. Service Unit 11 $826,665$ $ 826,665$ $200,113$ $365,529$ $162,527,49$ $319,717$ $(54,560)$ $240,376$ $37,083$ $277,459$ 97.11Ed. Service Unit 13 $2.090,154$ $721,160$ $2.81,134$ $657,675$ $924,210$ $43,864$ $1,625,749$ $319,717$ $(54,766)$ $264,951$ $153,544$ $418,495$ 97.15Ed. Service Unit 15 $505,946$ $63,665$ $560,611$ $159,198$ $223,716$ 7.625 $390,543$ $77,391$ $(3,527)$ $64,134$ $17,722$ $81,886$ 97.16Ed. Service Unit 16 $817,214$ $ 817,214$ $257,140$ $361,350$ $228,977$ $847,287$ $125,004$ $(21,413)$ $100,591$ $(67,777)$ $35,814$ 97.17Ed. Service Unit 2 $830,262$ $64,123$ $894,385$ $261,245$ $367,120$ $395,457$ $134,636$ $(23,048)$ $111,738$ $116,299$ $(23,367)$ 97.2Ed. Service Unit 8^3 $2,481,496$ $ 2,481,496$ $780,812$ $1,097,251$ $437,940$ $2,316,003$ $379,577$ $(65,019)$ $314,458$ $(13,649)$ $170,909$ 97.4Ed. Service Unit 8^3 $2,481,496$ $ 2,481,496$ $780,812$ $1,97,251$ $437,940$ $2,316,003$ $379,577$ $(65,019)$ <td>/ =</td> <td></td>	/ =													
97-10 Ed. Service Unit 10 1,896,288 105,092 2,001,380 596,674 838,488 11,842 1,447,004 290,062 (49,686) 240,376 37,083 277,459 97-11 Ed. Service Unit 11 826,665 - 826,665 260,113 365,529 162,524 788,166 126,450 (21,661) 104,789 (47,757) 57,032 97-13 Ed. Service Unit 15 505,946 63,665 569,611 159,198 223,716 7,629 390,543 77,391 (13,257) 64,134 17,722 81,866 97-16 Ed. Service Unit 16 817,214 257,140 361,350 228,797 847,287 126,004 (21,413) 103,591 (67,777) 35,814 97-17 Ed. Service Unit 17 881,487 112,708 94,145 367,120 158,615 786,500 126,999 (21,754) 105,245 (39,284) 65,961 97-3 Ed. Service Unit 3 2,481,496 - 2,481,496 1097,251 437,940 231,603 379,575 158,258 (27,109) 131,149 5,877 137,026 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>20,000</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								20,000						
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97-2 Ed. Service Unit 2 830,262 64,123 894,385 261,245 367,120 158,615 786,980 126,999 (21,754) 105,245 (39,284) 65,961 97-3 Ed. Service Unit #3 2,481,496 - 2,481,496 780,812 1,097,251 437,940 2,316,003 379,577 (65,019) 314,558 (143,649) 170,090 97-4 Ed. Service Unit 4 1,034,611 781,25 1,112,736 325,554 457,477 72,354 855,375 158,258 (27,109) 131,149 58,77 137,026 97-5 Ed. Service Unit 5 756,018 20,835 776,853 237,884 334,291 82,757 654,932 115,643 (19,809) 95,834 (18,273) 77,561 97-6 Ed. Service Unit 6 1,188,229 57,973 1,246,302 373,912 523,447 179,118 1,078,477 181,717 (31,137) 150,634 (23,049) 122,813 97-8 Ed. Service Unit 8 1,164,468 366,404 514,896 258,647 1,139,947 178,120 (30,510) 147,610 (81,042)	97-17	Ed. Service Unit 17	881,487	112,708	994,195	277,363	389,770	93,441	760,574	134,836	(23,098)	111,738	11,629	123,367
97-4 Ed. Service Unit 4 1,034,611 78,125 1,112,736 325,544 457,477 72,354 855,375 158,258 (27,109) 131,149 5,877 137,026 97-5 Ed. Service Unit 5 756,018 20,835 776,853 237,884 334,291 82,757 654,932 115,643 (19,809) 95,834 (18,273) 77,565 97-6 Ed. Service Unit 6 1,188,329 57,973 1,246,302 373,912 525,447 179,118 1,078,477 181,771 (31,137) 150,634 (23,049) 122,131 97-8 Ed. Service Unit 7 1,436,541 66,333 1,502,874 452,013 635,200 205,588 1,292,801 219,738 (37,640) 182,098 (59,967) 122,131 97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,404 514,896 258,647 1,139,947 178,120 (30,510) 147,610 (81,042) 66,568 97-9 Ed. Service Unit 9 1,309,563 - 1,300,563 412,059 579,054 407,886 1,398,999 203,151 34,313)	97-2	Ed. Service Unit 2	830,262	64,123	894,385			158,615						
97-5 Ed. Service Unit 5 756,018 20,835 776,853 237,884 334,291 82,757 654,932 115,643 (19,809) 95,834 (18,273) 77,561 97-6 Ed. Service Unit 6 1,188,329 57,973 1,246,302 373,912 523,447 179,118 1,078,477 181,771 (31,137) 150,634 (23,049) 127,851 97-7 Ed. Service Unit 7 1,436,541 66,333 1,502,874 452,013 635,200 205,588 1,292,801 219,738 (37,640) 182,098 (9,9967) 122,131 97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,404 514,896 258,647 1,139,947 178,120 (30,510) 147,610 (81,042) 66,568 97-9 Ed. Service Unit 8 1,164,468 - 1,309,563 412,059 579,054 407,886 1,398,999 200,315 (34,313) 166,002 (140,022) 25,980 98-11 Incoln Regional Center 73,101 - 73,101 23,001 32,323 14,432 69,756 11,182 (1,916) 9,	97-3	Ed. Service Unit #3	2,481,496	-	2,481,496	780,812	1,097,251	437,940	2,316,003	379,577	(65,019)	314,558	(143,649)	170,909
97-6 Ed. Service Unit 6 1,188,329 57,973 1,246,302 373,912 525,447 179,118 1,078,477 181,771 (31,137) 150,634 (23,049) 127,585 97-7 Ed. Service Unit 7 1,436,541 66,333 1,502,874 452,013 635,200 205,588 1,292,801 219,738 (37,640) 182,098 (59,967) 122,131 97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,040 514,896 258,647 1,139,477 178,120 (30,510) 182,098 (59,967) 122,131 97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,040 514,896 258,647 1,139,977 178,120 (30,510) 147,610 (81,042) 65,658 97-9 Ed. Service Unit 9 1,309,563 - 1,309,563 412,059 579,054 407,886 1,398,999 200,315 (34,313) 166,002 (140,022) 25,980 98-11 Lincoln Regional Center 73,101 - 73,101	97-4	Ed. Service Unit 4	1,034,611	78,125	1,112,736	325,544	457,477	72,354	855,375	158,258	(27,109)	131,149	5,877	137,026
97-7 Ed. Service Unit 7 1,436,541 66,333 1,502,874 452,013 635,200 205,588 1,292,801 219,738 (37,640) 182,098 (59,967) 122,131 97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,404 514,896 258,647 1,139,947 178,120 (30,510) 147,610 (81,042) 66,568 97-9 Ed. Service Unit 9 1,309,563 - 1,309,563 412,059 579,054 407,886 1,398,999 200,315 (34,313) 166,002 (140,022) 25,986 98-11 Lincoln Regional Center 73,101 - 73,101 23,201 32,323 14,432 69,756 11,182 (1,916) 9,266 (4,195) 5,071 98-12 Nebraska Correctional Youth Facility 549,889 1,375 551,264 173,025 243,146 24,747 440,918 84,113 (14,408) 69,705 (9,875) 59,830 98-4 Nebraska Youth Academy 102,200 32,158 45,190 78,392 155,740 15,633 (2,671) 43,319 (6,6,273)	97-5	Ed. Service Unit 5	756,018	20,835	776,853	237,884	334,291	82,757	654,932	115,643	(19,809)	95,834	(18,273)	77,561
97-8 Ed. Service Unit 8 1,164,468 - 1,164,468 366,404 514,896 258,647 1,139,947 178,120 (30,510) 147,610 (81,042) 66,568 97-9 Ed. Service Unit 9 1,309,563 - 1,309,563 412,059 579,054 407,886 1,398,999 200,315 (34,313) 166,002 (140,022) 25,980 98-11 Incoln Regional Center 73,101 - 73,101 23,001 32,323 14,432 69,756 11,182 (1,916) 9,266 (4,195) 50,711 98-12 Nebraska Correctional Youth Facility 549,889 1,375 551,264 173,025 243,146 24,747 440,918 84,113 (14,408) 69,705 (9,875) 59,830 98-4 Nebraska Youth Academy 102,200 - 102,200 32,158 45,190 78,392 155,740 15,633 (2,678) 12,955 (23,392) (10,437) 98-5 Youth Development Center 201,184 - 201,184 63,3	97-6	Ed. Service Unit 6	1,188,329	57,973	1,246,302	373,912	525,447	179,118	1,078,477	181,771	(31,137)	150,634	(23,049)	127,585
97-9 Ed. Service Unit 9 1,309,563 - 1,309,563 412,059 579,054 407,886 1,398,999 200,315 (34,313) 166,002 (140,022) 25,980 98-11 Lincoln Regional Center 73,101 - 73,101 23,001 32,323 14,432 69,756 11,182 (1,916) 9,266 (4,195) 5,071 98-12 Nebraska Correctional Youth Facility 549,889 1,375 551,264 173,025 243,146 24,747 440,918 84,113 (14,408) 69,705 (9,875) 59,830 98-4 Nebraska Youth Academy 102,200 - 102,200 32,158 45,190 78,392 155,740 15,633 2,678 12,955 (23,392) (10,437) 98-6 Youth Development Center 201,184 - 201,184 63,303 88,958 77,285 229,546 30,774 (5,272) 25,502 (20,671) 4,337 98-9 W Kearney High School YR and TC 413,585 32,461 446,046 1	97-7	Ed. Service Unit 7	1,436,541	66,333	1,502,874	452,013	635,200	205,588	1,292,801	219,738	(37,640)	182,098	(59,967)	122,131
98-11 Lincoln Regional Center 73,101 - 73,101 23,001 32,323 14,432 69,756 11,182 (1,916) 9,266 (4,195) 5,071 98-12 Nebraska Correctional Youth Facility 549,889 1,375 551,264 173,025 243,146 24,747 440,918 84,113 (14,408) 69,705 (9,875) 59,830 98-4 Nebraska Youth Academy 102,200 - 102,200 32,158 45,100 78,392 155,740 15,633 (2,678) 12,955 (23,392) (10,437) 98-6 Youth Development Center 201,184 - 201,184 63,303 88,958 77,285 229,546 30,774 (5,272) 25,502 (20,671) 4,831 98-9 W Kearney High School YR and TC 413,585 32,461 446,046 130,136 182,876 85,689 398,701 63,263 (10,836) 52,427 (18,707) 33,720				-										
98-12 Nebraska Čorrectional Youth Facility 549,889 1,375 551,264 173,025 243,146 24,747 440,918 84,113 (14,408) 69,705 (9,875) 59,830 98-12 Nebraska Youth Academy 102,200 - 102,200 32,158 45,190 78,392 155,740 156,333 (2,678) 12,955 (23,392) (14,437) 98-6 Youth Development Center 201,184 - 201,184 63,303 88,958 77,285 229,546 30,774 (5,272) 25,502 (20,671) 4,831 98-9 W Karney High School YR and TC 413,585 32,461 446,046 130,136 182,876 85,689 398,701 63,263 (10,836) 5,427 (18,707) 33,720				-										
98-4 Nebraska Youth Academy 102,200 102,200 32,158 45,190 78,392 155,740 15,633 (2,678) 12,955 (23,392) (10,437) 98-6 Youth Development Center 201,184 - 201,184 63,303 88,958 77,285 229,546 30,774 (5,272) 25,502 (20,671) 4,831 98-9 W Kearney High School YR and TC 413,585 32,461 446,046 130,136 182,876 85,689 398,701 63,263 (10,836) 52,427 (18,707) 33,720														
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98-9 W Kearney High School YR and TC 413,585 32,461 446,046 130,136 182,876 85,689 398,701 63,263 (10,836) 52,427 (18,707) 33,720				-			.,	,		.,				
99-3 Sarpy County Coop Head Start 391,240 39,657 430,897 123,105 172,996 94,128 390,229 59,846 (10,252) 49,594 (19,085) 30,509														
	99-3	Sarpy County Coop Head Start	391,240	39,657	430,897	123,105	172,996	94,128	390,229	59,846	(10,252)	49,594	(19,085)	30,509

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

(Concluded)

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

For the Year Ended June 30, 2016

1. <u>Summary of Significant Accounting Policies</u>

A. Basis of Presentation

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

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

Employer contributions, employer adjustments, and accounts receivable/payable for pay period begin dates between July 1, 2015, and June 30, 2016, were used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Allocated Proportion by Employer.

The difference between employer contributions reported on the School Employees Retirement Plan Statement of Changes in Plan Net Position of \$178,608,695 and employer contributions reported on the Schedule of Allocated Proportion by Employer of \$178,612,263 totals \$3,568. The variance of \$3,568 is due to differences in the accrual of employer contributions receivable and is included in total pension expense.

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

The Final Employer Allocated Percentage on the Schedule of Allocated Proportion by Employer represents each employer's reported actual contributions divided by the total reported actual employer contributions and non-employer contributing entity contributions. The non-employer contributing entity contributions totaled \$36,919,600. The non-employer contributing entity, the State of Nebraska, contributes an amount equal to two percent of the compensation of all members of the school employee retirement system, in accordance with Neb. Rev. Stat. § 79-966(2) (Cum. Supp. 2016). The

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

(Continued)

1. <u>Summary of Significant Accounting Policies</u> (Continued)

percentages in this column are used to calculate each employer's proportionate shares on the Schedule of Net Pension Liability, and the Schedule of Pension Amounts by Employer. The State of Nebraska's proportionate share is 17.129532%, calculated by dividing its contributions by the total employer and non-employer contributions (\$36,919,600/\$215,531,863).

The Changes in Proportion, presented as a Deferred Outflow of Resources or Deferred Inflow of Resources on the Schedule of Pension Amounts by Employer are calculated as the difference between each employer's current year final employer allocated percentage, and the previous fiscal year final employer allocated percentage, multiplied by the previous year's collective net pension liability, less the amount to be recognized in the current period as pension expense. These amounts also include the prior year Deferred Outflows of Resources and Deferred Inflows of Resources less the amount to be recognized in the current period as pension expense. Prior year information can be found in the GASB Statement No. 68 report prepared by the plan actuary as of June 30, 2014, and June 30, 2015, (see Note 3). The change in proportion to be reported as pension expense in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership at the beginning of the measurement period, which is 5.28 years. That amount is presented as the Net Recognition of Deferred Amounts from Changes in Proportionate Share found under Pension Expense on the Schedule of Pension Amounts by Employer.

The Differences Between Expected and Actual Experience are also to be recognized over the average expected remaining service life of the entire plan membership at the beginning of the measurement period, which is 5.28 years. The non-current amount is presented as a Deferred Inflow of Resources on the Schedule of Pension Amounts by Employer. The current amount is included in the Proportionate Share of Plan Pension Expense/(Income) on the Schedule of Pension Amounts by Employer.

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

A Schedule of Recognition Amounts by Employer, showing Deferred Outflows of Resources and Deferred inflows of Resources to be recognized in future years, by employer, has been prepared by the actuary's GASB Statement No. 68 report as of June 30, 2016. That report is available through NPERS, see Note 3 below.

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

(Continued)

1. Summary of Significant Accounting Policies (Concluded)

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

2. Plan Description

The Nebraska Public Employees Retirement Board (Board) was created in 1971 to administer the Nebraska retirement plans. The School Employees Retirement Plan has been created in accordance with Internal Revenue Code Sections 401(a), 414(h), and 414(k). Participants should refer to Neb. Rev. Stat. §§ 79-901 through 79-977.03 (Reissue 2014, Cum. Supp. 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.

The School Employees Retirement Plan is a cost-sharing, multiple-employer defined benefit pension plan. In 1945, the Legislature enacted the law establishing a retirement plan for school employees of the State. During fiscal year 2016, there were 266 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

3. **Actuarial Methods and Assumptions**

The total pension liability for the School Employees Retirement Plan was determined by an actuarial valuation as of the June 30, 2016, measurement date, using the entry age normal actuarial cost method. Inflation is assumed to be 3.25 percent. The long-term expected rate of return on pension plan investments used in the determination of the total pension liability is 8.00 percent.

The actuarial assumptions used in the July 1, 2016, valuation were 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.

At the October 17, 2016, Board Meeting, the Nebraska Public Employees Retirement Board voted to accept the economic and demographic assumptions recommended by the actuary outlined in the 2016 Experience Study with an effective date of July 1, 2017, for the School Employees Retirement Plan. The assumptions that will be effective for the period July 1, 2017, to June 30, 2018, include inflation assumed to be 2.75 percent and the long-term expected rate of return on pension plan investments to be 7.50 percent.

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

(Concluded)

3. Actuarial Methods and Assumptions (Concluded)

The supporting actuary information is included in the July 1, 2016, Actuarial Valuation Report, and the June 30, 2016, GASB Statement No. 67 and 68 reports prepared by the actuary. Those reports can be obtained from https://npers.ne.gov under Member Info -Publications/Videos, by writing to Public Employees Retirement Systems, P.O. Box 94816, Lincoln, NE, 68509-4816, or by calling 402-471-2053.

4. **Additional Financial Information**

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



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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

Nebraska Public Employees Retirement Board Lincoln, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Schedule of Employer Allocations of the Nebraska Public Employees Retirement Systems – School Employees Retirement Plan, as of and for the year ended June 30, 2016, and the related notes. We have also audited the total for all entities of the column titled Total NPL included in the accompanying Schedule of Net Pension Liability, and the total for all entities of the columns titled Total Deferred Outflows of Resources, Total Deferred Inflows of Resources, and Total Employer Pension Expense/(Income) (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer of the Nebraska Public Employees Retirement Systems – School Employees Retirement Plan, as of and for the year ended June 30, 2016, and the related notes, and have issued our report thereon dated August 23, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

August 23, 2017

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Zachary Wells, CPA Audit Manager Lincoln, Nebraska