

**STAFF MEETING MINUTES  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
COUNTY-CITY BUILDING  
ROOM 113 - BILL LUXFORD STUDIO  
THURSDAY, FEBRUARY 23, 2017  
8:30 A.M.**

Commissioners Present: Todd Wiltgen, Chair  
Bill Avery, Vice Chair  
Deb Schorr  
Roma Amundson  
Jennifer Brinkman

Others Present: Kerry Eagan, Chief Administrative Officer  
Dennis Meyer, Budget and Fiscal Officer  
Dan Nolte, County Clerk  
Cori Beattie, Deputy County Clerk  
Ann Taylor, County Clerk's Office

*Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and provided to the media on February 22, 2017.*

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:31 a.m.

**AGENDA ITEM**

**1 APPROVAL OF MINUTES OF THE FEBRUARY 16, 2017 STAFF MEETING**

**MOTION:** Schorr moved and Brinkman seconded approval of the February 16, 2017 Staff Meeting minutes.

Brinkman noted the following corrections:

- Page 3 - The word "sent" should be "send" in the motion at the top of the page
- Page 3, Item 3 - The name "Wildan 360 Energy Solutions" should be "Willdan 360 Energy Solutions"
- Page 9 - The word "later" should be "latter" in the third paragraph

**ROLL CALL:** Amundson, Schorr, Brinkman and Wiltgen voted yes. Avery was absent. Motion carried 4-0.

**2 LEGISLATIVE UPDATE** - Joe Kohout and Jonathan Bradford, Kissel/E&S Associates (Legislative Consultants)

Joe Kohout, Kissel/E&S Associates, presented a legislative update and legislative bill reports (Exhibits A-C).

Avery arrived at the meeting at 8:33 a.m.

Kohout noted Legislative Bill (LB) 567 (Change funding for county public assistance offices) was heard by the Government, Military and Veterans Affairs Committee yesterday and said the Nebraska Association of County Officials (NACO) testified in support. An amendment to reduce some of the fiscal impact was offered.

Wiltgen said he received a call from Senator Tony Vargas regarding LB 163 (Require additional polling places prior to elections in certain counties). He said the bill expands the time frame for early voting and the number of sites from one to three. The bill would only apply to Douglas, Lancaster and Sarpy County. Wiltgen said the fiscal impact to Lancaster County is estimated to be \$150,000 to \$200,000 and said Dave Shively, Election Commissioner, has communicated his concerns to Senator Vargas. There was consensus to schedule discussion with Shively.

Brad Johnson, Corrections Director, appeared and discussed LB 644 (Provide, change, and eliminate provisions governing boards, commissions, and similar entities). He said the bill would eliminate the entity that provides critical incident stress debriefings for Corrections staff. Avery asked Johnson whether he received any communication from the Government, Military and Veterans Affairs Committee about that program. Johnson said he did not. Avery explained the Committee reviews the list of boards and commissions every five years to see which are inactive and could be eliminated. He said Johnson just needs to relay his concern to the Committee Chair. Kohout said Kissel/E&S Associates will add the bill to their list of bills to monitor. He noted the bill has drawn a lot of opposition because it contains a provision related to the Judicial Qualifications Commission. Kohout said the bill is scheduled for a hearing later in the day and suggested submitting a letter outlining Corrections' concerns before the hearing.

**MOTION:** Avery moved and Schorr seconded to submit a letter to the Government, Military and Veterans Affairs Committee expressing the County's concerns regarding Legislative Bill (LB) 644. Avery, Schorr, Brinkman, Amundson and Wiltgen voted yes. Motion carried 5-0.

## ADMINISTRATIVE OFFICER REPORT

### A. Youth Services Center (YSC) Contract with State Juvenile Probation

Discussion took place with Sheli Schindler, Youth Services Center (YSC) Director, regarding LB 367 (Change provisions relating to payment of costs in juvenile matters) as it relates to juvenile transportation. The Chair noted receipt of a letter from Michael Heavican, Chief Justice of the Nebraska Supreme Court regarding the County's offer related to the per diem and transportation costs at YSC (see Exhibit D). Wiltgen indicated it is the Board's intent to move forward with a per diem rate of \$276 and to take over transportation of juveniles for court proceedings. Schindler said the YSC will provide transportation to and from Lancaster County Juvenile or Adult Court and for emergency medical issues. She outlined other issues she would like clarified in the draft contract with the Administrative Office of Probation (documents, scope of services, billing, and limiting the contract to Lancaster County Juvenile Probation youth) and said she would also like to clarify language in the contracts with other counties in terms of how to serve Juvenile Probation youth and medical reimbursement. Wiltgen noted these are separate issues but are related to LB 367.

**MOTION:** Amundson moved and Brinkman seconded to direct the Youth Services Center (YSC) and the County Attorney's Office to move forward with a contract with the Office of Probation Administration with the negotiated per diem rate of \$276 for detention services which includes transportation for Lancaster County Juvenile Probation youth. Brinkman, Amundson, Avery, Schorr and Wiltgen voted yes. Motion carried 5-0.

Schorr asked Schindler to track the transportation costs.

Discussion also took place on the provision of testimony at the Judiciary Committee's hearing on LB 367 on February 24<sup>th</sup>. Kerry Eagan, Chief Administrative Officer, said the bill's statement of intent indicates it wants to clarify responsibility for transportation costs. He said Nebraska Revised Statute § 43-290.01 is very clear about who is responsible for the costs for pre-adjudication and post-adjudication youth and cited language in LB 367 which would change that responsibility:

*The county for the period of time prior to adjudication, except as provided in subdivision (1)(a)(ii) and (1)(b) of this section. Such costs paid for by the county include, but are not limited to, (i) the costs of detention, services, detention alternatives, treatment, voluntary services, and transportation and (ii) transportation costs resulting when a peace officer*

takes a juvenile into temporary custody pursuant to subdivision (1)(c) of section 43-250 and a probation officer determines the need for detention or an alternative placement, without regard to the juvenile's adjudication status.

Schindler said it is not clear what alternative placement means and or what the fiscal impact would be. She noted the bill also changes the context of detention by applying transportation to detention.

**MOTION:** Schorr moved and Brinkman seconded to authorize Kerry Eagan, Chief Administrative Officer, to provide testimony in opposition to Legislative Bill (LB) 367 at the hearing before the Judiciary Committee, outlining three areas of concern:

- 1) Expansion of county financial responsibility to include transportation of post-adjudicated youth to alternative placements;
- 2) Expansion of county financial responsibility to include transportation of post-adjudicated youth held in the Youth Services Center (YSC) to court hearings; and
- 3) Ambiguities created by the language of LB 367 about who is responsible for transportation

Avery suggested Eagan leave open the possibility that the County might support the bill with proper amendments.

**ROLL CALL:** Amundson, Avery, Schorr, Brinkman and Wiltgen voted yes. Motion carried 5-0.

Schindler clarified that YSC will not resume transportation until this contract is signed.

Schorr asked whether YSC is tracking the number of video conference hearings, noting holding video conferences helps reduce the number of transports required. Schindler said they are and indicated there have been 15 since December 6<sup>th</sup>.

**3 INVESTMENT PERFORMANCE REPORT AS OF DECEMBER 31, 2016 FOR THE 401(a) LANCASTER COUNTY EMPLOYEES RETIREMENT PLAN AND THE 457(b) DEFERRED COMPENSATION PROGRAM -**  
Robb Craddock, C.F.A., Vice President of Investment Strategy, Prudential Retirement; Russ Paoletti, Vice President of Key Accounts, Prudential Retirement; Crystal Vacura, Security Education Counselor, Prudential Retirement

Robb Craddock, C.F.A., Vice President of Investment Strategy, Prudential Retirement, presented Lancaster County Plan Review as of December 31, 2016 (Exhibit E), referencing the following:

- Economic Review (Page 6)
- Financial Market Returns (Page 7)

Avery asked why Prudential does not present the Dow Jones Industrial Average numbers. Craddock explained they do not commonly use the Dow in their industry because it only involves 30 stocks and is not as indicative of what the larger market is doing.

- Domestic Equity Style Returns (Page 8)
- S&P 500 Sector Performance (Page 9)

Avery questioned the sustainability of the surge in the market. Craddock said there is a correction coming but said it is difficult to predict when that will occur. Russ Paoletti, Vice President of Key Accounts, Prudential Retirement, added it is important to have your stock portfolio properly allocated and said Prudential has tools available to assist participants with that, such as GoalMaker (401K asset allocation service).

- International Index Returns (Page 10)
- Fixed Income Returns (Page 11)

Paoletti noted about a third of the plan's assets are invested in the Stable Value Fund which has a guaranteed rate of return for participants.

- U.S. Treasury Yield Curve (Page 12)
- Economic & Market Outlook (Page 13)

Wiltgen asked what the County can do to protect investments. Paoletti cited the Stable Value Fund, tools such as GoalMaker and the Prepare with Pru website (<http://preparewithpru.com/>), and having Crystal Vacura, Security Education Counselor, Prudential Retirement, available to educate employees on the importance of asset allocation and preparing for retirement.

Amundson inquired about participation in the GoalMaker product. Vacura said GoalMaker is now the Qualified Default Investment Alternative (QDIA) Fund so more participants are going into that fund. She said not all participants like to choose their funds so that product is a great option. **NOTE:** See Page 135 for GoalMaker utilization.

Brinkman expressed concern about fee ratios, citing the Stable Fund as an example (see Page 21). She stressed the need to work with the PRC in looking at the returns and being transparent with employees about fees. Brinkman also noted the fees for IncomeFlex (a retirement plan option that features a guaranteed minimum withdrawal benefit for plan participants who are at least 50 years of age) and suggested the need to give more options in the Vanguard area of fee expense ratio. Paoletti explained that IncomeFlex is a different type of fund because an investment fee is required of participants. He said there is also a one percent guarantee fee. Prudential agreed to provide a "refresher course" on the IncomeFlex product when it gives its next update to the Board.

Craddock discussed the summary of the different investments in the Plan and the diversification of those assets (see Pages 15 and 16). Four funds were identified as not meeting Prudential's standard investment policy statement (IPS) criteria: 1) AllianzGI NFJ Dividend Value Instl (Large Value Fund), AllianzGI NFJ Small-Cap Value Instl (Small Value Fund), Fidelity Advisor Leveraged Co StkI, and Oakmark Equity and Income Investor. He said Segal Rogerscasey (Pension Plan Consultant) has researched the funds and discussed its findings with Prudential and the PRC. Replacement of the first two funds and mapping the third into an existing fund is recommended. Craddock said the fourth fund has rebounded and no action is recommended. Eagan, who is a member of the PRC, said the PRC will bring the recommendations on those funds forward at the March 2<sup>nd</sup> Staff Meeting.

Paoletti reviewed the following:

- Plan Demographics (Page 130)
- Participation Rate (Page 131)
- Asset Allocation/Net Activity By Age (Page 132)

Avery asked how many participants are old enough to be required to take a minimum distribution. Paoletti said they can pull that data but it is not available in this report.

- GoalMaker Participation (Page 136)
- Participant Transaction Statistics (Page 141)
- Participant Distribution Statistics (Page 142)

Vacura discussed Prudential's Participant Engagement Program and campaign-specific metrics (Exhibit F). She said she would like to implement some custom campaigns including ones that would target participants age 55 and older to make sure they are aware of their distribution options when they retire and would make participants aware that a Roth IRA (Individual Retirement Arrangement) is an option in the 457(b) Deferred Compensation Program. Wiltgen asked Vacura to bring back more information on custom campaigns, suggesting one may be appropriate for Millennials.

**NOTE:** Other members of the PRC in attendance were Scott Gaines, Tim Genuchi, Dennis Meyer, and Joe Nigro.

**4 CORRECTIONS DEPARTMENT EXERCISE EQUIPMENT** - Brad Johnson, Corrections Director; Brett Wheeler, President of the Fraternal Order of Police (FOP) Lodge 32 (Corrections); Sue Eckley, County Risk Manager

Brad Johnson, Corrections Director, said an area has been identified in the Lancaster County Adult Detention Facility (LCADF) for Corrections staff to use as an exercise area and said the department has been trying to secure exercise equipment for that area. He said the Cooper YMCA is replacing all of its equipment and has offered to sell 17 pieces of their used equipment to Corrections (see photographs in Exhibit G). Johnson said the cost is \$4,000 and said the Fraternal Order of Police (FOP) Lodge 32 has agreed to share equally in that cost. He requested authorization to spend \$2,000 out of the Corrections training line item in the budget. Johnson also reported the University of Nebraska-Lincoln (UNL) has indicated a willingness to donate a treadmill to the department and said Boyd Epley, a strength and conditioning coach at UNL, is developing a weightlifting program for Corrections.

**MOTION:** Brinkman moved and Schorr seconded approval of the request. Schorr, Brinkman, Amundson, Avery and Wiltgen voted yes. Motion carried 5-0.

The Chair exited the meeting at 10:14 a.m. and the Vice Chair assumed direction of the meeting.

**5 SECTION S311 FUNDS FROM NEBRASKA DEPARTMENT OF ROADS (NDOR) FOR FISCAL YEAR (FY) 2017-2018** - Mitch Sump, Program Coordinator, Aging Partners

Mitch Sump, Program Coordinator, Aging Partners, gave an overview of the Lancaster County Rural Transit Program which serves rural communities within Lancaster County, as well as rural residents. It also operates within the bordering communities of Adams, Ceresco, Cortland, Eagle and Greenwood. He said there are misconceptions that the program is only for seniors and for medical appointments and grocery runs which they have tried to address through advertising. Sump said the program is also frequently confused with the City's Handi-Van Program.

Sump said he will be coming before the Board at a regular County Board of Commissioners Meeting to request authorization to apply for Section S311 funding from the Nebraska Department of Roads (NDOR) and matching funds from the County in the amount of \$16,697.

Brinkman said the Lancaster County Public Rural Transit brochure on the County's website (<http://lincoln.ne.gov/city/mayor/aging/pdf/RuralTransitBro.pdf>) has Aging Partners stamp on it and felt that was confusing. Sump said he is working to get it corrected.

The Chair returned to the meeting at 10:18 a.m. and resumed direction of the meeting.

## **ADMINISTRATIVE OFFICER REPORT**

### **B. Federal Forfeiture Program Presentation and Sheriff's Citizen's Academy**

There was consensus to schedule a Federal Forfeiture Program presentation.

Amundson and Wiltgen expressed interest in participating in the Sheriff's Citizen's Academy. Amundson requested a list of the topics that will be covered so she can choose which sessions she would like to attend.

### **C. 2017 Cornhusker Girls State (June 8, 2017)**

Schorr agreed to meet with attendees.

### **D. Renewal of The Voice Newspaper Subscription (\$30 per year)**

There was consensus to renew the subscription.

### **E. National Association of County Officials (NACo) Legislative Agenda**

Eagan said Brinkman has expressed concern regarding the issue of losing tax free status for municipal bonds and questioned whether the Board engages in federal issues. He noted the Board has written letters to its delegation in several instances.

Amundson indicated plans to attend the 2017 National Association of County Officials (NACo) Legislative Conference in Washington, D.C. and said she will find out more information on the issue.

Brinkman suggested it would be beneficial to develop a list of items that are of concern to the County and to share them whenever Board members meet with Nebraska Congressmen and Senators.

Wiltgen felt it would be appropriate for the Board to send a letter to the Nebraska delegation expressing its concerns on this issue. He also suggested Amundson and Schorr, the Board's Nebraska Association of County Officials (NACO) representatives, share the County's concerns with Mary Ann Borgeson, who is Nebraska's representative on the NACo Board of Directors, adding it would be helpful if Borgeson alerted Nebraska counties to federal issues. It was noted the County pays dues to NACo and Schorr suggested the Board ask NACo to send a representative to provide information on how NACo interacts on national issues and can assist a county in getting its message across to its delegation. She agreed to follow-up. Amundson suggested it would be beneficial to have Larry Dix, NACO Executive Director, as part of that discussion.



**6 VACATING PORTIONS OF WEST MEINKE ROAD** - David Derbin, Deputy County Attorney; Ken Schroeder, County Surveyor; Pam Dingman, County Engineer

Ken Schroeder, County Surveyor, said adjacent property owners have submitted a request to vacate a portion of West Meinke Street in the unincorporated village of Kramer, Nebraska. He said that triggered a real estate appraisal report and review by the Planning Department (Exhibits H & I). Schroeder said there is no developed road and County Engineering has no objections. Pam Dingman, County Engineer, added it only exists as a platted street and is not being maintained.

David Derbin, Deputy County Attorney, said a resolution in the matter of the vacation will be scheduled on the February 28, 2017 County Board of Commissioners Meeting agenda.

Brinkman exited the meeting at 10:44 a.m.

**7 PENDING LITIGATION** - Kayla Hathcote, Deputy County Attorney

**MOTION:** Schorr moved and Amundson seconded to enter Executive Session at 10:46 a.m. for the purpose of protecting the public interest with regards to pending litigation.

The Chair said it has been moved and seconded that the Board enter into Executive Session.

**ROLL CALL:** Amundson, Avery, Schorr and Wiltgen voted yes. Brinkman was absent. Motion carried 4-0.

The Chair restated the purpose for the Board entering into Executive Session.

Brinkman returned to the meeting and Schorr exited the meeting.

**MOTION:** Amundson moved and Brinkman seconded to exit Executive Session at 11:06 a.m. Brinkman, Amundson, Avery and Wiltgen voted yes. Schorr was absent. Motion carried 4-0.

Schorr returned to the meeting at 11:07 a.m.

**8 REVIEW OF COUNTY ZONING UPDATES** - David Cary, Lincoln/Lancaster County Planning Department Director; Tom Cajka, Planner II, Steve Henrichsen, Development Review Manager

Steve Henrichsen, Development Review Manager, and Tom Cajka, Planner II, discussed proposed changes to the Lancaster County Zoning Regulations (see <http://lincoln.ne.gov/city/plan/dev/proposedregs/countytextamd.pdf>). Henrichsen

explained the overall intent is to fix some definitions. The special permit chapter was also reformatted. He said the normal process is to: 1) Make the proposed changes available to the public and interested parties (developers, attorneys, etc.); 2) Schedule a public hearing before the Lincoln-Lancaster County Planning Commission; and 3) Schedule a public hearing before the Board once the Planning Commission has made its recommendation.

It was noted Amundson had several questions regarding kennels during a prior discussion of the proposed changes at the February 9, 2017 Staff Meeting. Cajka explained kennels are currently a permitted use in the Agricultural (AG) Zoning District and by special permit in the Agricultural Residential (AGR) District and the Planning Department is proposing they be eliminated as a use in AGR District. He said there are currently seven kennels in the County, noting six of them are within the City's three-mile zoning jurisdiction. The remaining kennel is located at 13800 South 120<sup>th</sup> Street, Bennet, Nebraska and is zoned AG.

Wiltgen inquired about cemeteries. Cajka said they are a conditional use in the AG Zoning District and said the only condition is that the cemetery contain an area of 20 acres or more. Mausoleums must be located at least 200 feet from every street and adjoining property line. David Cary, Lincoln/Lancaster County Planning Department Director, pointed out that mausoleums would require a building permit. Henrichsen noted no changes are proposed to this section (see Article 4, Permitted Conditional Uses, Section 4.005).

A question was raised regarding churches. Cajka explained that the term "*churches*" will be changed to "*places of religious assembly*" (see Article 4, Permitted Uses, Section 4.003). A building permit would be required.

Wiltgen referenced the changes to the section on farm wineries (see Article 4, Permitted Conditional Uses, Section 4.005) and asked the Planning Department to communicate them to the Nebraska Winery and Grape Growers Association and the existing wineries in Lancaster County. Cajka said he recently spoke to three of the five wineries and informed them they were looking at adding conditions, one of which would be that a farm winery would need to produce a minimum amount of wine per year. He asked them how much wine they produce and what the wineries thought would be an acceptable amount. He said one question that was raised involved how to address a bad year of production and it was felt the required amount should be based on an average over a consecutive three-year period. **NOTE:** The proposed language is: *A farm winery shall produce a minimum of 700 gallons of wine on site, per year, on average over a consecutive three-year period.* Amundson asked whether the minimum amount to be produced must be come from vines grown on-site. Cajka said it does not but there is a requirement that a farm winery must produce a minimum of fifteen percent of product from fruit or other agricultural products harvested from the premises following five years of business. Wiltgen noted that the importing of product is sometimes problematic. Avery questioned what is being achieved with the minimum requirement. Cary explained said the designation as a winery intrinsically assumes the

production of wine and said some type of gauge is needed. Wiltgen also pointed out a former farm winery stopped producing wine and continued to operate as a farm winery. Avery questioned what harm there would be in allowing the wineries to purchase grapes elsewhere for their wine production. Henrichsen explained the intent is to encourage agricultural use not production facilities.

Discussion also took place regarding expanded home occupations (Article 13, Special Permit, Section 13.032). Wiltgen felt the number of unrelated persons allowed to participate in the home occupation on the premises was too restrictive. Avery and Schorr also indicated they would support a higher number. Henrichsen said it will be clarified that individuals doing deliveries would not be considered a worker on the site. He added there would also be the ability to allow more employees for particular uses. Amundson felt consideration should also be given to work that is seasonal.

Brinkman felt there was a lot of policy consideration with the farm wineries and expanded home occupations issues and suggested they be dealt with separately. Cary responded the Board has discussed those issues and said the intent was to try to get as much accomplished as possible with the package.

Avery exited the meeting at 11:33 a.m.

Schorr asked if there were any specific changes addressing a special use permit for an event hall. Cajka said there were not. Wiltgen said proceeding with a social hall concept would help alleviate some of his concerns about the number of employees. Henrichsen said the Planning Department did not see what would be gained by having a special permit for a social hall since it already fits within the County's extended home occupation, adding the Board has the ability to amend the conditions. He said the Planning Department will let reception businesses know there is an intent to address the employee versus working on-site issue.

**9 NOTICE OF RENEWAL OF FROG FEST AMUSEMENT LICENSE - Cori Beattie, Deputy County Clerk**

Cori Beattie, Deputy County Clerk, said the County Clerk's Office has received an amusement license renewal application from NRG Media, Froggy 98 for Frog Fest (a concert) on August 12, 2017 at Blue Stem Tree Farm, 5895 West Sprague Road in Crete Nebraska. The event organizers plan to book a higher profile entertainer and attendance of 4,500 is anticipated. Beattie said a public hearing is not required and noted last year the Board directed the County Clerk's Office to send a letter to neighboring property owners to notify them of the application and when it would be scheduled before the Board.

Avery returned to the meeting at 11:38 a.m.

Todd Duncan, Chief Deputy Sheriff, appeared and said the Lancaster Sheriff's Office (LSO) would like an opportunity to provide a security recommendation on these type of larger events. He said some require a significant presence by LSO and felt approval should be contingent upon the event organizers committing to funding a reasonable security force presence.

Pam Dingman, County Engineer, appeared and said County Engineering has provided a traffic plan in the past but didn't necessarily coordinate with LSO. She said she attended the event last year and indicated it didn't work very well. Duncan noted most of the parking is on the other side of Sprague Road, which is a 55 mile-per-hour road. Dingman said there will be better coordination this year to try to come up with a way to clear the parking areas quickly.

Beattie said the County Clerk and County Attorney's Offices will be reviewing the amusement license and special event permit guidelines in the next few months and will bring recommendations to the Board on possible changes to make it a smoother process.

Schorr said 4,500 seems like a lot of attendees and asked how it compared to previous years. Beattie said she did not have that information readily available. Schorr said the event organizers indicated in past years that they could control numbers by cutting off pre-ticket sales and limiting sales at the event. Wiltgen said the tickets will be pre-sold this year and 4,500 will be the maximum.

There was consensus to direct the County Clerk's Office to notify neighboring property owners of the date the renewal application will be scheduled on a County Board of Commissioners Meeting agenda.

## **RETURNING TO ITEM 11B**

Todd Duncan, Chief Deputy Sheriff, appeared and agreed to provide the agenda to Eagan, adding the intent was to have one or two commissioners attend all of the sessions.

## **10 ACTION ITEMS**

There were no action items.

## **11 ADMINISTRATIVE OFFICER REPORT**

- A. Youth Services Center (YSC) Contract with State Juvenile Probation
- B. Federal Forfeiture Program Presentation and Sheriff's Citizen's Academy
- C. 2017 Cornhusker Girls State (June 8, 2017)

- D. Renewal of The Voice Newspaper (\$30 per year)
- E. National Association of County Officials (NACo) Legislative Agenda

Items A-E were moved forward on the agenda.

#### F. Strategic Planning

Amundson noted Marla Flentje, Senior Consultant with the Austin Peters Group in Wichita, Kansas assisted Sarpy County with its strategic planning efforts. She said she contacted Flentje and she has agreed to come and meet with the Board to discuss how she can assist Lancaster County. Amundson estimated Flentje's travel costs at \$500. Wiltgen asked whether it would build on previous strategic planning efforts. Amundson said the intent is to involve directors and the other elected officials. Schorr felt it is important to have the new deputy chief administrative officer in place to be a part of the process. She also suggested the Board ask the Sarpy County Board Chair and Sarpy County Administrator to share their experiences with the Board.

### **12 DISCUSSION OF BOARD MEMBER MEETINGS**

#### A. Lancaster County Fairgrounds Joint Public Agency (JPA)

Meeting was cancelled.

#### B. Lincoln Independent Business Association (LIBA) Budget Monitoring Committee - Amundson

Amundson and Schorr, who also attended the meeting, reported that discussion focused on the jail population and reduction initiatives, the increase in property valuations, roads and bridges, the energy audit, and legislative issues.

### **13 DISCUSSION OF OTHER MEETINGS ATTENDED**

#### A. Truancy Court

Brinkman said she recently attended Truancy Court and said she would be willing to provide Board members with more information.

### **14 SCHEDULE OF BOARD MEMBER MEETINGS**

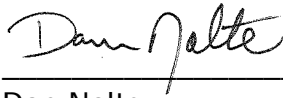
Informational only.

**15 EMERGENCY ITEMS**

There were no emergency items.

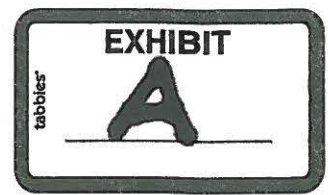
**16 ADJOURNMENT**

**MOTION:** Schorr moved and Avery seconded to adjourn the meeting at 11:58 a.m. Amundson, Avery, Schorr, Brinkman and Wiltgen voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk





**KISSEL/E&S**  
ASSOCIATES

*A Limited Liability Company Associated with Erickson and Sederstrom, P.C.*

Joseph D. Kohout, *Partner*

Suite 400 Cornhusker Plaza / 301 S. 13th Street / Lincoln, NE 68508-2571

Telephone (402) 476-1188 / Facsimile (402) 476-6167

Email [jkohout@kisseles.com](mailto:jkohout@kisseles.com) / Website [www.kisseles.com](http://www.kisseles.com)

LEGISLATIVE MEMORANDUM

TO: Lancaster County Board of Commissioners

FROM: Gordon E. Kissel  
Joseph D. Kohout  
Jonathan G. Bradford

DATE: February 23, 2017

RE: Weekly Update

---

Good morning. Today is day 33 of the 2017 Legislature. The Legislature continues its process of engaging in morning debate and conducting committee hearings in the afternoons.

Due to President's Day weekend, the Legislature took a recess day on Friday and observed the holiday on Monday, February 20<sup>th</sup>. The Legislature has begun moving a more brisk pace since our last meeting on Thursday, moving a total of 10 bills off of General file. Much of the debate on Tuesday and Wednesday of this week was centered on LB62, Speaker Scheer's bill to eliminate the prohibition on teachers wearing religious garb.

Also of note is that the Appropriations Committee released its preliminary budget on last Thursday and has commenced hearings on components of that recommendation. Here is a link to the Appropriation Committee's preliminary budget:

<http://nebraskalegislature.gov/pdf/reports/fiscal/2017prelimsummary.pdf>

**LANCASTER COUNTY LEGISLATIVE PRIORITIES**

*LB508 (Hilgers) Change the population threshold for the county civil service system.* The bill was introduced on January 18<sup>th</sup>, and was referred to the Government, Military and Veterans Affairs Committee.

The hearing on this measure was Wednesday, February 22, 2017. The hearing went very well. Mr. Eagan testified in support of the bill following opening by Senator Mike Hilgers. Opposition was registered by Rick DeBoer and Larry Carr. The committee seemed very favorable to advancement of LB508 – with or without a potential amendment.

**POSITION: SUPPORT**

LB567 (Bolz) *Change funding for county public assistance offices.* The bill was introduced on January 18<sup>th</sup>, and was referred to the Government, Military and Veterans Affairs Committee.

The bill had its public hearing on February 22, 2017. Senator Bolz did a terrific job of arguing the merits of the bill and offered an amendment to the committee that would reduce the fiscal note by applying the bill only to those facilities that are rented from privately owners. Mr. Eagan addressed the historic arguments that we have seen against the bill. The bill also saw support from Elaine Menzel from NACO, Fred Uhe from Sarpy County and Sean Kelley from Douglas County. While the fiscal note was significant (\$3.2 Million), Senator Hilgers seemed to hone in on this as potential property tax relief. We were pleased with the bills reception – although the budget situation of the state may prohibit any advancement of the bill.

**POSITION: SUPPORT**

LB441 (Morfeld) *Change eligibility provisions under the Medical Assistance Act.* This years' Medicaid Expansion Bill. LB441 makes those persons described under section 1902 (a)(10)(A)(i)(VIII) of the federal Social Security Act eligible under the Medical Assistance Act. The department must submit a state plan amendment to cover newly eligible individuals, and such amendment must request as the alternative benefit plan a benchmark benefit package as defined in section 1937(b)(1) 18 (D) of the federal Social Security Act, as amended, 42 U.S.C. 1396u-7(b)(1)(D), as such act and section existed on January 1, 2017, for Secretary-approved coverage that shall include full Medicaid benefit coverage, including mandatory and optional coverage, under section 68-911 22 in the amount, duration, and scope in effect on January 1, 2017, and any additional wraparound benefits required under federal law. The hearing has been set for March 8, 2017.

**POSITION: RECOMMEND SUPPORT**

LB357 (Bolz) *Increase original certificate of title fees for vehicles transferred to Nebraska from another state and provide for voluntary contributions to brain injury programs.* LB357 places a fee of twenty-five dollars for each original certificate of title issued to a person by a county for a vehicle or trailer being titled in Nebraska from another state after the first original title is issued. LB357 also allows for voluntary contributions of \$2 to be made as a donation to programs for persons suffering from brain injury. The hearing has been scheduled for February 28, 2017.

**POSITION: SUPPORT**

LB47 (Watermeier) *Change provisions relating to the payment of fees and costs associated with grand juries and the deaths of incarcerated persons.* The hearing on this bill was held before the Judiciary Committee. Mr. Eagan testified on behalf of Lancaster County. The bill remains held in Committee.

**POSITION: SUPPORT**

LB327 (Speaker Scheer at the Request of the Governor) *Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2019.* This is the Governor's Appropriation bill. We have become aware, as per a communication from Brent Meyer that there is a provision to reduce the amount of funding provided by LB1038 in last session from \$975,000 to \$487,500 for the Nebraska Department of Agriculture to get to their 8% reduction. The bill has been referred to the Appropriations committee, but a hearing date has not yet been scheduled.

**POSITION: CONCERNS EXPRESSED BY JUDY HALSTEAD AND BRENT MEYER ABOUT REDUCTIONS IN SPECIFIC AREAS**

LB81 (Blood) *Change the application fee for handgun certificates.* LB81 changes the fee charged for each application for a handgun certification from five dollars to twenty-five dollars. The bill was advanced to General File in its Green Form.



**POSITION: SUPPORT**

*LB127 (Groene) Change notice requirements under Open Meetings Act.* LB 127 provides for a change in the open meetings law, in Sec. 84-1411 of the statute. It strikes language for political subdivisions to publicize meeting designated by each political body and requires them to publish such notice in a newspaper of general circulation in each county within the public entities jurisdiction as well as any other method designated by the public body. The newspaper notice does not have to be published in every county but must have a general circulation within the county. This proposal is also not intended to apply to state agencies but just political subdivision. A significant amendment was offered at the time of the hearing that would re-write the bill. The bill remains held in Committee although we are advised that Senator Groene is working on an amendment for the Committee's consideration at the next executive session.

**POSITION: OPPOSE**

*LB152 (Craighead) Change and eliminate provisions relating to the fees for recording and filing certain documents.* LB152 eliminates sunset dates of January 1, 2018 for provisions relating to the fees for recording and filing certain documents. LB152 also eliminates the six-dollar uniform fee, payable to the Secretary of State, for presenting and filing and indexing and filing and indexing each notice of lien or certification of notice affecting lien on a property. The bill remains held in Committee

**POSITION: SUPPORT**

*LB333 (Riepe at the Request of the Governor) Eliminate an independent review of denial of aid to the disabled.* LB333 requires that a disability persist for more than a year before a person can be considered disabled. LB333 also eliminates the requirement that the Department of Health and Human Services conduct an independent medical review when Social Security denies benefits to an individual on the basis of the duration of the individual's disability. The hearing on this measure was on January 25, 2017. A letter was sent to Senator Riepe and members of the Health and Human Services Committee under Chairman Wiltgen's signature.

There has been some movement on the part of the Governor's Office to address the concerns raised by Lancaster County, Douglas County and NACO. Conversations continue but the bill remains held in Committee.

**POSITION: OPPOSE**

*LB468 (Krist) Change revenue and taxation provisions.* LB468 eliminates the Personal Property Tax Relief Act exemption and compensating exemption factor for tax years 2018 and 2019. LB468 also eliminates an exemption from taxation for the first ten thousand dollars of valuation on tangible property for tax years 2018 and 2019. LB468 also eliminates the reduction in the value of tangible personal property owned by each railroad, care line company, public service entity, and air carrier for tax years 2018 and 2019. LB468 ends reimbursement to taxing subdivisions for tax revenue that will be lost because of personal property tax exemptions for tax years 2018 and 2019.

LB468 allows resident individuals from electing to subtract from federal gross adjusted income the extraordinary dividends paid on and the capital gain from sale or exchange of capital stock for taxable years beginning before January 1, 2018 and taxable years beginning on or after January 1, 2020. LB468 ends the credit to the Game and Parks Commission Capital Maintenance Fund on July 1, 2017, and ends the credit to the Highway Trust Fund on or after July 1, 2017 and before July 1, 2019. Since an emergency exists, this act takes effect when passed and approved into law.

The hearing on this measure was Wednesday, February 15, 2017.

**POSITION: OPPOSE**

*LB312 (Briese) Change and eliminate revenue and taxation provisions.* LB312 eliminates Motor vehicles, motorboat trade-ins, newspapers, laundromats, and telefloral deliveries from being included under “consumer goods” for the purpose of a report created by the department for the purpose of reviewing the major tax exemptions for which state general funds are used to reduce the impact of revenue lost due to a tax expenditure. From the same report, under “nonprofits, governments, and exempt entities” the Nebraska lottery, admissions to school events, and fine art purchases by a museum are eliminated. From the same report, all provisions are eliminated under “services purchased for nonbusiness use” and replaced with only household professional services. Prepaid calling arrangements are also eliminated from “telecommunications.”

LB312 also removes the exemptions under gross income received for animal specialty services for the purpose of determining gross receipts for providing a service. Other sources of gross are added to the definition of gross receipts for providing a service are added in section 2.

LB312 allows the credit from trading in motor vehicles, motorboats, all-terrain vehicles and utility-type vehicles to be used when computing the Sales price. LB312 removes prepared food, food, and food ingredients served by public or private schools from sales tax exemption. Fees and admissions charged by a public or private school are also removed from sales tax exemption. Fees and admissions charged for participants in any activity provided by a nonprofit are also removed from sales tax exemption.

LB312 removes from the definition of “food and food ingredients” soft drinks, candy, and bottled water.

LB312 allows for a refundable credit against the income tax up to ten percent of the allowed federal credit for taxable years beginning or deemed to be before January 1, 2018 and seventeen percent for taxable years beginning or deemed beginning on or after January 1, 2018.

LB312 requires the Tax Commissioner, from the amounts collected under the Nebraska Revenue Act of 1967, credit to the Excess Revenue Property Tax Credit Fund an amount equal to the net increase in state tax revenue received as a result of the changes made by this legislative bill.

LB312 creates the Excess Revenue Property Tax Credit Fund. This fund will be used to provide a property tax credit to owners of real property. To determine the amount of this credit, the county treasurer shall multiply the amount disbursed to the county by the ratio of the real property valuation of the parcel to the total real property valuation in the county. The amount dispersed to each county will be equal to the amount in the Excess Revenue Property Tax Credit Fund multiplied by the ratio of the real property valuation in the county to the real property valuation in the state.

The hearing on this measure was Wednesday, February 22, 2017.

**POSITION: OPPOSE PROVISIONS REGARDING POTENTIAL SALES TAX/FEEES ON LEGAL**

#### **LANCASTER COUNTY ELECTED OFFICIALS/DEPARTMENT HEADS PRIORITIES**

*LB310 (Friesen) Change provisions relating to bridge carrying capacities and weight limits.* This bill has been referred to the Transportation and Telecommunications Committee for public hearing. Engineer Dingman asked a question of us regarding the bills origin. In checking with Senator Friesen’s office, the bill was brought to them by NACO through the Roads Superintendents subgroup.

There was some correspondence between Larry Dix, Joe Kohout, Pam Dingman and others to get her in touch with the folks who had prepared LB310. The hearing on this measure was held on Monday, February 6, 2017. The bill remains held in Committee.

LB51 (*Schumacher*) *Change provisions relating to sales of real property for nonpayment of taxes.* This bill was heard by the Revenue Committee. The Lancaster County Treasurers Office testified in a neutral capacity after a meeting the morning of the hearing between representatives of NACO, Larry Dix and Senator Schumacher. Senator Schumacher offered an amendment at the hearing that would alleviate the concerns raised by the Treasurer's Office. The bill remains held in Committee.

LB68 (*Hilgers*) *Prohibit certain regulation of firearms, ammunition, and firearm accessories by counties, cities, and villages as prescribed.* We were asked to work with Eric Gerard, Lincoln City Lobbyist, on this. During deliberations on this measure on Thursday, February 9, 2017 by the Board, they agreed to follow Sheriff Wagner's lead. During testimony on February 10, 2017, Sheriff Wagner, offered testimony in support with concerns. The bill remains held in Committee.

LB434 (*Ebke*) *Change videoconferencing provisions relating to certain juvenile hearings.* LB434 requires any telephone or videoconference juvenile evidentiary hearings to ensure the preservation of due process or rights of all parties. The bill has been referred to the Judiciary committee and is scheduled for a public hearing on March 9, 2017.

LB658 (*Wayne*) *Provide for expert witness appointment as prescribed in certain juvenile proceedings.* LB658 grants the right to one appointed expert witness during any adjudication or disposition proceeding to the parent, guardian, or custodian of the juvenile who is the subject of the proceeding. If the parent, guardian, or custodian is indigent, the reasonable fees and expenses of such expert witness will be paid by the county. The bill has been referred to the Judiciary committee and is scheduled for a public hearing on March 9, 2017.

LB544 (*Watermeier*) *Provide for elimination of the office of clerk of the district court as prescribed.* LB544 allows, in any county that does not have an elected clerk of the district court, for the duties of the clerk of the district court to be performed pursuant to an agreement between the State Court Administrator and the county board. LB544 also allows for a county to vote to eliminate the office of the clerk of the district court when a vacancy occurs. The bill was referred to the Judiciary Committee.

LB163 (*Vargas*) *Require additional polling places prior to elections in certain counties* LB163 requires election commissioners in counties with populations of more than one hundred thousand to establish at least three voting locations. A public hearing has been set for Thursday, March 16th.

LB625 (*Larson*) *Change the Property Assessed Clean Energy Act.* LB625 allows a municipality to create a clean energy assessment district anywhere within the municipality, except a district may not be created that includes any area within the corporate boundaries of any city or village located in whole or in part within such county. The hearing on this measure was on Tuesday, February 14, 2017 and Candace Meredith testified in a neutral capacity on an amendment suggested by NACO. We expect the bill to move with that amendment attached.

LB145 (*Hansen*) *Provide for a hearing to determine financial ability to pay fines and costs and traffic citations and provide for community service.* LB145 allows for a sentencing judge or magistrate to conduct a post-hearing sentence to determine if the offender has the financial ability to pay the fines or costs associated with their infraction. If the magistrate or judge determines that the offender is able to pay the fine, but the offender refuses, the magistrate or judge may sentence the offender to imprisonment or community service. If the offender is found unable to pay the fine, the magistrate or judge may impose the sentence without costs and fines, discharge the costs and fines from the offender, or order community service as part of the sentence. If the offender is found able to pay the costs or fines in installments, the magistrate or judge

may enter an order specifying the terms of a payment arrangement. A public hearing has been set for Thursday, March 16<sup>th</sup>.

LB145 also allows for individuals who are arrested for failure to pay costs and fines to be provided a hearing in which their financial ability to pay those fines and costs can be assessed. A person who believes themselves to be financially unable to pay court costs and fines may request a hearing after an order has been issued against them. A public hearing has been set for Thursday, March 16<sup>th</sup>.

LB395 (*Morfeld*) *Change provisions relating to conditions of and ability to post bail.* LB395 requires a court to consider all methods of bond and conditions of release to avoid pretrial incarceration. If an appearance bond is required, the court shall appoint counsel to indigent defendants. To determine if a defendant is indigent, the judge must consider the defendant's financial ability to pay a bond. The court may also order a defendant to be supervised by an approved person or organization or a pretrial services program. A public hearing has been set for Thursday, March 16<sup>th</sup>.

#### HEARINGS BEFORE THE NEXT STAFF MEETING

Today: **LB179 (Bolz) Change provisions relating to transition of young adults to independence – Health and Human Services**

*LB179 requires any child who is in a court-ordered out-of-home placement in the six months prior to attaining nineteen years of age to receive information regarding the Young Adult Bridge to Independence Act. The Office of Probation is required to identify such individuals and provide the information. LB179 also provides factors for a court to consider when deciding whether it is necessary for the juvenile to remain in the court-ordered out-of-home placement. LB179 also provides for medical care under the medical assistance program for young adults for such juveniles.*

**LB297 (McCollister) Create Children and Juveniles Data Pilot Project – Health and Human Services**

*LB297 creates the Children and Juveniles Data Pilot Project. The purpose of this project is to identify how existing state agency data systems currently used to account for the use of all services, programs, and facilities by children and juveniles in the State can be used to establish an independent, external data warehouse. The Children and Juveniles Data Pilot Project Advisory Group is also created to oversee the pilot project. The advisory group will consist of the Inspector General of Nebraska Child Welfare, the State Court Administrator, the probation administrator of the Office of Probation Administration, the executive director of the Nebraska Commission on Law Enforcement and Criminal Justice, the Commissioner of Education, the executive director of the Foster Care Review Office, the director of the University of Nebraska at Omaha Juvenile Justice Institute, the Chief Information Officer of the Office of Chief Information Officer, the Director of Children and Family Services of the Division of Children and Family Services of the Department of Health and Human Services, the Director of Developmental Disabilities of the Division of Developmental Disabilities of the Department of Health and Human Services, the Director of Behavioral Health of the Division of Behavioral Health of the Department of Health and Human*

Services, and the Director of Medicaid and Long-Term Care of the Division of Medicaid and Long-Term Care of the Department of Health and Human Services.

**LB298 (Baker) Change provisions relating to the Nebraska Strengthening Families Act and a task force – Health and Human Services**

*LB298 clarifies that the immediate and public dissemination of a current picture and information about a child who is missing from a foster or out-of-home placement is not restricted by certain confidentiality requirements. However, the disseminated information may not include the fact that the child is in the care, custody, or control of the Department of Health and Human Services or the Officer of Probation Administration. LB298, beginning July 1, 2017, makes the Normalcy Task Force the Nebraska Strengthening Families Act Committee. This committee shall monitor and make recommendations regarding the implementation in Nebraska of the federal Preventing Sex Trafficking and Strengthening Families Act. LB298 also clarifies the Legislatures intent to recognize the importance of parental rights and the different rights that exists dependent on a variety of factors.*

*LB298 also requires the department or officer to ensure the presence of a written normalcy plan describing how the department or office will ensure all children have access to age or developmentally appropriate activities.*

**LB178 (Bolz) Provide for sexual assault protection order – Judiciary**

*LB178 allows for any victim of sexual assault o file a petition and affidavit for a sexual assault protection order. This protective order shall be effective for two years unless renewed. Any knowing violation of such protective order will be a Class I Misdemeanor. LB178 also affords full faith and credit to sexual assault protection orders issued in other states or jurisdictions.*

**LB191 (Pansing Brooks) Provide for renewals of domestic violence protection orders – Judiciary**

*LB191 allows for victims of domestic abuse to file a petition and affidavit to renew a protection order thirty days before the expiration of the previous protection order. The renewal period shall be effective for one year beginning the day of expiration of the previous order.*

**LB289 (Pansing Brooks) Change provisions and penalties relating to pandering, human trafficking, labor trafficking, and sex trafficking and prohibit solicitation of a trafficking victim – Judiciary**

*LB289 makes pandering a Class II felony. LB289 also includes services under the definition of Labor for the purpose of defining “Labor Trafficking.” LB289 also eliminates the “knowing” requirement for sex trafficking of a minor, and includes solicitation in the offense. LB289 makes labor or sex trafficking of a minor a Class IC Felony, unless the actor uses or threatens force on a victim under the age of*

sixteen, in such case the charge would be a Class IB Felony. LB289 also makes solicitation of a trafficking victim a Class II Felony. LB289 exempts trafficking victims from being charged if they benefit from or participate in the trafficking venture.

**LB394 (Morfeld) Change provisions relating to possession of a deadly weapon by person subject to a domestic violence protection order – Judiciary**

*LB394 makes subjects of a current and validly issued harassment protection order who are in possession of a firearm, knife, or brass knuckles guilty of the offense of possession of a deadly weapon by a prohibited person.*

**LB487 (Morfeld) Provide exception to certain crimes for persons witnessing or experiencing drug overdoses and provide protection from civil liability for emergency responders and peace officers administering naloxone – Judiciary**

*LB487 exempts a person from violating the Uniform Controlled Substance Act if: such person made a good faith request for emergency medical assistance in response to a drug overdose of himself, herself, or another; such person was the first person to make a request for medical assistance as soon as the drug overdose was apparent; the evidence for the violation of the UCSA was obtained as the result of the drug overdose and request for medical assistance; such requesting person remained on the scene until medical assistance arrived; and such requesting person cooperated with medical assistance or law enforcement. LB487 also prohibits administrative action, criminal prosecution, and civil liability against an emergency responder or peace officer who, in good faith, administers naloxone to a person who is apparently experiencing an opioid-related overdose.*

**LB232 (Kolterman) Provide a property tax exemption for property leased to the state or a governmental subdivision – Revenue**

*LB232 includes property leased to the state or to a governmental subdivision by the person or entity holding legal title to the property within the definition of property of the state and its governmental subdivisions. Therefore, this leased property is exempt from property taxes.*

**LB236 (Erdman) Change provisions relating to the inclusion of multiple lots in one parcel – Revenue**

*LB236 allows for two or more vacant lots, if owned by the same person, to be considered one parcel for the purpose of property taxes unless such lots have any property taxes or special assessments that are certified but not yet due, are due, or are delinquent if property taxes or special assessments on such lots have been sold at a tax sale.*

**LB238 (Erdman) Change provisions of the Nebraska Budget Act relating to certifying taxable values – Revenue**

LB238 allows the certification of taxable values to be provided to the governing body or board either by mail, electronically, or by notifying such governing body or board of the place on the county assessor's website where the current taxable values are located.

**LB249 (Harr) Expand business inventory property tax exemption – Revenue**

LB249 expands business inventory property tax exemptions to personal property that is equipment useable for construction, agriculture, or manufacturing.

Friday:

**LB299 (Ebke) Adopt the Occupational Board Reform Act and change procedures for rules and regulations – Government, Military & Veterans Affairs**

LB299 adopts the Occupational Board Reform Act. The purpose of this act is to require occupational boards to respect the fundamental right of an individual to pursue an occupation and to ensure that occupational boards and individual members of occupational boards avoid liability under federal antitrust laws. The act allows for individuals with criminal history to petition the relevant occupational board to determine if such criminal history would disqualify them from certification. An individual's criminal history will only disqualify them for a felony conviction, that felony conviction is expressly listed as a disqualifying offense, and the occupational board concludes that the state has an important interest in protecting public safety.

LB299 also creates the Office of Supervision of Occupational Boards. The purpose of this board is to monitor occupational boards and ensure compliance with the act.

LB299 also creates the Legislative Office of Occupational Regulations. The duties and responsibilities of the Office as specified in Section 23 of the act.

**LB482 (Smith) Adopt the Government Neutrality in Contracting Act – Government, Military & Veterans Affairs**

LB482 adopts the Government Neutrality in Contracting Act. The purpose of this act is to provide for the efficient procurement of goods and services by governmental units and to promote the economical, nondiscriminatory, and efficient administration and completion of construction projects funded, assisted, or awarded by a governmental entity. The Act requires that a governmental unit ensure that any requests for proposals or bid specification for a public contract do not contain a term that requires, prohibits, encourages, or discourages bidders, contractors, or subcontractors from entering into a collective-bargaining agreement or a term that discriminates based on status as a party or nonparty to, or the willingness or refusal to enter into, a collective-bargaining agreement relating to construction under a public contract.

**LB300 (Krist) Eliminate the statute of limitations on civil actions for sexual assault of a child – Judiciary**

LB300 eliminates the statute of limitations for civil actions arising from sexual assault of a child.

**LB367 (Krist) Change provisions relating to payment of costs in juvenile matters – Judiciary**

LB367 requires the county to pay the costs associated with transportation when a peace officer takes a juvenile into temporary custody and a probation officer determines the need for detention or an alternative placement. LB367 requires the Office of Probation Administration to pay for costs that are related to treatment or service provisions.

**LB253 (Crawford) Authorize intergovernmental service agreements under the County Industrial Sewer Construction Act and provide for a special tax levy – Revenue**

LB253 allows for any county, city, village, or sanitary and improvement district to enter into a service agreement with any joint entity or joint public agency which owns or operates or proposes to own or operate any sewerage disposal system and plant. LB253 also grants any county, city, village, or sanitary and improvement district to levy a special tax to ensure payment of the service agreement.

**LB288 (Harr) Change provisions relating to service of notice when applying for a tax deed and the laws governing tax sale certificates – Revenue**

LB288 permits the use of certified mail and designated delivery in order to serve notice upon every person in actual possession or occupancy of real property that qualifies as an owner-occupant. If certified mail or designated delivery service is used, the certified mail return receipt of a copy of the signed delivery receipt must be filed with and accompany the return of service. Since an emergency exists, this act takes effect when passed and approved according to law.

**LB498 (Brewer) Change provisions relating to transfer of homestead exemptions – Revenue**

LB498 stipulates that, for purposes of such determination, the January 1 through August 15 ownership and occupancy requirement shall not apply.

**LB602 (Erdman) Change and eliminate provisions relating to the valuation of agricultural land – Revenue**

LB602 states that the actual value of agricultural and horticultural land for purposes of taxation means the capitalized net earning capacity that the land produced without regard to any value that the land might have for other purposes or uses.



LB602 requires that agricultural and horticultural land used primarily for those purposes will constitute a separate and distinct class of property for purposes of property taxation. LB600 prohibits the following from being classified as agricultural or horticultural land: farm home sites and land used for grazing of animals kept primarily for personal use. LB602 requires that any agricultural and horticultural land that qualifies for valuation using the capitalized net income approach be valued upon the basis of the agricultural income. Any agricultural or horticultural land assessment values will be based upon an eight-year Olympic average of crop income derived from the reported income from each county's productivity information chart.

Monday: **LB244 (Bolz) Change provisions relating to mental injury and mental illness for workers' compensation – Business & Labor**

LB244 allows frontline state employees to receive workers' compensation for mental injuries if they can establish, by preponderance of the evidence, that their employment conditions causing the mental injury or illness were extraordinary and unusual and that the medial causation between the mental injury or illness and the employment. A frontline employee means an employee of the Department of Corrections or the Department of Health and Human Services whose duties involve regular and direct interaction with high-risk individuals.

**LB354 (Kolowski) Adopt the Wage Disclosure Act – Business & Labor**

LB354 adopts the Wage Disclosure Act. This act makes it unlawful for an employer to screen job applicants based on their current or prior wages, request or require that a job applicant disclose his or her current or prior wages, or seek information regarding an applicant's current or prior wages. Violations of this act will be a Class IV misdemeanor.

**LB415 (Kolterman) Provide and change notification requirements and duties and benefits for certain retirement system members, change certain annuity and disability benefit provisions, and provide duties for school districts and the Public Employees Retirement Board relating to retirement – Nebraska Retirement Systems**

Under LB415, termination of employment for county employees does not occur if: an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems. On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not

*have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the County Employees Retirement Act.*

*Under LB415, termination of employment for School employees does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in an retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems. A retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the School Employees Retirement Act.*

*An employer is required to notify the board and the State Department of Education of the date upon which the termination of employment has occurred and provide such information as the board deems necessary. A member hired on or after July 1, 2017, or a member who has taken a refund or retirement and is rehired may retire if the member is at least 60 years of age and the sum of the member's attained age and creditable service totals ninety, or if the member is at least 65 and has completed at least five years of credible service. If the annuity of such a member begins at a time when the sum of the member's attained age and creditable totals ninety and the member is at least 60, the annuity will not be reduced. However, this only applies to members who have acquired the equivalent of five years of service or more as a school employee under the retirement system.*

*Under LB415, termination of employment for Nebraska State Patrol members does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services in any capacity to an employer participating in the above mentioned retirement systems. The employer involved in the termination of the employment and the officer shall certify that, prior to retirement, there was no prearranged agreement to return to work in any capacity. A retired officer of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired officer that complies with these requirements will participate in the retirement system as new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten years or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the Nebraska State Patrol Retirement Act.*

*Under LB415, termination of employment for State employees does not occur if:*

*an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services in any capacity to an employer participating in the above mentioned retirement systems. On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten years or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the State Employees Retirement Act.*

Tuesday: **LB66 (Hansen) Change provisions relating to stacking of coverage under the Uninsured and Underinsured Motorist Insurance Coverage Act – Banking, Commerce & Insurance**

*LB66 permits the stacking of separate policies for individuals living together when determining the limit of insurance coverage available to an injured person for any one accident.*

**LB95 (Crawford) Change provisions relating to the Community Development Law and tax-increment financing – Urban Affairs**

*LB95 requires that each city which has approved one or more redevelopment plans which are financed in whole or in part through the use of tax-increment financing to establish an auditing plan to provide for regular review of each such redevelopment plan. The Auditor of Public Accounts has the power to audit, or cause to be audited, any authority established when the Auditor determines such an audit is necessary or when requested by the governing body.*

*LB95 also requires that, prior to declaring an area in need of development, the governing body must conduct a study or analysis on whether the area is substandard and blighted. A public hearing will also be conducted on this question, with proper notice given to the community. Each neighborhood association that desires to receive such notice must register with their city's planning department the area they would wish to be notified on.*

*LB95 requires that redevelopment plans that include the use of tax-increment financing shall not provide for the reimbursement of costs incurred prior to the approval of the redevelopment plan, except those costs related to the preparation of the redevelopment plan, the substandard and blighted study, or the costbenefit analysis.*

*Redevelopment plans which include the use of tax-increment financing must, after five years and every five years thereafter, conduct a review and update of a cost-benefit analysis. This report should include tax shifts, public infrastructure and community public service needs impacts, impacts on employers and employees, impacts on student populations of school districts, and other impacts determined to be relevant. Each city approving such a redevelopment plan must retain copies of all such redevelopment plans and supporting documents associated with that plan for a period of time required under applicable records retention schedules.*

*LB95 also allows for redevelopment contracts for plans that include the use of tax-increment financing to include a provision requiring that all ad valorem taxes levied upon real property in a redevelopment project be paid on time in order for such redevelopment project to received tax-increment financing. To the extent that a redevelopment plan divides the ad valorem taxes levied upon only a portion of the real property in a redevelopment project, such portion shall be clearly related to the redevelopment plan.*

**LB496 (Stinner) Define and redefine terms under the Community Development Law – Urban Affairs**

*LB496 includes the construction of workforce housing, in cities of the first and second class and villages, into the definition of redevelopment project under the Community Development Law. LB496 also includes a definition for workforce housing. Workforce housing means single-family or multi-family housing for which the municipality receives a housing study that is current, prepares an incentive plan for construction targeted to house existing or new workers, holds a public hearing on such incentive plan with notice, and after the public hearing finds that such incentive plan is necessary to prevent the spread of blight and substandard conditions within the municipality.*

Wednesday: **LB75 (Wayne) Provide for restoration of voting rights upon completion of a felony sentence or probation for a felony – Government, Military & Veterans Affairs**

*LB75 restores voting rights to felons immediately after completion of their*

*sentence or probation.*

**LB314 (Murante) Change state and municipal election provisions to conform to prior legislation – Government, Military & Veterans Affairs**

*LB314 requires cities to file a certified copy of the economic development program with the election commissioner or county clerk no later than fifty days prior to a special election or not later than March 1 prior to a primary or general election. LB314 also eliminates a provision prohibiting the use of General Funds being appropriated for the purpose of a voter registration list. LB314 also makes the penalty for a Class IV felony up to two years' imprisonment and twelve months of post-release supervision.*

**LB451 (Murante) Change various provisions relating to elections as prescribed – Government, Military & Veterans Affairs**

*LB451 eliminates a provision prohibiting the election commissioner from becoming a candidate for an elected officer during their term of office or within thirty days of leaving office. LB451 also changes provision relating to the appointment for vacant legislative seats. LB451 also provides that any person using an early voting or absentee ballot must sign a voter oath to be contained with the ballot.*

*LB451 requires that, if the filing deadline for the elective officer is after March 1 of the year in which the election is held, the candidate must file supplementary statements on or before the filing deadline. If the candidate files to appear on the ballot for election during the calendar year in which the election is held, the candidate must file a statement of financial interests of the preceding calendar year with the commission on or before March 1 of the year. A statement of financial interest must be preserved for a period of no less than five years.*

**LB344 (Albrecht) Change credentialing and regulation of mental health substance abuse centers – Health and Human Services**

*LB344 allows the board to issue a license to those who hold a license or certification that is current in another jurisdiction that authorized the applicant to provide alcohol and drug counseling, has at least two hundred seventy hours of counseling education, has at least three years of full-time counseling practice and has passed a counseling examination.*

*LB344 also includes provisions regarding approved educational programs. These programs are accredited by the Commission on Accreditation for Marriage and Family Therapy Education, the Counsel for Accreditation of Counseling and Related Educational Program, the Counsel on Rehabilitation Education, the Council on Social Work Education, or The American Psychological Association for a doctoral degree program enrolled in by a person who has a master's degree or its equivalent in psychology.*

LB344 allows those who have received a doctoral degree of the equivalent of a master's degree to be qualified to be a licensed mental health practitioner. LB344 also allows those who have been in active practice in the appropriate discipline for at least five years following initial licensure or certification in another jurisdiction and has passed the Nebraska jurisprudence examination to be issued a license by the board.

LB344 makes ineligible for SNAP those with one or two felony convictions for possession or use of a controlled substance unless they are participating in, since the date of conviction, a substance abuse program that is nationally accredited or provided in a mental health substance use treatment center licensed under the Health Care Facility Licensure Act.

LB344 requires health care facilities applying for a license as a mental health substance use treatment center to designate whether the license is to be issued to provide services for mental health disorders only, for substance use disorders only, or for both mental health and substance use disorders.

**LB500 (Brewer) Authorize the carrying of concealed handguns by qualified active and retired law enforcement officers – Judiciary**

LB500 allows an individual who is a qualified law enforcement officer or qualified retired law enforcement officer and who is carrying the required identification may carry a concealed handgun anywhere in the State of Nebraska. For law enforcement officers, such identification shall be photogenic and issued by the employing governmental entity. For retired officers, the identification shall be either a photographic identification issued from the agency from which the individual separated in good standing or a photographic identification issued and a certificate issued by the individual's state of residence.

**LB385 (Lindstrom) Change provisions relating to the burden of proof and who may appeal under the Tax Equalization and Review Commission Act – Revenue**

LB385 allows those with a relationship to the taxpayer to execute an appeal on behalf of the taxpayer. The specific relationships are: A person or entity with a contract executed by the taxpayer, a person with the power of attorney, a person with a durable power of attorney, and a person who is a trustee of an estate. LB385 requires the county board of equalization, in appeals regarding the assessed value of the property that has been increased by more than 5%, to prove by a preponderance of the evidence that the assessed value reflects the property's actual value.

**LB555 (Smith) Change and eliminate provisions of the Tax Equalization and Review Commission Act – Revenue**

LB555 allows commissioners who live within fifty miles of the state office building to be reimbursed for mileage for actual round trip travel. Commissioners who live more than fifty miles may be reimbursed for mileage for one round trip per week

*and shall be paid a per diem at the federal per diem rate for each day worked at the state office building. LB555 also makes the filing fee for each appeal or petition filed with the commission fifty dollars if the taxable value of each parcel involved in the appeal is one million dollars or less, and a fee of one hundred dollars if the taxable value of each parcel involved is more than one million dollars.*

This concludes our report for this week.



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**



Document	Senator	Position	Committee	Hearing Date	Status	Description
LB179	Bolz		Health and Human Services	02/23/2017	In Committee 01/12/2017	Change provisions relating to transition of young adults to independence <i>LB179 requires any child who is in a court-ordered out-of-home placement in the six months prior to attaining nineteen years of age to receive information regarding the Young Adult Bridge to Independence Act. The Office of Probation is required to identify such individuals and provide the information. LB179 also provides factors for a court to consider when deciding whether it is necessary for the juvenile to remain in the court-ordered out-of-home placement. LB179 also provides for medical care under the medical assistance program for young adults for such juveniles.</i>
LB297	McCollister		Health and Human Services	02/23/2017	In Committee 01/13/2017	Create Children and Juveniles Data Pilot Project <i>LB297 creates the Children and Juveniles Data Pilot Project. The purpose of this project is to identify how existing state agency data systems currently used to account for the use of all services, programs, and facilities by children and juveniles in the State can be used to establish an independent, external data warehouse. The Children and Juveniles Data Pilot Project Advisory Group is also created to oversee the pilot project. The advisory group will consist of the Inspector General of Nebraska Child Welfare, the State Court Administrator, the probation administrator of the Office of Probation Administration, the executive director of the Nebraska Commission on Law Enforcement and Criminal Justice, the Commissioner of Education, the executive director of the Foster Care Review Office, the director of the University of Nebraska at Omaha Juvenile Justice Institute, the Chief Information Officer of the Officer of Chief Information Officer, the Director of Children and Family Services of the Division of Children and Family Services of the Department of Health and Human Services, the Director of Developmental Disabilities of the Division of Developmental Disabilities of the Department of Health and Human Services, the Director of Behavioral Health of the Division of Behavioral Health of the Department of Health and Human Services, and the Director of Medicaid and Long-Term Care of the Division of Medicaid and Long-Term Care of the Department of Health and Human Services.</i>
LB298	Baker		Health and Human Services	02/23/2017	In Committee 01/17/2017	Change provisions relating to the Nebraska Strengthening Families Act and a task force <i>LB298 clarifies that the immediate and public dissemination of a current picture and information about a child who is missing from a foster or out-of-home placement is not restricted by certain confidentiality requirements. However, the disseminated information may not include the fact that the child is in the care, custody, or control of the Department of Health and Human Services or the Officer of Probation Administration. LB298, beginning July 1, 2017, makes the Normalcy Task Force the Nebraska Strengthening Families Act Committee. This committee shall monitor and make recommendations regarding the implementation in Nebraska of the federal Preventing Sex Trafficking and Strengthening Families Act. LB298 also clarifies the Legislatures intent to recognize the importance of parental rights and the different rights that exists dependent on a variety of factors.</i>  <i>LB298 also requires the department or officer to ensure the presence of a written normalcy plan describing how the department or office will ensure all children have access to age or developmentally appropriate activities.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB178	Bolz	Support	Judiciary	02/23/2017	In Committee 01/12/2017	Provide for sexual assault protection order <i>LB178 allows for any victim of sexual assault to file a petition and affidavit for a sexual assault protection order. This protective order shall be effective for two years unless renewed. Any knowing violation of such protective order will be a Class I Misdemeanor. LB178 also affords full faith and credit to sexual assault protection orders issued in other states or jurisdictions.</i>
LB191	Pansing Brooks		Judiciary	02/23/2017	In Committee 01/12/2017	Provide for renewals of domestic violence protection orders <i>LB191 allows for victims of domestic abuse to file a petition and affidavit to renew a protection order thirty days before the expiration of the previous protection order. The renewal period shall be effective for one year beginning the day of expiration of the previous order.</i>
LB289	Pansing Brooks		Judiciary	02/23/2017	In Committee 01/13/2017	Change provisions and penalties relating to pandering, human trafficking, labor trafficking, and sex trafficking and prohibit solicitation of a trafficking victim <i>LB289 makes pandering a Class II felony. LB289 also includes services under the definition of Labor for the purpose of defining "Labor Trafficking." LB289 also eliminates the "knowing" requirement for sex trafficking of a minor, and includes solicitation in the offense. LB289 makes labor or sex trafficking of a minor a Class IC Felony, unless the actor uses or threatens force on a victim under the age of sixteen, in such case the charge would be a Class IB Felony. LB289 also makes solicitation of a trafficking victim a Class II Felony. LB289 exempts trafficking victims from being charged if they benefit from or participate in the trafficking venture.</i>
LB394	Morfeld		Judiciary	02/23/2017	In Committee 01/17/2017	Change provisions relating to possession of a deadly weapon by person subject to a domestic violence protection order <i>LB394 makes subjects of a current and validly issued harassment protection order who are in possession of a firearm, knife, or brass knuckles guilty of the offense of possession of a deadly weapon by a prohibited person.</i>
LB487	Morfeld		Judiciary	02/23/2017	In Committee 01/19/2017	Provide exception to certain crimes for persons witnessing or experiencing drug overdoses and provide protection from civil liability for emergency responders and peace officers administering naloxone <i>LB487 exempts a person from violating the Uniform Controlled Substance Act if: such person made a good faith request for emergency medical assistance in response to a drug overdose of himself, herself, or another; such person was the first person to make a request for medical assistance as soon as the drug overdose was apparent; the evidence for the violation of the UCSA was obtained as the result of the drug overdose and request for medical assistance; such requesting person remained on the scene until medical assistance arrived; and such requesting person cooperated with medical assistance or law enforcement.</i>  <i>LB487 also prohibits administrative action, criminal prosecution, and civil liability against an emergency responder or peace officer who, in good faith, administers naloxone to a person who is apparently experiencing an opioid-related overdose.</i>
LB232	Kolterman		Revenue	02/23/2017	In Committee 01/13/2017	Provide a property tax exemption for property leased to the state or a governmental subdivision <i>LB232 includes property leased to the state or to a governmental subdivision by the person or entity holding legal title to the property within the definition of property of the state and its governmental subdivisions. Therefore, this leased property is exempt from property taxes.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB236	Erdman		Revenue	02/23/2017	In Committee 01/13/2017	Change provisions relating to the inclusion of multiple lots in one parcel <i>LB236 allows for two or more vacant lots, if owned by the same person, to be considered one parcel for the purpose of property taxes unless such lots have any property taxes or special assessments that are certified but not yet due, are due, or are delinquent if property taxes or special assessments on such lots have been sold at a tax sale.</i>
LB238	Erdman		Revenue	02/23/2017	In Committee 01/13/2017	Change provisions of the Nebraska Budget Act relating to certifying taxable values <i>LB238 allows the certification of taxable values to be provided to the governing body or board either by mail, electronically, or by notifying such governing body or board of the place on the county assessor's website where the current taxable values are located.</i>
LB249	Harr		Revenue	02/23/2017	In Committee 01/13/2017	Expand business inventory property tax exemption <i>LB249 expands business inventory property tax exemptions to personal property that is equipment useable for construction, agriculture, or manufacturing.</i>
LB299	Ebke		Government, Military and Veterans Affairs	02/24/2017	In Committee 01/17/2017	Adopt the Occupational Board Reform Act and change procedures for rules and regulations <i>LB299 adopts the Occupational Board Reform Act. The purpose of this act is to require occupational boards to respect the fundamental right of an individual to pursue an occupation and to ensure that occupational boards and individual members of occupational boards avoid liability under federal antitrust laws. The act allows for individuals with criminal history to petition the relevant occupational board to determine if such criminal history would disqualify them from certification. An individual's criminal history will only disqualify them for a felony conviction, that felony conviction is expressly listed as a disqualifying offense, and the occupational board concludes that the state has an important interest in protecting public safety.</i>  <i>LB299 also creates the Office of Supervision of Occupational Boards. The purpose of this board is to monitor occupational boards and ensure compliance with the act.</i>  <i>LB299 also creates the Legislative Office of Occupational Regulations. The duties and responsibilities of the Office as specified in Section 23 of the act.</i>
LB482	Smith		Government, Military and Veterans Affairs	02/24/2017	In Committee 01/19/2017	Adopt the Government Neutrality in Contracting Act <i>LB482 adopts the Government Neutrality in Contracting Act. The purpose of this act is to provide for the efficient procurement of goods and services by governmental units and to promote the economical, nondiscriminatory, and efficient administration and completion of construction projects funded, assisted, or awarded by a governmental entity. The Act requires that a governmental unit ensure that any requests for proposals or bid specification for a public contract do not contain a term that requires, prohibits, encourages, or discourages bidders, contractors, or subcontractors from entering into a collective-bargaining agreement or a term that discriminates based on status as a party or nonparty to, or the willingness or refusal to enter into, a collective-bargaining agreement relating to construction under a public contract.</i>
LB300	Krist		Judiciary	02/24/2017	In Committee 01/17/2017	Eliminate the statute of limitations on civil actions for sexual assault of a child <i>LB300 eliminates the statute of limitations for civil actions arising from sexual assault of a child.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB367	Krist	Oppose	Judiciary	02/24/2017	In Committee 01/17/2017	Change provisions relating to payment of costs in juvenile matters <i>LB367 requires the county to pay the costs associated with transportation when a peace officer takes a juvenile into temporary custody and a probation officer determines the need for detention or an alternative placement. LB367 requires the Office of Probation Administration to pay for costs that are related to treatment or service provisions.</i>
LB253	Crawford		Revenue	02/24/2017	In Committee 01/13/2017	Authorize intergovernmental service agreements under the County Industrial Sewer Construction Act and provide for a special tax levy <i>LB253 allows for any county, city, village, or sanitary and improvement district to enter into a service agreement with any joint entity or joint public agency which owns or operates or proposes to own or operate any sewerage disposal system and plant. LB253 also grants any county, city, village, or sanitary and improvement district to levy a special tax to ensure payment of the service agreement.</i>
LB288	Harr		Revenue	02/24/2017	In Committee 01/13/2017	Change provisions relating to service of notice when applying for a tax deed and the laws governing tax sale certificates <i>LB288 permits the use of certified mail and designated delivery in order to serve notice upon every person in actual possession or occupancy of real property that qualifies as an owner-occupant. If certified mail or designated delivery service is used, the certified mail return receipt of a copy of the signed delivery receipt must be filed with and accompany the return of service. Since an emergency exists, this act takes effect when passed and approved according to law.</i>
LB498	Brewer		Revenue	02/24/2017	In Committee 01/20/2017	Change provisions relating to transfer of homestead exemptions <i>LB498 stipulates that, for purposes of such determination, the January 1 through August 15 ownership and occupancy requirement shall not apply.</i>
LB602	Erdman		Revenue	02/24/2017	In Committee 01/20/2017	Change and eliminate provisions relating to the valuation of agricultural land <i>LB602 states that the actual value of agricultural and horticultural land for purposes of taxation means the capitalized net earning capacity that the land produced without regard to any value that the land might have for other purposes or uses.</i>  <i>LB602 requires that agricultural and horticultural land used primarily for those purposes will constitute a separate and distinct class of property for purposes of property taxation. LB600 prohibits the following from being classified as agricultural or horticultural land: farm home sites and land used for grazing of animals kept primarily for personal use. LB602 requires that any agricultural and horticultural land that qualifies for valuation using the capitalized net income approach be valued upon the basis of the agricultural income. Any agricultural or horticultural land assessment values will be based upon an eight-year Olympic average of crop income derived from the reported income from each county's productivity information chart.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB244	Bolz		Business and Labor	02/27/2017	In Committee 01/13/2017	Change provisions relating to mental injury and mental illness for workers' compensation  <i>LB244 allows frontline state employees to receive workers' compensation for mental injuries if they can establish, by preponderance of the evidence, that their employment conditions causing the mental injury or illness were extraordinary and unusual and that the medial causation between the mental injury or illness and the employment. A frontline employee means an employee of the Department of Corrections or the Department of Health and Human Services whose duties involve regular and direct interaction with high-risk individuals.</i>
LB354	Kolowski		Business and Labor	02/27/2017	In Committee 01/17/2017	Adopt the Wage Disclosure Act  <i>LB354 adopts the Wage Disclosure Act. This act makes it unlawful for an employer to screen job applicants based on their current or prior wages, request or require that a job applicant disclose his or her current or prior wages, or seek information regarding an applicant's current or prior wages. Violations of this act will be a Class IV misdemeanor.</i>
LB415	Kolterman		Nebraska Retirement Systems	02/27/2017	In Committee 01/17/2017	Provide and change notification requirements and duties and benefits for certain retirement system members, change certain annuity and disability benefit provisions, and provide duties for school districts and the Public Employees Retirement Board relating to retirement  <i>Under LB415, termination of employment for county employees does not occur if: an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i>  <i>On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the County Employees Retirement Act.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<p><i>Under LB415, termination of employment for School employees does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i></p> <p><i>A retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the School Employees Retirement Act.</i></p> <p><i>An employer is required to notify the board and the State Department of Education of the date upon which the termination of employment has occurred and provide such information as the board deems necessary. A member hired on or after July 1, 2017, or a member who has taken a refund or retirement and is rehired may retire if the member is at least 60 years of age and the sum of the member's attained age and creditable service totals ninety, or if the member is at least 65 and has completed at least five years of creditable service. If the annuity of such a member begins at a time when the sum of the member's attained age and creditable service totals ninety and the member is at least 60, the annuity will not be reduced. However, this only applies to members who have acquired the equivalent of five years of service or more as a school employee under the retirement system.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<p><i>Under LB415, termination of employment for Nebraska State Patrol members does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems. The employer involved in the termination of the employment and the officer shall certify that, prior to retirement, there was no prearranged agreement to return to work in any capacity. A retired officer of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired officer that complies with these requirements will participate in the retirement system as new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the Nebraska State Patrol Retirement Act.</i></p> <p><i>Under LB415, termination of employment for State employees does not occur if: an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<i>On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the State Employees Retirement Act.</i>
LB66	Hansen		Banking, Commerce and Insurance	02/28/2017	In Committee 01/09/2017	Change provisions relating to stacking of coverage under the Uninsured and Underinsured Motorist Insurance Coverage Act <i>LB66 permits the stacking of separate policies for individuals living together when determining the limit of insurance coverage available to an injured person for any one accident.</i>
LB357	Bolz	Support	Transportation and Telecommunications	02/28/2017	In Committee 01/17/2017	Increase original certificate of title fees for vehicles transferred to Nebraska from another state and provide for voluntary contributions to brain injury programs <i>LB357 places a fee of twenty-five dollars for each original certificate of title issued to a person by a county for a vehicle or trailer being titled in Nebraska from another state after the first original title is issued. LB357 also allows for voluntary contributions of \$2 to be made as a donation to programs for persons suffering from brain injury.</i>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB95	Crawford		Urban Affairs	02/28/2017	In Committee 01/09/2017	<p>Change provisions relating to the Community Development Law and tax-increment financing</p> <p><i>LB95 requires that each city which has approved one or more redevelopment plans which are financed in whole or in part through the use of tax-increment financing to establish an auditing plan to provide for regular review of each such redevelopment plan. The Auditor of Public Accounts has the power to audit, or cause to be audited, any authority established when the Auditor determines such an audit is necessary or when requested by the governing body.</i></p> <p><i>LB95 also requires that, prior to declaring an area in need of development, the governing body must conduct a study or analysis on whether the area is substandard and blighted. A public hearing will also be conducted on this question, with proper notice given to the community. Each neighborhood association that desires to receive such notice must register with their city's planning department the area they would wish to be notified on.</i></p> <p><i>LB95 requires that redevelopment plans that include the use of tax-increment financing shall not provide for the reimbursement of costs incurred prior to the approval of the redevelopment plan, except those costs related to the preparation of the redevelopment plan, the substandard and blighted study, or the cost-benefit analysis.</i></p> <p><i>Redevelopment plans which include the use of tax-increment financing must, after five years and every five years thereafter, conduct a review and update of a cost-benefit analysis. This report should include tax shifts, public infrastructure and community public service needs impacts, impacts on employers and employees, impacts on student populations of school districts, and other impacts determined to be relevant. Each city approving such a redevelopment plan must retain copies of all such redevelopment plans and supporting documents associated with that plan for a period of time required under applicable records retention schedules.</i></p> <p><i>LB95 also allows for redevelopment contracts for plans that include the use of tax-increment financing to include a provision requiring that all ad valorem taxes levied upon real property in a redevelopment project be paid on time in order for such redevelopment project to received tax-increment financing. To the extent that a redevelopment plan divides the ad valorem taxes levied upon only a portion of the real property in a redevelopment project, such portion shall be clearly related to the redevelopment plan.</i></p>
LB496	Stinner		Urban Affairs	02/28/2017	In Committee 01/20/2017	<p>Define and redefine terms under the Community Development Law</p> <p><i>LB496 includes the construction of workforce housing, in cities of the first and second class and villages, into the definition of redevelopment project under the Community Development Law. LB496 also includes a definition for workforce housing. Workforce housing means single-family or multi-family housing for which the municipality receives a housing study that is current, prepares an incentive plan for construction targeted to house existing or new workers, holds a public hearing on such incentive plan with notice, and after the public hearing finds that such incentive plan is necessary to prevent the spread of blight and substandard conditions within the municipality.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB75	Wayne		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/09/2017	Provide for restoration of voting rights upon completion of a felony sentence or probation for a felony <i>LB75 restores voting rights to felons immediately after completion of their sentence or probation.</i>
LB314	Murante		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/17/2017	Change state and municipal election provisions to conform to prior legislation <i>LB314 requires cities to file a certified copy of the economic development program with the election commissioner or county clerk no later than fifty days prior to a special election or not later than March 1 prior to a primary or general election. LB314 also eliminates a provision prohibiting the use of General Funds being appropriated for the purpose of a voter registration list. LB314 also makes the penalty for a Class IV felony up to two years' imprisonment and twelve months of post-release supervision.</i>
LB451	Murante		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/19/2017	Change various provisions relating to elections as prescribed <i>LB451 eliminates a provision prohibiting the election commissioner from becoming a candidate for an elected officer during their term of office or within thirty days of leaving office. LB451 also changes provision relating to the appointment for vacant legislative seats. LB451 also provides that any person using an early voting or absentee ballot must sign a voter oath to be contained with the ballot.</i>  <i>LB451 requires that, if the filing deadline for the elective officer is after March 1 of the year in which the election is held, the candidate must file supplementary statements on or before the filing deadline. If the candidate files to appear on the ballot for election during the calendar year in which the election is held, the candidate must file a statement of financial interests of the preceding calendar year with the commission on or before March 1 of the year. A statement of financial interest must be preserved for a period of no less than five years.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB344	Albrecht		Health and Human Services	03/01/2017	In Committee 01/17/2017	<p>Change credentialing and regulation of mental health substance abuse centers</p> <p><i>LB344 allows the board to issue a license to those who hold a license or certification that is current in another jurisdiction that authorized the applicant to provide alcohol and drug counseling, has at least two hundred seventy hours of counseling education, has at least three years of full-time counseling practice and has passed a counseling examination.</i></p> <p><i>LB344 also includes provisions regarding approved educational programs. These programs are accredited by the Commission on Accreditation for Marriage and Family Therapy Education, the Counsel for Accreditation of Counseling and Related Educational Program, the Counsel on Rehabilitation Education, the Council on Social Work Education, or The American Psychological Association for a doctoral degree program enrolled in by a person who has a master's degree or its equivalent in psychology.</i></p> <p><i>LB344 allows those who have received a doctoral degree of the equivalent of a master's degree to be qualified to be a licensed mental health practitioner. LB344 also allows those who have been in active practice in the appropriate discipline for at least five years following initial licensure or certification in another jurisdiction and has passed the Nebraska jurisprudence examination to be issued a license by the board.</i></p> <p><i>LB344 makes ineligible for SNAP those with one or two felony convictions for possession or use of a controlled substance unless they are participating in, since the date of conviction, a substance abuse program that is nationally accredited or provided in a mental health substance use treatment center licensed under the Health Care Facility Licensure Act.</i></p> <p><i>LB344 requires health care facilities applying for a license as a mental health substance use treatment center to designate whether the license is to be issued to provide services for mental health disorders only, for substance use disorders only, or for both mental health and substance use disorders.</i></p>
LB500	Brewer		Judiciary	03/01/2017	In Committee 01/20/2017	<p>Authorize the carrying of concealed handguns by qualified active and retired law enforcement officers</p> <p><i>LB500 allows an individual who is a qualified law enforcement officer or qualified retired law enforcement officer and who is carrying the required identification may carry a concealed handgun anywhere in the State of Nebraska. For law enforcement officers, such identification shall be photogenic and issued by the employing governmental entity. For retired officers, the identification shall be either a photographic identification issued from the agency from which the individual separated in good standing or a photographic identification issued and a certificate issued by the individual's state of residence.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB385	Lindstrom		Revenue	03/01/2017	In Committee 01/17/2017	Change provisions relating to the burden of proof and who may appeal under the Tax Equalization and Review Commission Act <i>LB385 allows those with a relationship to the taxpayer to execute an appeal on behalf of the taxpayer. The specific relationships are: A person or entity with a contract executed by the taxpayer, a person with the power of attorney, a person with a durable power of attorney, and a person who is a trustee of an estate. LB385 requires the county board of equalization, in appeals regarding the assessed value of the property that has been increased by more than 5%, to prove by a preponderance of the evidence that the assessed value reflects the property's actual value.</i>
LB555	Smith		Revenue	03/01/2017	In Committee 01/20/2017	Change and eliminate provisions of the Tax Equalization and Review Commission Act <i>LB555 allows commissioners who live within fifty miles of the state office building to be reimbursed for mileage for actual round trip travel. Commissioners who live more than fifty miles may be reimbursed for mileage for one round trip per week and shall be paid a per diem at the federal per diem rate for each day worked at the state office building. LB555 also makes the filing fee for each appeal or petition filed with the commission fifty dollars if the taxable value of each parcel involved in the appeal is one million dollars or less, and a fee of one hundred dollars if the taxable value of each parcel involved is more than one million dollars.</i>
LB201	Lowe		Judiciary	03/02/2017	In Committee 01/12/2017	Change provisions relating to perjury and the issuance of search warrants <i>LB201 allows for law enforcement officers to request the assistance of any other law enforcement officer in executing a search warrant if the person or place to be searched is not within the named officer's jurisdiction. LB201 also allows for unsworn statements to be made under the penalty of perjury and subject to the same punishments as perjury.</i>
LB259	Hansen		Judiciary	03/02/2017	In Committee 01/13/2017	Provide for competency determinations in cases pending before county courts <i>LB259 provides for competency determinations in cases pending before county courts.</i>
LB589	Crawford		Judiciary	03/02/2017	In Committee 01/20/2017	Provide for depositions of a child victim or child witness <i>LB589 prohibits depositions of a child being taken when the child has undergone a video-recorded forensic interview at a child advocacy center, except by agreement of the parties or by approval of the court. If a request to depose a child is granted, the court must make any protective order that justice requires to protect the child from emotional harm, distress, harassment, undue influence, or intimidation.</i>
LB400	Hilkemann		Revenue	03/02/2017	In Committee 01/17/2017	Change provisions relating to motor vehicle fees and taxes <i>LB400 makes all refunds for motor vehicle registrations based upon the number of unexpired time remaining from the date of the event, not the date of presentation to the county treasurer.</i>
LB531	Harr		Revenue	03/02/2017	In Committee 01/20/2017	Change sales tax collection fees for motor vehicles <i>LB531 allows the county treasurer to deduct and withhold for the use of the county general fund an additional one-half of one percent of all amount in excess of three thousand dollars remitted each month.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB444	Walz		Judiciary	03/03/2017	In Committee 01/19/2017	Prohibit cities and counties from canceling health insurance coverage for injured law enforcement officers <i>LB444 prohibits cities and counties from canceling health insurance for law enforcement officers who suffered serious bodily injury while in the line of duty.</i>
LB577	Hilgers		Judiciary	03/03/2017	In Committee 01/20/2017	Create offense of assault on a peace officer, firefighter, or out-of-hospital emergency care provider by ambush <i>A person commits the offense of assault on a peace officer, firefighter, or out-of-hospital emergency care provider by ambush if they knowingly and intentionally attack such a person while they are engaged in the performance of their official duties and the attacker either attacks without warning from a concealed position or approaches an unsuspecting officer and intentionally or knowingly causes serious bodily injury. This offense is a Class IB Felony and required a minimum sentence of forty years and possibly a fine up to one hundred thousand dollars.</i>
LB623	Wishart		Judiciary	03/03/2017	In Committee 01/20/2017	Change and eliminate provisions and penalties relating to assault on an officer, certain employees, or a health care professional <i>LB623 eliminates provisions that specify assaults on officials and replaces them with the term "public officer."</i>
LB228	Harr		Revenue	03/03/2017	In Committee 01/12/2017	Change provisions relating to rent-restricted housing projects <i>LB228 allows the Department of Revenue, on behalf of the committee, to forward income and expense statements from owners of rent-restricted housing projects to the county assessor of each county in which the housing project is located.</i>
LB345	Craighead		Banking, Commerce and Insurance	03/06/2017	In Committee 01/17/2017	Eliminate an experience requirement for abstracters <i>LB345 eliminates a provision requiring at least one year of verified land title-related experience satisfactory to the board for individuals desiring to become a registered abstracter.</i>
LB559	Schumacher		Banking, Commerce and Insurance	03/07/2017	In Committee 01/20/2017	Prohibit the collection of interchange fees on specified taxes and fees relating to electronic payment transactions <i>LB559 excludes the from the amount of an interchange fee charged for an electronic payment transaction the amount of any tax or fee imposed by state or local government that is calculated as a percentage of an electronic payment transaction amount and listed separately on the payment invoice. This act will apply to electronic payment transactions processed on or after October 1, 2017.</i>
LB441	Morfeld		Health and Human Services	03/08/2017	In Committee 01/19/2017	Change eligibility provisions under the Medical Assistance Act <i>LB441 makes those persons described under section 1902 (a)(10)(A)(i)(VIII) of the federal Social Security Act eligible under the Medical Assistance Act. The department must submit a state plan amendment to cover newly eligible individuals, and such amendment must request as the alternative benefit plan a benchmark benefit package as defined in section 1937(b)(1) 18 (D) of the federal Social Security Act, as amended, 42 U.S.C. 1396u-7(b)(1)(D), as such act and section existed on January 1, 2017, for Secretary-approved coverage that shall include full Medicaid benefit coverage, including mandatory and optional coverage, under section 68-911 22 in the amount, duration, and scope in effect on January 1, 2017, and any additional wraparound benefits required under federal law.</i>

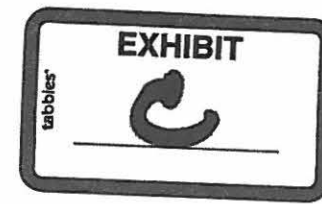
**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB501	Brewer		Judiciary	03/08/2017	In Committee 01/20/2017	Change prohibition on locations where permitholder may carry a concealed weapon <i>LB501 requires that, in order for a permit holder to violate the section, there must be a posted conspicuous notice that carrying a concealed handgun is prohibited and the property owner must make a request that the permitholder leave, which the permitholder defies. LB501 also makes this violation a Class II misdemeanor.</i>
LB520	Hansen		Judiciary	03/08/2017	In Committee 01/20/2017	Require notification when persons prohibited by state or federal law obtain a handgun or concealed carry permit <i>LB520, if a prohibited person files an application to obtain a handgun or concealed carry permit, requires the forwarding of the denied application to the Nebraska Commission on Law Enforcement and Criminal Justice. The commission is then required to evaluate whether local law enforcement should be alerted based on the application. Law enforcement agencies are also required to report certain statistics related to rejected applications and noticed received from the commission.</i>
LB556	Halloran		Judiciary	03/08/2017	In Committee 01/20/2017	Change provisions relating to firearms and create the offenses of use of a facsimile or nonfunctioning firearm to commit a felony and possession of a firearm by a prohibited juvenile offender <i>LB556 creates the offense of use of a facsimile firearm or nonfunctioning firearm to commit a felony. This offense is a Class IIA felony, and shall be treated as separate and distinct from the felony being committed.</i>  <i>LB556 also creates the offense of possession of a firearm by a prohibited juvenile offender. This offense applies to those under the age of 25, who have previously been adjudged as a juvenile who commit certain specified offenses. It is a Class III felony.</i>
LB434	Ebke	Monitor	Judiciary	03/09/2017	In Committee 01/19/2017	Change videoconferencing provisions relating to certain juvenile hearings <i>LB434 requires any telephone or videoconference juvenile evidentiary hearings to ensure the preservation of due process or rights of all parties.</i>
LB516	Pansing Brooks		Judiciary	03/09/2017	In Committee 01/20/2017	Change provisions relating to a report on juvenile facilities <i>LB516 requires juvenile facilities to redact all personal identifying information from their quarterly report. LB516 also make intentional or knowingly failure to comply with this section a Class V misdemeanor.</i>
LB656	Baker		Judiciary	03/09/2017	In Committee 01/20/2017	Provide for claims against the state by persons wrongfully incarcerated <i>LB656 makes a successful claimant one who had a claim against a political subdivision arising from their wrongful incarceration or conviction, which claim was precluded by the provisions of the State Tort Claims Act or the Political Subdivisions Tort Claims Act and who obtained a final judgment against such political subdivision from a federal court under 42 U.S.C. 1983 for a violation of their rights protected by the Constitution and arising out of such wrongful incarceration. A successful claimant and the political subdivision against which the claimant obtained final judgment may file a claim with the State Claims Board for full payment of such judgment, or any part of such judgment, which exceeds the available financial resources and revenue of the political subdivision required for its ordinary purpose.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB658	Wayne	Monitor	Judiciary	03/09/2017	In Committee 01/20/2017	Provide for expert witness appointment as prescribed in certain juvenile proceedings <i>LB658 grants the right to one appointed expert witness during any adjudication or disposition proceeding to the parent, guardian, or custodian of the juvenile who is the subject of the proceeding. If the parent, guardian, or custodian is indigent, the reasonable fees and expenses of such expert witness will be paid by the county.</i>
LB570	Friesen		Revenue	03/09/2017	In Committee 01/20/2017	Provide a property tax exemption for all tangible personal property <i>LB570 exempts all tangible personal property from property tax beginning January 1, 2019.</i>
LB576	Brewer		Revenue	03/09/2017	In Committee 01/20/2017	Limit increases in property tax bills <i>LB576 prohibits an owner's property tax bill for 2017 and 2018 from exceeding their property tax bill for 2016.</i>
LB599	Groene		Revenue	03/09/2017	In Committee 01/20/2017	Exempt certain improvements on land from taxes as prescribed <i>LB599 exempts from personal property tax any improvements on land of infrastructure, redevelopment, or new construction intended for business or housing purposes until occupied, sold, or leased.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**



Document	Senator	Position	Committee	Hearing Date	Status	Description
LB7	Krist	Monitor	Judiciary	01/18/2017	In Committee 01/09/2017	Provide for suspension of medical assistance under the medical assistance program for detainees in public institutions  <i>LB7, relating to jail and correctional facilities, would suspend medical assistance under the medical assistance program for detainees in a public institution. Currently, section 47-706 only suspends medical assistance to inmates of a public institution. LB7 would amend this section to cover detainees as well as inmates.</i>
LB8	Krist		Judiciary	01/18/2017	General File 01/23/2017	Provide for graduated response sanctions and incentives relating to juvenile probation  <i>LB8 acts to change, eliminate, and harmonize provisions of the Nebraska Juvenile Code. LB8 also provides for a graduated response program, to replace the current administrative sanctions program, designed to utilize a series of sanctions, incentives, and services to facilitate a juvenile's continued progress toward changing behavior and successful completion of the probationary period. A state-wide standardized graduated response program may be developed by the Office of Probation Administration with the help of interested parties, such as judges, probations officers, county attorneys, defense attorneys, juveniles, and parents. Graduated response incentives should be designed to provide positive reinforcement as well as encourage and support positive behavior change and successful completion of the probationary period, including the possible reduction or elimination of imposed conditions. Sanctions should be immediate, certain, consistent, and fair in regards to the behavior that needs to be addressed.</i>
LB10	Krist		Judiciary	01/18/2017	General File 01/23/2017	Increase number of judges of the separate juvenile court as prescribed  <i>LB10 would increase, from five to six, the number of juvenile court judges in counties having four hundred thousand inhabitants or more.</i>
LB22	Scheer	Oppose	Appropriations	01/17/2017	Approved by Governor (E- Clause) 02/15/2017	To provide, change, and eliminate provisions relating to appropriations and to reduce appropriations  <i>LB22 is the Governor's budget reduction bill for the remainder of FY2016-17.</i>
LB26	Murante		Judiciary	01/19/2017	In Committee 01/09/2017	Change service requirements for harassment protection orders  <i>LB26 changes the requirement of service of notice for harassment protection orders. Service would not be required for prosecuting a violation of a protection order if the respondent has actual knowledge of the harassment protection order.</i>
LB27	Murante		Government, Military and Veterans Affairs	01/19/2017	In Committee 01/09/2017	Change requirements for state agency contracts and powers and duties of the Auditor of Public Accounts as prescribed  <i>LB27 requires that all information requested by the auditor be received by September 20. Information not received by this date shall be deemed delinquent, and the auditor may assess the political subdivision a late fee of twenty dollars per day. Political subdivisions that fail to provide the requested information by September 20 will also be subject to an audit, based on the auditor's discretion. LB27 also adds a restriction that state agency contracts may not be amended to extend the duration of the contract for a period of more than fifty percent of the initial contract term. Purchasing or lease contracts entered into by the state purchasing bureau may also not be amended to extend the duration of the contract for a period of more than fifty percent of the initial contract term. LB27 also creates a duty of the Auditor of Public Accounts to assess a fourteen percent interest rate on delinquent payments of any fees for audits and services owed to the Auditor of Public Accounts. LB27 also allowed the Auditor of Public Accounts to share working papers with certain agencies during either an ongoing audit or after the completion of an audit.</i>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB36	Harr		Government, Military and Veterans Affairs	01/20/2017	In Committee 01/09/2017	<p>Provide for review by state agencies of occupational credentials and provide for a critical assessment document</p> <p><i>LB36 makes additions to the Administrative Procedure Act. The purpose of LB36 is to require state agencies to review rules and regulations pertaining to the issuance of occupational credentials and complete and release a critical assessment document.</i></p> <p><i>Beginning January 1, 2018, The Department of Health and Human Services must review its rules and regulations pertaining to the issuance of occupational credentials. Beginning January 1, 2023, and every five years thereafter, the department must review those rules and regulations.</i></p> <p><i>Beginning January 1, 2019, the Department of Labor shall review its rules and regulations pertaining to the issuance of occupational credentials. Beginning January 1, 2014, and every five years thereafter, the department must review those rules and regulations.</i></p> <p><i>Beginning January 1, 2020, every other agency must review its rules and regulations pertaining to the issuance of occupational credentials. Beginning January 1, 2025, and every five years thereafter, all agencies must review those rules and regulations.</i></p> <p><i>Section six of LB36 provides guidelines for agencies that are conducting a review of their rules and regulations and what things they should be looking for and addressing. A requirement of a public hearing is also included.</i></p>
LB43	Hilkemann		Transportation and Telecommunications	02/21/2017	In Committee 01/09/2017	<p>Change provisions relating to surcharges for 911 service</p> <p><i>LB43 limits the monthly surcharge that a governing body may impose on telephone numbers within the service area to one dollar per month. Wireless carriers may collect a surcharge of up to seventy cents.</i></p>
LB47	Watermeier	Support	Judiciary	01/19/2017	In Committee 01/09/2017	<p>Change provisions relating to the payment of fees and costs associated with grand juries and the deaths of incarcerated persons</p> <p><i>LB47 allows for all costs of an autopsy or grand jury to be paid by the county in which the person died, unless the person died in a state correctional facility. Compensation to those serving on a grand jury will also be paid by the county, unless the case involves an inmate who died while serving a sentence a state correctional facility.</i></p>
LB51	Schumacher	Neutral	Revenue	01/19/2017	In Committee 01/09/2017	<p>Change provisions relating to sales of real property for nonpayment of taxes</p> <p><i>LB51 allows land banks to offer to pay the amount of taxes, interest, and costs due on the real property that is for sale, and bid an interest rate as described in section 77-1807. Automatically accepted bids from a land bank must include an offer to pay and an interest rate bid. LB51 eliminates provisions that have expired and a provision permitting a round robin format for the sale of real estate. LB51 prohibits bidders at public auctions from colluding with each other to obtain an unfair interest rate. Sales that are the product of collusion are voidable by the county board. LB51 further stipulates how interest will be allocated upon the sale of real estate.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB53	Schumacher		Judiciary	02/08/2017	In Committee 01/09/2017	Change provisions relating to mandatory minimum sentencing and sentencing of habitual criminals <i>LB53 allows sentencing judges, when they feel that imposition of a mandatory minimum sentence to be improper, to order a three-judge panel to determine whether are not the mandatory minimum is proper and what the proper sentence should be. Sentencing judges would also be allowed to conduct hearings that will aid their determination whether the mandatory minimum sentence is proper. Arguments may be presented by each attorney during the determination of a proper sentence.</i>
LB55	Schumacher		Transportation and Telecommunications	01/30/2017	In Committee 01/09/2017	Change a duty of landowners relating to the frequency of mowing roadside weeds <i>LB55 requires landowners to mow to the middle of all public roads and drainage ditches along their lands at least three times each year. The first before June 5, the second before July 10, and the third before August 15.</i>
LB66	Hansen		Banking, Commerce and Insurance	02/28/2017	In Committee 01/09/2017	Change provisions relating to stacking of coverage under the Uninsured and Underinsured Motorist Insurance Coverage Act <i>LB66 permits the stacking of separate policies for individuals living together when determining the limit of insurance coverage available to an injured person for any one accident.</i>
LB68	Hilgers	Monitor	Government, Military and Veterans Affairs	02/10/2017	In Committee 01/09/2017	Prohibit certain regulation of firearms, ammunition, and firearm accessories by counties, cities, and villages as prescribed <i>LB68 prohibits cities of the primary class from prohibiting carrying of concealed weapons. Except as prohibited, Cities, but not counties, do have the power to regulate the ownership, possession, transportation, carrying, registration, transfer, or storage of firearms, ammunition, or firearm accessories.</i>
LB71	Pansing Brooks		Appropriations		In Committee 01/09/2017	Change appropriations relating to the Nebraska Tree Recovery Program <i>LB71 changes the appropriation from two hundred fifty thousand to three million dollars from the general fund in order to fund tree removal, disposal, and replacement.</i>
LB72	Schumacher		Banking, Commerce and Insurance	02/13/2017	In Committee 01/09/2017	Provide for governmental unit bond priority under the Nebraska Governmental Unit Security Interest Act and rename the act <i>LB72 renames the Nebraska Governmental Unity Security Interest Act to the Nebraska Governmental Unit Security Interest and Pledge Act. The NGUSIPA governs the perfection, priority, and enforcement of all security interests created governmental units. LB72 makes the pledge of any bond-pledged revenue source by a governmental unit to the payment of the principle, premium, and interest on bonds valid and binding and deemed continuously perfected from the time of the bonds or notes or other financing obligations are issued. Specific terms for different types of bonds are set forth in Section 5 of LB72.</i>
LB75	Wayne		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/09/2017	Provide for restoration of voting rights upon completion of a felony sentence or probation for a felony <i>LB75 restores voting rights to felons immediately after completion of their sentence or probation.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB76	Wayne		Government, Military and Veterans Affairs		In Committee 01/09/2017	Require notice for Secretary of State regarding completion of felony sentence for purposes of voting rights  <i>After completion of a probationary period, LB76 requires a copy of the order that releases the felon from his probation to be provided to the Secretary of State no later than ten days after the order is given. The Secretary of State will then make not of the completion of the felony sentence upon receipt of an abstract from the Department of Corrections. The clerk of any court in which a person was convicted must also complete an abstract detailing who has completed their felony sentence and who is not included in the order to restore civil rights after completion of their probationary period. The department is also to prepare an abstract each month reflecting which person have completed their probationary period and deliver it to the Secretary of State. The parole administrator must also prepare an abstract each month that reflects each person which a felony conviction who has completed their parole term.</i>
LB78	Crawford		Transportation and Telecommunications	01/30/2017	In Committee 01/09/2017	Change provisions relating to relinquishment or abandonment of any portion of a state highway system  <i>LB78 allows for department, political, and governmental subdivisions to negotiate the terms or conditions of any relinquishment of a public highway that the state has decided to abandon. This petition and a written memorandum of understanding will be filed as a public record. After the filing of the petition and memorandum, the section of the highway becomes the responsibility of the subdivision. If there is an unforeseen economic change, the subdivision is allowed to request a renegotiation of the terms and conditions of the relinquishment.</i>
LB80	Blood		Government, Military and Veterans Affairs	01/18/2017	Select File 01/25/2017	Provide for unclassified service under the County Civil Service Act  <i>LB80 includes Law clerks and students employed by the country attorney or public defender as unclassified service under the County Civil Service Act.</i>
LB81	Blood	Support	Judiciary	02/02/2017	General File 02/06/2017	Change the application fee for handgun certificates  <i>LB81 changes the fee charged for each application for a handgun certification from five dollars to twenty-five dollars.</i>
LB86	Blood		Transportation and Telecommunications	01/23/2017	General File 02/06/2017	Eliminate a requirement regarding opening bridge bids  <i>LB86 eliminates the requirement that bridge bids be opened in the presence of the county board.</i>
LB89	Hughes		Government, Military and Veterans Affairs	01/19/2017	General File 02/02/2017	Change published notice of hearing requirements under the Nebraska Budget Act as prescribed  <i>LB89 changes the requirement for notice of a public hearing from five days to four calendar days. Four calendar days will include the date of publication but not the day of the hearing.</i>
LB90	Hughes		Government, Military and Veterans Affairs	01/19/2017	In Committee 01/09/2017	Require public entity provide accommodations where Auditor of Public Accounts employee conducts audit or examination  <i>LB90 requires public entities to provide suitable accommodations when any employee of the Auditor of Public Accounts conducts an audit or examination of them.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB93	Hansen		Judiciary	01/19/2017	General File 02/06/2017	Adopt the Automatic License Plate Reader Privacy Act <i>LB93 adopts the Automatic License Plate Reader Privacy Act. The act provides that an automatic license plate reader system may only be used by a law enforcement agency as an alert for the purpose of identification, by a parking enforcement entity for regulating the use of a parking facility, for the purposes of controlling access to a secured area, for the purpose of electronic toll collection, and to assist weighing stations in performing their duties. The data captured from an automatic license plate reader system may not be retained except for situations specified in section 4 of the act. Any government entity that does use an automatic license plate reader must adopt a use policy and display that policy on their website, adopt a privacy policy to ensure that the captured information is not shared in violation of this act, and report annually to the Nebraska Commission on Law Enforcement and Criminal Justice on its automatic license plate reader practices and usage. The report should follow the specifications outlined in subsection (3)(a) of section 6 of this act. Plate data that is capture and evidence derived therefrom ay not be received into evidence in any trial, hearing, or other proceeding, and any person who violates this act will be subject to damages.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB95	Crawford		Urban Affairs	02/28/2017	In Committee 01/09/2017	<p>Change provisions relating to the Community Development Law and tax-increment financing</p> <p><i>LB95 requires that each city which has approved one or more redevelopment plans which are financed in whole or in part through the use of tax-increment financing to establish an auditing plan to provide for regular review of each such redevelopment plan. The Auditor of Public Accounts has the power to audit, or cause to be audited, any authority established when the Auditor determines such an audit is necessary or when requested by the governing body.</i></p> <p><i>LB95 also requires that, prior to declaring an area in need of development, the governing body must conduct a study or analysis on whether the area is substandard and blighted. A public hearing will also be conducted on this question, with proper notice given to the community. Each neighborhood association that desires to receive such notice must register with their city's planning department the area they would wish to be notified on.</i></p> <p><i>LB95 requires that redevelopment plans that include the use of tax-increment financing shall not provide for the reimbursement of costs incurred prior to the approval of the redevelopment plan, except those costs related to the preparation of the redevelopment plan, the substandard and blighted study, or the cost-benefit analysis.</i></p> <p><i>Redevelopment plans which include the use of tax-increment financing must, after five years and every five years thereafter, conduct a review and update of a cost-benefit analysis. This report should include tax shifts, public infrastructure and community public service needs impacts, impacts on employers and employees, impacts on student populations of school districts, and other impacts determined to be relevant. Each city approving such a redevelopment plan must retain copies of all such redevelopment plans and supporting documents associated with that plan for a period of time required under applicable records retention schedules.</i></p> <p><i>LB95 also allows for redevelopment contracts for plans that include the use of tax-increment financing to include a provision requiring that all ad valorem taxes levied upon real property in a redevelopment project be paid on time in order for such redevelopment project to received tax-increment financing. To the extent that a redevelopment plan divides the ad valorem taxes levied upon only a portion of the real property in a redevelopment project, such portion shall be clearly related to the redevelopment plan.</i></p>
LB98	Friesen		Revenue	02/02/2017	In Committee 01/09/2017	<p>Extend certain levy authority for natural resources districts</p> <p><i>LB98 extends tax levy authority for natural resources districts to FY2025-26 instead of fiscal year 2017-2018.</i></p>
LB102	Hilkemann		Judiciary	01/19/2017	In Committee 01/10/2017	<p>Change a penalty relating to tampering with witnesses or informants</p> <p><i>LB102 makes tampering with a witness, informant, or jury a Class IV felony, unless the tampering occurs as an attempt to change the outcome of a felony charge, in which case it is a Class II felony.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB107	Crawford		Judiciary	02/08/2017	In Committee 01/10/2017	<p>Prohibit sexual assault of a patient, client, or student as prescribed</p> <p><i>LB107 establishes that a health professional commits the offense of sexual abuse of a patient or client if the professional subjects a patient or client who is at least sixteen years of age but less than nineteen years of age to sexual penetration or sexual contact. A health professional who subjects such a patient to sexual penetration is guilty of sexual abuse of a patient or client in the first degree, which is a Class IIA felony. A health professional who subjects such patient or client to sexual contact is guilty of sexual abuse of a patient or client in the second degree, which is a Class IIIA felony.</i></p> <p><i>LB107 establishes that a volunteer or employee of a school who subjects a student who is at least sixteen but less than nineteen years of age to sexual penetration is guilty of sexual abuse of a student in the first degree, which is a Class IIA felony. If such volunteer subjects such student to sexual contact, they are guilty of sexual abuse of a minor in the second degree, which is a Class IIIA felony.</i></p> <p><i>LB107 establishes that a person who is a volunteer or an employee of a youth center who subjects a patient or client who is at least sixteen but less than nineteen to sexual penetration is guilty of sexual abuse of a patient or client in the first degree, which is a Class IIA felony. If such volunteer subjects such client or patient to sexual contact, they are guilty of sexual abuse of a minor in the second degree, which is a Class IIIA felony.</i></p> <p><i>LB107 establishes that a person who occupies a special position of trust who subjects a child who is at least sixteen but less than nineteen years of age to sexual penetration is guilty of sexual abuse of a child in the first degree, which is a Class IIA felony. If such person subjects such child to sexual contact, they are guilty of sexual abuse of a child in the second degree, which is a Class IIIA felony.</i></p> <p><i>Consent is not a defense under any section of LB107.</i></p>
LB108	Crawford		Judiciary	02/08/2017	In Committee 01/10/2017	<p>Require guidelines to ensure safety of minor or dependent whose parent or guardian is arrested</p> <p><i>LB108 requires that, beginning July 1, 2018, each police department, sheriff's office, and state patrol must establish guidelines for officer to ensure child safety upon the arrest of a parent or guardian. If, upon questing during the booking process, the arrested person is identified as a custodial parent or guardian, they are to be given two phone calls at no cost to a relative or other person for the purpose of arranging for the care of a minor.</i></p>
LB110	Kolterman		Nebraska Retirement Systems	01/24/2017	General File 02/10/2017	<p>Change duties and requirements relating to certain retirement plan reporting and change duties of the Auditor of Public Accounts and the Public Employees Retirement Board</p> <p><i>LB110 creates and end date for reporting requirements of December 31, 2017. After December 31, 2017 providers of defined benefit pension plans are required to prepare and electronically file an annual report with the Auditor of Public Accounts. This report should include the level of benefits of participants in the plan, number of members who are eligible, total present value of benefits, funding sources, and a copy of a full actuarial analysis of each such defined benefit plan. If such a report is not submitted within six months after the end of the year, the Auditor may audit the provider.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB111	Hansen		Government, Military and Veterans Affairs		In Committee 01/10/2017	Provide for nonpartisan election of county officers <i>LB111 requires that county officers be elected on a nonpartisan ballot.</i>
LB112	Hansen		Government, Military and Veterans Affairs		In Committee 01/10/2017	Permit registered voters moving within Nebraska without reregistering to vote provisionally <i>LB112 requires the Secretary of State to adopt and promulgate rules and regulations that establish procedures for election commissioners and county clerks to ensure that there is no fraud in provisional voting. LB112 allows for individuals who have moved but still reside in Nebraska to utilize provisional ballots.</i>  <i>LB112 also adds twelve months' post-release supervision as a punishment for election falsification.</i>
LB113	Hansen		Urban Affairs	01/17/2017	General File 01/19/2017	Change population threshold provisions relating to municipalities and eliminate obsolete provisions <i>LB113 makes changes that would place the following language into all sections regarding city population thresholds: "as determined by the most recent federal decennial census or the most recent revised certified count by the United States Bureau of the Census"</i>
LB127	Groene	Oppose	Government, Military and Veterans Affairs	02/02/2017	In Committee 01/10/2017	Change notice requirements under Open Meetings Act <i>LB 127 provides for a change in the open meetings law, in Sec. 84-1411 of the statute. It strikes language for political subdivisions to publicize meeting designated by each political body and requires them to publish such notice in a newspaper of general circulation in each county within the public entities jurisdiction as well as any other method designated by the public body. The newspaper notice does not have to be published in every county but must have a general circulation within the county. This proposal is also not intended to apply to state agencies but just political subdivision.</i>
LB139	Crawford		Government, Military and Veterans Affairs		In Committee 01/10/2017	Authorize change to nonpartisan election of county officers <i>LB139 allows for county boards to adopt resolutions that submits a question to voters on whether they would like the election of county officers to be a nonpartisan ballot. If the voters answer the question in favor of nonpartisan ballots, then the county must utilize nonpartisan ballots for the election of officers.</i>
LB144	Friesen		Education	02/06/2017	In Committee 01/10/2017	Change agricultural and horticultural adjusted valuations for calculating state aid to schools <i>LB144 changes agricultural and horticultural adjusted valuations for calculating state aid to schools.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB145	Hansen	Monitor	Judiciary	03/16/2017	In Committee 01/10/2017	<p>Provide for a hearing to determine financial ability to pay fines and costs and traffic citations and provide for community service</p> <p><i>LB145 allows for a sentencing judge or magistrate to conduct a post-hearing sentence to determine if the offender has the financial ability to pay the fines or costs associated with their infraction. If the magistrate or judge determines that the offender is able to pay the fine, but the offender refuses, the magistrate or judge may sentence the offender to imprisonment or community service. If the offender is found unable to pay the fine, the magistrate or judge may impose the sentence without costs and fines, discharge the costs and fines from the offender, or order community service as part of the sentence. If the offender is found able to pay the costs or fines in installments, the magistrate or judge may enter an order specifying the terms of a payment arrangement.</i></p> <p><i>LB145 also allows for individuals who are arrested for failure to pay costs and fines to be provided a hearing in which their financial ability to pay those fines and costs can be assessed. A person who believes themselves to be financially unable to pay court costs and fines may request a hearing after an order has been issued against them.</i></p>
LB146	Hansen		Judiciary	01/25/2017	General File 01/30/2017	<p>Provide for set-asides of convictions for infractions</p> <p><i>LB146 allows for convictions of infractions to be set aside after completion of the sentence imposed.</i></p>
LB151	Stinner		Government, Military and Veterans Affairs	01/19/2017	In Committee 01/10/2017	<p>Change and provide for duties of the Auditor of Public Accounts and certain audited entities</p> <p><i>LB151 requires any entity that is audited or examined to provide to the Auditor of Public Accounts a detailed written description of any corrective action to be taken in response to the audit on or before six months after the issuance of a report by the Auditor of Public Accounts. The Auditor of Public accounts must then electronically submit a report of any findings of such investigation to the Governor, the appropriate standing committee, and the Appropriations of the Committee. LB151 also eliminates the duty of Auditor of Public Accounts to conduct all audits and examinations in a timely manner and in accordance with the standards for audits of government organizations, program, activities, and functions published by the Comptroller General of the United States.</i></p>
LB152	Craighead	Support	Government, Military and Veterans Affairs	02/03/2017	In Committee 01/10/2017	<p>Change and eliminate provisions relating to the fees for recording and filing certain documents</p> <p><i>LB152 eliminates sunset dates of January 1, 2018 for provisions relating to the fees for recording and filing certain documents. LB152 also eliminates the six-dollar uniform fee, payable to the Secretary of State, for presenting and filing and indexing and filing and indexing each notice of lien or certification of notice affecting lien on a property.</i></p>
LB156	Friesen		Transportation and Telecommunicati ons	02/21/2017	In Committee 01/10/2017	<p>Eliminate a termination date under the 911 Service System Act</p> <p><i>LB156 eliminates Section 86-1030 from the 911 Service System Act.</i></p>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB158	Pansing Brooks		Judiciary	01/26/2017	General File 02/06/2017	Change provisions relating to appointment of counsel for juveniles <i>LB158 eliminates certain provisions and stipulates that counsel be appointed for a juvenile in all cases in which a court petition is filed alleging jurisdiction of a juvenile. The juvenile and their parent or guardian will be told of the juvenile's right to counsel if they cannot afford to appoint their own. If a juvenile waives their right to counsel, they may at any time rescind such waiver and the court shall reappoint counsel for the juvenile.</i>
LB159	McCollister		Urban Affairs	01/24/2017	General File 01/25/2017	Change provisions relating to when special assessments are payable for cities of the metropolitan class <i>LB159 allows for the creation of a payment schedule of at least ten years but less than twenty when the total cost of a special improvement exceed five thousand dollars.</i>
LB162	Krist		Judiciary	01/27/2017	In Committee 01/10/2017	Change provisions relating to criminal mischief and change and provide additional penalties for bribing or tampering with witnesses, informants, or jurors <i>LB162 changes "felony criminal mischief" to "felony criminal damage to property." LB162 also makes it a Class III felony to bribe or tamper with a witness or juror except when the bribery or tampering of a witness or juror occurs during a proceeding or investigation for a violation of any statute punishable as a Class IIA felony or higher, in which it will be a Class IIA felony.</i>
LB163	Vargas	Monitor	Government, Military and Veterans Affairs		In Committee 01/10/2017	Require additional polling places prior to elections in certain counties <i>LB163 requires election commissioners in counties with populations of more than one hundred thousand to establish at least three voting locations.</i>
LB164	Geist		Transportation and Telecommunications	01/24/2017	General File 02/06/2017	Change provisions relating to trailers, commercial motor vehicle disqualification provisions, accident reports, and motor vehicle records disclosure and authorize the Department of Motor Vehicles to keep and sell certain registration and certificate of title records <i>LB164 eliminates the term "cabin trailer" from provisions. LB164 also provides a more exhaustive list of the types of registration and certificates of title records the department can sell.</i>
LB166	Kolterman		Health and Human Services	01/27/2017	In Committee 01/12/2017	Change provisions of Uniform Controlled Substances Act and Pharmacy Practice Act <i>LB166 requires all pharmacies to complete a controlled-substance inventory whenever there is a change in the pharmacist-in-charge. LB166 also includes a definition for an emergency situation in which Schedule II controlled substances may be administered. Other regulations are also included for when pharmacies deal in controlled substances. Other provisions deal with the conduct of pharmacists and provisions for reporting unethical conduct.</i>
LB176	Bostelman		Natural Resources	01/26/2017	General File 01/31/2017	Eliminate obsolete provisions related to milldams <i>LB176 repeals sections 56-101, 56-115, 56-124, 56-125, 56-126, and 56-127, Reissue Revised Statutes of Nebraska. Section 56-101 has to deal with and acquisition and procedure for acquiring dam sights using eminent domain. Section 56-115 has to deal with the procedure for determining damages from stagnant or overflow water. Section 56-124 has to deal with the right of entry on adjoining lands for the repairs of milldams. Section 56-125 has to deal with recovery for damages arising from the repair of a milldam on adjoining lands. Section 56-126 has to deal with recovery of a mill owner for damages regarding injury to their property. Section 56-127 has to deal with when a municipal corporation is allowed to acquire a milldam site.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB178	Bolz	Support	Judiciary	02/23/2017	In Committee 01/12/2017	Provide for sexual assault protection order <i>LB178 allows for any victim of sexual assault to file a petition and affidavit for a sexual assault protection order. This protective order shall be effective for two years unless renewed. Any knowing violation of such protective order will be a Class I Misdemeanor. LB178 also affords full faith and credit to sexual assault protection orders issued in other states or jurisdictions.</i>
LB179	Bolz		Health and Human Services	02/23/2017	In Committee 01/12/2017	Change provisions relating to transition of young adults to independence <i>LB179 requires any child who is in a court-ordered out-of-home placement in the six months prior to attaining nineteen years of age to receive information regarding the Young Adult Bridge to Independence Act. The Office of Probation is required to identify such individuals and provide the information. LB179 also provides factors for a court to consider when deciding whether it is necessary for the juvenile to remain in the court-ordered out-of-home placement. LB179 also provides for medical care under the medical assistance program for young adults for such juveniles.</i>
LB180	Bolz		Judiciary	01/26/2017	General File 01/30/2017	Provide for bridge orders transferring juvenile court jurisdiction of a juvenile to a district court <i>LB180 provides criteria for granting a bridge order which terminates the juvenile court's jurisdiction over the juvenile's custody, physical care, and visitation and grants it to a district court.</i>
LB183	Hughes		Government, Military and Veterans Affairs		In Committee 01/12/2017	Authorize change of nomination and election provisions for county officers <i>LB183 allows for the county boards in counties with a population of fifteen thousand or fewer to adopt a resolution requiring a submission of a question to the voters regarding whether or not the election of county officers should be partisan or not. If the voters answer the question in favor of nonpartisan elections, all subsequent elections shall be as such until another question is submitted to the voters. Such question may not be submitted to the voters more than once every three years.</i>
LB189	Howard		Appropriations		In Committee 01/12/2017	Appropriate funds to the Department of Health and Human Services for recruitment and retention of caseworkers <i>LB189 appropriates \$500,000 from the General Fund for FY2017-18 and \$500,000 from the General Fund for FY2018-19 to the Department of Health and Human Services for Program 33 to be used specifically for the recruitment and retention of caseworkers for child welfare.</i>
LB191	Pansing Brooks		Judiciary	02/23/2017	In Committee 01/12/2017	Provide for renewals of domestic violence protection orders <i>LB191 allows for victims of domestic abuse to file a petition and affidavit to renew a protection order thirty days before the expiration of the previous protection order. The renewal period shall be effective for one year beginning the day of expiration of the previous order.</i>
LB192	Pansing Brooks		Judiciary	02/22/2017	In Committee 01/12/2017	Change and modernize provisions relating to the qualifying and summoning of jurors <i>The purpose of LB192 is to provide adequate compensation of the jury commissioner and to permit a change in such salary as soon as the change may become operative under the Constitution of Nebraska. The salary of the jury commissioner is to be fixed by the district judges in an amount not to exceed three thousand dollars. LB192 also eliminates a provision excusing nursing mothers from serving on juries. LB192 contains duties of a jury commissioner designed to ensure adequate selection of qualified potential jurors.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB193	Pansing Brooks		Judiciary	02/10/2017	In Committee 01/12/2017	<p>Change provisions relating to courts</p> <p><i>LB193 changes terminology of statutes dealing with courts. The term "docket" is replaced with "file." The term "trial docket" is used to reference the lower court's schedule. LB193 requires clerks to enter judgements in the judgment index instead of the judgment record or journal.</i></p> <p><i>LB193 requires sheriffs to file a notice on the record whenever the levy of attachment or execution on real estate is to be used as notice. LB193 also allows offers for settlements for the recovery of money to be served on the parties' attorneys as well as the parties themselves.</i></p> <p><i>LB193 requires clerks to send a the final order after the entry of any final judgment either through the United States mail or by service through the court's electronic case management system. LB193 requires that sureties for stays of execution be recorded on the register of actions and entered by the clerk on the judgment index.</i></p> <p><i>LB193 requires every clerk to maintain and preserve a file and record of all papers delivered to them in every action or special proceedings. Retention and disposition of the records shall be determined by the State Records Administrator pursuant to the Records Management Act. The clerk of the district court is required to maintain records on the court's electronic case management system. Retention and disposition of the records shall be determined by the State Records Administrator pursuant to the Records Management Act. The case file is required to be in chronological order and contain the pleadings, orders, court actions, judgement, verdicts, postjudgement actions, and other documents in the case file. The case file may be maintained as an electronic document through the court's electronic case management system. The file may also be maintained in a paper volume and disposed of when determined by the State Records Administrator pursuant to the Records Management Act.</i></p> <p><i>LB193 requires the trial docket be available for the court on the first day of each month. The docket must set forth each case pending in the order of the filing of the complaint to be called for trial.</i></p> <p><i>LB193 adds new definitions that apply to clerk of other courts of record. Definitions for Fee Record, General Index, Judge's Notes, Judgment Index, Register of Actions, and Trial Docket are added.</i></p> <p><i>LB193 requires, whenever there is a transfer order from county court to district court, the county court must file the Certification of the proceedings, all original documents of the action, certification of the transcript of the register of actions, and the certification of the court costs within ten days.</i></p> <p><i>LB193 requires that, when there is a change of venue, the clerk of the original court must file all original documents and a certification of the transcript of the register of cations, certification of the proceedings, and certification of the court costs to the clerk of the new court.</i></p> <p><i>LB193 requires that the stenography notes of a court reporter be preserved and sealed.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
						<i>LB193 requires the clerks of the district court to use the court's electronic case management system provided by the state as the record of receipts and reimbursements.</i>
						<i>LB193 eliminates the requirement that the foreman and secretary of volunteer fire departments file in the office of the clerk of the district court a certified copy of the rolls of their respective companies on the first day of April and October in each year.</i>
						<i>LB193 requires juvenile court judges to keep a record of all proceeding of the court in every case. These case files will contain the pleadings, order, court actions, judgments, postjudgment actions, and other documents. The case file may be maintained as an electronic document through the court's electronic case management system. The case file may also be maintained in a paper volume and disposed of when determined by the State Records Administrator pursuant to the Records Management Act.</i>
						<i>LB193 requires the State Court Administrator to make available petitions for pregnant women who want to get abortions without parental consent on a website maintained by the Supreme Court.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB194	Vargas		Banking, Commerce and Insurance	02/21/2017	In Committee 01/12/2017	<p>Change provisions of the Credit Services Organization Act, Delayed Deposit Services Licensing Act, and Nebraska Installment Loan Act</p> <p><i>LB194 prohibits Credit Services Organizations from charging any brokerage or other fees or charges in connection with a loan governed by the Nebraska Installment Loan Act. LB194 also adds definitions for the Delayed Deposit Services Licensing Act. LB194 provides that any delayed deposit loan that is made by a person who is not licensed as required is void and the person making the deposit has no right to collect, receive, or retain any principle, interest, fees, or other charges associated with such loan. LB194 also changes the nonrefundable application fee from five hundred dollars to one thousand dollars. LB194 also raises the asset requirement of an applicant from twenty-five thousand dollars available for operating the delayed deposit service business to fifty thousand dollars. LB194 raises the fee required for requesting a change of location a branch or designated principle place of business from one hundred fifty dollars to five hundred dollars.</i></p> <p><i>LB194 stipulates the documentation requirement for each delayed deposit loan transaction and what information should be contained in the written agreement. Licensee are also required to openly display a schedule of all finance charges, fees, interest, other charges, and penalties for all services provided.</i></p> <p><i>LB194 creates various restrictions on Delayed Deposit Loans. LB194 makes Delayed Deposit Loans precomputed loans that are payable in substantially equal instalments of principle, fees, interest, and charges combined. The total monthly payment may not exceed the greater of either five percent of the borrower's verified gross post-tax monthly income or six percent of the borrower's verified net post-tax monthly income. Before initiating any transaction, the licensee must make a reasonable determination of the borrower's verified income. The only fees a licensee may receive are interest of no more than thirty-six percent per annum, a month maintenance fee of either five percent of the loan amount or twenty dollars, and other charges permitted for the presentation of nonnegotiable instruments. All fees collected may not exceed fifty percent of the original loan amount. In the event of a default, the licensee may exercise all civil means authorized by law to collect the face value of the loan. The licensee may not collect fees as a result of the default. Licensees are not allowed to charge a fee associated with prepayment of a loan. Licensees are not allowed to lend any amount greater than \$500, plus allowable fees and interest, to any borrower. Borrowers will have the right to rescind a loan on or before 5 p.m. the next business day following the transaction. Licensees are not allowed to enter into more than one delayed deposit loan with the same borrower at any one time. The written loan agreement for a delayed deposit loan may provide that the entire unpaid loan balance be due and payable if the loan has been in default for ten days.</i></p> <p><i>LB194 also creates a duty of licensees to report, on an annual basis, certain information regarding their operations to the director.</i></p>
LB197	Kolowski		Government, Military and Veterans Affairs		In Committee 01/12/2017	<p>Provide for electronic application for an early voting ballot</p> <p><i>LB197 allows for the creation of an early voting application process in which applicants with a valid Nebraska motor vehicle license or state identification card may electronically apply for a ballot for early voting after the ballots become available.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB199	McCollister		Judiciary	01/27/2017	In Committee 01/12/2017	Eliminate certain state aid to counties for law enforcement and jail operations <i>LB199 repeals sections 23-362 and 23-362.01, Reissue Revised Statutes of Nebraska. Both these sections that provide funds for counties in which Indian Reservations are located for the purpose of law enforcement and jail operations.</i>
LB200	Lowe		Government, Military and Veterans Affairs	01/27/2017	In Committee 01/12/2017	Provide that the county surveyor shall perform the duties of county highway superintendent in certain counties as prescribed <i>LB200 requires a county surveyor in counties with a population of seventy-five thousand but less than one hundred fifty thousand inhabitants to perform all the duties and possess all the powers and functions of the county highway superintendent.</i>
LB201	Lowe		Judiciary	03/02/2017	In Committee 01/12/2017	Change provisions relating to perjury and the issuance of search warrants <i>LB201 allows for law enforcement officers to request the assistance of any other law enforcement officer in executing a search warrant if the person or place to be searched is not within the named officer's jurisdiction. LB201 also allows for unsworn statements to be made under the penalty of perjury and subject to the same punishments as perjury.</i>
LB202	Lowe		Judiciary	02/03/2017	In Committee 01/12/2017	Create the offense of obstructing government operations by refusing to submit to a chemical test authorized by search warrant <i>LB202 creates the offense of obstructing government operations if a person intentionally and willfully refuses to submit to a chemical test authorized by a search warrant.</i>
LB207	Krist		Executive Board	01/20/2017	General File 01/27/2017	Change provisions relating to powers and duties of the Office of Inspector General of Nebraska Child Welfare <i>LB207 requires the Office of Inspector General of Nebraska Child Welfare to investigate death or serious injury in foster homes when the officer, upon review, determines the death or serious injury did not occur by chance. LB207 also prohibits personnel action from being taken against an employee because of a disclosure of information by the employee which the employee reasonably believes evidences wrongdoing.</i>
LB212	Hansen		Business and Labor	01/23/2017	In Committee 01/12/2017	Adopt the In the Line of Duty Compensation Act <i>LB212 requires compensation to be paid if a law enforcement officer or firefighter is killed in the line of duty. For deaths occurring during 2018, compensation shall be fifty thousand dollars. For deaths occurring 2019 and each subsequent year, compensation shall be the compensation of the previous year increased by the Consumer Price Index.</i>
LB216	Harr		Executive Board	01/30/2017	In Committee 01/12/2017	Adopt the Redistricting Act <i>LB216 creates an Independent Redistricting Citizen's Advisory Commission for the purpose of assisting the Legislature in the process of redistricting in 2021 and thereafter. LB216 also creates The Redistricting Fund for the purpose of assisting the commission for travel and actual expenses of the members of the commission. Principles are provided for the commission to follow in the course of their duties in sections 28 and 29.</i>
LB217	Harr		Revenue	02/02/2017	In Committee 01/12/2017	Change provisions relating to the accrual of interest on denied and reduced homestead exemptions <i>LB217 allows for interest to accrue on the amount of tax due thirty days after the county assessor receives approval from the county board to remove or reduce a homestead exemption from the tax rolls of the county.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB219			Nebraska Retirement Systems	01/31/2017	In Committee 01/12/2017	<p>Change retirement system provisions relating to authorized benefit elections and actuarial assumptions</p> <p><i>LB219 requires that, for county employees hired on or after January 1, 2018, the mortality assumption used for purposes of converting the member cash balance account must be a mortality table using a unisex rate that is fifty percent male and fifty percent female that is recommended by the actuary and approved by the board.</i></p> <p><i>LB219 requires that, for judges hired after July 1, 2017, the determinations will be based on a mortality table using seventy-five percent of the male table and twenty-five percent of the female table and an annuity rate specified by the board. Both the mortality table and the annuity rate must be recommended by the actuary and approved by the board.</i></p> <p><i>LB219 requires that, for school employees hired after July 1, 2017, the determinations will be based on a mortality table using twenty-five percent of the male table and seventy-five percent of the female table and an annuity rate specified by the board. Both the mortality table and the annuity rate must be recommended by the actuary and approved by the board.</i></p> <p><i>LB219 requires that, for State Patrol Officers hired after July 1, 2017, the determinations will be based on a mortality table using seventy-five percent of the male table and twenty-five percent of the female table and an annuity rate specific by the board. Both the mortality table and the annuity rate must be recommended by the actuary and approved by the board.</i></p> <p><i>LB219 requires that, for state employees hired on or after January 1, 2018, the mortality assumption used for purposes of converting the member cash balance account must be a mortality table using a unisex rate that is fifty percent male and fifty percent female that is recommended by the actuary and approved by the board.</i></p>
LB228	Harr		Revenue	03/03/2017	In Committee 01/12/2017	<p>Change provisions relating to rent-restricted housing projects</p> <p><i>LB228 allows the Department of Revenue, on behalf of the committee, to forward income and expense statements from owners of rent-restricted housing projects to the county assessor of each county in which the housing project is located.</i></p>
LB230	Watermeier		Executive Board	01/26/2017	General File 02/02/2017	<p>Create the Nebraska Economic Development Advisory Committee</p> <p><i>LB230 creates the Nebraska Economic Development Advisory Committee with the purpose to gather input on issues pertaining to economic development and discuss proactive approaches on economic development.</i></p>
LB232	Kolterman		Revenue	02/23/2017	In Committee 01/13/2017	<p>Provide a property tax exemption for property leased to the state or a governmental subdivision</p> <p><i>LB232 includes property leased to the state or to a governmental subdivision by the person or entity holding legal title to the property within the definition of property of the state and its governmental subdivisions. Therefore, this leased property is exempt from property taxes.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB233	Smith		Revenue	01/25/2017	General File 02/02/2017	<p>Change revenue and taxation provisions</p> <p><i>LB233 eliminates a provision prohibiting licensed organizations from conducting lotteries or raffles within the boundaries of any Class 6 or Class 7 county without specific authorization through ordinance or resolution. LB233 also allocates the Nebraska affordable housing tax credit among some or all of the qualified partners, members or shareholders if it is a partnership, LLC or corporation that owes the qualified project. If such a qualified partner decides to transfer, sell, or assign all or part of their ownership interest, including their interest in the authorized tax credits, they must notify the Department of Revenue of the transfer, sale, or assignment and provide the tax identification number of the new owner prior to the end of the tax year for which the credits are to be used.</i></p> <p><i>LB 233 requires that, for any funds returned under the homestead exemption, the county treasure must electronically file a report with the Property Tax Administrator, that indicated the amount of funds distributed to each taxing unit in the county in the year the funds were returned, any collection fee retained by the county in such year, and the amount of unused credits returned.</i></p> <p><i>LB233 also changes the date under which a large data project or tier 4 or 6 project receives their exemption under the Nebraska Advantage act to the first January 1 after the property was placed in service. Additionally, those who file an application that described a large data center or tier 5 project that is sequential to a tier 2 large data center project for which the entitlement period has expired shall receive the exemption of all property, such as computer systems, beginning any January 1 after the date the property was placed into service.</i></p>
LB236	Erdman		Revenue	02/23/2017	In Committee 01/13/2017	<p>Change provisions relating to the inclusion of multiple lots in one parcel</p> <p><i>LB236 allows for two or more vacant lots, if owned by the same person, to be considered one parcel for the purpose of property taxes unless such lots have any property taxes or special assessments that are certified but not yet due, are due, or are delinquent if property taxes or special assessments on such lots have been sold at a tax sale.</i></p>
LB238	Erdman		Revenue	02/23/2017	In Committee 01/13/2017	<p>Change provisions of the Nebraska Budget Act relating to certifying taxable values</p> <p><i>LB238 allows the certification of taxable values to be provided to the governing body or board either by mail, electronically, or by notifying such governing body or board of the place on the county assessor's website where the current taxable values are located.</i></p>
LB243	Bolz		Judiciary	02/16/2017	In Committee 01/13/2017	<p>Require reporting of certain information concerning assaults that occur in state institutions</p> <p><i>If a person is assaulted in a secure state institution by another person housed or held in such institution, LB243 requires the administrators of secure state institutions to inform the victim of the assault of all disciplinary actions that are being taken and their results, as well as inform the appropriate county attorney of such assault.</i></p>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB244	Bolz		Business and Labor	02/27/2017	In Committee 01/13/2017	Change provisions relating to mental injury and mental illness for workers' compensation <i>LB244 allows frontline state employees to receive workers' compensation for mental injuries if they can establish, by preponderance of the evidence, that their employment conditions causing the mental injury or illness were extraordinary and unusual and that the medial causation between the mental injury or illness and the employment. A frontline employee means an employee of the Department of Corrections or the Department of Health and Human Services whose duties involve regular and direct interaction with high-risk individuals.</i>
LB245	Bolz		Judiciary	02/16/2017	In Committee 01/13/2017	Provide for a corrections-related emergency and overtime as prescribed <i>LB245 requires that employees of the Department of Corrections must have at least eight consecutive hours off work before a shift. Overtime of such employees is also limited to thirty-two hours during a period of two consecutive weeks. However, in the event of a serious disturbance at a correctional facility, the director may declare an emergency and the overtime restrictions may be suspended for up to two weeks or until the director rescinds the declaration.</i>
LB249	Harr		Revenue	02/23/2017	In Committee 01/13/2017	Expand business inventory property tax exemption <i>LB249 expands business inventory property tax exemptions to personal property that is equipment useable for construction, agriculture, or manufacturing.</i>
LB250	Harr		Judiciary	02/16/2017	In Committee 01/13/2017	Change provisions relating to probationers' rights <i>LB250 takes away a probationer's right to a prompt consideration of a motion or information to revoke probation when the probationer has failed or refused to report to their probation officer as ordered by the court.</i>
LB251	Harr		Revenue	02/16/2017	In Committee 01/13/2017	Redefine agricultural or horticultural purposes for revenue and taxation purposes <i>LB251 requires that, when determining whether a parcel of land is primarily used for agricultural or horticultural purposes, no regard may be given to whether some or all of the parcel is platted and subdivided into separate lots or developed with improvements such as streets, sidewalks, curbs, gutters, sewer lines, water lines, or utility lines.</i>
LB253	Crawford		Revenue	02/24/2017	In Committee 01/13/2017	Authorize intergovernmental service agreements under the County Industrial Sewer Construction Act and provide for a special tax levy <i>LB253 allows for any county, city, village, or sanitary and improvement district to enter into a service agreement with any joint entity or joint public agency which owns or operates or proposes to own or operate any sewerage disposal system and plant. LB253 also grants any county, city, village, or sanitary and improvement district to levy a special tax to ensure payment of the service agreement.</i>
LB256	Briese		Urban Affairs	01/31/2017	In Committee 01/13/2017	Adopt the Vacant Property Registration Act <i>LB256 adopts the Vacant Property Registration Act. The purpose of this act is to promote the health, safety, and welfare of Nebraska residents by providing authority for municipalities to enact vacant property registration ordinances. These ordinances should allow communities to identify and register vacant properties, collect fees to compensate for the public costs of vacant properties, plan for the rehabilitation of vacant properties, and encourage the occupancy of vacant properties. These registration ordinances may apply to either residential or commercial buildings, but not to property owned by the federal government, the State of Nebraska, or any political subdivision.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB258	Hansen		Judiciary	02/16/2017	In Committee 01/13/2017	Provide opportunity for inmates to obtain state identification card or driver's license before discharge <i>LB258 provides for inmates the opportunity to obtain a state identification card or a motor vehicle operator's license prior to release.</i>
LB259	Hansen		Judiciary	03/02/2017	In Committee 01/13/2017	Provide for competency determinations in cases pending before county courts <i>LB259 provides for competency determinations in cases pending before county courts.</i>
LB261	Hansen		Business and Labor	02/13/2017	In Committee 01/13/2017	Adopt the Nebraska Worker Adjustment and Retraining Notification Act <i>LB261 adopts the Nebraska Worker Adjustment and Retraining Notification Act. The purpose of this act is to protect workers and communities by requiring advance notification of large-scale employment loss. The act requires an employer, before ordering a mass layoff, to provide notice to possibly affected parties at least sixty days in advance. For actions that will result in employment loss for two hundred fifty or more employees, such notice must give one hundred twenty days in advance. This notice must include the number of employees who will be terminated, a statement of the reasons for the mass layoff, a statement of any employment that may be available at other establishments, a statement of employee rights, and a statement concerning information about public programs available to the employee. LB261 also allows for an employee, the Attorney General, the commissioner, or an affected city, village, or county who has been aggrieved by an employer's failure to comply with the notice requirement to proceed with a civil action against the employer.</i>
LB262	Groene		Urban Affairs	02/21/2017	In Committee 01/13/2017	Change provisions relating to undeveloped vacant land under the Community Development Law <i>LB262 prohibits tax-increment financing from being used for the acquisition, planning, and preparation for development or disposal of undeveloped vacant land. LB262 also prohibits undeveloped vacant land from being declared or designated blighted and substandard in order to qualify for the use of tax-increment financing unless such land meets the definition of a blighted area.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB263			Transportation and Telecommunications	02/07/2017	In Committee 01/13/2017	<p>Change provisions relating to vehicle certificates of title, registration, and license plates and provide for implementation of an electronic dealer services system by the Department of Motor Vehicles</p> <p><i>LB263 requires the Department of Motor Vehicles to implement an electronic dealer services system. A licensed dealer may voluntarily participate in the system and provide titling and registration services. Any licensed dealer who chooses to participate may collect from a purchaser of a vehicle all appropriate certification of title fees, notation of lien fees, registration fees, motor vehicle taxes and fees, and sales taxes. All fees collected must be remitted to the appropriate authorities. Any licensed dealer who chooses to participate shall use this system to electronically submit title, registration, and lien information to the Vehicle Title and Registration System. License plates, registration certificates, and certificates of title will be delivered as provided under the Motor Vehicle Certificate of Title Act and the Motor Vehicle Registration Act.</i></p> <p><i>LB263 limits a political subdivisions liability for any claim based on negligent issuances of a certificate of title under the Motor Vehicle Certification of Title Act and the State Boat Act when such title is issued upon an application filed electronically by an approved licensed dealer participating in the electronic dealer services system.</i></p> <p><i>LB263 also provides that, if a certificate of title is an electronic certificate of title record, the name of the owner may be changed electronically without the need to print a new certificate of title.</i></p>
LB266	Friesen	Monitor	Revenue	02/16/2017	In Committee 01/13/2017	<p>Change the valuation of agricultural land and horticultural land</p> <p><i>LB266 requires that, for the purposes of school district taxation, agricultural and horticultural land be taxed at a percentage of its actual value. For the 2018 tax year, the percentage will be fifty. For the 2019 tax year, the percentage will be forty. For the 2020 tax year and years after, the percentage will be thirty.</i></p> <p><i>LB266 also allows for the commission to increase or decrease the value of real property. For the purpose of school district taxation, agricultural and horticultural tax ranges may be: 44 to 50 for tax year 2018; 34-40 for tax year 2019; and 24-30 for tax years 2020 and after.</i></p> <p><i>State aid means, for agricultural and horticultural land, a percentage of the actual value of the land. For tax year 2018, 47%, for tax year 2019, 37%, and for tax years 2020 and after, 27%.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB268	Schumacher		Judiciary	02/01/2017	In Committee 01/13/2017	<p>Change court and other provisions relating to medical assistance reimbursement  <i>LB268 gives county courts concurrent original jurisdiction with the district court to determine contribution rights under section 68-919. LB268 changes the fee schedule for recording certificates of foreclosure.</i></p> <p><i>LB268 requires notice of appointment of personal representatives to be provided to DHHS if the decedent was 55 years or older. The notice must be provided to the department in a delivery manner and at an address designated by the department. Any notice that fails to conform with such manner is void and constitutes neither notice to the department nor a waiver application.</i></p> <p><i>LB268 changes the term "Medicaid" to "medical assistance" for purposes of reimbursement of claims after a trustor has died. If no medical assistance payment is due, DHHS may waive this restriction after receipt of the trustee's request.</i></p> <p><i>LB268 allows for part of a deed filing fee to be used for preserving and maintaining public records of a register of deeds office that has been consolidated with another county officer and for the modernization and technology needs relating to those records.</i></p> <p><i>LB268 eliminates the uniform fee, payable to the Secretary of State, for presenting for filing and indexing and for filing and indexing each notice of lien or certificate or notice affecting the lien pursuant to the Uniform Federal Lien Registration Act.</i></p> <p><i>LB268 also changes the Medical Assistance Act. LB268 requires any applicant for medical assistance to disclose their interests in any real estate, trust, corporation, LLC, or other entity. Applicants must also disclose any income derived from such interests and whether the income is generated directly or indirectly. Any assistance obtained after a willful failure to disclose will be deemed unlawfully obtained and recovery may be sought. If, during the transferor's lifetime, an interest in real estate is irrevocably transfers to a related transferee for less than full consideration, the related transferee will be subject to a lien in favor of the State of Nebraska for medical assistance reimbursement to the extent necessary to secure payment subject to stipulated restrictions. LB268 also states that a medical provider shall have the authority of a guardian and conservator for the limited purpose of making application for medical assistance on behalf of a person whom the provider is treating if the person is unconscious or otherwise unable to apply for medical assistance and does not have an existing power of attorney or a court-appointed official to apply on their behalf. When DHHS provides medical assistance to a person because of third party's wrongful act or negligence, the department has the right to recover the medical assistance costs from that third party.</i></p>
LB271	Hilgers		Transportation and Telecommunications	01/23/2017	General File 02/06/2017	<p>Authorize the Department of Roads to assume certain responsibilities under federal environmental laws and provide for limited waiver of the state's sovereign immunity  <i>LB271 allows the Department of Roads to assume all or part of the responsibilities of the United States Department of Transportation concerning environmental assessment and review. LB271 also waives the State of Nebraska's immunity from civil liability solely for the compliance, discharge, or enforcement of the assumed responsibilities.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB275	Hughes		Transportation and Telecommunications	02/06/2017	In Committee 01/13/2017	Provide duties for law enforcement officers and rights and duties for private property owners regarding abandoned vehicles <i>LB275 allows for law enforcement officers and private property owners to remove or cause removal of an abandoned vehicle from private property upon request of the private property owner whose property the vehicle is abandoned on.</i>
LB277	Wayne		Government, Military and Veterans Affairs		In Committee 01/13/2017	Change population requirements for election precincts <i>LB277 lowers the population requirements for election precincts from one thousand seven hundred fifty registered voters to one thousand registered voters.</i>
LB278	Kolterman		Nebraska Retirement Systems	02/03/2017	In Committee 01/13/2017	Redefine disability and change disability retirement application and medical examination provisions for various retirement acts <i>LB278 requires, in order for disability retirement applications, that the member of the state, county or school retirement plan be initially diagnosed with a physical or mental impairment, or become disabled while the member was an active participant in the plan. LB278 also requires a medical examination prior to a member being retired as a result of disability and the expense of the board. LB278 also allows for the board to require any disability beneficiary under the age of fifty-five to undergo annual medical examinations.</i>
LB280	Crawford		Government, Military and Veterans Affairs	02/09/2017	In Committee 01/13/2017	Change provisions relating to the Address Confidentiality Act <i>LB280 allows victims of trafficking to apply to the Secretary of State to have a different address, other than their real one, designated as their address. LB280 also requires the State Treasurer to transfer XX dollars from the Records Management Cash Fund to the Secretary of State Administration Cash Fund to defray the costs of implementing these changes on July 1, 2017.</i>
LB286	Craighead		Banking, Commerce and Insurance	02/21/2017	In Committee 01/13/2017	Adopt the Nebraska Flexible Loan Act and change provisions of the Delayed Deposit Services Licensing Act <i>LB286 adopts the Nebraska Flexible Loan Act. This act prohibits a person, unless they are exempted, from engaging in the business of making a flexible credit loan to a resident without first obtaining a license as a flexible credit lender. The director must issue a license to an applicant within sixty days after receiving a complete application unless the applicant is insolvent, fails to demonstrate financial responsibility, failed to pay the required fee of \$500, or fails to maintain at least twenty-five thousand dollars in readily available assets. All advertisements of a licensee must comply with the federal Truth in Lending Act. Licensees are prohibited from providing a flexible credit loan to a consumer with more than one outstanding flexible credit loan. LB286 also includes interest rate caps for certain categories of consumers. LB286 stipulates that, for closed-end credit, the term of the flexible credit loan may not exceed twenty-four months.</i>
LB288	Harr		Revenue	02/24/2017	In Committee 01/13/2017	Change provisions relating to service of notice when applying for a tax deed and the laws governing tax sale certificates <i>LB288 permits the use of certified mail and designated delivery in order to serve notice upon every person in actual possession or occupancy of real property that qualifies as an owner-occupant. If certified mail or designated delivery service is used, the certified mail return receipt of a copy of the signed delivery receipt must be filed with and accompany the return of service. Since an emergency exists, this act takes effect when passed and approved according to law.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB289	Pansing Brooks		Judiciary	02/23/2017	In Committee 01/13/2017	<p>Change provisions and penalties relating to pandering, human trafficking, labor trafficking, and sex trafficking and prohibit solicitation of a trafficking victim</p> <p><i>LB289 makes pandering a Class II felony. LB289 also includes services under the definition of Labor for the purpose of defining "Labor Trafficking." LB289 also eliminates the "knowing" requirement for sex trafficking of a minor, and includes solicitation in the offense. LB289 makes labor or sex trafficking of a minor a Class IC Felony, unless the actor uses or threatens force on a victim under the age of sixteen, in such case the charge would be a Class IB Felony. LB289 also makes solicitation of a trafficking victim a Class II Felony. LB289 exempts trafficking victims from being charged if they benefit from or participate in the trafficking venture.</i></p>
LB290	Vargas		Government, Military and Veterans Affairs		In Committee 01/13/2017	<p>Provide for voter registration upon application for driver's license, state identification card, or certain benefits</p> <p><i>LB290 requires the Department of Motor Vehicles, with assistance from the Secretary of State, to prescribe a voter registration application with may be used to register to vote or change address for voting purposes at the same time a person is applying for a driver's license or state identification card. This application must be designed in such a way so that the elector's information can be transmitted to the election commission or county clerk, unless the elector specifies on the form that they do not want to register to vote.</i></p> <p><i>LB290 also allows for the Secretary of State to enter into agreements with the Commissioner of Education and the chief executive officer of the Department of Health and Human Services to prescribe an electronic voter registration application</i></p>
LB291	Larson		Revenue		In Committee 01/13/2017	<p>Adopt the Special Economic Impact Zone Act</p> <p><i>LB291 adopts the Special Economic Impact Zone Act. The purpose of this act is to utilize the tax incentives provided in the act to encourage the formation and expansion of businesses on reservations in Nebraska. This act designates each reservation in the state as a special economic impact zone. For taxable years beginning on or after January 1, 2018, a qualified business located in a special economic impact zone may exclude any income derived from sources within a special economic impact zone when calculating its income tax liability to the state. Beginning January 1, 2018, such businesses are also exempt from the sales and use taxes due for the first ten million dollars of eligible purchases made each year.</i></p> <p><i>LB291 also requires that, when allocating any federal low-income housing tax credits, the authority must give a bonus to any project located in a special economic impact zone.</i></p> <p><i>LB291 also allows for the governing bodies of federally recognized Indian Tribes to enter into revenue sharing agreement with the Department of Revenue.</i></p>
LB294	Smith		Transportation and Telecommunications	02/07/2017	In Committee 01/13/2017	<p>Provide for a reciprocity agreement with a foreign country for mutual recognition of motor vehicle operator licenses</p> <p><i>LB294 allows for the Department of Motor Vehicles to enter into a reciprocity agreement with a foreign country to provide for the mutual recognition and reciprocal exchange of a valid operator's license issued by this state or the foreign country if the department determines that the licensing standards of the foreign country are comparable to those of the state. Commercial driver's licenses may not be included in such agreement</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB297	McCollister		Health and Human Services	02/23/2017	In Committee 01/13/2017	<p>Create Children and Juveniles Data Pilot Project</p> <p><i>LB297 creates the Children and Juveniles Data Pilot Project. The purpose of this project is to identify how existing state agency data systems currently used to account for the use of all services, programs, and facilities by children and juveniles in the State can be used to establish an independent, external data warehouse. The Children and Juveniles Data Pilot Project Advisory Group is also created to oversee the pilot project. The advisory group will consist of the Inspector General of Nebraska Child Welfare, the State Court Administrator, the probation administrator of the Office of Probation Administration, the executive director of the Nebraska Commission on Law Enforcement and Criminal Justice, the Commissioner of Education, the executive director of the Foster Care Review Office, the director of the University of Nebraska at Omaha Juvenile Justice Institute, the Chief Information Officer of the Office of Chief Information Officer, the Director of Children and Family Services of the Division of Children and Family Services of the Department of Health and Human Services, the Director of Developmental Disabilities of the Division of Developmental Disabilities of the Department of Health and Human Services, the Director of Behavioral Health of the Division of Behavioral Health of the Department of Health and Human Services, and the Director of Medicaid and Long-Term Care of the Division of Medicaid and Long-Term Care of the Department of Health and Human Services.</i></p>
LB298	Baker		Health and Human Services	02/23/2017	In Committee 01/17/2017	<p>Change provisions relating to the Nebraska Strengthening Families Act and a task force</p> <p><i>LB298 clarifies that the immediate and public dissemination of a current picture and information about a child who is missing from a foster or out-of-home placement is not restricted by certain confidentiality requirements. However, the disseminated information may not include the fact that the child is in the care, custody, or control of the Department of Health and Human Services or the Officer of Probation Administration. LB298, beginning July 1, 2017, makes the Normalcy Task Force the Nebraska Strengthening Families Act Committee. This committee shall monitor and make recommendations regarding the implementation in Nebraska of the federal Preventing Sex Trafficking and Strengthening Families Act. LB298 also clarifies the Legislatures intent to recognize the importance of parental rights and the different rights that exists dependent on a variety of factors.</i></p> <p><i>LB298 also requires the department or officer to ensure the presence of a written normalcy plan describing how the department or office will ensure all children have access to age or developmentally appropriate activities.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB299	Ebke		Government, Military and Veterans Affairs	02/24/2017	In Committee 01/17/2017	<p>Adopt the Occupational Board Reform Act and change procedures for rules and regulations</p> <p><i>LB299 adopts the Occupational Board Reform Act. The purpose of this act is to require occupational boards to respect the fundamental right of an individual to pursue an occupation and to ensure that occupational boards and individual members of occupational boards avoid liability under federal antitrust laws. The act allows for individuals with criminal history to petition the relevant occupational board to determine if such criminal history would disqualify them from certification. An individual's criminal history will only disqualify them for a felony conviction, that felony conviction is expressly listed as a disqualifying offense, and the occupational board concludes that the state has an important interest in protecting public safety.</i></p> <p><i>LB299 also creates the Office of Supervision of Occupational Boards. The purpose of this board is to monitor occupational boards and ensure compliance with the act.</i></p> <p><i>LB299 also creates the Legislative Office of Occupational Regulations. The duties and responsibilities of the Office as specified in Section 23 of the act.</i></p>
LB300	Krist		Judiciary	02/24/2017	In Committee 01/17/2017	<p>Eliminate the statute of limitations on civil actions for sexual assault of a child</p> <p><i>LB300 eliminates the statute of limitations for civil actions arising from sexual assault of a child.</i></p>
LB304	Crawford		Urban Affairs	01/31/2017	In Committee 01/17/2017	<p>Change provisions relating to the Nebraska Housing Agency Act</p> <p><i>LB304 eliminates the provisions limiting more than three members of a housing agency from being residents of the same incorporated community within a county. LB304 also changes the amount of time housing agencies must wait before disposing of abandoned personal property from forty-five days to fourteen days. LB304 also eliminates a provision requiring each local housing agency to file with the governing body of the city or country a copy of the five-year plan and annual plan.</i></p>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB305	Crawford		Business and Labor	02/06/2017	In Committee 01/17/2017	<p>Adopt the Paid Family Medical Leave Insurance Act</p> <p><i>LB305 adopts the Paid Family Medical Leave Insurance Act. The act allows for covered individuals to take paid family medical leave to care for a new child, because the covered individual has a serious health condition, to care for a family member, to care for a covered service member, or for other qualifying exigencies. The weekly benefits to be paid, for a covered individual whose individual average weekly wage is not more than 20% of the state average, an amount equal to 95% of the individuals average weekly wage. For individuals, whose weekly wage is more than 20% of the state average, the weekly benefits will be equal to 90% of such individuals average weekly wage. Claims for family medical leave benefits must be filed with the commissioner.</i></p> <p><i>LB305 also creates the Paid Family Medical Leave Insurance Fund. On the operative date of this act, the State Treasurer shall transfer four million dollars from the Nebraska Health Care Cash Fund to this fund to pay the upfront administrative costs. The four million dollars will be paid back from the Fund according to the outlined payment schedule. Every year on December 31, from 2021 to 2024, \$800,000 will be paid back from the Fund.</i></p> <p><i>LB305 also allows for covered individuals to take intermittent leave, and mandates that covered employees returning from leave be restored to the position held prior to the leave.</i></p>
LB307	Brasch		Judiciary	02/09/2017	In Committee 01/17/2017	<p>Provide for mediation, child abuse prevention, and civil legal services fees in certain proceedings</p> <p><i>LB307 requires the clerk of the court to collect an additional fifty-dollar mediation fee and a twenty-five-dollar child-abuse prevention fee for each complaint filed. For each paternity determination or parental support proceeding, a civil legal service fee of fifteen dollars will be collected.</i></p>
LB310	Friesen	Monitor	Transportation and Telecommunications	02/06/2017	In Committee 01/17/2017	<p>Change provisions relating to bridge carrying capacities and weight limits</p> <p><i>LB310 requires counties to firmly post or attach to a bridge a notice if the bridges carrying capacity is less than the limits of twenty thousand points per axel. Any person who drives across such posted bridge that weighs greater than the limit may not recover from the county any damages associated with any injury or damage arising therein. They are also guilty of a Class III misdemeanor.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB312	Briese	Oppose	Revenue	02/22/2017	In Committee 01/17/2017	<p>Change and eliminate revenue and taxation provisions</p> <p><i>LB312 eliminates Motor vehicles, motorboat trade-ins, newspapers, laundromats, and telefloral deliveries from being included under "consumer goods" for the purpose of a report created by the department for the purpose of reviewing the major tax exemptions for which state general funds are used to reduce the impact of revenue lost due to a tax expenditure. From the same report, under "nonprofits, governments, and exempt entities" the Nebraska lottery, admissions to school events, and fine art purchases by a museum are eliminated. From the same report, all provisions are eliminated under "services purchased for nonbusiness use" and replaced with only household professional services. Prepaid calling arrangements are also eliminated form "telecommunications."</i></p> <p><i>LB312 also removes the exemptions under gross income received for animal specialty services for the purpose of determining gross receipts for providing a service. Other sources of gross are added to the definition of gross receipts for providing a service are added in section 2.</i></p> <p><i>LB312 allows the credit from trading in motor vehicles, motorboats, all-terrain vehicles and utility-type vehicles to be used when computing the Sales price.</i></p> <p><i>LB312 removes prepared food, food, and food ingredients served by public or private schools from sales tax exemption. Fees and admissions charged by a public or private school are also removed from sales tax exemption. Fees and admissions charged for participants in any activity provided by a nonprofit are also removed from sales tax exemption.</i></p> <p><i>LB312 removes from the definition of "food and food ingredients" soft drinks, candy, and bottled water.</i></p> <p><i>LB312 allows for a refundable credit against the income tax up to ten percent of the allowed federal credit for taxable years beginning or deemed to be before January 1, 2018 and seventeen percent for taxable years beginning or deemed to begin on or after January 1, 2018.</i></p> <p><i>LB312 requires the Tax Commissioner, from the amounts collected under the Nebraska Revenue Act of 1967, credit to the Excess Revenue Property Tax Credit Fund an amount equal to the net increase in state tax revenue received as a result of the changes made by this legislative bill.</i></p> <p><i>LB312 creates the Excess Revenue Property Tax Credit Fund. This fund will be sued to provide a property tax credit to owners of real property. To determine the amount of this credit, the county treasurer shall multiply the amount disbursed to the county by the ration of the real property valuation of the parcel to the total real property valuation in the county. The amount dispersed to each county will be equal to the amount in the Excess Revenue Property Tax Credit Fund multiplied by the ration of the real property valuation in the county to the real property valuation in the state.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB313	Briese		Revenue	02/22/2017	In Committee 01/17/2017	Change the sales tax rate and the earned income tax credit and provide property tax credits  <i>LB313 changes the sales tax rate to six and one-half percent on the operative date of this act. LB313 also allows for a refundable tax credit of 17% of the federal credit allowed for taxable years beginning or deemed to begin on or after January 1, 2018. LB313 also creates the Excess Revenue Property Tax Credit Fund. This fund shall be used to provide a property tax credit to owners of real property.</i>
LB314	Murante		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/17/2017	Change state and municipal election provisions to conform to prior legislation  <i>LB314 requires cities to file a certified copy of the economic development program with the election commissioner or county clerk no later than fifty days prior to a special election or not later than March 1 prior to a primary or general election. LB314 also eliminates a provision prohibiting the use of General Funds being appropriated for the purpose of a voter registration list. LB314 also makes the penalty for a Class IV felony up to two years' imprisonment and twelve months of post-release supervision.</i>
LB316	Murante		Government, Military and Veterans Affairs		In Committee 01/17/2017	Change election provisions relating to technology and funding  <i>LB316 allows for election signatures to be written in ink or affixed electronically. LB316 also creates the Election Technology Fund. The primary purpose of this fund is to ensure the longevity of the state's election technology. The Secretary of State must make periodic requests for appropriation for the fund in order to ensure the ability to purchase new technology on a statewide basis as necessary. LB316 allows for electronic aspects authorized under the Election Act to be used to tabulate ballots. LB316 also allows eliminates a provision allowing for the consolidation of precincts and polling places into fewer and larger for the use of electronic voting systems.</i>
LB317	Hughes		Urban Affairs	01/24/2017	General File 01/25/2017	Provide for a relevy or reassessment of a special assessment for cities of the second class or villages as prescribed  <i>LB317 allows special assessments to be relevied or reassessed whenever the special assessment is found to be invalid and uncollectable.</i>
LB327	Scheer	Oppose	Appropriations	02/21/2017	In Committee 01/17/2017	Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2019
LB333	Scheer	Oppose	Health and Human Services	01/25/2017	In Committee 01/17/2017	Eliminate an independent review of denial of aid to the disabled  <i>LB333 requires that a disability persist for more than a year before a person can be considered disabled. LB333 also eliminates the requirement that the Department of Health and Human Services conduct an independent medical review when Social Security denies benefits to an individual on the basis of the duration of the individual's disability.</i>
LB334	Scheer		Health and Human Services	01/25/2017	In Committee 01/17/2017	Change Department of Health and Human Services provisions relating to families  <i>LB334 eliminates a provision that creates a pilot project of the process of locating and engaging family members in the life of a child who is a ward of the state. LB334 also eliminates provisions requiring contracted providers of family finding services and family members of the children which were part of the pilot project to participate in family finding.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB337	Smith		Revenue	02/08/2017	In Committee 01/17/2017	<p>Change income tax rates and provide for deferrals of the rate changes</p> <p><i>Beginning November 2019 and every November thereafter, LB337 requires the Tax Rate Review Committee to examine the expected rate of growth in net General Fund receipts from the Current Fiscal year to the upcoming fiscal year. If the expected rate of growth does not exceed three and one-half percent, the Committee shall declare that the income tax rate reduction under section 77-2715.03 be deferred. If such a deferral is declared, the highest individual income tax rate under 77-2715.03 for the current year will remain in place. For 2020 through 2026, this deferral will remain in effect until the Committee finds that the expected rate of growth exceeds four and two-tenths percent for the upcoming fiscal year. For 2027 and thereafter, and deferrals will remain in effect until the Committee finds that the expected rate of growth exceeds three and one-half percent for the upcoming fiscal year.</i></p> <p><i>LB337 also adds additional tax bracket tables.</i></p>
LB338	Brasch		Revenue	02/08/2017	In Committee 01/17/2017	<p>Adopt the Agricultural Valuation Fairness Act</p> <p><i>LB338 adopts the Agricultural Valuation Fairness Act. Agricultural and horticultural land will be valued at its agricultural use value as determined by the Act regardless of any value which such land might have for other purposes. In order for land to receive agricultural use value, it must be located outside the corporate boundaries any district, city, or village and be used for agricultural or horticultural purposes. LB338 requires the county assessor to use an income-approach calculation to determine the agricultural use value for each year.</i></p> <p><i>LB338 also requires the Property Tax Administration to establish capitalization rates to be applied to each class or subclass of agricultural and horticultural land in each county.</i></p>
LB339	Friesen		Transportation and Telecommunications	01/30/2017	In Committee 01/17/2017	<p>Merge the Department of Aeronautics into the Department of Roads and rename as the Department of Transportation</p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB344	Albrecht		Health and Human Services	03/01/2017	In Committee 01/17/2017	<p>Change credentialing and regulation of mental health substance abuse centers</p> <p><i>LB344 allows the board to issue a license to those who hold a license or certification that is current in another jurisdiction that authorized the applicant to provide alcohol and drug counseling, has at least two hundred seventy hours of counseling education, has at least three years of full-time counseling practice and has passed a counseling examination.</i></p> <p><i>LB344 also includes provisions regarding approved educational programs. These programs are accredited by the Commission on Accreditation for Marriage and Family Therapy Education, the Counsel for Accreditation of Counseling and Related Educational Program, the Counsel on Rehabilitation Education, the Council on Social Work Education, or The American Psychological Association for a doctoral degree program enrolled in by a person who has a master's degree or its equivalent in psychology.</i></p> <p><i>LB344 allows those who have received a doctoral degree of the equivalent of a master's degree to be qualified to be a licensed mental health practitioner. LB344 also allows those who have been in active practice in the appropriate discipline for at least five years following initial licensure or certification in another jurisdiction and has passed the Nebraska jurisprudence examination to be issued a license by the board.</i></p> <p><i>LB344 makes ineligible for SNAP those with one or two felony convictions for possession or use of a controlled substance unless they are participating in, since the date of conviction, a substance abuse program that is nationally accredited or provided in a mental health substance use treatment center licensed under the Health Care Facility Licensure Act.</i></p> <p><i>LB344 requires health care facilities applying for a license as a mental health substance use treatment center to designate whether the license is to be issued to provide services for mental health disorders only, for substance use disorders only, or for both mental health and substance use disorders.</i></p>
LB345	Craighead		Banking, Commerce and Insurance	03/06/2017	In Committee 01/17/2017	<p>Eliminate an experience requirement for abstracters</p> <p><i>LB345 eliminates a provision requiring at least one year of verified land title-related experience satisfactory to the board for individuals desiring to become a registered abstracter.</i></p>
LB349	Hilkemann		Judiciary	01/27/2017	General File 02/06/2017	<p>Change provisions relating to the maintenance and administration of the State DNA Sample and Data Base Fund</p> <p><i>LB349 makes the State DNA Sample and Data Base Fund maintained and administered by the Nebraska State Patrol.</i></p>
LB353	Baker		Judiciary	02/01/2017	In Committee 01/17/2017	<p>Change claim, award, and judgment payment provisions under the Political Subdivisions Tort Claims Act</p> <p><i>LB353 requires that any claim, award, or judgment pursuant to the Political Subdivisions Tort Claims Act be paid in the same manner as other claims, awards, or judgments against the political subdivision.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB354	Kolowski		Business and Labor	02/27/2017	In Committee 01/17/2017	Adopt the Wage Disclosure Act <i>LB354 adopts the Wage Disclosure Act. This act makes it unlawful for an employer to screen job applicants based on their current or prior wages, request or require that a job applicant disclose his or her current or prior wages, or seek information regarding an applicant's current or prior wages. Violations of this act will be a Class IV misdemeanor.</i>
LB357	Bolz	Support	Transportation and Telecommunications	02/28/2017	In Committee 01/17/2017	Increase original certificate of title fees for vehicles transferred to Nebraska from another state and provide for voluntary contributions to brain injury programs <i>LB357 places a fee of twenty-five dollars for each original certificate of title issued to a person by a county for a vehicle or trailer being titled in Nebraska from another state after the first original title is issued. LB357 also allows for voluntary contributions of \$2 to be made as a donation to programs for persons suffering from brain injury.</i>
LB359	Kolterman		Judiciary	02/15/2017	In Committee 01/17/2017	Authorize damages for property taxes and special assessments paid on property lost through adverse possession <i>LB359 allows persons who have lost title to real property due to a successful claim of adverse possession to recover damages for all taxes and special assessments paid during the period of adverse possession.</i>
LB365	Blood		Government, Military and Veterans Affairs	02/02/2017	In Committee 01/17/2017	Change provisions relating to access to public records and provide for fees <i>LB365 makes, for nonresidents of Nebraska, the actual added cost used as the basis for the calculation of a fee for records include a charge for the existing salary or pay obligation to the public officers or employees, including a charge for the services of an attorney to review the requested public records.</i>
LB367	Krist	Oppose	Judiciary	02/24/2017	In Committee 01/17/2017	Change provisions relating to payment of costs in juvenile matters <i>LB367 requires the county to pay the costs associated with transportation when a peace officer takes a juvenile into temporary custody and a probation officer determines the need for detention or an alternative placement. LB367 requires the Office of Probation Administration to pay for costs that are related to treatment or service provisions.</i>
LB369	Lowe		Government, Military and Veterans Affairs	02/16/2017	In Committee 01/17/2017	Change provisions relating to fees charged by the register of deeds <i>LB369 eliminates the provision that ended the ten-dollar fee received by the register of deeds and the county clerk for recording a deed, mortgage, or release, recording and indexing of a will, recording and indexing of a decree in a testate estate, recording proof of publications, or recording any other instrument. LB369 allocates two dollars and fifty cents of this fee to the preservation and maintenance of public records.</i>  <i>LB369 eliminates the uniform fee for presenting for filing and indexing and for filing and indexing each notice of lien or certificate of notice affecting the lien. LB369 also eliminates the provision that ended the uniform fee for presenting for filing, releasing, continuing, or subordinating or for filing, releasing, continuing, or subordinating each tax lien.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB370	Lowe		Judiciary		In Committee 01/17/2017	Eliminate requirement to obtain certificate or complete background check to receive or transfer a handgun <i>LB370 eliminates the requirement to obtain a certificate to purchase, lease, rent, or receive transfer of a handgun from the chief of police or sheriff. LB370 also makes the Nebraska State Patrol, for purposes of background checks for handguns, unable to access patient records from institutions associated with the Department of Health and Human Services.</i>
LB371	Crawford		Judiciary	02/01/2017	General File 02/06/2017	Eliminate condemnation authority of the State Fire Marshal <i>LB371 eliminates the requirement that the county attorney of any county assist the State Fire Marshal in condemnation proceedings.</i>
LB373	Schumacher		Revenue		In Committee 01/17/2017	Change and eliminate revenue and taxation provisions <b>SUMMARY ON SEPARATE DOCUMENT</b>
LB378	McCollister		Appropriations		In Committee 01/17/2017	Appropriate funds to the Department of Correctional Services <i>LB378 appropriates \$5,000,000 from the General Fund for FY2016-17 to the Department of Correctional Services, for Program XXX. The appropriation shall only be used to house prison inmates at county jails where such inmates have been classified as community corrections inmates and are housed at county jails in the general area where the inmates on parole or release will be located</i>
LB381	Harr		Judiciary	02/01/2017	In Committee 01/17/2017	Change provisions relating to jury sequestration <i>LB381 allows the court to order a jury sequestered during trial or after a case is finally submitted to the jury on the court's own motion or on motion by a party for good cause shown. LB381 also prohibits jurors that are sequestered from reading, listening, or viewing any reports of the case in the media.</i>
LB382	Erdman		Government, Military and Veterans Affairs	02/16/2017	In Committee 01/17/2017	Change provisions relating to budget limitations <i>LB382 makes, for FY2017-18, the last prior year's total of restricted funds for counties equal to the last prior year's total of restricted funds minus the last prior year's restricted funds budgeted by counties plus the last prior year's amount of restricted funds budgeted by counties for capital improvements.</i>
LB383	Quick		Urban Affairs	01/31/2017	In Committee 01/17/2017	Change membership provisions for certain community redevelopment authorities, citizen advisory review committees, and planning commissions <i>LB383 prohibits members of planning commissions from also being members of a community redevelopment authority. LB383 also prohibits members of planning commissions from being members of a citizen advisory review committee.</i>
LB384	Lindstrom		Banking, Commerce and Insurance	02/06/2017	General File 02/09/2017	Change the rate of interest to be charged on installment loans <i>LB384 changes the interest rate charged on installment loans under the Nebraska Installment Loan Act to twenty-nine percent per annum.</i>
LB385	Lindstrom		Revenue	03/01/2017	In Committee 01/17/2017	Change provisions relating to the burden of proof and who may appeal under the Tax Equalization and Review Commission Act <i>LB385 allows those with a relationship to the taxpayer to execute an appeal on behalf of the taxpayer. The specific relationships are: A person or entity with a contract executed by the taxpayer, a person with the power of attorney, a person with a durable power of attorney, and a person who is a trustee of an estate. LB385 requires the county board of equalization, in appeals regarding the assessed value of the property that has been increased by more than 5%, to prove by a preponderance of the evidence that the assessed value reflects the property's actual value.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB386	Lindstrom		Banking, Commerce and Insurance	02/21/2017	In Committee 01/17/2017	Change time period a licensee under the Delayed Deposit Services Licensing Act may hold a check <i>LB386 prohibits licensees from holding or agreeing to hold a check for more than forty days.</i>
LB389	Friesen		Transportation and Telecommunications	02/21/2017	In Committee 01/17/2017	Adopt the Small Wireless Facilities Act <i>LB389 adopts the Small Wireless Facilities Act. The purposes of this Act are to secure public access to advanced wireless technology and information, promote the public benefits from such wireless technology, and confirm that communications service providers and facilities have a right to occupy and utilize public rights-of-way. The Act allows communications service providers and facilities providers to place poles and wireless facilities in an authority right-of-way. An authority may require an application for a permit for such placement. The authority must approve the application unless it does not meet the applicable industry construction standards. Approved permits shall remain valid for at least ten years and be approved automatically for at least three five-year periods. Small wireless facilities shall be permitted use in all zoning districts other than areas outside the authority right-of-way that are zoned and used for single family residential use.</i>
LB392	Larson		Natural Resources	02/09/2017	In Committee 01/17/2017	Adopt the Wind Friendly Counties Act <i>LB392 adopts the Wind Friendly Counties Act. The Act requires the Director of Agriculture to establish a process to recognize and assist efforts of the counties to create, maintain, or expand winder energy opportunities.</i>
LB394	Morfeld		Judiciary	02/23/2017	In Committee 01/17/2017	Change provisions relating to possession of a deadly weapon by person subject to a domestic violence protection order <i>LB394 makes subjects of a current and validly issued harassment protection order who are in possession of a firearm, knife, or brass knuckles guilty of the offense of possession of a deadly weapon by a prohibited person.</i>
LB395	Morfeld	Monitor	Judiciary	03/16/2017	In Committee 01/17/2017	Change provisions relating to conditions of and ability to post bail <i>LB395 requires a court to consider all methods of bond and conditions of release to avoid pretrial incarceration. If an appearance bond is required, the court shall appoint counsel to indigent defendants. To determine if a defendant is indigent, the judge must consider the defendant's financial ability to pay a bond. The court may also order a defendant to be supervised by an approved person or organization or a pretrial services program.</i>
LB399	Wayne		Urban Affairs	01/31/2017	In Committee 01/17/2017	Change provisions relating to housing commissions <i>LB399 allows the chief elected official of cities of the metropolitan class to appoint seven adult persons to an established local housing agency. LB399 also requires any commissioner of a local housing agency to attain a commissioner's certification from the National Associate on Housing and Redevelopment Officials at their own expense.</i>
LB400	Hilkemann		Revenue	03/02/2017	In Committee 01/17/2017	Change provisions relating to motor vehicle fees and taxes <i>LB400 makes all refunds for motor vehicle registrations based upon the number of unexpired time remaining from the date of the event, not the date of presentation to the county treasurer.</i>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB405	Baker		Judiciary	03/15/2017	In Committee 01/17/2017	<p>Change provisions relating to DNA samples, DNA records, and thumbprints under the DNA Identification Information Act</p> <p><i>LB405 allows for the detention, arrest, adjudication, and conviction of a person based upon a DNA record, DNA sample, or thumb or fingerprint even if the DNA sample, DNA records, or thumb or fingerprint was obtained for inclusion or was placed in the State DNA Data Base, Combined DNA Index System, or State DNA Sample Bank by mistake. Law enforcement agencies or their employee that mistakenly submit the information for inclusion shall not be criminally or civilly liable if mistake was made in good faith.</i></p>
LB413	Kolterman		Nebraska Retirement Systems	02/03/2017	In Committee 01/17/2017	<p>Change a retirement application timeframe for judges and Nebraska State Patrol officers as prescribed and change supplemental lump-sum cost-of-living adjustments under the Judges Retirement Act</p> <p><i>LB413 requires a judge's application for retirement to be filed no more than one hundred twenty days in advance of qualifying for retirement. LB413 also changes the word "adjustment" to "payment" in terms of lump-sum cost of living. LB413 also changes the definition of Officer to exempt law enforcement officers who have been granted an appointment conditioned on satisfactory completion of a training program approved by the Nebraska Police Standards Advisory Council.</i></p>
LB415	Kolterman		Nebraska Retirement Systems	02/27/2017	In Committee 01/17/2017	<p>Provide and change notification requirements and duties and benefits for certain retirement system members, change certain annuity and disability benefit provisions, and provide duties for school districts and the Public Employees Retirement Board relating to retirement</p> <p><i>Under LB415, termination of employment for county employees does not occur if: an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in an retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i></p> <p><i>On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the County Employees Retirement Act.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<p><i>Under LB415, termination of employment for School employees does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i></p>
						<p><i>A retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the School Employees Retirement Act.</i></p>
						<p><i>An employer is required to notify the board and the State Department of Education of the date upon which the termination of employment has occurred and provide such information as the board deems necessary. A member hired on or after July 1, 2017, or a member who has taken a refund or retirement and is rehired may retire if the member is at least 60 years of age and the sum of the member's attained age and creditable service totals ninety, or if the member is at least 65 and has completed at least five years of credible service. If the annuity of such a member begins at a time when the sum of the member's attained age and creditable service totals ninety and the member is at least 60, the annuity will not be reduced. However, this only applies to members who have acquired the equivalent of five years of service or more as a school employee under the retirement system.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<p><i>Under LB415, termination of employment for Nebraska State Patrol members does not occur if: an employee enters into an employer-employee relationship in any capacity within 180 days with the same or another county which participates in the School Employees Retirement Act; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems. The employer involved in the termination of the employment and the officer shall certify that, prior to retirement, there was no prearranged agreement to return to work in any capacity. A retired officer of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired officer that complies with these requirements will participate in the retirement system as new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the Nebraska State Patrol Retirement Act.</i></p> <p><i>Under LB415, termination of employment for State employees does not occur if: an employee enters into an employer-employee relationship in any capacity with the same or another county which participates in the Retirement System for Nebraska Counties; if the employee provides services to an employer participating in a retirement system provided for in the Class V School Employees Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, or the State Employees Retirement Act; or if the member accepted an early retirement incentive and, within three years after accepting and ceasing such employment, subsequently provides services any capacity to an employer participating in the above mentioned retirement systems.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
						<p><i>On or after July 1, 2017, a retired member of a retirement system who is hired or rehired in any capacity by an employer participating in the above-mentioned retirement plans must: certify under oath that, prior to retirement, they did not have a prearranged agreement to work after retirement with that employer; and meet the requirements for termination of employment as defined. Any retired member that complies with these requirements will participate in the retirement system as a new member and make contributions to the retirement system commencing upon reemployment. Upon termination of such new employment, the member will receive, in addition to the retirement benefit which commenced at the time of the previous retirement: if the member has accrued ten year or more of vesting credit after their return to employment, a retirement benefit shall be calculated solely on the basis of the vesting credit accrued and earned after the member's return to employment and as adjusted to reflect any payment in other than the normal form; or if the member has not accrued ten or more years of vesting credit after their return to employment, a refund equal to the member's accumulated contributions which were credited to the member after the return to employment. A member's vesting credit which was accrued prior to a previous employment may not be considered as part of the member's vesting credit after their return to employment for any purpose of the State Employees Retirement Act.</i></p>
LB417	Riepe		Health and Human Services	02/01/2017	In Committee 01/17/2017	<p>Change and eliminate provisions relating to public health and welfare</p> <p><i>LB417 eliminates provisions concerning the alternative response implementation plan. LB417 also eliminates a provision requiring associations that receive juveniles under the Nebraska Juvenile Code to report to the department its condition, management, and competency. LB417 also eliminates a provision requiring the department to submit an annual summary and analysis of the medical assistance program to the Medicaid Reform Council. LB417 eliminates a provision requiring the department to report to the Governor, the Legislature, and the Medicaid Reform Council on the implementation of rules and regulations, Medicaid state plan amendments, and waivers adopted under the Medical Assistance Act and their effects.</i></p> <p><i>LB417 eliminates provisions requiring the divisions to notify the Governor and Legislature when the occupancy of the licensed psychiatric hospital beds of any regional center reaches twenty percent or less of its capacity. LB417 also eliminates provision that have been outdated.</i></p> <p><i>LB417 allows senior volunteers to receive transportation expenses, one free meal, and an annual physical examination. LB417 eliminates provisions that provided senior volunteers with an hourly stipend.</i></p> <p><i>LB417 requires the department to make annual grants in an amount not to exceed twenty-five thousand dollars. As a condition to receiving a grant, an application must obtain at least ten percent matching funds from local sources. LB417 also requires the department to develop a quality assurance plan to promote and monitor quality relating to services for persons with developmental disabilities.</i></p>
LB418	Briese		Transportation and Telecommunications	01/31/2017	General File 02/10/2017	<p>Update certain references to federal regulations regarding motor vehicles and motor carriers</p> <p><i>LB418 changes the date from "2016" to "2017." LB418 also adopts the rules of practice for FMCSA. LB418 also updates civil penalty amounts to match federal regulations for commercial carriers.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB420	McCollister		Business and Labor	03/13/2017	In Committee 01/17/2017	Adopt the Fair Chance Hiring Act <i>LB420 adopts the Fair Chance Hiring Act. This act prohibits employers and employment agencies from asking an applicant to disclose information concerning the applicants criminal record or history unless such disclosure is needed to determine if the applicant meets the minimum employment qualifications of the position. Such positions include those in which a criminal history record information check is required by law or federal or state law specifically disqualifies an applicant with a criminal background even if such law allows for a waiver that would allow such applicant to be employed.</i>
LB422	Murante		Government, Military and Veterans Affairs		In Committee 01/17/2017	Change provisions of the Election Act <i>LB422 changes the meaning of "registered voter" to mean an elector who has a valid voter registration record on file with the election administrator in the county of their residence.</i>
LB423	Murante		Government, Military and Veterans Affairs		In Committee 01/17/2017	Change provisions relating to counties <i>LB423 changes the language from "all counties having" to "each county that has."</i>
LB424	Ebke		Judiciary	03/17/2017	In Committee 01/17/2017	Provide for earned time and discontinue use of good time in the Department of Correctional Services <i>LB424 provides for an earned time credit and discontinues the use of good time. For sentences imposed on or after the operative date of this act, the department may apply earned time only to eligibility for parole or mandatory supervision. If a committed offender commits an offense or violates a rule of the department during the actual term of imprisonment, the department may forfeit all or any part of the committed offender's accrued earned time, or place all or part of the accrued time under suspension. If parole or mandatory supervision of a committed offender is revoked, the committed offender shall forfeit all earned time previously accrued. LB424 requires the department to establish a policy regarding the suspension of earned time. This policy should provide that the department will consider the severity of an offense or violation when determining if earned time should be suspended and during any period that earned time is suspended, it may not be used for purposes of granting privileges or to compute eligibility for parole.</i>
LB426	Murante		Government, Military and Veterans Affairs		In Committee 01/17/2017	Change expense reimbursement provisions for state officers and agencies
LB427	Vargas		Education	01/30/2017	In Committee 01/17/2017	Require breastfeeding accommodations for student-parents <i>LB427 requires schools to provide private or appropriate facilities for accommodation for milk expression and storage for breast feeding student-mothers.</i>
LB431	Erdman		Government, Military and Veterans Affairs	01/26/2017	In Committee 01/19/2017	Change provisions relating to cash reserves under the Nebraska Budget Act <i>LB431 prohibits governing bodies from referencing cash reserves in their actual and estimated revenue that exceed fifty percent of the total amount received from personal and real property taxation. Since an emergency exists, this act takes effect when passed and approved according to law</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB432	Erdman		Government, Military and Veterans Affairs	01/26/2017	In Committee 01/19/2017	Eliminate provisions of the Nebraska Budget Act relating to allowances for delinquent taxes and anticipated litigation <i>LB432 eliminates provisions that allowed governing bodies, when certifying the amount needed for a budget, to make allowances for delinquent taxes not exceeding five percent of the amount required plus the actual percentage of delinquent taxes for the preceding tax year and for any estimated tax loss from any pending or anticipated litigation which involves taxation. Since an emergency exists, this act takes effect when passed and approved according to law.</i>
LB434	Ebke	Monitor	Judiciary	03/09/2017	In Committee 01/19/2017	Change videoconferencing provisions relating to certain juvenile hearings <i>LB434 requires any telephone or videoconference juvenile evidentiary hearings to ensure the preservation of due process or rights of all parties.</i>
LB435	Ebke		Judiciary	03/15/2017	In Committee 01/19/2017	Change provisions relating to escape <i>LB435 makes escape a Class IIA felony.</i>
LB437	Craighead		Government, Military and Veterans Affairs		In Committee 01/19/2017	Change requirements for independent instrumentalities under the Taxpayer Transparency Act <i>LB437 includes a definition for independent instrumentalities. Independent instrumentality means a body created by the laws of this state which may sue and be sued and with respect to which the state, by law, does not provide indemnification. LB437 allows, in lieu of providing copies of each active contract, an independent instrumentality may provide a link to copies of such contracts that are stored on a severd owned or managed by it. LB437 also allows independent instrumentalities to provide information that is necessary to accomplish the purposes of the Taxpayer Transparency Act by providing the State Treasurer with a link to a web site or document containing such information that is stored on a server owned or managed by the independent instrumentality. Since an emergency exists, this act takes effect when passed and approved according to law.</i>
LB438	Howard		Revenue		In Committee 01/19/2017	Increase cigarette and tobacco taxes as prescribed and provide for the distribution of funds <i>LB438 creates the Behavioral Health Provider Rate Stabilization Fund. This fund shall be used to support reimbursement of behavioral health services providers through provider rates within the Children's Health Insurance Program, the Medical Assistance Act, the Nebraska Behavioral Health Services Act, and the Nebraska Community Aging Services Act. LB438 provides specific distribution guidelines for the Nebraska Health Care Cash Fund. LB438 also increases the tax on each package of cigarettes containing not more than twenty cigarettes to two dollars and fourteen cents per package. Beginning July 1, 2017, the State Treasurer shall place one dollar and twenty-four cents of such tax in the General Fund. Beginning July 1, 2016, and each FY thereafter, the State Treasurer shall place sixty-one million two hundred fifty thousand dollars of such tax in the Nebraska Health Care Cash Fund. Since an emergency exists, this act takes effect when passed and approved according to law.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB441	Morfeld		Health and Human Services	03/08/2017	In Committee 01/19/2017	Change eligibility provisions under the Medical Assistance Act <i>LB441 makes those persons described under section 1902 (a)(10)(A)(i)(VIII) of the federal Social Security Act eligible under the Medical Assistance Act. The department must submit a state plan amendment to cover newly eligible individuals, and such amendment must request as the alternative benefit plan a benchmark benefit package as defined in section 1937(b)(1) 18 (D) of the federal Social Security Act, as amended, 42 U.S.C. 1396u-7(b)(1)(D), as such act and section existed on January 1, 2017, for Secretary-approved coverage that shall include full Medicaid benefit coverage, including mandatory and optional coverage, under section 68-911 22 in the amount, duration, and scope in effect on January 1, 2017, and any additional wraparound benefits required under federal law.</i>
LB444	Walz		Judiciary	03/03/2017	In Committee 01/19/2017	Prohibit cities and counties from canceling health insurance coverage for injured law enforcement officers <i>LB444 prohibits cities and counties from canceling health insurance for law enforcement officers who suffered serious bodily injury while in the line of duty.</i>
LB445	Chambers		Executive Board	02/02/2017	In Committee 01/19/2017	Prohibit lobbyist-provided meals and beverages for legislators during session in the State Capitol <i>LB445 prohibits meals and beverage from being provided anywhere in the State Capitol building to members of the Legislature by any lobbyist while the Legislature is in session.</i>
LB447	Chambers		Judiciary	02/08/2017	General File 02/14/2017	Eliminate certain mandatory minimum penalties <i>LB447 eliminates mandatory minimum sentences for Class ID and Class IC felonies.</i>
LB451	Murante		Government, Military and Veterans Affairs	03/01/2017	In Committee 01/19/2017	Change various provisions relating to elections as prescribed <i>LB451 eliminates a provision prohibiting the election commissioner from becoming a candidate for an elected officer during their term of office or within thirty days of leaving office. LB451 also changes provision relating to the appointment for vacant legislative seats. LB451 also provides that any person using an early voting or absentee ballot must sign a voter oath to be contained with the ballot.</i>  <i>LB451 requires that, if the filing deadline for the elective officer is after March 1 of the year in which the election is held, the candidate must file supplementary statements on or before the filing deadline. If the candidate files to appear on the ballot for election during the calendar year in which the election is held, the candidate must file a statement of financial interests of the preceding calendar year with the commission on or before March 1 of the year. A statement of financial interest must be preserved for a period of no less than five years.</i>
LB458	Harr		Government, Military and Veterans Affairs	01/27/2017	In Committee 01/19/2017	Change provisions relating to the County Purchasing Act <i>LB458 excludes any purchase or lease of personal property or services by or on behalf of a county from the definition of purchasing or purchase for purposes of the County Purchasing Act.</i>
LB463	Watermeier		General Affairs	01/30/2017	In Committee 01/19/2017	Change a provision relating to appointment to certain cemetery boards <i>LB463 allows a mayor of a city with fewer than twenty-five thousand residents to appoint members to a cemetery board from among citizens at large from the county in which the village is located.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB468	Krist	Oppose	Revenue	02/15/2017	In Committee 01/19/2017	<p>Change revenue and taxation provisions</p> <p><i>LB468 eliminates the Personal Property Tax Relief Act exemption and compensating exemption factor for tax years 2018 and 2019. LB468 also eliminates an exemption from taxation for the first ten thousand dollars of valuation on tangible property for tax years 2018 and 2019. LB468 also eliminates the reduction in the value of tangible personal property owned by each railroad, care line company, public service entity, and air carrier for tax years 2018 and 2019. LB468 ends reimbursement to taxing subdivisions for tax revenue that will be lost because of personal property tax exemptions for tax years 2018 and 2019.</i></p> <p><i>LB468 allows resident individuals from electing to subtract from federal gross adjusted income the extraordinary dividends paid on and the capital gain from sale or exchange of capital stock for taxable years beginning before January 1, 2018 and taxable years beginning on or after January 1, 2020. LB468 ends the credit to the Game and Parks Commission Capital Maintenance Fund on July 1, 2017, and ends the credit to the Highway Trust Fund on or after July 1, 2017 and before July 1, 2019. Since an emergency exists, this act takes effect when passed and approved into law.</i></p>
LB470	Larson		General Affairs	02/06/2017	In Committee 01/19/2017	<p>Change provisions of the Nebraska County and City Lottery Act relating to the manner of play of keno, use of electronic tickets, and authorized methods of payment</p> <p><i>LB470 allows the use of electronic tickets when playing keno. A lottery operator that does use electronic tickets must take reasonable measure to prevent participation in the keno lottery by a person outside the licensed premises. LB470 also prohibits the use of credit cards to pay for keno beginning January 1, 2018.</i></p>
LB472	Bostelman		Transportation and Telecommunications	02/21/2017	In Committee 01/19/2017	<p>Change provisions relating to signs and advertising on highways</p> <p><i>LB472 only allows the Department of Roads to require permits for advertising signs, displays, and devices placed along or upon the Highway Beautification Control System</i></p>
LB473	Walz		Business and Labor	03/13/2017	In Committee 01/19/2017	<p>Require rest periods for employees</p> <p><i>LB473 prohibits employers from requiring any employee to work without a rest period of at least fifteen minutes for every four hours worked. No reduction in compensation may be made for such rest period.</i></p>
LB479	Groene		Government, Military and Veterans Affairs	01/26/2017	In Committee 01/19/2017	<p>Change public hearing provisions and redefine a term under the Nebraska Budget Act</p> <p><i>LB479 adds joint entity created pursuant to the Interlocal Cooperation Act that receives tax funds to the definition of Governing Body for the Nebraska Budget Act. LB479 also requires governing bodies to hold public hearings on proposed budgets on a separate day from any regularly scheduled meeting. At such hearing, the governing body must make a detailed presentation and make available a written copy of the budget.</i></p>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB480	McCollister		Banking, Commerce and Insurance	02/13/2017	In Committee 01/19/2017	Provide requirements relating to health benefit plan coverage for insureds in jail custody  <i>LB480 prohibits an insurer offering a health benefit plan from denying reimbursement for any service or supply covered by the plan or cancel the plan if the insured is in the custody of a jail pending disposition of charge, the insured receives publicly funded medical care while in such custody, and the care was provided by an employee or contractor who meets the credentialing requirements of the plan. LB480 requires health benefit plans to reimburse the political subdivision for the costs of covered services provided to the insured who is in custody.</i>
LB481	Kuehn		Health and Human Services	02/02/2017	In Committee 01/19/2017	Provide for drug product selection for interchangeable biological products  <i>LB481 allows for drug product selection concerning interchangeable biological products. LB481 also adjusts definitions under the Nebraska Drug Product Selection Act.</i>
LB482	Smith		Government, Military and Veterans Affairs	02/24/2017	In Committee 01/19/2017	Adopt the Government Neutrality in Contracting Act  <i>LB482 adopts the Government Neutrality in Contracting Act. The purpose of this act is to provide for the efficient procurement of goods and services by governmental units and to promote the economical, nondiscriminatory, and efficient administration and completion of construction projects funded, assisted, or awarded by a governmental entity. The Act requires that a governmental unit ensure that any requests for proposals or bid specification for a public contract do not contain a term that requires, prohibits, encourages, or discourages bidders, contractors, or subcontractors from entering into a collective-bargaining agreement or a term that discriminates based on status as a party or nonparty to, or the willingness or refusal to enter into, a collective-bargaining agreement relating to construction under a public contract.</i>
LB487	Morfeld		Judiciary	02/23/2017	In Committee 01/19/2017	Provide exception to certain crimes for persons witnessing or experiencing drug overdoses and provide protection from civil liability for emergency responders and peace officers administering naloxone  <i>LB487 exempts a person from violating the Uniform Controlled Substance Act if: such person made a good faith request for emergency medical assistance in response to a drug overdose of himself, herself, or another; such person was the first person to make a request for medical assistance as soon as the drug overdose was apparent; the evidence for the violation of the UCSA was obtained as the result of the drug overdose and request for medical assistance; such requesting person remained on the scene until medical assistance arrived; and such requesting person cooperated with medical assistance or law enforcement.</i>  <i>LB487 also prohibits administrative action, criminal prosecution, and civil liability against an emergency responder or peace officer who, in good faith, administers naloxone to a person who is apparently experiencing an opioid-related overdose.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB488	Groene		Natural Resources	02/15/2017	In Committee 01/19/2017	<p>Adopt the Water Conservation Grant Act</p> <p><i>LB488 adopts the Water Conservation Grant Act. The act allows for the department to be accepting applications for water conservation grants if they determine that the states that are subject to a multi-state compact have agreed to count any reduction in water usages in determining Nebraska's compliance with the multi-state compact. LB488 requires that ground water that is not used for irrigation purposes be considered used when a natural resources district calculates irrigation caps under an integrated management plan created pursuant to the Act.</i></p> <p><i>LB488 also creates the Water Conservation Grant Fund. The Fund shall be used to fund water conservation grants awarded under the Act.</i></p>
LB489	Groene		Urban Affairs	02/21/2017	In Committee 01/19/2017	<p>Redefine development project under the Community Development Law</p> <p><i>LB489 removes other improvements in accordance with the development plan from the definition of development project under the Community Development Law.</i></p>
LB492	Harr		Judiciary	02/15/2017	In Committee 01/19/2017	<p>Adopt the Self-Service Storage Facilities Act and authorize certain liens</p> <p><i>LB492 adopts the Self-Service Storage Facilities Act. LB492 prohibits an operator from knowingly permitting a leased space at a self-service storage facility to be used for residential purposes. LB492 requires an occupant, upon reasonable request from the operator, to allow the operator to enter a leased space for purposes of inspection or repair. LB492 establishes that, upon the date in which personal property is placed in a leased space, the operator shall have a lien upon the occupant's personal property for delinquent rent, late fees, labor, or other charges incurred pursuant to a rental agreement. This lien is enforceable once the occupant is in default for forty-five days. The operator may then, after providing the appropriate notice, hold a public sale. LB492 also grants the operator the right to deny the occupant access for any default rent or charges.</i></p>
LB496	Stinner		Urban Affairs	02/28/2017	In Committee 01/20/2017	<p>Define and redefine terms under the Community Development Law</p> <p><i>LB496 includes the construction of workforce housing, in cities of the first and second class and villages, into the definition of redevelopment project under the Community Development Law. LB496 also includes a definition for workforce housing. Workforce housing means single-family or multi-family housing for which the municipality receives a housing study that is current, prepares an incentive plan for construction targeted to house existing or new workers, holds a public hearing on such incentive plan with notice, and after the public hearing finds that such incentive plan is necessary to prevent the spread of blight and substandard conditions within the municipality.</i></p>
LB498	Brewer		Revenue	02/24/2017	In Committee 01/20/2017	<p>Change provisions relating to transfer of homestead exemptions</p> <p><i>LB498 stipulates that, for purposes of such determination, the January 1 through August 15 ownership and occupancy requirement shall not apply.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB500	Brewer		Judiciary	03/01/2017	In Committee 01/20/2017	Authorize the carrying of concealed handguns by qualified active and retired law enforcement officers <i>LB500 allows an individual who is a qualified law enforcement officer or qualified retired law enforcement officer and who is carrying the required identification may carry a concealed handgun anywhere in the State of Nebraska. For law enforcement officers, such identification shall be photogenic and issued by the employing governmental entity. For retired officers, the identification shall be either a photographic identification issued from the agency from which the individual separated in good standing or a photographic identification issued and a certificate issued by the individual's state of residence.</i>
LB501	Brewer		Judiciary	03/08/2017	In Committee 01/20/2017	Change prohibition on locations where permitholder may carry a concealed weapon <i>LB501 requires that, in order for a permit holder to violate the section, there must be a posted conspicuous notice that carrying a concealed handgun is prohibited and the property owner must make a request that the permitholder leave, which the permitholder defies. LB501 also makes this violation a Class II misdemeanor.</i>
LB502	Brewer		Judiciary	03/23/2017	In Committee 01/20/2017	Adopt the Permitless Concealed Carry Act <i>LB502 adopts the Permitless Concealed Carry Act. To be eligible to carry a concealed handgun under this act, the person shall be at least twenty-one years of age, be a citizen or legal resident of the United States, not be prohibited from possessing a handgun, and not be prohibited from purchasing or possessing a handgun under 18 U.S.C. 992. This Act does not change the current restrictions on the carrying of weapons onto private property and other provisions. Any violation of this Act is a Class II misdemeanor for the first violation and a Class I misdemeanor for any subsequent violation.</i>
LB503	Brewer		Business and Labor	03/20/2017	In Committee 01/20/2017	Prohibit certain provisions in collective-bargaining agreements <i>LB503 prohibits the deduction of wages of a public employee, either directly or indirectly, on behalf of a collective-bargaining organization except as required by a collective-bargaining agreement entered into between a public employer and a representative of its employees prior to the effective date of this act.</i>
LB508	Hilgers	Support	Government, Military and Veterans Affairs	02/22/2017	In Committee 01/20/2017	Change the population threshold for the county civil service system <i>LB508 changes the threshold requiring the formation of a Civil Service Commission from three hundred thousand inhabitants of a county to four hundred inhabitants.</i>
LB510	Ebke		Government, Military and Veterans Affairs		In Committee 01/20/2017	Provide a restriction on installment contracts for the purchase of real or personal property by political subdivisions <i>LB510 prohibits political subdivisions from entering into installment contracts for the purchase of real or personal property that require a total outstanding obligation exceeding twenty-five million dollars.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB511			Education		In Committee 01/20/2017	<p>Change provisions for payment of educational costs for state wards and students in residential settings</p> <p><i>LB511 requires the resident school district to pay the cost of education and any required transportation associated with education for any student who is a ward of the state or resident in certain residential settings except as provided. DHHS shall pay the costs of education and transportation for a student who is a ward of the state, does not reside in a foster family home, and is placed in a school district other than the school district in which they resided at the time they became a ward of the state. DHHS shall pay the costs of education and transportation for any student that is a ward of the state and is placed in an institution which maintains an approved special education program. DHHS shall pay the costs of education and transportation for a student who is a ward of the state, is eighteen years of age or younger, and is placed in a county detention home.</i></p> <p><i>LB511 also requires that, except as provided in the Nebraska Indian Child Welfare Act, a child shall continue to attend the same school as prior to placement outside their home unless a determination is made that continued attendance at such school would not be in the best interests of the child.</i></p>
LB514	Bolz		Appropriations		In Committee 01/20/2017	<p>State intent to appropriate funds for a Justice Reinvestment Initiative Coordinator</p> <p><i>LB514 states the intent of the Legislature to appropriate one hundred thousand dollars to the University of Nebraska at Omaha for fiscal year 2017-18 to fund the position of Justice Reinvestment Initiative Coordinator at the University of Nebraska at Omaha College of Public Affairs and Community Service Nebraska Center for Justice Research.</i></p>
LB516	Pansing Brooks		Judiciary	03/09/2017	In Committee 01/20/2017	<p>Change provisions relating to a report on juvenile facilities</p> <p><i>LB516 requires juvenile facilities to redact all personal identifying information from their quarterly report. LB516 also make intentional or knowingly failure to comply with this section a Class V misdemeanor.</i></p>
LB517	Pansing Brooks		Judiciary	02/10/2017	In Committee 01/20/2017	<p>Change provisions regarding transfer of property upon death</p> <p><i>LB517 makes divorce or annulment of a marriage, except as provided by the express terms of a governing instrument made between the divorced individuals, revokes any revocable disposition or appointment of property, provision in a governing instrument conferring a general or nongeneral power of appointment on the divorced individual's spouse or relative of the spouse, or nomination of the divorced spouse to serve in any fiduciary or representative capacity. The divorce or annulment also severs the interests of the former spouses in property held by them at the time of the divorce or annulment as joint tenants with the right of survivorship, transforming the interests of the former spouses to equal tenancies in common.</i></p>
LB520	Hansen		Judiciary	03/08/2017	In Committee 01/20/2017	<p>Require notification when persons prohibited by state or federal law obtain a handgun or concealed carry permit</p> <p><i>LB520, if a prohibited person files an application to obtain a handgun or concealed carry permit, requires the forwarding of the denied application to the Nebraska Commission on Law Enforcement and Criminal Justice. The commission is then required to evaluate whether local law enforcement should be alerted based on the application. Law enforcement agencies are also required to report certain statistics related to rejected applications and noticed received from the commission.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB529	Harr		Judiciary	03/16/2017	In Committee 01/20/2017	Authorize county courts sitting as probate courts in cases of guardianship to authorize abortions in judicial by-pass cases <i>LB529 allows county courts sitting as a probate court in the case of a pregnant woman for whom a guardian has been appointed to authorize abortions in judicial by-pass cases.</i>
LB530	Harr		Executive Board	02/08/2017	In Committee 01/20/2017	Change requirements for providing information to the Legislative Fiscal Analyst and provide for withholding appropriations <i>LB530 requires the Legislative Fiscal Analyst, beginning July 1, 2017, to notify the State Treasurer and the Director of Administrative Services to withhold the appropriations for any officer, board, commission, or department which does not furnish the required information until such information is received.</i>
LB531	Harr		Revenue	03/02/2017	In Committee 01/20/2017	Change sales tax collection fees for motor vehicles <i>LB531 allows the county treasurer to deduct and withhold for the use of the county general fund an additional one-half of one percent of all amount in excess of three thousand dollars remitted each month.</i>
LB532	Kolterman		Nebraska Retirement Systems	02/13/2017	In Committee 01/20/2017	Change provisions relating to a military service credit for certain retirement plans as prescribed <i>LB532, for military service rendered on or after January 1, 2018, requires that county employees, school employees, State Patrol Officers and judges who are reemployed pursuant to 38 U.S.C. 4301 be treated as not having incurred a break in service by reason of their period of military service. Such service will be credited for purposes of determining the nonforfeitability of the member's accrued benefits and the accrual of benefits under the plan. LB532 makes the county employing the member liable for funding any obligation of the plan to provide the benefits based upon such period of service. The state will be liable to fund the obligation of the plan for judges and State Patrol Officers. The employer shall be liable for funding any obligations for the school employee.</i>
LB539	Krist		Executive Board	02/08/2017	General File 02/14/2017	Change investigation and report provisions relating to the Office of Inspector General of the Nebraska Correctional System <i>LB539 requires the department of corrections to report all cases of death or serious injury of an employee when acting in their capacity as an employee as soon as reasonably possible. The department must also report all cases where an employ is hospitalized in response to an injury received when acting in their capacity as an employee. LB539 prohibits the Inspector General from interviewing any person who has already been interviewed by a law enforcement agency in connection with a relevant ongoing investigation of a law enforcement agency without consent of the prosecuting attorney.</i>
LB544	Watermeier	Monitor	Judiciary	02/15/2017	In Committee 01/20/2017	Provide for elimination of the office of clerk of the district court as prescribed <i>LB544 allows, in any county that does not have an elected clerk of the district court, for the duties of the clerk of the district court to be performed pursuant to an agreement between the State Court Administrator and the county board. LB544 also allows for a county to vote to eliminate the office of the clerk of the district court when a vacancy occurs.</i>
LB545	Watermeier		Appropriations		In Committee 01/20/2017	Provide for fund transfers relating to the Property Tax Credit Cash Fund <i>LB545 requires the State Treasurer to transfer from the General Fund to the Property Tax Credit Cash Fund: Four hundred twenty-four million dollars for tax year 2018; Six hundred twenty-four million dollars for tax year 2019; Eight hundred twenty-four million dollars for tax year 2020.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB555	Smith		Revenue	03/01/2017	In Committee 01/20/2017	<p>Change and eliminate provisions of the Tax Equalization and Review Commission Act</p> <p><i>LB555 allows commissioners who live within fifty miles of the state office building to be reimbursed for mileage for actual round trip travel. Commissioners who live more than fifty miles may be reimbursed for mileage for one round trip per week and shall be paid a per diem at the federal per diem rate for each day worked at the state office building. LB555 also makes the filing fee for each appeal or petition filed with the commission fifty dollars if the taxable value of each parcel involved in the appeal is one million dollars or less, and a fee of one hundred dollars if the taxable value of each parcel involved is more than one million dollars.</i></p>
LB556	Halloran		Judiciary	03/08/2017	In Committee 01/20/2017	<p>Change provisions relating to firearms and create the offenses of use of a facsimile or nonfunctioning firearm to commit a felony and possession of a firearm by a prohibited juvenile offender</p> <p><i>LB556 creates the offense of use of a facsimile firearm or nonfunctioning firearm to commit a felony. This offense is a Class IIA felony, and shall be treated as separate and distinct from the felony being committed.</i></p> <p><i>LB556 also creates the offense of possession of a firearm by a prohibited juvenile offender. This offense applies to those under the age of 25, who have previously been adjudged as a juvenile who commit certain specified offenses. It is a Class III felony.</i></p>
LB559	Schumacher		Banking, Commerce and Insurance	03/07/2017	In Committee 01/20/2017	<p>Prohibit the collection of interchange fees on specified taxes and fees relating to electronic payment transactions</p> <p><i>LB559 excludes the from the amount of an interchange fee charged for an electronic payment transaction the amount of any tax or fee imposed by state or local government that is calculated as a percentage of an electronic payment transaction amount and listed separately on the payment invoice. This act will apply to electronic payment transactions processed on or after October 1, 2017.</i></p>
LB560	Schumacher		Judiciary	03/22/2017	In Committee 01/20/2017	<p>Change restrictive housing and inmate discipline provisions</p> <p><i>LB560 changes the status of solitary confinement to mean confinement in an isolated cell, alone or with a cell mate, for an average of twenty-two or more hours per day, with limited human interaction or constructive activity, and in an environments that ensures maximum control. LB560 allows inmates to have been confined in restrictive housing for more than nineteen days to seek review of the decision to place them in restrictive housing. The review shall be conducted by the district court of the county in which the correctional facility is located.</i></p> <p><i>LB560 requires that any inmate placed in restrictive housing be done so in the least restrictive manner consistent with maintaining order in the facility and pursuant to the rules and regulations. LB560 also prohibits any member of a vulnerable population from being placed in restrictive housing.</i></p>
LB562	McCollister		Judiciary	03/17/2017	In Committee 01/20/2017	<p>Require a monthly report from the Department of Correctional Services as prescribed</p> <p><i>LB562 requires the Department of Correctional Services to prepare a monthly report including the number of committed offenders at or past their parole eligibility dates who have not received appropriate programming, the number and type of vacant position for behavioral health staff, and the number of inmates who have achieved community-custody status but are not in community-custody facilities.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB563	McCollister		Revenue	02/22/2017	In Committee 01/20/2017	Impose sales tax on certain services and eliminate certain sales tax exemptions <i>LB563 eliminates sales and use tax exemptions for newspapers, laundromats, telefloral deliveries, the Nebraska Lottery, maintenance and repair services, personal care services, lawn care, gardening, storage and moving services, and taxi, limousine and other transportation services. LB563 also includes new provisions under the definition for gross receipts for receiving a service.</i>
LB567	Bolz	Support	Government, Military and Veterans Affairs	02/22/2017	In Committee 01/20/2017	Change funding for county public assistance offices <i>LB567 requires the state to pay the cost for the office and service facilities used for the administration of the public assistance programs.</i>
LB570	Friesen		Revenue	03/09/2017	In Committee 01/20/2017	Provide a property tax exemption for all tangible personal property <i>LB570 exempts all tangible personal property from property tax beginning January 1, 2019.</i>
LB576	Brewer		Revenue	03/09/2017	In Committee 01/20/2017	Limit increases in property tax bills <i>LB576 prohibits an owner's property tax bill for 2017 and 2018 from exceeding their property tax bill for 2016.</i>
LB577	Hilgers		Judiciary	03/03/2017	In Committee 01/20/2017	Create offense of assault on a peace officer, firefighter, or out-of-hospital emergency care provider by ambush <i>A person commits the offense of assault on a peace officer, firefighter, or out-of-hospital emergency care provider by ambush if they knowingly and intentionally attack such a person while they are engaged in the performance of their official duties and the attacker either attacks without warning from a concealed position or approaches an unsuspecting officer and intentionally or knowingly causes serious bodily injury. This offense is a Class IB Felony and required a minimum sentence of forty years and possibly a fine up to one hundred thousand dollars.</i>
LB578	McDonnell		Health and Human Services	03/15/2017	In Committee 01/20/2017	Change medicaid reimbursement provisions relating to ground emergency medical transportation <i>LB578 allows eligible providers to receive, in addition to the rate of payment, supplemental Medicaid reimbursement pursuant to a specified pay schedule. Participation in the supplemental reimbursement program by an eligible provider is voluntary. If a government entity elects to seek supplemental reimbursement on behalf of an eligible providers, they must clarify that the claimed expenditures for are eligible for federal financial participation, provide evidence supporting the certification as specified by the division, submit data as specified to determine the appropriate amounts of qualifying expenditures, and maintain any specified records.</i>  <i>LB578 also requires the department to design and implement an intergovernmental transfer program relating to Medicaid managed ground emergency medical transportation services to be implemented on the date federal approval is obtained. Participation in intergovernmental transfers is voluntary on the party of the transferring entity. The intergovernmental transfer program shall also be implemented without any additional expenditure from the General Fund. Each eligible provider or governmental entity must agree to reimburse the department for any costs associated with implementing such a program.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB581	McDonnell		Government, Military and Veterans Affairs		In Committee 01/20/2017	<p>Require lobbyists to disclose conflicts of interest to principals and provide for cancellation of contracts</p> <p><i>LB581 requires every lobbyist to present a disclosure statement to their principle including: the name, permanent residence address, and office address of the lobbyist; a description of the business activity of the lobbyist; the name of every other principle represented by such lobbyists, the nature of the business of such principle, the amounts or sums given or to be given to the lobbyists as compensation and an identification of such matters on which the lobbyists expects to lobby; a description of any business association of the lobbyist; any information which the lobbyist possess that might constitute a conflict of interest; and a notice that a principle has the right to cancel the contract by mailing a written notice before midnight of the third business day after receipt. Any person violating these requirements will be guilty of a Class III misdemeanor.</i></p> <p><i>LB581 also provides principles with the right to cancel a lobbying contract until midnight of the third business day after the lobbyist has presented a disclosure statement.</i></p>
LB584	Friesen		Transportation and Telecommunicati ons	01/30/2017	General File 02/10/2017	<p>Change provisions relating to mowing of weeds</p> <p><i>LB584 prohibits those employed by or under contract with a county or township from mowing roadside ditches before July 1 of any year.</i></p>
LB585	Linehan		Judiciary	03/17/2017	In Committee 01/20/2017	<p>Change provisions relating to dangerous dogs, seizure of animals, and animal control authorities</p> <p><i>LB585 requires the county attorney where an animal is seized to file an application for a hearing to determine the disposition and the cost for the care of the animal within thirty days after seizure. LB585 also changes the definition of dangerous dog. The requirement of animal control authority records has been eliminated, and a dog can be considered dangerous if it has conflicted serious bodily injury on a domestic animal without provocation that required medical treatment. LB585 prohibits any person knowingly, recklessly, or negligently owning, keeping, or harboring a dangerous dog without complying with specific laws.</i></p>
LB589	Crawford		Judiciary	03/02/2017	In Committee 01/20/2017	<p>Provide for depositions of a child victim or child witness</p> <p><i>LB589 prohibits depositions of a child being taken when the child has undergone a video-recorded forensic interview at a child advocacy center, except by agreement of the parties or by approval of the court. If a request to depose a child is granted, the court must make any protective order that justice requires to protect the child from emotional harm, distress, harassment, undue influence, or intimidation.</i></p>



**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB591	Crawford		Urban Affairs	02/07/2017	In Committee 01/20/2017	<p>Provide for enforcement of building codes under the Contractor Registration Act  <i>LB591 requires each contractor who files an application with the department to include, if applicable, any previous revocation from the registry for failure to comply with applicable state and local business codes.</i></p> <p><i>LB591 allows the commissioner to issue a notice of revocation to a contractor when an investigation reveals that the contractor has willfully failed to take corrective action to bring one or more buildings into compliance with applicable building codes. The registration may temporarily be reinstated pending a hearing on the revocation if the contractor can make a showing of corrective action. In order for the commissioner to initiate an investigation, there must be a written complaint that includes signed substantiation of a potential code violation from an inspector, code official, State Energy Office, or a certified building official and the complainant must have taken reasonable steps to obtain compliance with building codes through local code officials. If the commissioner decides to issue a citation for failure to comply, they must provide the contract with a proposed timeframe for taking corrective action.</i></p>
LB597	Groene		Urban Affairs	02/21/2017	In Committee 01/20/2017	<p>Provide for application process through county assessor and Tax Commissioner prior to using tax-increment financing  <i>LB597 requires any governing body that seeks to use tax-increment financing to submit an application to the county assessor. This application must include the information reasonably required to determine the eligibility of the governing body, the redevelopment plan, and the parcel or parcels for such tax-increment financing. This application will be forward by the county assessor to the Tax Commissioner if the county assessor determines that the certain requirements of the application have been met. The Tax Commissioner will then review the application to ensure all provision of the Constitution of Nebraska, the Community Development Law, and tax-increment financing have been satisfied.</i></p>
LB599	Groene		Revenue	03/09/2017	In Committee 01/20/2017	<p>Exempt certain improvements on land from taxes as prescribed  <i>LB599 exempts from personal property tax any improvements on land of infrastructure, redevelopment, or new construction intended for business or housing purposes until occupied, sold, or leased.</i></p>
LB602	Erdman		Revenue	02/24/2017	In Committee 01/20/2017	<p>Change and eliminate provisions relating to the valuation of agricultural land  <i>LB602 states that the actual value of agricultural and horticultural land for purposes of taxation means the capitalized net earning capacity that the land produced without regard to any value that the land might have for other purposes or uses.</i></p> <p><i>LB602 requires that agricultural and horticultural land used primarily for those purposes will constitute a separate and distinct class of property for purposes of property taxation. LB600 prohibits the following from being classified as agricultural or horticultural land: farm home sites and land used for grazing of animals kept primarily for personal use. LB602 requires that any agricultural and horticultural land that qualifies for valuation using the capitalized net income approach be valued upon the basis of the agricultural income. Any agricultural or horticultural land assessment values will be based upon an eight-year Olympic average of crop income derived from the reported income from each county's productivity information chart.</i></p>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

Document	Senator	Position	Committee	Hearing Date	Status	Description
LB607	Kintner		Revenue		IPP (Killed) 02/21/2017	Provide a homestead exemption for certain first responders <i>LB607 provides homestead exemptions for first responders who are drawing compensation from the state or a political subdivision or is receiving workers' compensation benefits because of a one hundred percent disability received in the line of duty.</i>
LB613	Wayne		Revenue		In Committee 01/20/2017	Change provisions relating to property tax exemptions under the Nebraska Housing Agency Act <i>LB613 requires any housing agency or controlled affiliate provide notice of a property tax exemption to the county assessor on or before December 31 of the year preceding the year for which the exemption is sought.</i>
LB619	Wayne		Government, Military and Veterans Affairs		In Committee 01/20/2017	Permit certain counties to conduct elections by mail <i>LB619 allows the election commissioner to apply to the Secretary of State to mail ballots for elections.</i>
LB623	Wishart		Judiciary	03/03/2017	In Committee 01/20/2017	Change and eliminate provisions and penalties relating to assault on an officer, certain employees, or a health care professional <i>LB623 eliminates provisions that specify assaults on officials and replaces them with the term "public officer."</i>
LB624	Wishart		Government, Military and Veterans Affairs	02/03/2017	In Committee 01/20/2017	Provide procedure to withhold from the public law enforcement officers" residential addresses in county records <i>LB624 requires the county assessor and register of deeds to withhold from the public the residential address of a law enforcement officers who applies and pays a \$25 fee.</i>
LB625	Larson	Monitor	Urban Affairs	02/14/2017	In Committee 01/20/2017	Change the Property Assessed Clean Energy Act <i>LB625 allows a municipality to create a clean energy assessment district anywhere within the municipality, except a district may not be created that includes any area within the corporate boundaries of any city or village located in whole or in part within such county.</i>
LB628	Larson		Government, Military and Veterans Affairs	02/10/2017	In Committee 01/20/2017	Prohibit ordinances and resolutions prohibiting certain short-term rentals of residential property <i>LB628 prohibits cities, villages, and counties from adopting or enforcing an ordinance or result ions that prohibits the use of property as a short-term rental. Short-term rental means a residential property that is rented wholly or partly for a fee for a period not longer than thirty days. However, LB628 allows the regulations of short-term rentals by cities, villages, and counties.</i>
LB656	Baker		Judiciary	03/09/2017	In Committee 01/20/2017	Provide for claims against the state by persons wrongfully incarcerated <i>LB656 makes a successful claimant one who had a claim against a political subdivision arising from their wrongful incarceration or conviction, which claim was precluded by the provisions of the State Tort Claims Act or the Political Subdivisions Tort Claims Act and who obtained a final judgment against such political subdivision from a federal court under 42 U.S.C. 1983 for a violation of their rights protected by the Constitution and arising out of such wrongful incarceration. A successful claimant and the political subdivision against which the claimant obtained final judgment may file a claim with the State Claims Board for full payment of such judgment, or any part of such judgment, which exceeds the available financial resources and revenue of the political subdivision required for its ordinary purpose.</i>

**Kissel E&S Associates**  
**105th Legislature, 1st Regular Session**  
**LC**

<b>Document</b>	<b>Senator</b>	<b>Position</b>	<b>Committee</b>	<b>Hearing Date</b>	<b>Status</b>	<b>Description</b>
LB658	Wayne	Monitor	Judiciary	03/09/2017	In Committee 01/20/2017	Provide for expert witness appointment as prescribed in certain juvenile proceedings <i>LB658 grants the right to one appointed expert witness during any adjudication or disposition proceeding to the parent, guardian, or custodian of the juvenile who is the subject of the proceeding. If the parent, guardian, or custodian is indigent, the reasonable fees and expenses of such expert witness will be paid by the county.</i>
LB663	Kuehn		Government, Military and Veterans Affairs		In Committee 01/20/2017	Require a copy of a lobbying contract for lobbyist registration as prescribed <i>LB663 requires a copy of the lobbying contract for lobbyist registration if the principle receives public funds including taxes, fees, and grants.</i>
LB664	Kuehn		Government, Military and Veterans Affairs		In Committee 01/20/2017	Prohibit a political subdivision from using taxes or fees to employ a lobbyist <i>LB664 prohibits a political subdivision from using revenue from any tax or fee to employ or contract with a lobbyist.</i>
LB665	Kuehn		Government, Military and Veterans Affairs		In Committee 01/20/2017	Require a statement of activity regarding certain lobbying activity <i>LB665 requires every lobbyist who is registered or required to be registered file with the Clerk of the Legislature a statement activity within 24 hours after the lobbyist's initial contact with an official in the executive branch of an official in the legislative branch regarding a legislative bill. The statement must indicate the legislative bill number, the name of the lobbyist, and the principle for whom the contact was made.</i>

# Lancaster County Plan Review

Presented by: Russell Paoletti, Vice President, Key Accounts

As of: December 31, 2016

Report contains information up through the last business day of the period end.

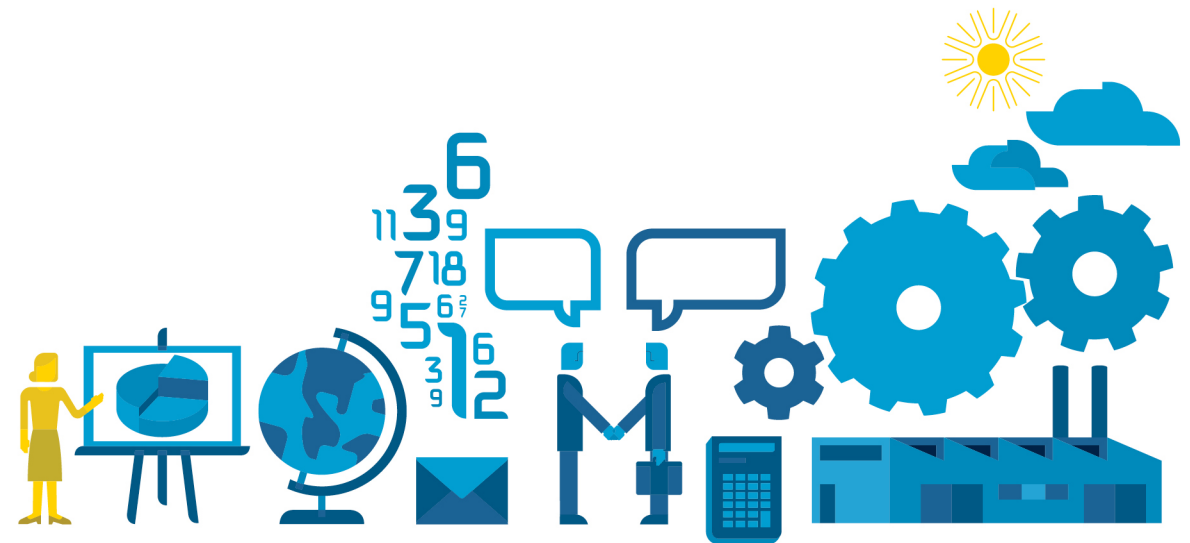


## Table Of Contents

<b>Section I:</b>	<b>Investment Monitor</b>
<b>Section II:</b>	<b>Fund Performance</b>
<b>Section III:</b>	<b>Dashboard – 006371</b>
<b>Section IV:</b>	<b>Dashboard – 006372</b>
<b>Section V:</b>	<b>GoalMaker Performance</b>
<b>Section VI:</b>	<b>Executive Summary – 006371</b>
<b>Section VII:</b>	<b>Executive Summary – 006372</b>

# Section I: Investment Monitor

# Investment Review



## Lancaster County, Nebraska EEs Retirement Plan

Performance results as of December 31, 2016

**DfYgYbHX`Vm FcVV`8 "7fUXXcW\_ž7 : 5**  
Vice President, Intellectual Capital

**DfYdUFYX`Vm`Fi ggY`7 "DUc`YHž7 : 5**  
Key Accounts, Prudential Retirement

# Table of Contents

Market Commentary ..... 5

Plan Summary ..... 14

Investment Options Review ..... 24

Glossary & Notes ..... 43



# Market Commentary

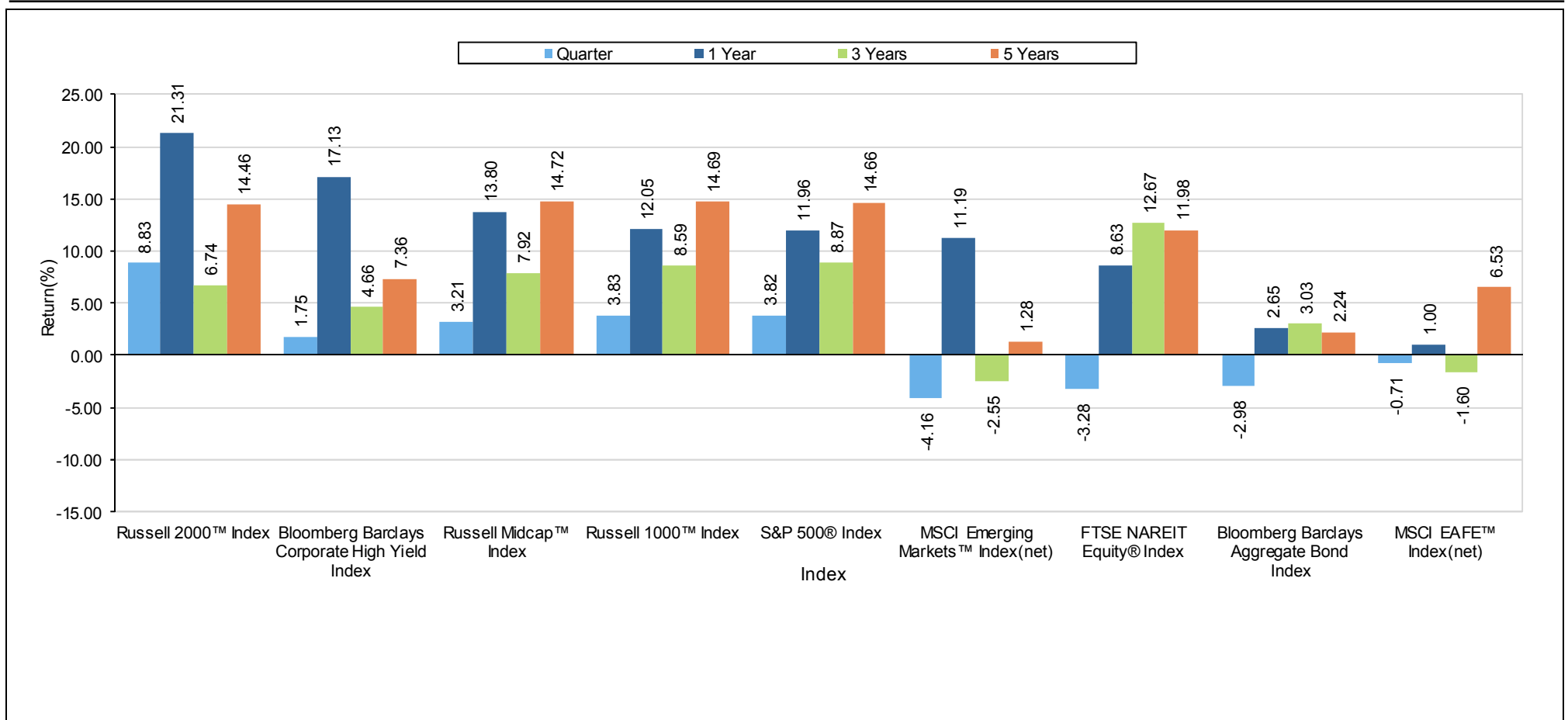
Certain information contained herein may constitute "forward-looking statements," (including observations about markets and industry and regulatory trends as of the original date of this document). Due to various risks and uncertainties, actual events or results may differ materially from those reflected or contemplated in such forward-looking statements. As a result, you should not rely on such forward-looking statements in making any decisions. No representation or warranty is made as to future performance or such forward-looking statements.

**These materials are not intended as an offer or solicitation with respect to the purchase or sale of any security or other financial instrument or any investment management services and should not be used as the basis for any investment decision. Past performance is not a guarantee or a reliable indicator of future results.**

## Economic Review

- The fourth quarter witnessed one of the most electrifying shifts in financial market sentiment in recent memory. The U.S. national election was arguably the biggest economic event of 2016. The immediate response of global financial markets to the U.S. election outcome was stunning. Almost instantaneously, investors interpreted the new leadership in Washington as an agent of change and a catalyst for faster economic growth and improved business profitability. For the final two months of the year, market prices of pro-growth assets surged in value, as investors fled defensive safe-haven assets, most notably government bonds, utilities, and gold.
- Interest rates increased sharply after the election of Donald Trump. Markets had reacted sharply to the election outcome, pushing up bond yields and stock prices, as Trump's pro-growth agenda created higher inflation expectations. Since Treasury yields bottomed in early July, the 10-year Treasury touched 2.6% in December, highest since September 2014, before ending the year at 2.45%.
- On December 14<sup>th</sup>, the Federal Open Market Committee raised the federal funds rate 25 basis points to a range of 50-75 basis points. A combination of more robust economic growth, a potential acceleration in wage and price inflation, and an expansionary fiscal policy implies a somewhat faster pace of monetary tightening by the FOMC over the next two years compared with market expectations prior to the election.
- Real GDP growth of 3.5% was the fastest quarterly gain since 2014. Monthly data on consumer spending, new and existing home sales, household income, factory orders, employment, bank loans, auto sales, business and consumer confidence, and construction spending have all strengthened in recent months.
- The steady improvement in the quarterly trend in corporate earnings during 2016 strongly suggest that the profit slump since 2014 has ended. Fourth quarter EPS increased by an estimated 8% from Q4 of 2015. Operating EPS for all of 2016 rose by approximately 5%; however, excluding the beleaguered energy sector, adjusted profits for the remaining 90% of companies in the S&P 500 Index rose by 8% during the year.

## Financial Market Returns



- In an incredible reversal from the lows of mid-February, domestic equities ended the year on a strong note, with the S&P 500 posting a return of 11.9%. Riskier segments of the equity market performed best, including small- and mid-cap stocks and the full spectrum of economically sensitive stock groups.
- Emerging market equities rebounded in 2016 with a total return of 11.6%, as rising oil prices helped fuel the recovery. Disappointing foreign developed market performance continued in 2016, while emerging markets fizzled out in the fourth quarter in wake of the November presidential election.
- Investment-grade bonds, as measured by the Bloomberg Barclays Capital Aggregate Bond Index returned 2.65% for the year, but lost nearly 3% in the fourth quarter as interest rates increased and investors fled safe-haven investments. The best-performing segment of the domestic fixed-income market was the Bloomberg Barclays Capital High-Yield Corporate Bond Index, with a total return of 17.1%.

Data Source: Russell/Mellon Analytical Services

# Domestic Equity Style Returns

**Quarter**

Large (Russell 1000™ Index)	6.68	3.83	1.01
Mid (Russell Midcap™ Index)	5.52	3.21	0.46
Small (Russell 2000™ Index)	14.07	8.83	3.57
	Value	Blend	Growth

- Value outperformed Growth across the market cap spectrum for the quarter and one year due to the strong performance by the Financials sector, which is significantly represented in value indices.
- Economically sensitive smaller cap stocks again were the strongest performing segment over the quarter. Small-Value was the top-performing category in the Morningstar Style Box for the first time since 2008, gaining 32%.
- Large Growth was the weakest performing segment over the one year due to poor performance from health care, specifically biotech stocks which were down 6% for the year.

**1 Year**

Large (Russell 1000™ Index)	17.34	12.05	7.08
Mid (Russell Midcap™ Index)	20.00	13.80	7.33
Small (Russell 2000™ Index)	31.74	21.31	11.32
	Value	Blend	Growth

**3 Years**

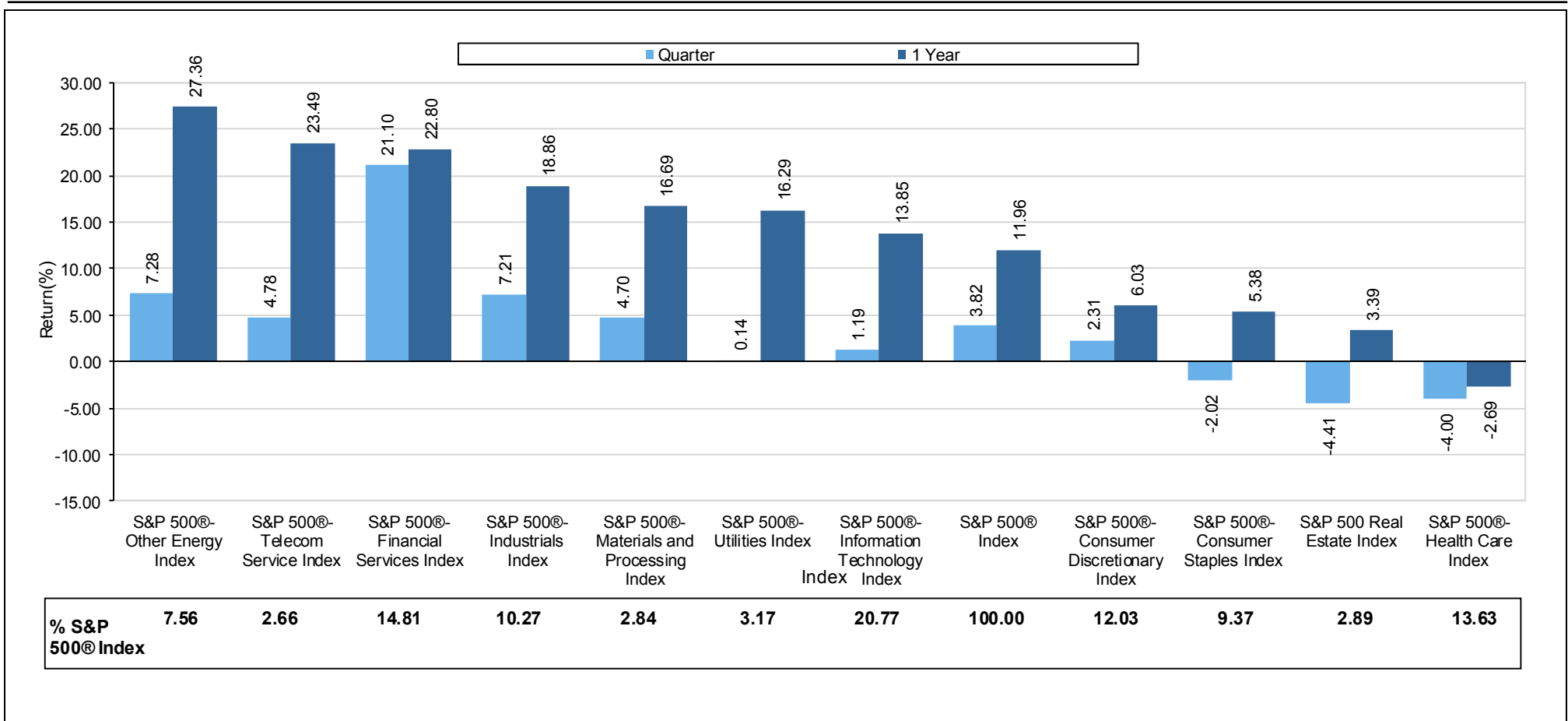
Large (Russell 1000™ Index)	8.59	8.59	8.56
Mid (Russell Midcap™ Index)	9.45	7.92	6.23
Small (Russell 2000™ Index)	8.30	6.74	5.06
	Value	Blend	Growth

**5 Years**

Large (Russell 1000™ Index)	14.80	14.69	14.50
Mid (Russell Midcap™ Index)	15.70	14.72	13.51
Small (Russell 2000™ Index)	15.07	14.46	13.75
	Value	Blend	Growth

Data Source: Russell/Mellon Analytical Services

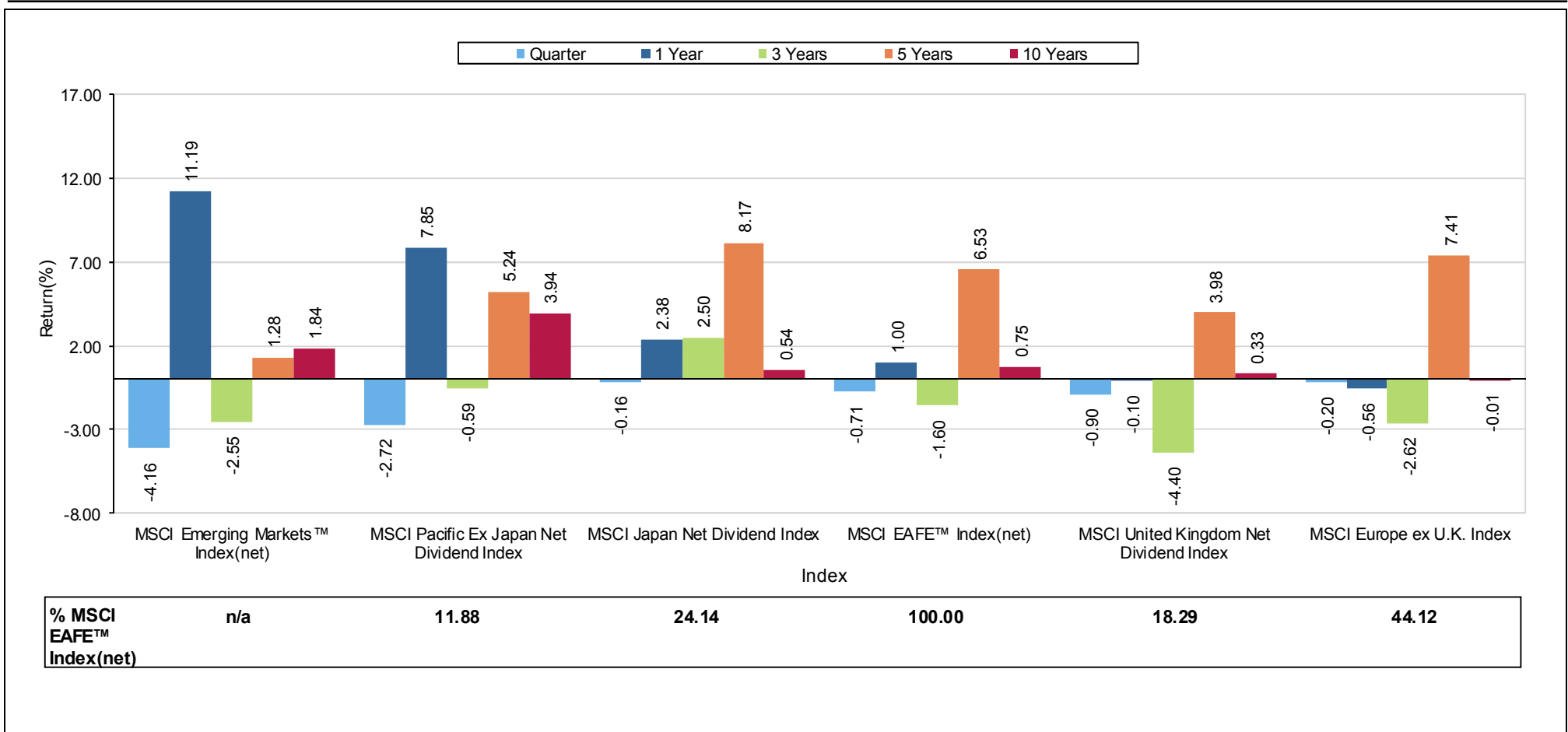
## S&P 500 Sector Performance



- There was a sharp reversal in equity market leadership that continued into the fourth quarter, as economically sensitive stocks overcame a huge deficit to massively outperform defensive stock groups. Financials led the S&P 500 with a 21.1% return for the quarter, as banks benefited from the expected Federal Reserve rate increase in December and a Trump administration that could stoke inflation and further rate increases.
- Energy was the leading sector in 2016 due to the recovery in oil prices. After the price of crude bottomed in February at around \$26 a barrel, the commodity rallied to finish the year close to \$54. A formal agreement between OPEC and key non-OPEC producers to reduce output helped oil post its largest gain since the financial crisis. a deal.
- Health Care was the worst performing sector in the S&P 500 with a -2.7% return for the year. Biotech and Pharmaceuticals were a drag on the sector as drug prices continued to be under scrutiny by the current and the president-elect's administration.

Data Source: Russell/Mellon Analytical Services

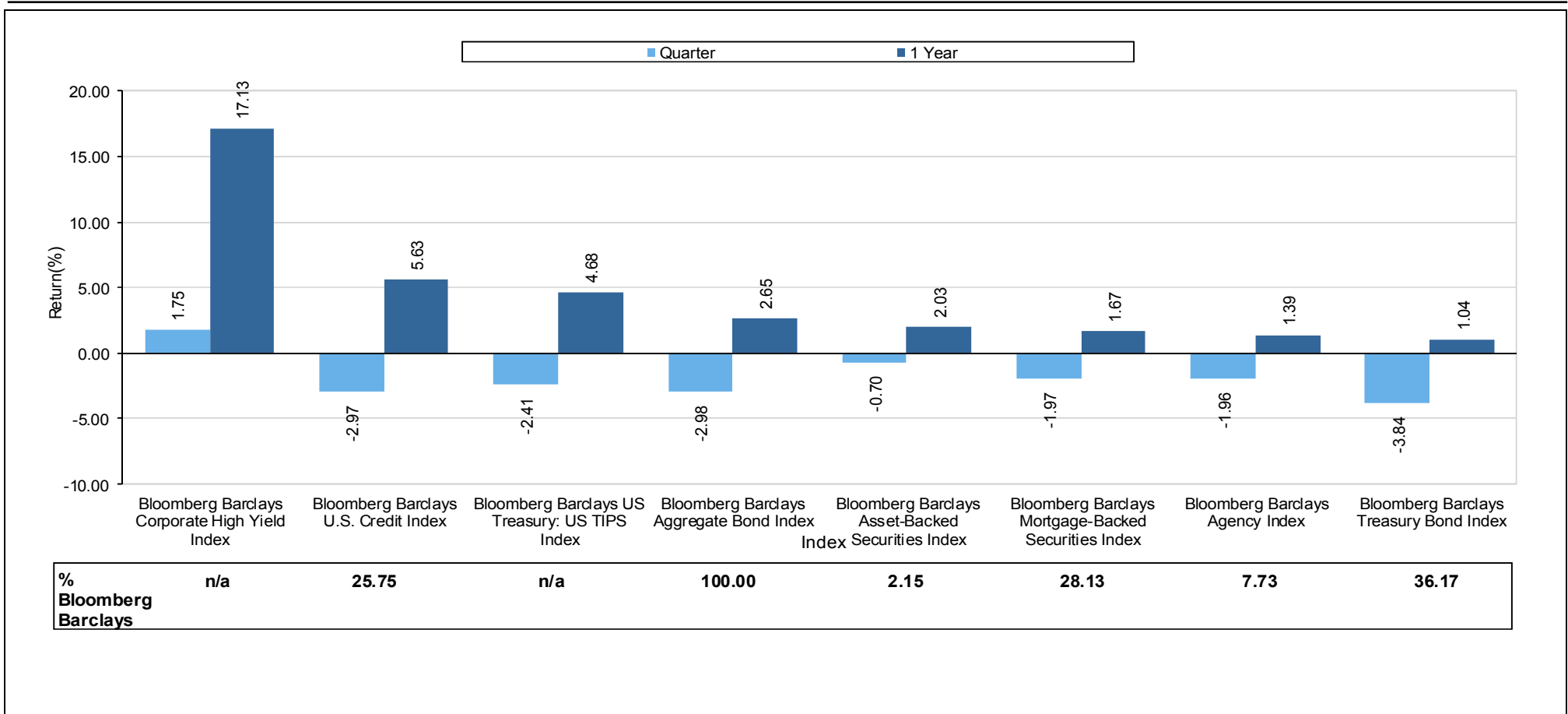
# International Index Returns



- Emerging markets stocks delivered 11.6% for the year, benefitting from a delayed Fed rate hike, sharp increase in commodity prices, and a softer U.S. dollar during the first three quarters. There was a dramatic reversal during the fourth quarter, prompted by a combination of further strengthening of the U.S. dollar and Trump’s trade agenda.
- International developed equities were flat for the year. European equities continue to face uncertainty following the historic Brexit vote, continued troubles with its banks, Italy referendum and the 2017 elections in France and Germany. Japan also continues to have significant headwinds to growth, including a declining workforce and ineffective monetary policy.

Data Source: Russell/Mellon Analytical Services

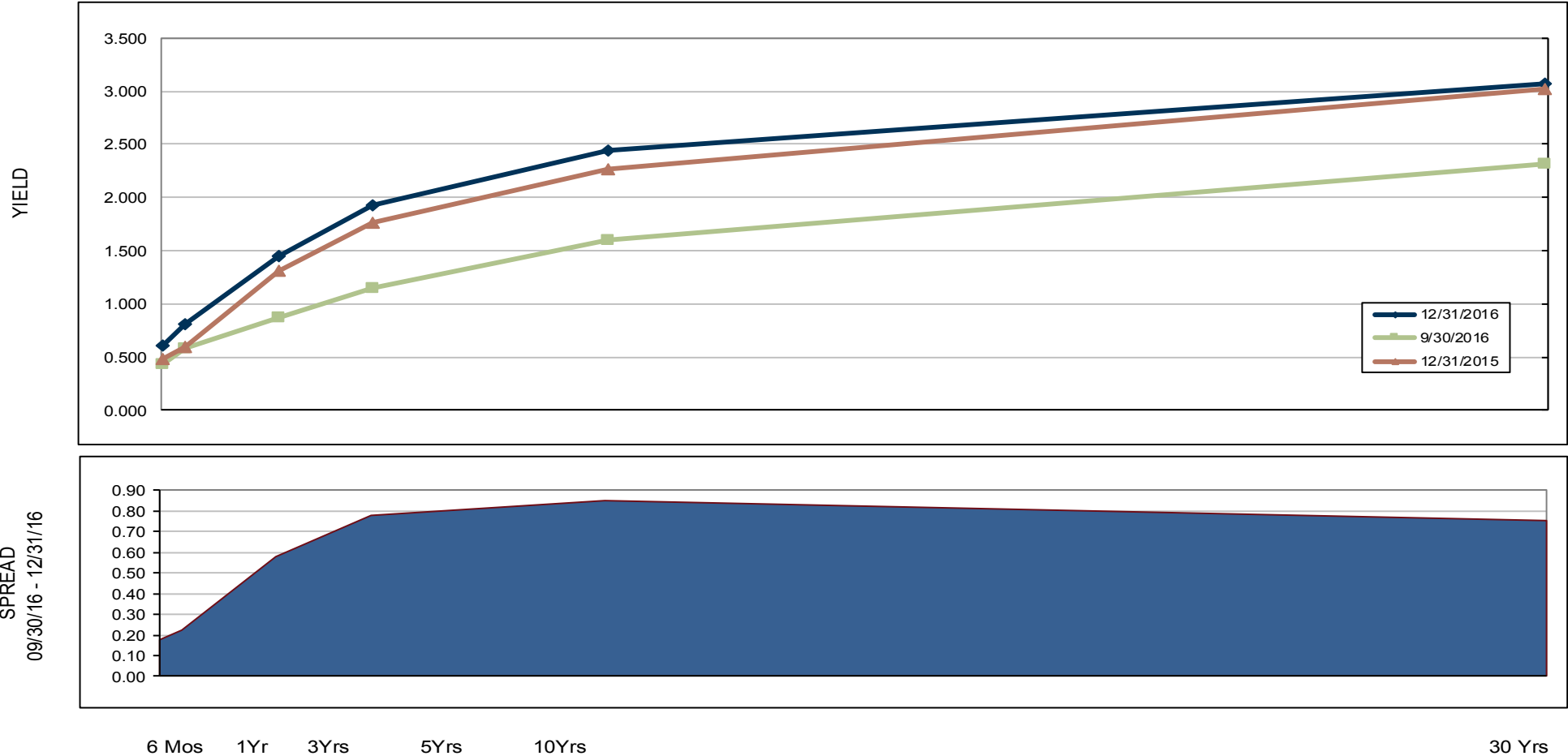
# Fixed Income Returns



- U.S. Treasury yields recorded a new 52-week high after Donald Trump won the U.S. election and investors fled defensive safe-haven assets. All components of the Bloomberg Barclays Aggregate index posted negative returns for the quarter, with Government bonds finishing 2016 as the worst-performing fixed income segment.
- The best-performing segment within the domestic fixed-income market was the Bloomberg Barclays Capital High-Yield Corporate Bond Index. High yield significantly outpaced all other sectors as default risk lessened with energy and commodity prices rebounding.

Data Source: Russell/Mellon Analytical Services

# U.S. Treasury Yield Curve



- After hitting a record low yield of 1.37% in July, the 10-year Treasury closed the year at 2.45%. The Treasury yield climbed 0.84% between October and December, the largest quarterly gain since 1994.
- The yield curve steepened over the course of the year as expectations for a stronger economy and higher interest rates drove investors into riskier assets. After the rally earlier in the year, the bond market experienced its largest quarterly selloff in more than two decades.
- On December 14th, for the second consecutive year, the Federal Open Market Committee raised the federal funds rate 25 basis points to a range of 50-75 basis points. The Federal Reserve also increased the number of rate hike expectations next year from 2 to 3 times growth as Chairman Yellen has expressed that recent U.S. economic activity are improving.

This chart is for illustration purposes only and is not meant to represent the performance of any investment. Investors cannot invest directly in an index. Past performance does not guarantee future results. This material is for plan sponsor and financial professional use only and cannot be reproduced or shown to members of the public.

Source: Bloomberg



## Economic & Market Outlook

---

- Compared with an anemic annualized growth rate of 2% since 2010, U.S. real GDP could accelerate to a 3.5% pace in 2017, led by the household, manufacturing, and construction sectors. The outlook for business investment spending has improved dramatically, triggered by a potential reversal in regulatory and fiscal policies.
- Following a very disappointing 2016, the outlook for the global economy should gradually improve as the year unfolds. Compared with less than 2.5% growth in 2016, world GDP should expand at a 3% rate in 2017, led by the U.S., China, and Europe, which when combined, comprise more than 65% of global GDP. Nonetheless, the world economy is expected to remain fragile and vulnerable to shocks for the foreseeable future.
- A major theme for 2017 is a potentially strong revival in U.S. corporate earnings, which abruptly reversed course in the third quarter of last year, following five consecutive quarterly declines. Business profits increased in Q3 at the fastest pace since 2012 and are expected to grow 10% to 15% over the next year.
- The monumental shift in investment sentiment that emerged last year will likely continue through much of 2017. Following a prolonged period of risk aversion and strict portfolio allocation to defensive safe-haven assets, investors have embraced a risk-on investment mindset, with an emphasis on stocks versus bonds, and cyclical stocks versus high quality growth stocks.
- The election of Donald Trump introduces at least three new risks to the outlook: (1) Adoption of damaging economic policies, mainly pertaining to immigration and trade policy; (2) A premature rise in traditional business cycle pressures that could result from rising budget deficits and an overheating economy; and (3) Numerous failures in leadership by the new administration as the year unfolds, with respect to both the domestic and international arenas.
- Global bonds are faced with daunting challenges in 2017 and beyond. Despite their recent spike in the aftermath of the election, interest rates are far from normalized and therefore vulnerable to a series of rate hikes by the Federal Reserve, stretched out over the next several years. Bonds are also vulnerable to rising inflationary expectations along with a potential mushrooming of public and private sector borrowing, all of which increase the probability of negative investment returns in 2017. Returns on investment-grade corporate bonds should also be disappointing, while high-yield bonds should perform best.

# Plan Summary

## Executive Summary!\$\$\* ' +%

Asset Class	Current Funds	Assets	% of Assets	Meets Perf. <sup>1</sup> Criteria 12/31/16	DDA <sup>2</sup> Rank 9/30/16	Category Percentile Ranks as of 12/31/2016			Funds for Consideration
						1 Year	3 Year	5 Year	
Large Value	AllianzGI NFJ Dividend Value Instl	\$ 9,735,539	7.7%	No	---	34%	85%	82%	
Large Blend	Vanguard 500 Index Admiral	\$ 2,407,358	1.9%	Yes	---	29%	9%	17%	
	American Funds Fundamental Invs R4	\$ 5,048,149	4.0%	Yes	---	24%	32%	33%	
Large Growth	Fidelity Advisor® New Insights I	\$ 13,210,119	10.5%	Yes	---	27%	50%	51%	
Mid Value	Vanguard Selected Value Inv	\$ 6,411,183	5.1%	Yes	---	64%	69%	46%	
	Fidelity Advisor® Leveraged Co StkI	\$ 1,244,806	1.0%	No	---	95%	90%	50%	
Mid Blend	Vanguard Mid Cap Index Adm	\$ 1,056,770	0.8%	Yes	---	75%	35%	43%	
Mid Growth	Eaton Vance Atlanta Capital SMID-Cap I	\$ 1,022,177	0.8%	Yes	---	22%	6%	8%	
	Mid Cap Growth / Westfield Capital Fund	\$ 5,002,589	4.0%	Yes	1	63%	21%	13%	
Small Value	AllianzGI NFJ Small-Cap Value Instl	\$ 770,903	0.6%	No	---	69%	71%	88%	
Small Blend	Vanguard Small Cap Index Adm	\$ 3,123,699	2.5%	Yes	---	72%	43%	38%	
Small Growth	BlackRock Small Cap Growth Eq Instl	\$ 1,790,099	1.4%	Yes	---	39%	57%	52%	
Global Blend	American Funds Capital World Gr&Inc R4	\$ 5,063,946	4.0%	Yes	---	44%	45%	40%	

<sup>1</sup>Performance criteria: Fund should outperform the index over the 3 or 5 year periods or maintain a top half ranking in the applicable peer universe over the same time period.

<sup>2</sup>The DDA Rank represents the quartile ranking assigned to the fund in the latest Due Diligence Advisor Program Report.

The % of Total Assets represents the % of Total Assets reported in the table above and are unaudited.

Open
  Watch List
  Closed

## Executive Summary!\$\$\* ' +%

Asset Class	Current Funds	Assets	% of Assets	Meets Perf. <sup>1</sup> Criteria 12/31/16	DDA <sup>2</sup> Rank 9/30/16	Category Percentile Ranks as of 12/31/2016			Funds for Consideration
						1 Year	3 Year	5 Year	
International Growth	American Funds Europacific Growth R4	\$ 14,791,204	11.7%	Yes	---	27%	33%	44%	
Balanced Blend (Moderate Allocation)	Oakmark Equity And Income Investor	\$ 2,909,978	2.3%	Yes	---	12%	44%	28%	
Retirement Income	Prudential Day One® IncomeFlex Target® Bal Fund	\$ 1,309,561	1.0%	n/a	---	9%	34%	14%	
Retirement Income - IncomeFlex (Moderate Allocation)	IncomeFlex LT Balanced Fund	\$ 1,399,194	1.1%	n/a	---	75%	72%	65%	
	IncomeFlex LT Balanced Fund	\$ 0	0.0%	n/a	---	79%	82%	76%	
	IncomeFlex LT Conservative Growth Fund	\$ 256,746	0.2%	n/a	---	80%	77%	84%	
	IncomeFlex LT Conservative Growth Fund	\$ 0	0.0%	n/a	---	84%	85%	88%	
Retirement Income - IncomeFlex (Conservative Allocation)	IncomeFlex LT Income & Equity Fund	\$ 0	0.0%	n/a	---	93%	76%	88%	
	IncomeFlex LT Income & Equity Fund	\$ 0	0.0%	n/a	---	95%	83%	95%	
Intermediate-Term Bond	Core Plus Bond / PGIM Fund	\$ 9,517,927	7.5%	Yes	2	11%	5%	4%	
Stable Value	Gibraltar Guaranteed Fund	\$ 40,213,713	31.8%	n/a	---	---	---	---	
	<b>Total</b>	<b>\$ 126,285,660</b>	<b>100.0%</b>						

<sup>1</sup>Performance criteria: Fund should outperform the index over the 3 or 5 year periods or maintain a top half ranking in the applicable peer universe over the same time period.

<sup>2</sup>The DDA Rank represents the quartile ranking assigned to the fund in the latest Due Diligence Advisor Program Report.

The % of Total Assets represents the % of Total Assets reported in the table above and are unaudited.

Open
  Watch List
  Closed

## Executive Summary!\$\$\* ' +&

Asset Class	Current Funds	Assets	% of Assets	Meets Perf. <sup>1</sup> Criteria 12/31/16	DDA <sup>2</sup> Rank 9/30/16	Category Percentile Ranks as of 12/31/2016			Funds for Consideration
						1 Year	3 Year	5 Year	
Large Value	AllianzGI NFJ Dividend Value Instl	\$ 2,065,628	9.8%	No	---	34%	85%	82%	
Large Blend	Vanguard 500 Index Admiral	\$ 895,287	4.3%	Yes	---	29%	9%	17%	
	American Funds Fundamental Invs R4	\$ 971,787	4.6%	Yes	---	24%	32%	33%	
Large Growth	Fidelity Advisor® New Insights I	\$ 1,839,887	8.7%	Yes	---	27%	50%	51%	
Mid Value	Vanguard Selected Value Inv	\$ 1,056,857	5.0%	Yes	---	64%	69%	46%	
	Fidelity Advisor® Leveraged Co StkI	\$ 282,196	1.3%	No	---	95%	90%	50%	
Mid Blend	Vanguard Mid Cap Index Adm	\$ 287,529	1.4%	Yes	---	75%	35%	43%	
Mid Growth	Eaton Vance Atlanta Capital SMID-Cap I	\$ 219,868	1.0%	Yes	---	22%	6%	8%	
	Mid Cap Growth / Westfield Capital Fund	\$ 744,132	3.5%	Yes	1	63%	21%	13%	
Small Value	AllianzGI NFJ Small-Cap Value Instl	\$ 236,542	1.1%	No	---	69%	71%	88%	
Small Blend	Vanguard Small Cap Index Adm	\$ 612,037	2.9%	Yes	---	72%	43%	38%	
Small Growth	BlackRock Small Cap Growth Eq Instl	\$ 297,789	1.4%	Yes	---	39%	57%	52%	
Global Blend	American Funds Capital World Gr&Inc R4	\$ 491,427	2.3%	Yes	---	44%	45%	40%	

<sup>1</sup>Performance criteria: Fund should outperform the index over the 3 or 5 year periods or maintain a top half ranking in the applicable peer universe over the same time period.

<sup>2</sup>The DDA Rank represents the quartile ranking assigned to the fund in the latest Due Diligence Advisor Program Report.

The % of Total Assets represents the % of Total Assets reported in the table above and are unaudited.

Open
  Watch List
  Closed

## Executive Summary!\$\$\* ' +&

Asset Class	Current Funds	Assets	% of Assets	Meets Perf. <sup>1</sup> Criteria 12/31/16	DDA <sup>2</sup> Rank 9/30/16	Category Percentile Ranks as of 12/31/2016			Funds for Consideration
						1 Year	3 Year	5 Year	
International Growth	American Funds Europacific Growth R4	\$ 2,085,335	9.9%	Yes	---	27%	33%	44%	
Balanced Blend (Moderate Allocation)	Oakmark Equity And Income Investor	\$ 337,774	1.6%	Yes	---	12%	44%	28%	
Retirement Income	Prudential Day One® IncomeFlex Target® Bal Fund	\$ 191,005	0.9%	n/a	---	9%	34%	14%	
Retirement Income - IncomeFlex (Moderate Allocation)	IncomeFlex LT Balanced Fund	\$ 218,467	1.0%	n/a	---	75%	72%	65%	
	IncomeFlex LT Balanced Fund	\$ 0	0.0%	n/a	---	79%	82%	76%	
	IncomeFlex LT Conservative Growth Fund	\$ 0	0.0%	n/a	---	80%	77%	84%	
	IncomeFlex LT Conservative Growth Fund	\$ 0	0.0%	n/a	---	84%	85%	88%	
Retirement Income - IncomeFlex (Conservative Allocation)	IncomeFlex LT Income & Equity Fund	\$ 0	0.0%	n/a	---	93%	76%	88%	
	IncomeFlex LT Income & Equity Fund	\$ 0	0.0%	n/a	---	95%	83%	95%	
Intermediate-Term Bond	Core Plus Bond / PGIM Fund	\$ 1,882,819	8.9%	Yes	2	11%	5%	4%	
Stable Value	Gibraltar Guaranteed Fund	\$ 6,348,418	30.1%	n/a	---	---	---	---	
	<b>Total</b>	<b>\$ 21,064,785</b>	<b>100.0%</b>						

<sup>1</sup>Performance criteria: Fund should outperform the index over the 3 or 5 year periods or maintain a top half ranking in the applicable peer universe over the same time period.

<sup>2</sup>The DDA Rank represents the quartile ranking assigned to the fund in the latest Due Diligence Advisor Program Report.

The % of Total Assets represents the % of Total Assets reported in the table above and are unaudited.

Open
  Watch List
  Closed

Fourth Quarter 2016

Plan Summary

**The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com). While past performance is never an indication of future results, short periods of performance may be particularly unrepresentative of long-term performance.**

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio	
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years			
<b>Large Value</b>	<b>AllianzGI NFJ Dividend Value Instl</b>	<b>16.26%</b>	<b>16.26%</b>	<b>5.44%</b>	<b>11.61%</b>	<b>4.43%</b>	<b>N/A</b>	<b>May-00</b>	<b>11.11%</b>	<b>-2.98%</b>	<b>1.04%</b>	<b>---</b>	<b>0.73%</b>
	<i>Russell 1000™ Value Index</i>	17.34%	17.34%	8.59%	14.80%	5.72%	---	---	10.61%	0.00%	1.35%	---	---
	<i>Lipper Large Cap Value Funds Index</i>	16.37%	16.37%	7.57%	13.97%	5.52%	---	---	10.88%	-0.95%	1.25%	---	---
	<i>Large Value Category Median</i>	14.84%	14.84%	7.03%	13.52%	5.63%	---	---	11.00%	-1.17%	1.19%	---	---
<b>Large Blend</b>	<b>American Funds Fundamental Invs R4</b>	<b>12.47%</b>	<b>12.47%</b>	<b>8.18%</b>	<b>14.28%</b>	<b>7.12%</b>	<b>N/A</b>	<b>Jul-02</b>	<b>10.57%</b>	<b>-0.19%</b>	<b>1.31%</b>	<b>---</b>	<b>0.65%</b>
	<i>Russell 1000™ Index</i>	12.05%	12.05%	8.59%	14.69%	7.08%	---	---	10.48%	0.00%	1.36%	---	---
	<b>Vanguard 500 Index Admiral</b>	<b>11.93%</b>	<b>11.93%</b>	<b>8.84%</b>	<b>14.62%</b>	<b>6.94%</b>	<b>N/A</b>	<b>Nov-00</b>	<b>10.36%</b>	<b>-0.03%</b>	<b>1.37%</b>	<b>---</b>	<b>0.05%</b>
	<i>S&amp;P 500® Index</i>	11.96%	11.96%	8.87%	14.66%	6.95%	---	---	10.37%	0.00%	1.37%	---	---
	<i>Lipper Large Cap Core Funds Index</i>	12.28%	12.28%	7.48%	13.57%	6.25%	---	---	10.32%	-0.84%	1.28%	---	---
	<i>Large Blend Category Median</i>	10.96%	10.96%	7.49%	13.73%	6.36%	---	---	10.65%	-0.96%	1.24%	---	---
<b>Large Growth</b>	<b>Fidelity Advisor® New Insights I</b>	<b>6.55%</b>	<b>6.55%</b>	<b>6.20%</b>	<b>13.04%</b>	<b>7.55%</b>	<b>N/A</b>	<b>Jul-03</b>	<b>10.44%</b>	<b>-0.30%</b>	<b>1.22%</b>	<b>---</b>	<b>0.66%</b>
	<i>Russell 1000™ Growth Index</i>	7.08%	7.08%	8.56%	14.50%	8.34%	---	---	10.89%	0.00%	1.30%	---	---
	<i>Lipper Large Cap Growth Funds Index</i>	0.54%	0.54%	5.43%	12.97%	6.80%	---	---	12.15%	-2.42%	1.06%	---	---
	<i>Large Growth Category Median</i>	3.68%	3.68%	6.16%	13.07%	7.03%	---	---	11.83%	-1.50%	1.11%	---	---
<b>Mid Value</b> ⚙	<b>Fidelity Advisor® Leveraged Co Stkl</b>	<b>9.32%</b>	<b>9.32%</b>	<b>2.95%</b>	<b>14.12%</b>	<b>6.75%</b>	<b>N/A</b>	<b>Dec-00</b>	<b>13.61%</b>	<b>-2.89%</b>	<b>1.04%</b>	<b>---</b>	<b>0.81%</b>
	<b>Vanguard Selected Value Inv</b>	<b>16.34%</b>	<b>16.34%</b>	<b>5.98%</b>	<b>14.27%</b>	<b>7.48%</b>	<b>N/A</b>	<b>Feb-96</b>	<b>11.68%</b>	<b>-1.02%</b>	<b>1.20%</b>	<b>---</b>	<b>0.39%</b>
	<i>Russell Midcap™ Value Index</i>	20.00%	20.00%	9.45%	15.70%	7.59%	---	---	11.02%	0.00%	1.38%	---	---
	<i>Lipper Mid Cap Value Funds Index</i>	18.45%	18.45%	7.03%	14.64%	7.15%	---	---	11.88%	-1.68%	1.21%	---	---
	<i>Mid-Cap Value Category Median</i>	19.02%	19.02%	7.08%	14.12%	6.75%	---	---	12.04%	-2.03%	1.15%	---	---
<b>Mid Blend</b> ⚙	<b>Vanguard Mid Cap Index Adm</b>	<b>11.22%</b>	<b>11.22%</b>	<b>7.67%</b>	<b>14.37%</b>	<b>7.66%</b>	<b>N/A</b>	<b>Nov-01</b>	<b>11.44%</b>	<b>-0.20%</b>	<b>1.23%</b>	<b>---</b>	<b>0.08%</b>
	<i>CRSP Mid Cap Index</i>	11.25%	11.25%	7.72%	14.56%	---	---	---	11.40%	0.00%	1.25%	---	---
	<i>Lipper Mid Cap Core Funds Index</i>	15.94%	15.94%	6.76%	13.83%	7.35%	---	---	11.81%	-0.85%	1.15%	---	---
	<i>Mid-Cap Blend Category Median</i>	15.48%	15.48%	6.57%	14.07%	7.09%	---	---	11.98%	-0.31%	1.15%	---	---

Sources: Prudential Retirement, Russell, Morningstar™, Lipper.

▲ Please refer to the plan summary footnotes after this exhibit and the glossary & notes section at the end of this report for all appropriate notes and disclaimers

 Open

 Watch List

 Closed

Fourth Quarter 2016

Plan Summary

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	5 Years			5 Years	5 Years			
<b>Mid Growth</b> ☼ <b>Mid Cap Growth / Westfield Capital Fund#</b>	<b>4.40%</b>	<b>4.40%</b>	<b>6.26%</b>	<b>14.30%</b>	---	<b>7.14%</b>	<b>Jun-07</b>	<b>12.89%</b>	<b>0.22%</b>	<b>1.10%</b>	<b>1</b>	<b>0.85%</b>	
<b>Eaton Vance Atlanta Capital SMID-Cap I</b>	<b>11.21%</b>	<b>11.21%</b>	<b>8.68%</b>	<b>14.82%</b>	<b>11.51%</b>	<b>N/A</b>	<b>Apr-02</b>	<b>10.87%</b>	<b>3.40%</b>	<b>1.32%</b>	---	<b>0.97%</b>	
<i>Russell Midcap™ Growth Index</i>	7.33%	7.33%	6.23%	13.51%	7.83%	---	---	11.93%	0.00%	1.12%	---	---	
<i>Lipper Mid Cap Growth Funds Index</i>	6.27%	6.27%	4.33%	11.93%	7.34%	---	---	12.25%	-1.56%	0.98%	---	---	
<i>Mid-Cap Growth Category Median</i>	6.23%	6.23%	4.05%	11.80%	6.85%	---	---	12.61%	-1.65%	0.93%	---	---	
<b>Small Value</b> ☼ <b>AllianzGI NFJ Small-Cap Value Instl</b>	<b>23.42%</b>	<b>23.42%</b>	<b>5.05%</b>	<b>11.14%</b>	<b>7.87%</b>	<b>N/A</b>	<b>Oct-91</b>	<b>12.39%</b>	<b>-0.94%</b>	<b>0.91%</b>	---	<b>0.88%</b>	
<i>Russell 2000™ Value Index</i>	31.74%	31.74%	8.30%	15.07%	6.26%	---	---	14.22%	0.00%	1.06%	---	---	
<i>Lipper Small Cap Value Funds Index</i>	27.00%	27.00%	6.71%	13.71%	6.85%	---	---	13.58%	-0.41%	1.01%	---	---	
<i>Small Value Category Median</i>	26.47%	26.47%	6.96%	14.37%	6.94%	---	---	14.04%	0.37%	1.04%	---	---	
<b>Small Blend</b> ☼ <b>Vanguard Small Cap Index Adm</b>	<b>18.30%</b>	<b>18.30%</b>	<b>7.01%</b>	<b>14.83%</b>	<b>8.18%</b>	<b>N/A</b>	<b>Nov-00</b>	<b>13.06%</b>	<b>-0.17%</b>	<b>1.12%</b>	---	<b>0.08%</b>	
<i>CRSP Small Cap Index</i>	18.26%	18.26%	7.00%	15.01%	---	---	---	13.03%	0.00%	1.14%	---	---	
<i>Lipper Small Cap Core Funds Index</i>	22.54%	22.54%	6.90%	14.02%	7.51%	---	---	13.30%	-0.91%	1.05%	---	---	
<i>Small Blend Category Median</i>	20.71%	20.71%	6.65%	14.31%	6.93%	---	---	13.92%	-0.83%	1.03%	---	---	
<b>Small Growth</b> ☼ <b>BlackRock Small Cap Growth Eq Instl</b>	<b>13.45%</b>	<b>13.45%</b>	<b>3.75%</b>	<b>12.50%</b>	<b>7.59%</b>	<b>N/A</b>	<b>Sep-93</b>	<b>16.34%</b>	<b>-1.11%</b>	<b>0.80%</b>	---	<b>0.72%</b>	
<i>Russell 2000™ Growth Index</i>	11.32%	11.32%	5.06%	13.75%	7.76%	---	---	15.53%	0.00%	0.90%	---	---	
<i>Lipper Small Cap Growth Funds Index</i>	8.19%	8.19%	2.93%	12.09%	6.51%	---	---	13.93%	-0.13%	0.89%	---	---	
<i>Small Growth Category Median</i>	11.31%	11.31%	4.26%	12.56%	7.35%	---	---	14.85%	0.38%	0.88%	---	---	
<b>Global Blend</b> ☼ <b>American Funds Capital World Gr&amp;Inc R4</b>	<b>6.49%</b>	<b>6.49%</b>	<b>2.69%</b>	<b>10.00%</b>	<b>4.38%</b>	<b>N/A</b>	<b>Jun-02</b>	<b>10.72%</b>	<b>0.21%</b>	<b>0.94%</b>	---	<b>0.79%</b>	
<i>MSCI World™ Index(net)</i>	7.51%	7.51%	3.79%	10.41%	3.82%	---	---	11.21%	0.00%	0.93%	---	---	
<i>Lipper Global Funds Index</i>	7.64%	7.64%	3.40%	10.06%	3.71%	---	---	11.22%	-0.22%	0.91%	---	---	
<i>World Stock Category Median</i>	5.98%	5.98%	2.31%	9.59%	3.82%	---	---	11.69%	-0.63%	0.83%	---	---	
<b>International Growth</b> ☼ <b>American Funds Europacific Growth R4</b>	<b>0.69%</b>	<b>0.69%</b>	<b>-0.94%</b>	<b>6.85%</b>	<b>2.61%</b>	<b>N/A</b>	<b>Jun-02</b>	<b>11.98%</b>	<b>0.78%</b>	<b>0.61%</b>	---	<b>0.85%</b>	
<i>MSCI EAFE™ Growth Index(net)</i>	-3.04%	-3.04%	-1.20%	6.67%	1.63%	---	---	12.85%	0.00%	0.56%	---	---	
<i>Lipper International Funds Index</i>	-1.55%	-1.55%	-2.39%	6.18%	1.06%	---	---	12.31%	0.00%	0.54%	---	---	
<i>Foreign Large Growth Category Median</i>	-1.18%	-1.18%	-1.67%	6.49%	1.79%	---	---	12.45%	0.15%	0.55%	---	---	
<b>Balanced Blend (Moderate Allocation)</b> <b>Oakmark Equity And Income Investor</b>	<b>10.97%</b>	<b>10.97%</b>	<b>4.22%</b>	<b>8.93%</b>	<b>6.64%</b>	<b>N/A</b>	<b>Nov-95</b>	<b>8.22%</b>	<b>-2.26%</b>	<b>1.07%</b>	---	<b>0.89%</b>	
<i>60% Russell 1000 / 40% Bloomberg Barclays Aggregate</i>	8.37%	8.37%	6.50%	9.71%	6.30%	---	---	6.28%	0.00%	1.50%	---	---	
<i>Lipper Balanced Funds Index</i>	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	-1.43%	1.26%	---	---	
<i>Allocation - 50 to 70 Equity Category Median</i>	6.96%	6.96%	4.09%	8.08%	5.19%	---	---	7.10%	-2.12%	1.13%	---	---	

Sources: Prudential Retirement, Russell, Morningstar™, Lipper.

▲ Please refer to the plan summary footnotes after this exhibit and the glossary &amp; notes section at the end of this report for all appropriate notes and disclaimers

Open

Watch List

Closed



Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank	Expense
		1 Year	3 Years	5 Years	10 Years	5 Years			5 Years	5 Years	9/30/16	Ratio	
<b>Retirement Income</b> ● <b>Prudential Day One® IncomeFlex Target® Bal FunX</b>	*.72%	*.72%	.23%	*.05%	!-	+41%	>un-\$9	*.04%	!1.07%	\$99%	!-	%61%	
<i>Prudential Day One IncomeFlex Target Bal Benchmark</i>	7.62%	7.62%	4.29%	7.14%	4.94%	---	---	5.98%	0.00%	1.17%	---	---	
<i>Lipper Balanced Funds Index</i>	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	0.68%	1.26%	---	---	
<i>Retirement Income Median</i>	5.24%	5.24%	2.96%	4.62%	4.16%	---	---	4.41%	0.15%	1.15%	---	---	
<b>Retirement Income - IncomeFlex (Moderate Allocation)</b> ● <b>IncomeFlex LT Balanced Fund#</b>	5.86%	5.86%	3.17%	7.60%	3.99%	N/A	Nov-06	7.31%	-1.53%	1.03%	---	1.84%	
<i>IncomeFlex LT Balanced Fund#</i>	5.33%	5.33%	2.65%	7.06%	3.48%	N/A	Nov-06	7.30%	-2.03%	0.96%	---	2.34%	
<i>Lifetime Balanced Primary Benchmark</i>	7.42%	7.42%	5.07%	9.08%	5.46%	---	---	7.09%	0.00%	1.25%	---	---	
<b>IncomeFlex (Moderate Allocation)</b> ● <b>IncomeFlex LT Conservative Growth Fund#</b>	5.24%	5.24%	3.00%	6.69%	4.00%	N/A	Nov-06	6.25%	-1.37%	1.06%	---	1.78%	
<i>IncomeFlex LT Conservative Growth Fund#</i>	4.72%	4.72%	2.48%	6.16%	3.48%	N/A	Nov-06	6.25%	-1.87%	0.98%	---	2.28%	
<i>Lifetime Conservative Growth Primary Benchmark</i>	6.66%	6.66%	4.74%	8.00%	5.34%	---	---	6.06%	0.00%	1.29%	---	---	
<i>Lipper Balanced Funds Index</i>	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	-0.15%	1.26%	---	---	
<i>Allocation - 50 to 70 Equity Category Median</i>	6.96%	6.96%	4.09%	8.08%	5.19%	---	---	7.10%	-0.79%	1.13%	---	---	
<b>Retirement Income - IncomeFlex (Conservative Allocation)</b> ● <b>IncomeFlex LT Income &amp; Equity Fund#</b>	3.77%	3.77%	2.46%	4.69%	3.67%	N/A	Nov-06	4.23%	-1.17%	1.09%	---	1.69%	
<i>IncomeFlex LT Income &amp; Equity Fund#</i>	3.25%	3.25%	1.94%	4.17%	3.16%	N/A	Nov-06	4.23%	-1.67%	0.97%	---	2.19%	
<i>Lifetime Income &amp; Equity Primary Benchmark</i>	5.11%	5.11%	4.01%	5.80%	4.88%	---	---	4.09%	0.00%	1.38%	---	---	
<i>Lipper Balanced Funds Index</i>	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	-0.36%	1.26%	---	---	
<i>Allocation - 30 to 50 Equity Category Median</i>	6.22%	6.22%	3.17%	5.91%	4.47%	---	---	5.26%	-0.93%	1.14%	---	---	
<b>Intermediate-Term Bond</b> * <b>Core Plus Bond / PGIM Fund#</b>	5.21%	5.21%	3.42%	3.82%	5.43%	N/A	Jul-02	3.74%	1.20%	1.00%	2	0.40%	
<b>Manager Composite</b>	5.16%	5.16%	4.17%	4.35%	6.01%	N/A	Jun-02	3.74%	1.68%	1.14%	---	0.38%	
<b>Blended Performance</b>	5.21%	5.21%	4.13%	4.32%	6.00%	N/A	Jun-02	3.76%	1.67%	1.12%	---	0.40%	
<i>Bloomberg Barclays Aggregate Bond Index</i>	2.65%	2.65%	3.03%	2.24%	4.35%	---	---	2.91%	0.00%	0.74%	---	---	
<i>Intermediate-Term Bond Category Median</i>	3.08%	3.08%	2.89%	2.76%	4.55%	---	---	2.98%	0.63%	0.89%	---	---	
<b>Stable Value</b> <b>Gibraltar Guaranteed Fund</b>	&)+	&)+	&)&	&*\$i	!-	&)	Bcj!\$,	!-	!-	!-	!-	\$) )i	
<i>Current Net Annualized Rate as of 7/1/2016: 2.58%</i>													
<i>5 Year Treasury Average Yield</i>	1.30%	1.30%	1.47%	1.27%	1.90%	---	---	0.11%	0.00%	10.32%	---	---	

Sources: Prudential Retirement, Russell, Morningstar™, Lipper.

▲ Please refer to the plan summary footnotes after this exhibit and the glossary & notes section at the end of this report for all appropriate notes and disclaimers

Open Watch List Closed

## Plan Summary Footnotes

### EXPLANATION OF PERFORMANCE INFORMATION

The following tables provide fund performance information, and other relevant performance and supplementary information concerning Institutional Sub-Advised, Institutional Select, Alliance Mutual Funds and Proprietary Funds if applicable. For Institutional Sub-Advised and Institutional Select Funds, the PRIAC Separate Accounts hold the investment securities. Prudential Retirement Insurance and Annuity Company (PRIAC) assumes no responsibility for monitoring performance of the investment manager of any Institutional Select Fund. PERFORMANCE: When such funds have fewer than five years of performance history, three types of performance information are provided to assist you in choosing your plan's investment options. "Fund Performance" represents the actual performance of the fund for all periods since the inception date of the fund (which is shown in this line). "Manager's Composite" represents the composite return of multiple portfolios advised by the Manager since the inception date. These portfolios have an investment style and approach similar to the investment style of the fund. "Blended" represents a combination of the actual Fund performance and the current Manager's Composite performance. Actual Fund performance is used for periods after the fund was managed by the current Manager. For periods before the current Manager's assumption of Fund management, the Manager's Composite return is used. Therefore, when no Actual Fund performance with the current manager exists, the Blended performance line will equal the Manager Composite line. The inception date associated with this line is the inception date of the Manager's Composite. "Since Inception" returns are only provided when the inception date is less than 10 years ago. All performance is net of the expense ratio shown for that line.

Our pricing for your plan sometimes includes contract charges. If included, the contract charges would reduce the performance shown below. Any contract charges are disclosed to you. Regarding your members, the expense ratio shown in their statements and in the performance shown on their statements will reflect any contract charges imposed. The management fees, fund fees and contract charges compensate us for the distribution and servicing associated with your plan. Other plan investment options may generate more or less revenue for us than the fees associated with the fund you select. If the aggregate revenue from your plan exceeds our associated costs, we earn a profit. Otherwise, we incur a loss. Other plans investing in the Fund may have lower fees, but these are not available to your plan in order to compensate us for distribution and plan servicing.

For more information, please contact your Prudential Retirement Representative at 1-877-778-2100.

Shares of the registered mutual funds are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ. PIMS is a Prudential Financial company.

**Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Please call 1-877-778-2100 for a free prospectus and if available, a summary prospectus that contain this and other information about our mutual funds. You should read the prospectus and the summary prospectus, if available carefully before investing. It is possible to lose money when investing in securities.**

- ⊙ Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.
- ⊕ Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.
- ⊙ **The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.**
- \* Fixed Income investment (bond) funds are subject to interest rate risk; their value will decline as interest rates rise.

Investing in securities involves risk, including the possible loss of principal. Unforeseen market conditions have the potential to maximize losses. Investors are urged to carefully consider their personal risk tolerance, retirement time horizon, and willingness to weather severe market downturns before making investment decisions.

Indexes are unmanaged and cannot be invested in directly.

Keep in mind that application of asset allocation and diversification concepts does not assure a profit or protect against loss in a declining market. **It is possible to lose money by investing in securities.**

For Manager of Managers Institutional Sub-Advised funds and Institutional Select Funds, ACTUAL PERFORMANCE MAY BE AFFECTED BY THE MANAGER NOT BEING ABLE TO INVEST DIRECTLY IN A COUNTRY PRIOR TO SATISFACTION OF THAT COUNTRY'S LEGAL REQUIREMENTS.

#Prudential Retirement's group variable annuity contracts are issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT, a Prudential Financial company.

The Gibraltar Guaranteed Fund is a group annuity product issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT 06103. Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC. PRIAC periodically resets the interest rate credited on contract balances, subject to a minimum rate specified in the group annuity contract. Past interest rates are not indicative of future rates. This product is neither a mutual fund nor a bank product. The obligations of PRIAC are not insured by the FDIC or any other federal governmental agency.

Prudential Retirement is compensated in connection with this product when general account investment returns exceed the interest credited on contract balances. Prudential Retirement may earn fee revenue in addition to the foregoing compensation if your plan has agreed to pay contract charges, which are sometimes paid in respect of plan and participant recordkeeping and distribution services. For some plans, Prudential Retirement uses a portion of its aggregate compensation to satisfy the plan's request for allowances and for payments to defray plan expenses. If Prudential Retirement's aggregate compensation from this product and from other plan investment products exceeds the costs of servicing your plan, Prudential Retirement earns a profit; otherwise we incur a loss.

Frequent exchanging between plan investment options may harm long-term investors. Your plan or the plan's investment funds may have provisions to deter exchanges that may be abusive. These policies may require us to modify, restrict or suspend purchase or exchange privileges and/or impose redemption fees.

At times Prudential Retirement solicits and/or receives financial support for certain of its conferences from investment advisory firms. Please contact your Prudential Retirement representative for more information.

# Investment Options Review

# Large Value

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
● AllianzGI NFJ Dividend Value Instl	16.26%	16.26%	5.44%	11.61%	4.43%	N/A	May-00	11.11%	-2.98%	1.04%	---	0.73%
◆ Russell 1000™ Value Index	17.34%	17.34%	8.59%	14.80%	5.72%	---	---	10.61%	0.00%	1.35%	---	---
◆ Lipper Large Cap Value Funds Index	16.37%	16.37%	7.57%	13.97%	5.52%	---	---	10.88%	-0.95%	1.25%	---	---
Large Value Category Median	14.84%	14.84%	7.03%	13.52%	5.63%	---	---	11.00%	-1.17%	1.19%	---	---

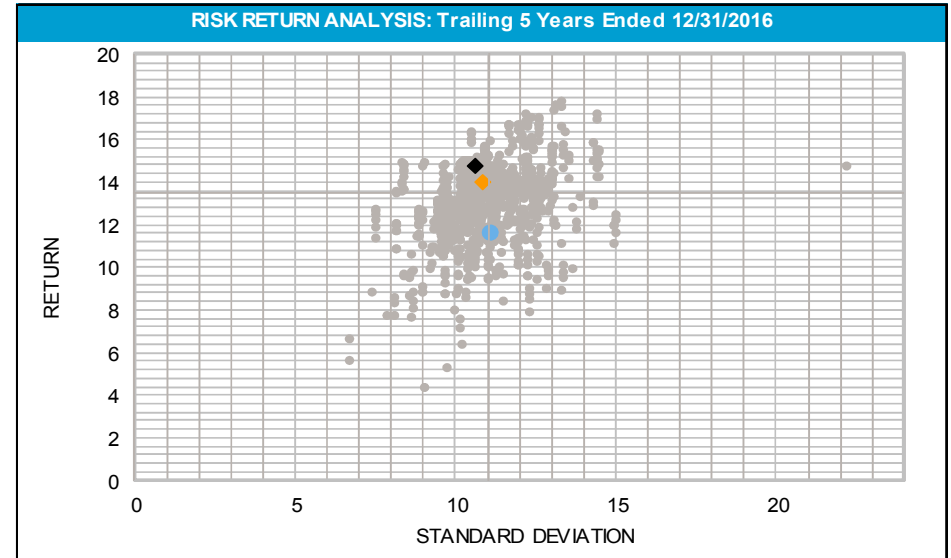
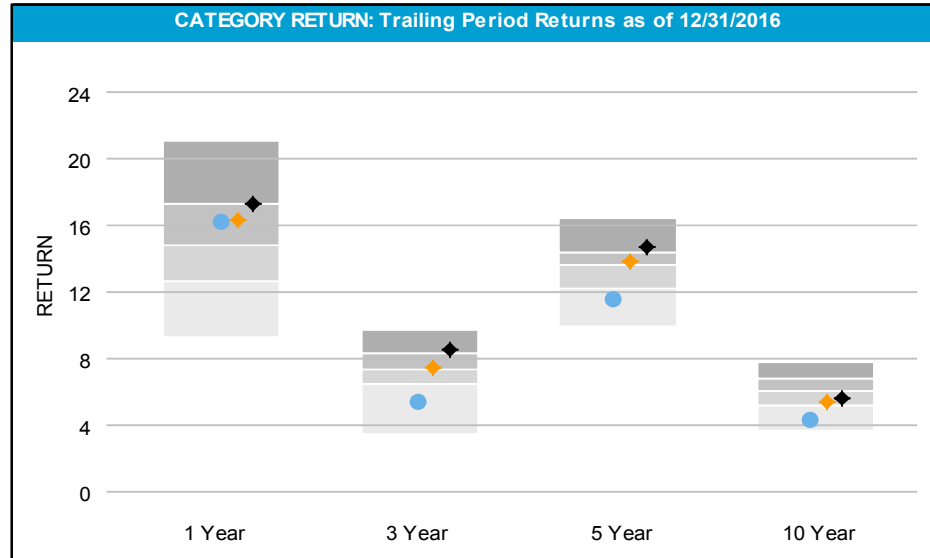
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● AllianzGI NFJ Dividend Value Instl	34%	34%	85%	82%	83%	52%	85%	84%

# of funds in Category	339	339	313	281	240
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Large Value Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Large Blend

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
● American Funds Fundamental Invs R4	12.47%	12.47%	8.18%	14.28%	7.12%	N/A	Jul-02	10.57%	-0.19%	1.31%	---	0.65%
◆ Russell 1000™ Index	12.05%	12.05%	8.59%	14.69%	7.08%	---	---	10.48%	0.00%	1.36%	---	---
◆ Lipper Large Cap Core Funds Index	12.28%	12.28%	7.48%	13.57%	6.25%	---	---	10.32%	-0.84%	1.28%	---	---
Large Blend Category Median	10.96%	10.96%	7.49%	13.73%	6.36%	---	---	10.65%	-0.96%	1.24%	---	---

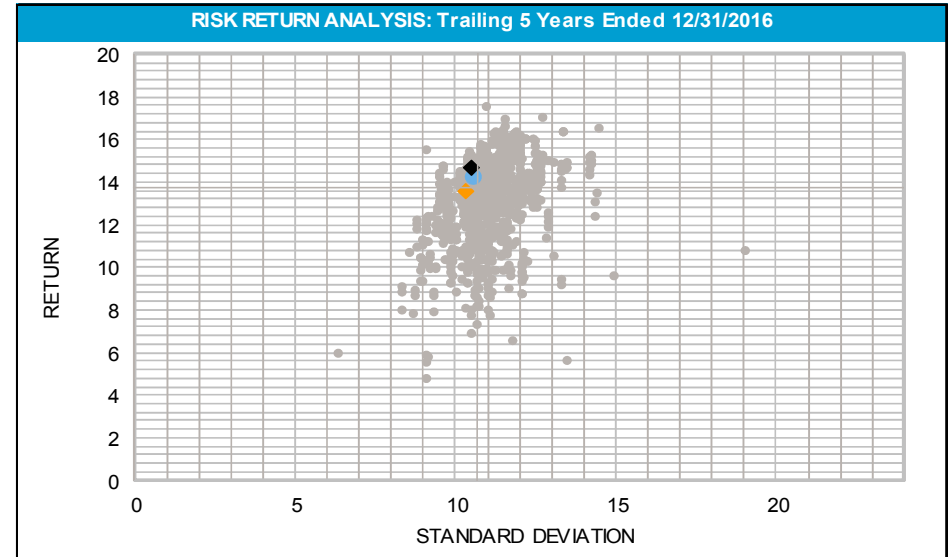
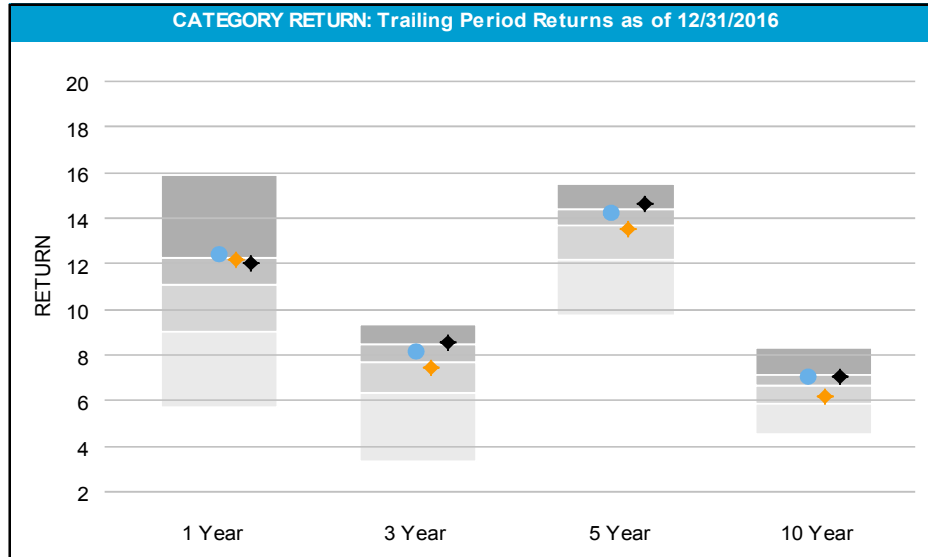
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● American Funds Fundamental Invs R4	24%	24%	32%	33%	19%	44%	26%	28%

# of funds in Category	425	425	396	367	311
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Large Blend Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Large Blend

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
● Vanguard 500 Index Admiral	11.93%	11.93%	8.84%	14.62%	6.94%	N/A	Nov-00	10.36%	-0.03%	1.37%	---	0.05%
◆ S&P 500® Index	11.96%	11.96%	8.87%	14.66%	6.95%	---	---	10.37%	0.00%	1.37%	---	---
◆ Lipper Large Cap Core Funds Index	12.28%	12.28%	7.48%	13.57%	6.25%	---	---	10.32%	-0.84%	1.28%	---	---
Large Blend Category Median	10.96%	10.96%	7.49%	13.73%	6.36%	---	---	10.65%	-0.96%	1.24%	---	---

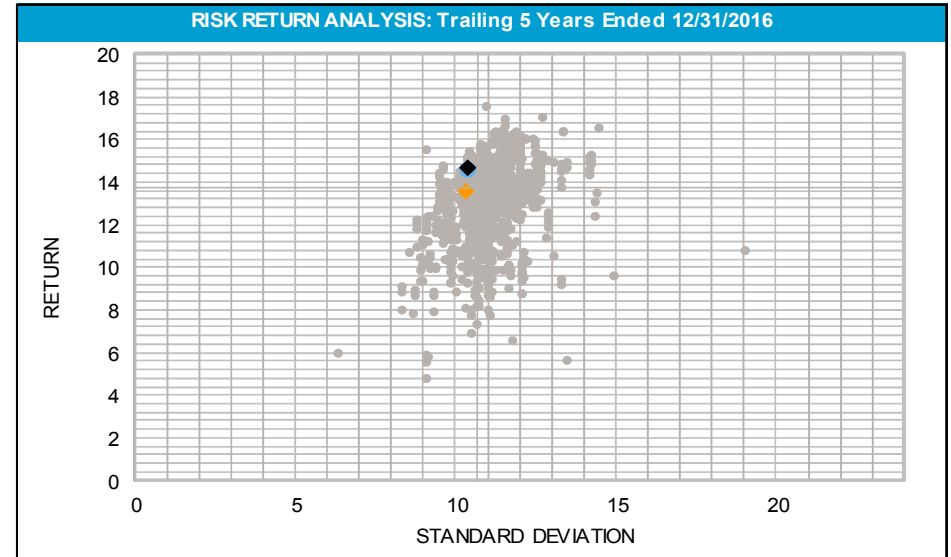
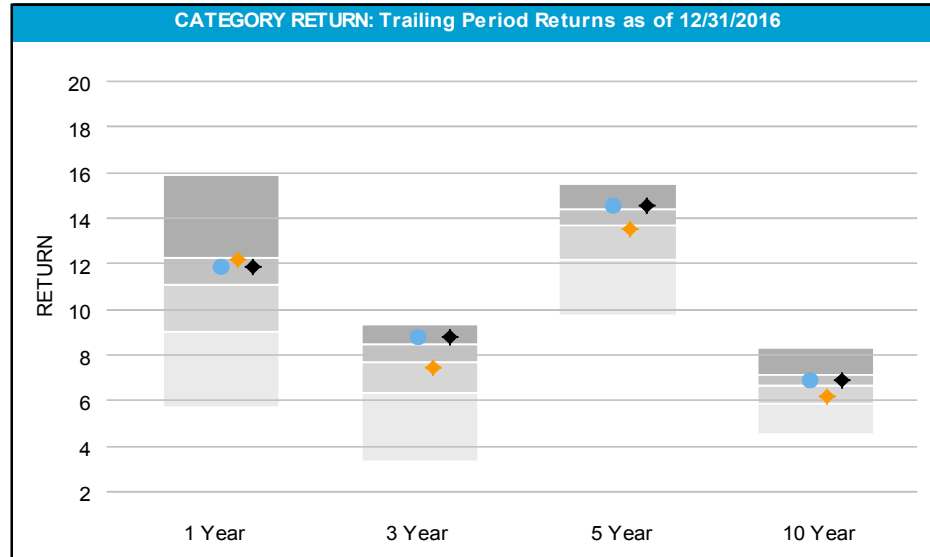
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Vanguard 500 Index Admiral	29%	29%	9%	17%	25%	24%	13%	7%

# of funds in Category	425	425	396	367	311
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Large Blend Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Large Growth

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	Inception						
● Fidelity Advisor® New Insights I	6.55%	6.55%	6.20%	13.04%	7.55%	N/A	Jul-03	10.44%	-0.30%	1.22%	---	0.66%
◆ Russell 1000™ Growth Index	7.08%	7.08%	8.56%	14.50%	8.34%	---	---	10.89%	0.00%	1.30%	---	---
◆ Lipper Large Cap Growth Funds Index	0.54%	0.54%	5.43%	12.97%	6.80%	---	---	12.15%	-2.42%	1.06%	---	---
Large Growth Category Median	3.68%	3.68%	6.16%	13.07%	7.03%	---	---	11.83%	-1.50%	1.11%	---	---

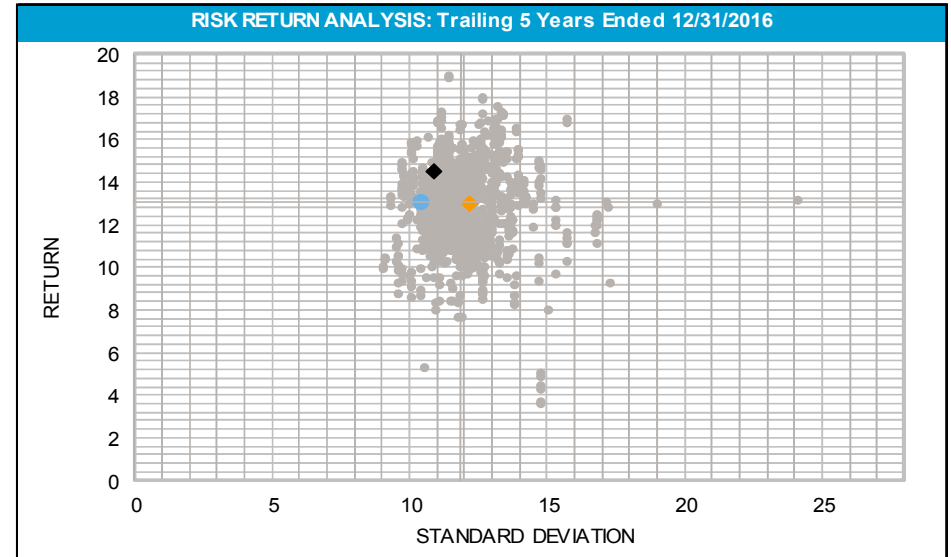
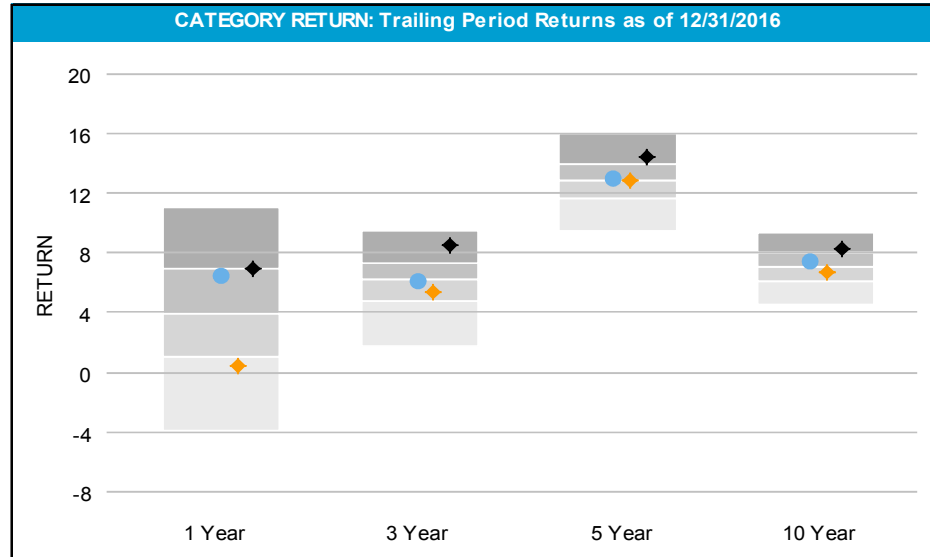
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Fidelity Advisor® New Insights I	27%	27%	50%	51%	37%	7%	21%	17%

# of funds in Category	422	422	407	384	321
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Large Growth Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed



# Mid Value

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	Inception						
● Fidelity Advisor® Leveraged Co Stkl	9.32%	9.32%	2.95%	14.12%	6.75%	N/A	Dec-00	13.61%	-2.89%	1.04%	---	0.81%
● Vanguard Selected Value Inv	16.34%	16.34%	5.98%	14.27%	7.48%	N/A	Feb-96	11.68%	-1.02%	1.20%	---	0.39%
◆ Russell Midcap™ Value Index	20.00%	20.00%	9.45%	15.70%	7.59%	---	---	11.02%	0.00%	1.38%	---	---
◆ Lipper Mid Cap Value Funds Index	18.45%	18.45%	7.03%	14.64%	7.15%	---	---	11.88%	-1.68%	1.21%	---	---
◆ Mid-Cap Value Category Median	19.02%	19.02%	7.08%	14.12%	6.75%	---	---	12.04%	-2.03%	1.15%	---	---

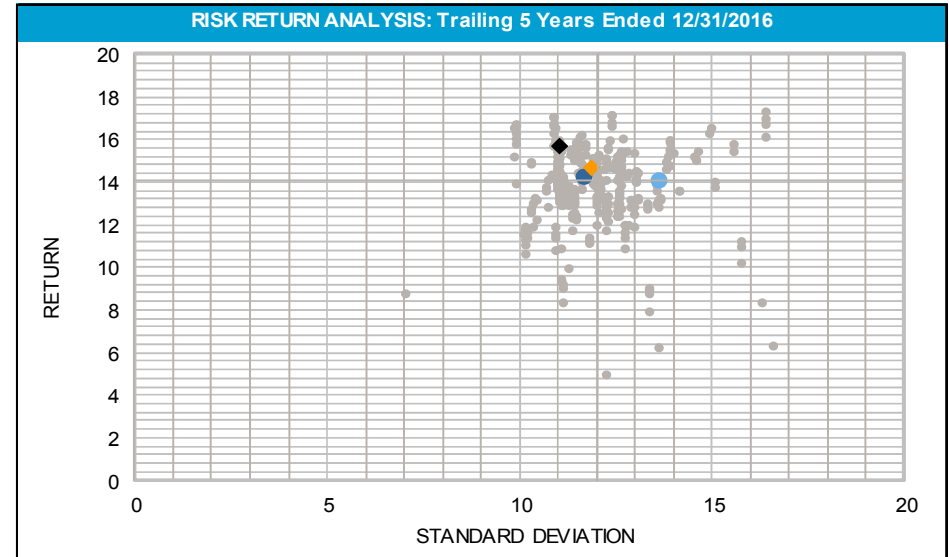
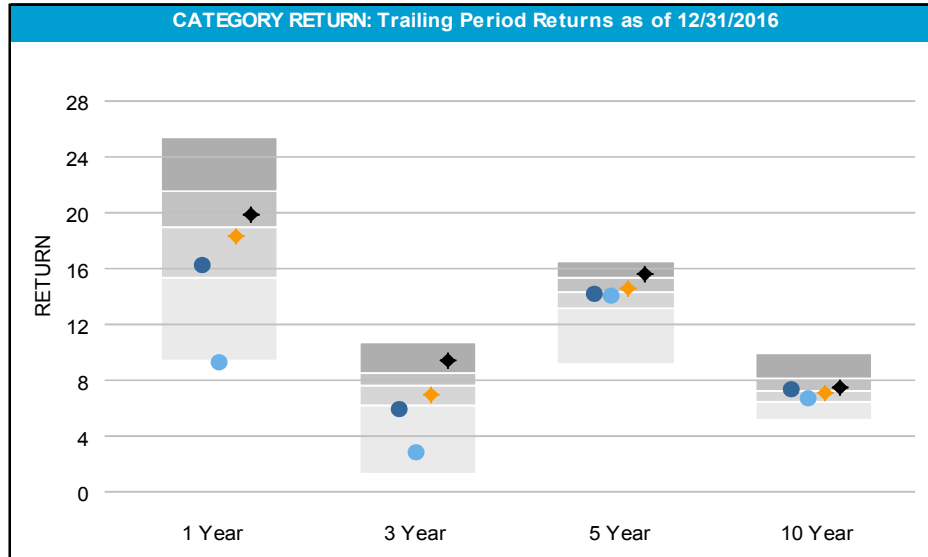
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Fidelity Advisor® Leveraged Co Stkl	95%	95%	90%	50%	50%	85%	66%	77%
● Vanguard Selected Value Inv	64%	64%	69%	46%	29%	43%	27%	37%

# of funds in Category	108	108	98	91	71
------------------------	-----	-----	----	----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Mid-Cap Value Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Mid Blend

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	Inception						
● Vanguard Mid Cap Index Adm	11.22%	11.22%	7.67%	14.37%	7.66%	N/A	Nov-01	11.44%	-0.20%	1.23%	---	0.08%
◆ CRSP Mid Cap Index	11.25%	11.25%	7.72%	14.56%	---	---	---	11.40%	0.00%	1.25%	---	---
◆ Lipper Mid Cap Core Funds Index	15.94%	15.94%	6.76%	13.83%	7.35%	---	---	11.81%	-0.85%	1.15%	---	---
Mid-Cap Blend Category Median	15.48%	15.48%	6.57%	14.07%	7.09%	---	---	11.98%	-0.31%	1.15%	---	---

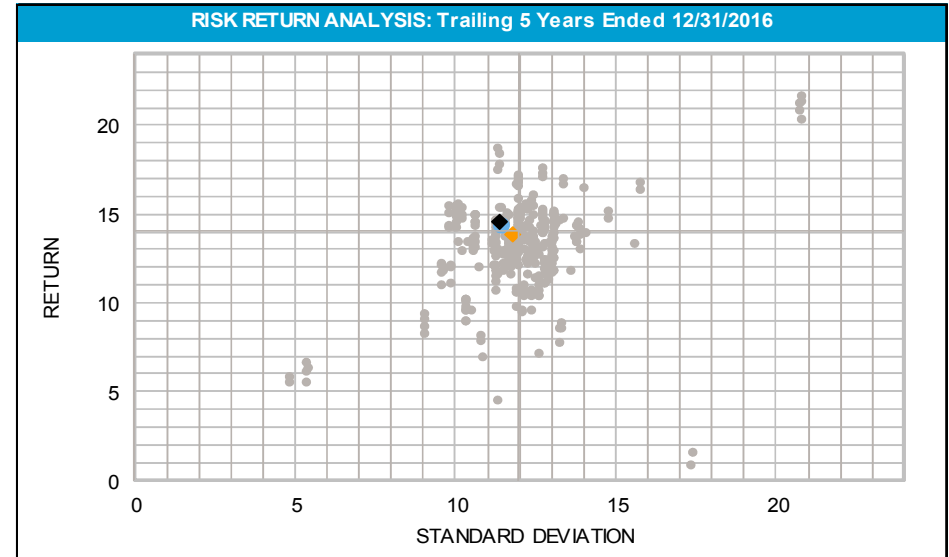
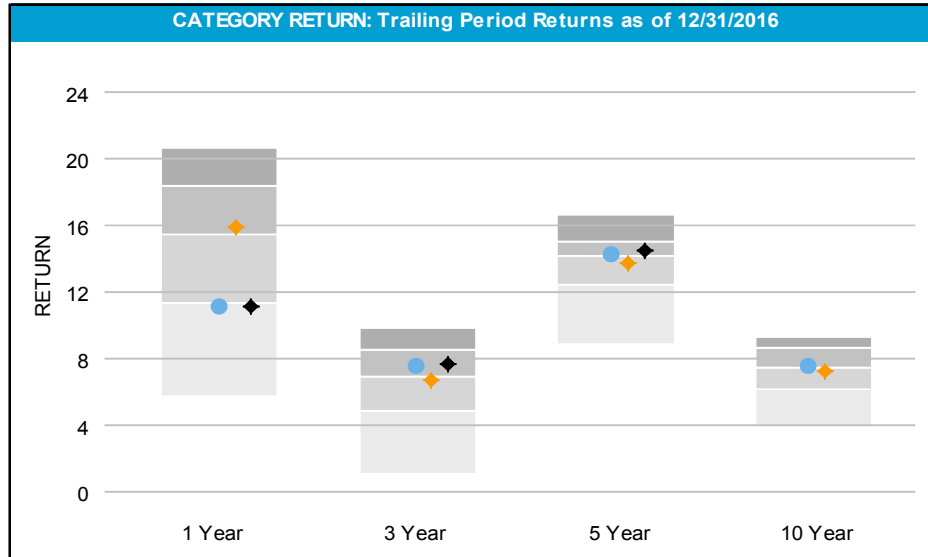
  

Return Rank w/within Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Vanguard Mid Cap Index Adm	75%	75%	35%	43%	39%	29%	48%	27%

# of funds in Category	139	139	127	119	99
------------------------	-----	-----	-----	-----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Mid-Cap Blend Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Mid Growth

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	5 Years			5 Years	5 Years			
● Mid Cap Growth / Westfield Capital Fund	4.40%	4.40%	6.26%	14.30%	---	7.14%	Jun-07	12.89%	0.22%	1.10%	1	0.85%	
● Eaton Vance Atlanta Capital SMID-Cap I	11.21%	11.21%	8.68%	14.82%	11.51%	N/A	Apr-02	10.87%	3.40%	1.32%	---	0.97%	
◆ Russell Midcap™ Growth Index	7.33%	7.33%	6.23%	13.51%	7.83%	---	---	11.93%	0.00%	1.12%	---	---	
◆ Lipper Mid Cap Growth Funds Index	6.27%	6.27%	4.33%	11.93%	7.34%	---	---	12.25%	-1.56%	0.98%	---	---	
◆ Mid-Cap Growth Category Median	6.23%	6.23%	4.05%	11.80%	6.85%	---	---	12.61%	-1.65%	0.93%	---	---	

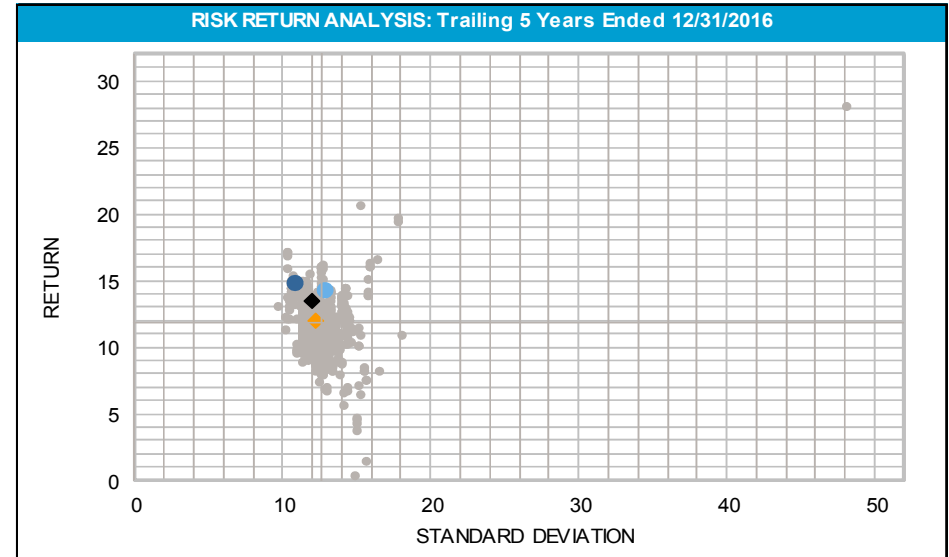
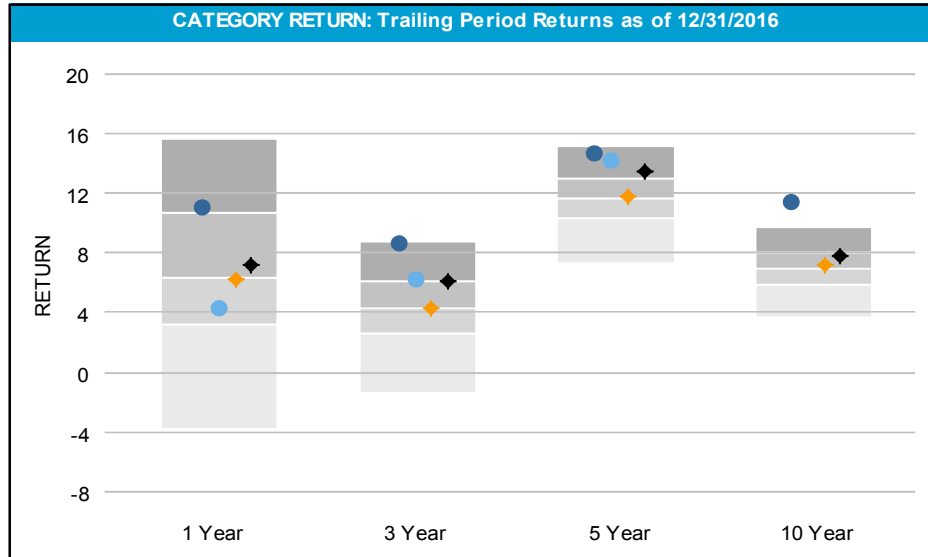
  

Return Rank w ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Mid Cap Growth / Westfield Capital Fund	63%	63%	21%	13%	---	58%	25%	20%
● Eaton Vance Atlanta Capital SMID-Cap I	22%	22%	6%	8%	2%	7%	3%	3%

# of funds in Category	199	199	188	170	148
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Mid-Cap Growth Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Small Value

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	5 Years			5 Years	5 Years			
● AllianzGI NFJ Small-Cap Value Instl	23.42%	23.42%	5.05%	11.14%	7.87%	N/A	Oct-91	12.39%	-0.94%	0.91%	---	0.88%	
◆ Russell 2000™ Value Index	31.74%	31.74%	8.30%	15.07%	6.26%	---	---	14.22%	0.00%	1.06%	---	---	
◆ Lipper Small Cap Value Funds Index	27.00%	27.00%	6.71%	13.71%	6.85%	---	---	13.58%	-0.41%	1.01%	---	---	
Small Value Category Median	26.47%	26.47%	6.96%	14.37%	6.94%	---	---	14.04%	0.37%	1.04%	---	---	

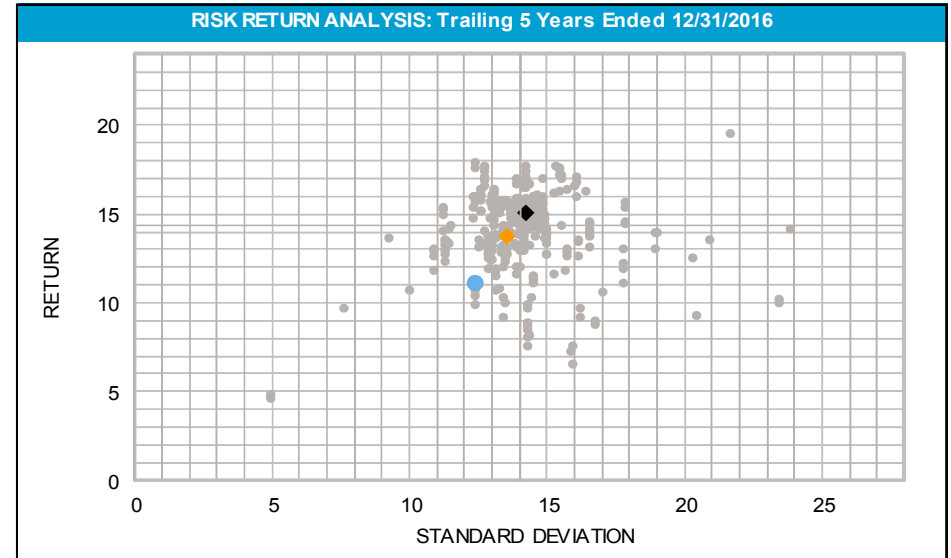
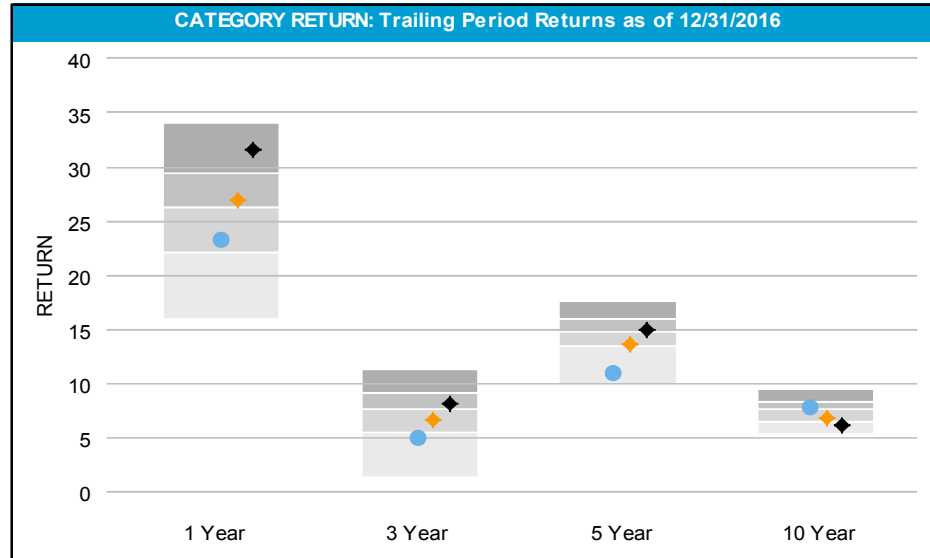
  

Return Rank w/within Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● AllianzGI NFJ Small-Cap Value Instl	69%	69%	71%	88%	18%	11%	74%	78%

# of funds in Category	123	123	113	107	79
------------------------	-----	-----	-----	-----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Small Value Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Small Blend

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	Inception						
● Vanguard Small Cap Index Adm	18.30%	18.30%	7.01%	14.83%	8.18%	N/A	Nov-00	13.06%	-0.17%	1.12%	---	0.08%
◆ CRSP Small Cap Index	18.26%	18.26%	7.00%	15.01%	---	---	---	13.03%	0.00%	1.14%	---	---
◆ Lipper Small Cap Core Funds Index	22.54%	22.54%	6.90%	14.02%	7.51%	---	---	13.30%	-0.91%	1.05%	---	---
Small Blend Category Median	20.71%	20.71%	6.65%	14.31%	6.93%	---	---	13.92%	-0.83%	1.03%	---	---

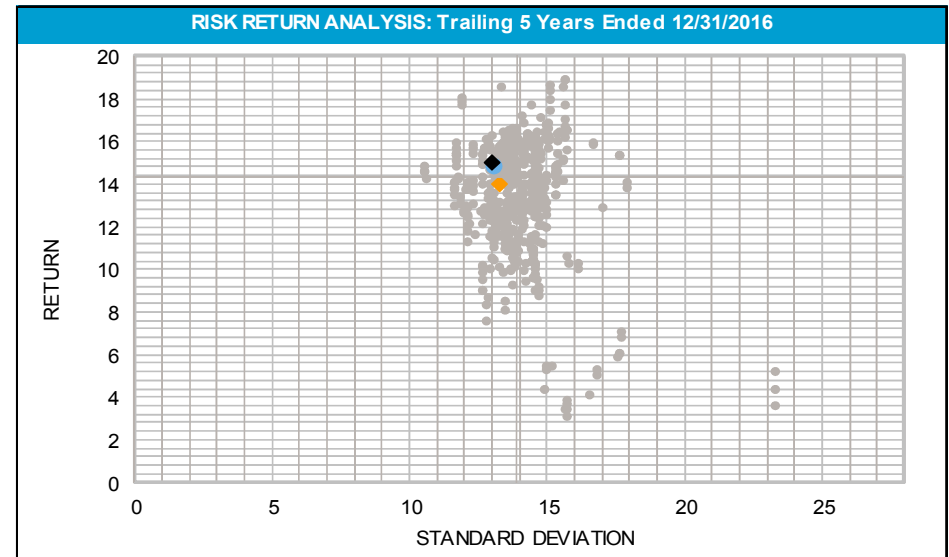
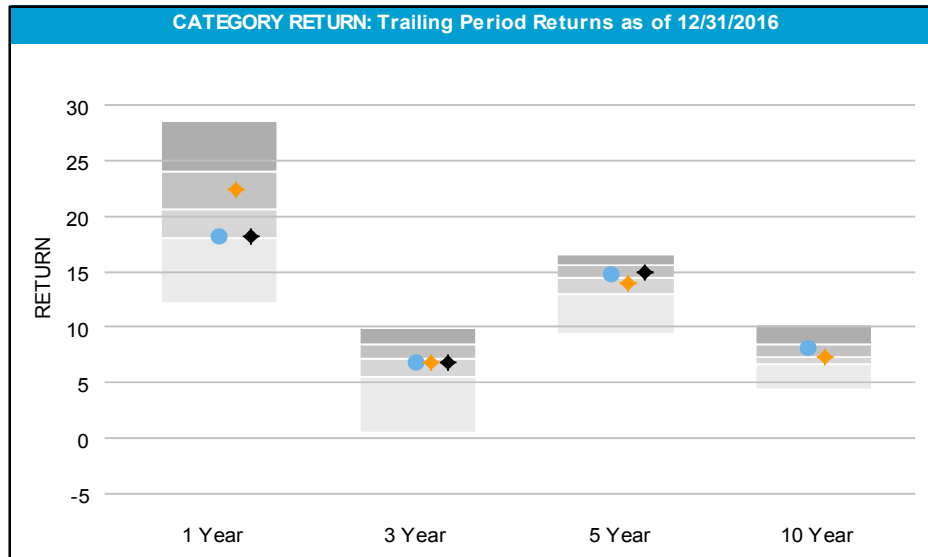
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Vanguard Small Cap Index Adm	72%	72%	43%	38%	23%	18%	40%	22%

# of funds in Category	247	247	219	195	154
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Small Blend Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Small Growth

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016					Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years	Inception						
● <b>BlackRock Small Cap Growth Eq Instl</b>	<b>13.45%</b>	<b>13.45%</b>	<b>3.75%</b>	<b>12.50%</b>	<b>7.59%</b>	<b>N/A</b>	<b>Sep-93</b>	<b>16.34%</b>	<b>-1.11%</b>	<b>0.80%</b>	<b>---</b>	<b>0.72%</b>
◆ <i>Russell 2000™ Growth Index</i>	11.32%	11.32%	5.06%	13.75%	7.76%	---	---	15.53%	0.00%	0.90%	---	---
◆ <i>Lipper Small Cap Growth Funds Index</i>	8.19%	8.19%	2.93%	12.09%	6.51%	---	---	13.93%	-0.13%	0.89%	---	---
<i>Small Growth Category Median</i>	11.31%	11.31%	4.26%	12.56%	7.35%	---	---	14.85%	0.38%	0.88%	---	---

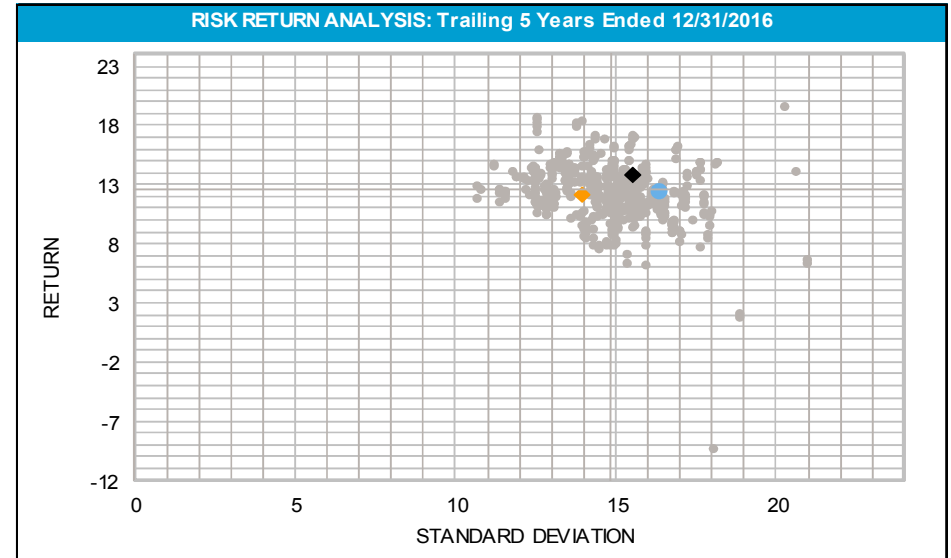
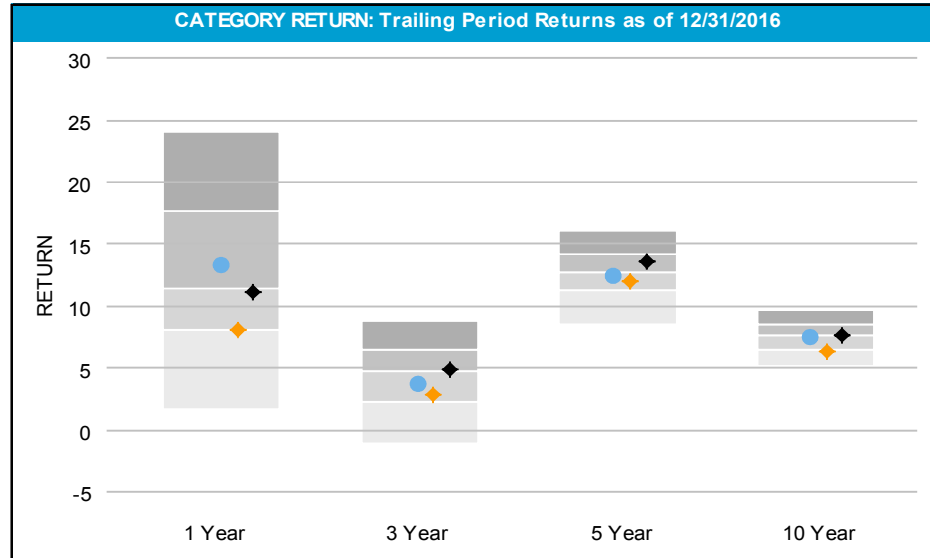
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● <b>BlackRock Small Cap Growth Eq Instl</b>	<b>39%</b>	<b>39%</b>	<b>57%</b>	<b>52%</b>	<b>46%</b>	<b>84%</b>	<b>70%</b>	<b>66%</b>

# of funds in Category	215	215	200	185	162
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Small Growth Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Global Blend

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years							
● American Funds Capital World Gr&Inc R4	6.49%	6.49%	2.69%	10.00%	4.38%	N/A	Jun-02	10.72%	0.21%	0.94%	---	0.79%
◆ MSCI World™ Index(net)	7.51%	7.51%	3.79%	10.41%	3.82%	---	---	11.21%	0.00%	0.93%	---	---
◆ Lipper Global Funds Index	7.64%	7.64%	3.40%	10.06%	3.71%	---	---	11.22%	-0.22%	0.91%	---	---
World Stock Category Median	5.98%	5.98%	2.31%	9.59%	3.82%	---	---	11.69%	-0.63%	0.83%	---	---

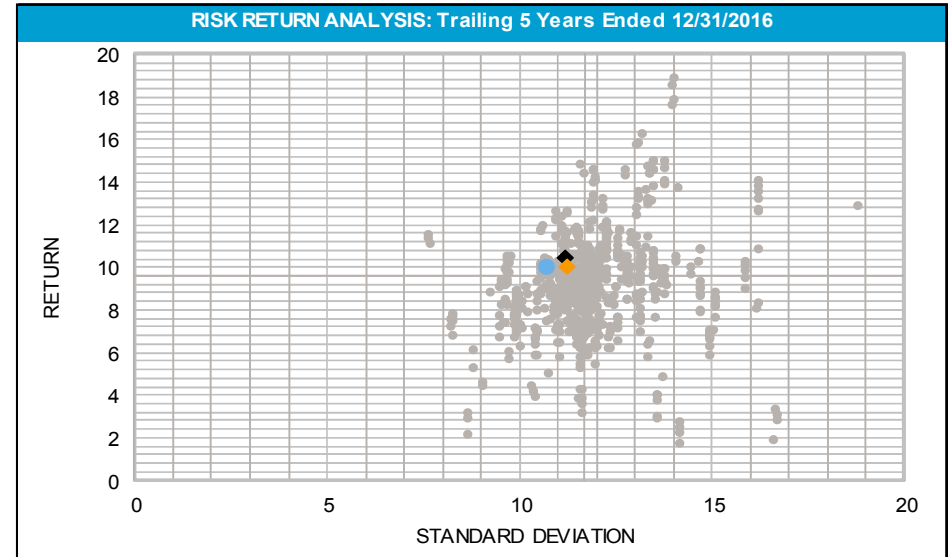
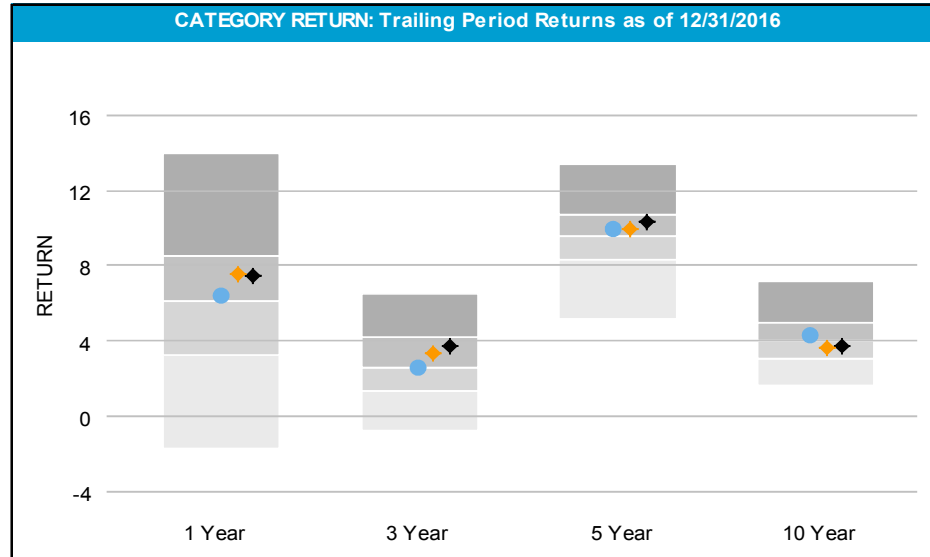
  

Return Rank w/ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● American Funds Capital World Gr&Inc R4	44%	44%	45%	40%	32%	18%	35%	25%

# of funds in Category	288	288	250	200	127
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
Source: Morningstar™ World Stock Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# International Growth

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
● <b>American Funds Europacific Growth R4</b>	<b>0.69%</b>	<b>0.69%</b>	<b>-0.94%</b>	<b>6.85%</b>	<b>2.61%</b>	<b>N/A</b>	<b>Jun-02</b>	<b>11.98%</b>	<b>0.78%</b>	<b>0.61%</b>	---	<b>0.85%</b>
◆ <i>MSCI EAFE™ Growth Index (net)</i>	-3.04%	-3.04%	-1.20%	6.67%	1.63%	---	---	12.85%	0.00%	0.56%	---	---
◆ <i>Lipper International Funds Index</i>	-1.55%	-1.55%	-2.39%	6.18%	1.06%	---	---	12.31%	0.00%	0.54%	---	---
◆ <i>Foreign Large Growth Category Median</i>	-1.18%	-1.18%	-1.67%	6.49%	1.79%	---	---	12.45%	0.15%	0.55%	---	---

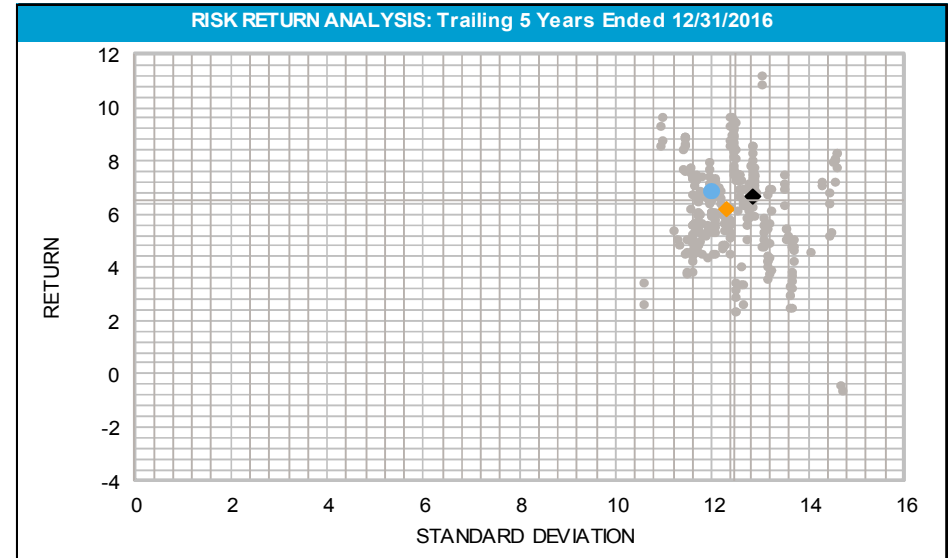
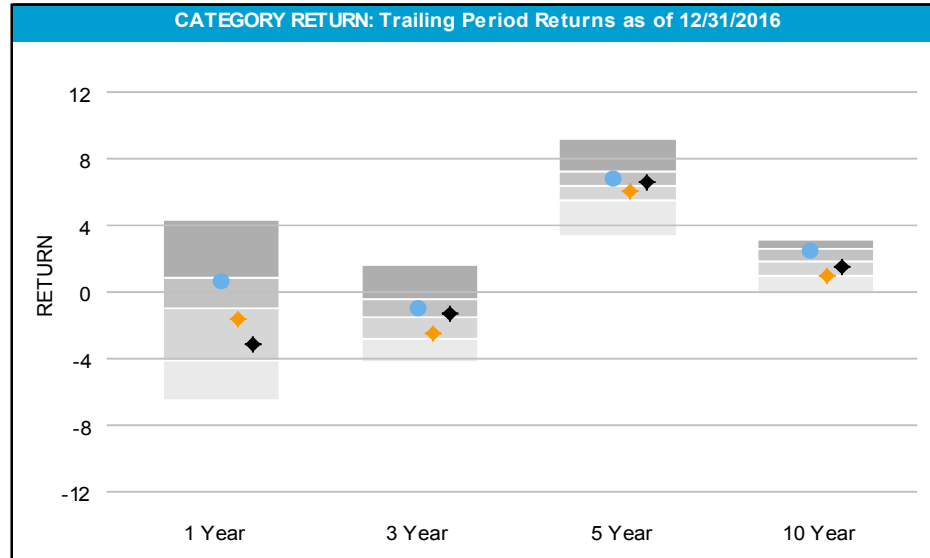
  

Return Rank w ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● <b>American Funds Europacific Growth R4</b>	<b>27%</b>	<b>27%</b>	<b>33%</b>	<b>44%</b>	<b>19%</b>	<b>29%</b>	<b>36%</b>	<b>36%</b>

# of funds in Category	100	100	88	77	60
------------------------	-----	-----	----	----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Foreign Large Growth Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed



## Balanced Blend (Moderate Allocation)

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank	Expense
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years	9/30/16	Ratio
● <b>Oakmark Equity And Income Investor</b>	<b>10.97%</b>	<b>10.97%</b>	<b>4.22%</b>	<b>8.93%</b>	<b>6.64%</b>	<b>N/A</b>	<b>Nov-95</b>	<b>8.22%</b>	<b>-2.26%</b>	<b>1.07%</b>	<b>---</b>	<b>0.89%</b>
◆ 60% Russell 1000 / 40% Bloomberg Barclays Aggregate	8.37%	8.37%	6.50%	9.71%	6.30%	---	---	6.28%	0.00%	1.50%	---	---
◆ Lipper Balanced Funds Index	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	-1.43%	1.26%	---	---
Allocation - 50 to 70 Equity Category Median	6.96%	6.96%	4.09%	8.08%	5.19%	---	---	7.10%	-2.12%	1.13%	---	---

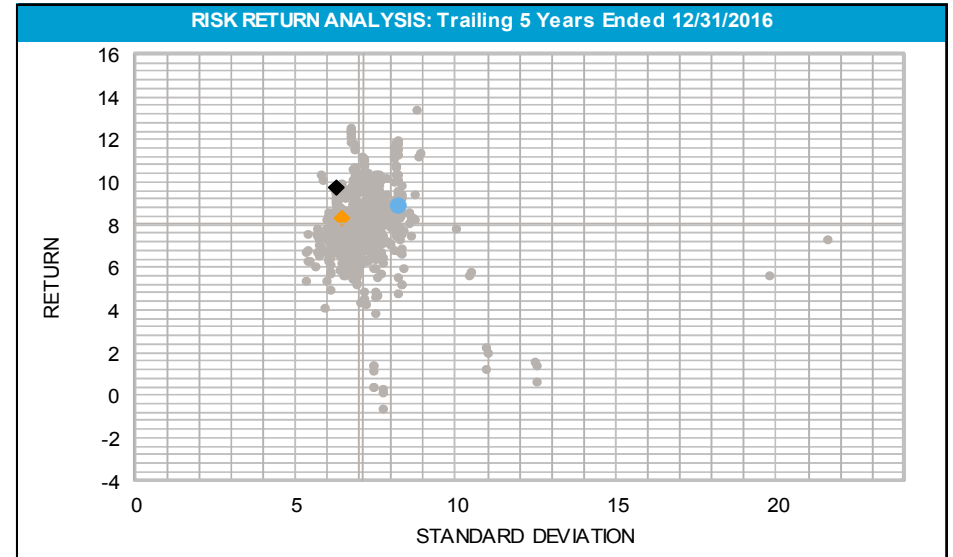
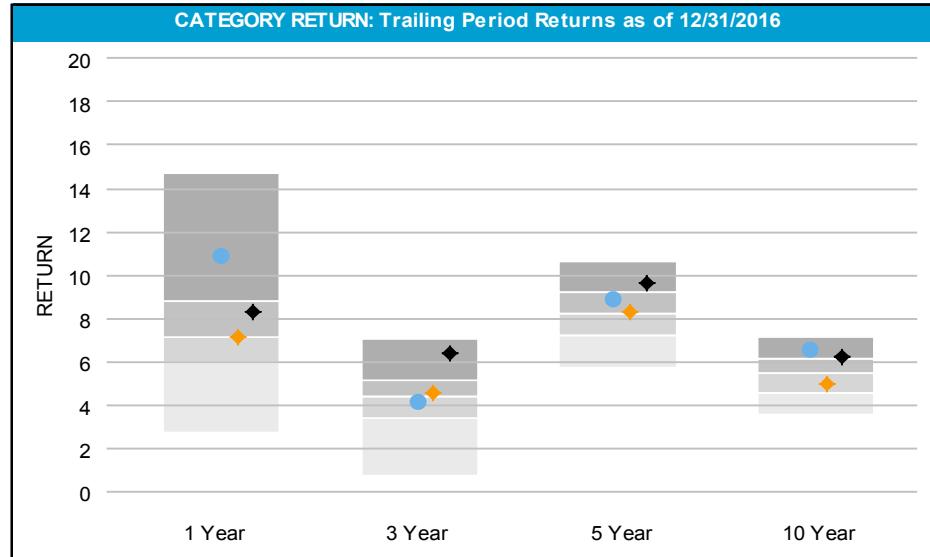
  

Return Rank w ithin Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● <b>Oakmark Equity And Income Investor</b>	<b>12%</b>	<b>12%</b>	<b>44%</b>	<b>28%</b>	<b>12%</b>	<b>90%</b>	<b>56%</b>	<b>62%</b>

# of funds in Category	237	237	220	199	154
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Allocation 50% to 70% Equity Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Retirement Income

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
● Prudential Day One® IncomeFlex Target® Bal Fund	6.72%	6.72%	3.23%	6.05%	---	7.41%	Jun-09	6.04%	-1.07%	0.99%	---	1.61%
◆ Prudential Day One IncomeFlex Target Bal Benchmark	7.62%	7.62%	4.29%	7.14%	4.94%	---	---	5.98%	0.00%	1.17%	---	---
◆ Lipper Balanced Funds Index	7.20%	7.20%	4.61%	8.34%	5.04%	---	---	6.48%	0.68%	1.26%	---	---
Retirement Income Median	5.24%	5.24%	2.96%	4.62%	4.16%	---	---	4.41%	0.15%	1.15%	---	---

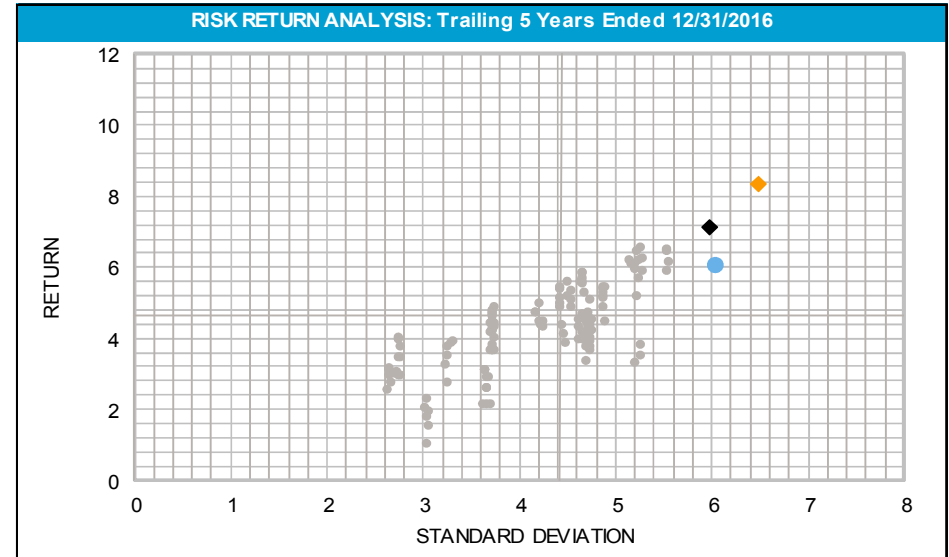
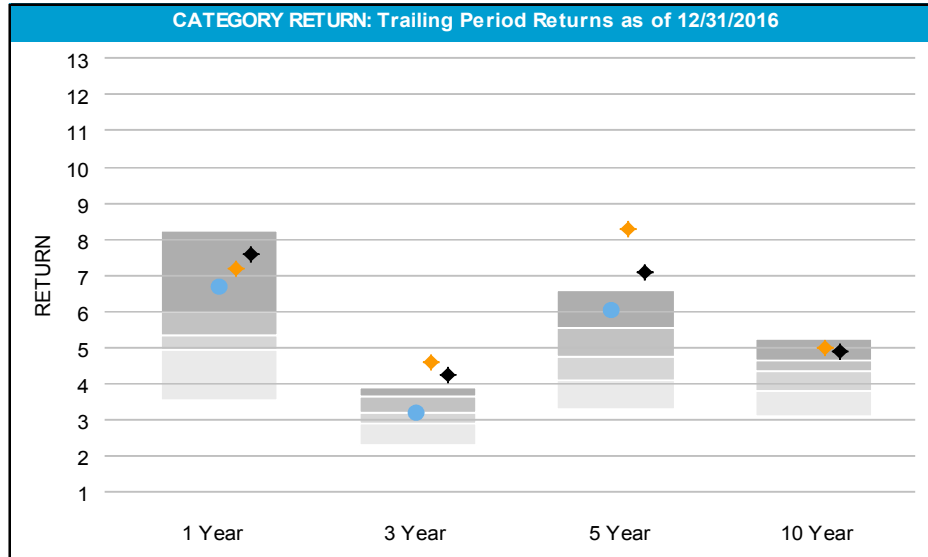
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● Prudential Day One® IncomeFlex Target® Balanced Fund	9%	9%	34%	14%	---	100%	99%	76%

# of funds in Category	42	42	34	29	14
------------------------	----	----	----	----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Retirement Income Median

■ Open    ■ Watch List    ■ Closed

# Retirement Income - IncomeFlex (Moderate Allocation)

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio	
		1 Year	3 Years	5 Years	10 Years							
IncomeFlex LT Balanced Fund	5.86%	5.86%	3.17%	7.60%	3.99%	N/A	Nov-06	7.31%	-1.53%	1.03%	---	1.84%
IncomeFlex LT Balanced Fund	5.33%	5.33%	2.65%	7.06%	3.48%	N/A	Nov-06	7.30%	-2.03%	0.96%	---	2.34%
Lifetime Balanced Primary Benchmark	7.42%	7.42%	5.07%	9.08%	5.46%	---	---	7.09%	0.00%	1.25%	---	---
Lifetime Conservative Growth Primary Benchmark	6.66%	6.66%	4.74%	8.00%	5.34%	---	---	6.06%	0.00%	1.29%	---	---
Allocation - 50 to 70 Equity Category Median	6.96%	6.96%	4.09%	8.08%	5.19%	---	---	7.10%	-0.79%	1.13%	---	---

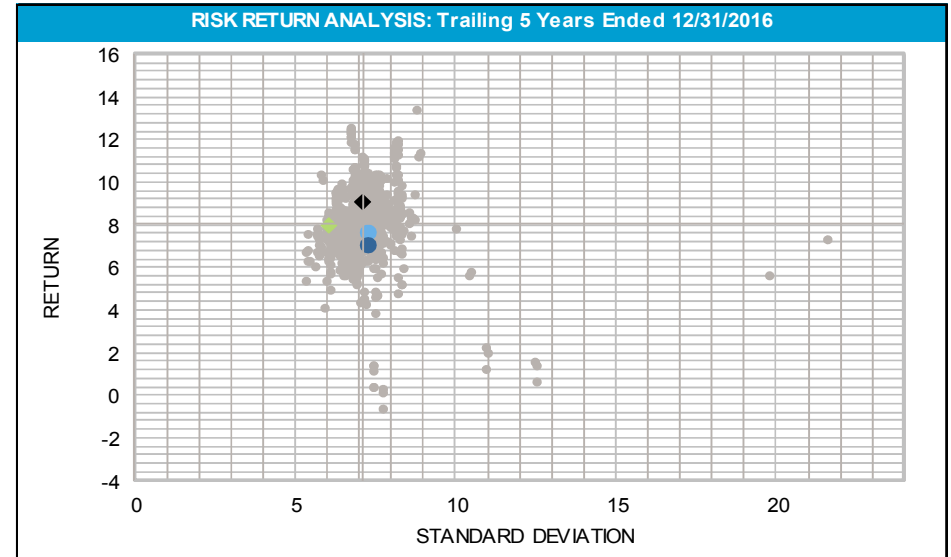
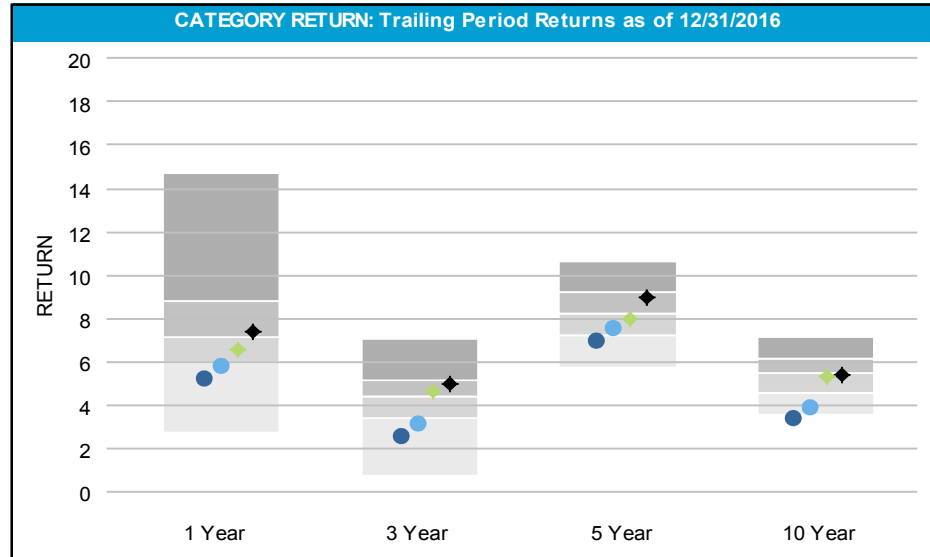
  

Return Rank w/within Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
IncomeFlex LT Balanced Fund	75%	75%	72%	65%	82%	60%	73%	68%
IncomeFlex LT Balanced Fund	79%	79%	82%	76%	91%	60%	84%	79%

# of funds in Category	237	237	220	199	154
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Allocation 50% to 70% Equity Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Retirement Income - IncomeFlex (Moderate Allocation)

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception	Inception Date	Risk 5 Years	Alpha 5 Years	Sharpe 5 Years	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years							
● IncomeFlex LT Conservative Growth Fund	5.24%	5.24%	3.00%	6.69%	4.00%	N/A	Nov-06	6.25%	-1.37%	1.06%	---	1.78%
● IncomeFlex LT Conservative Growth Fund	4.72%	4.72%	2.48%	6.16%	3.48%	N/A	Nov-06	6.25%	-1.87%	0.98%	---	2.28%
◆ Lifetime Conservative Growth Primary Benchmark	6.66%	6.66%	4.74%	8.00%	5.34%	---	---	6.06%	0.00%	1.29%	---	---
Allocation - 50 to 70 Equity Category Median	6.96%	6.96%	4.09%	8.08%	5.19%	---	---	7.10%	-0.79%	1.13%	---	---

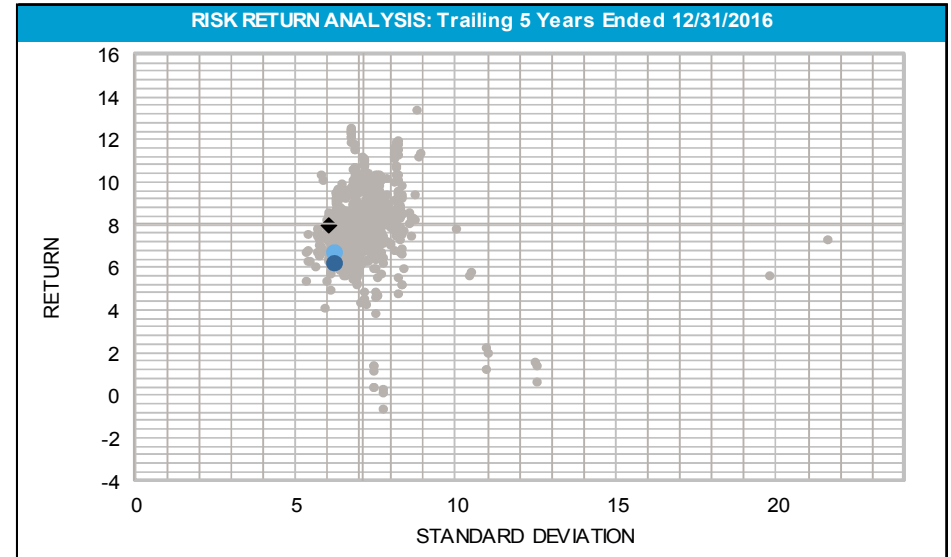
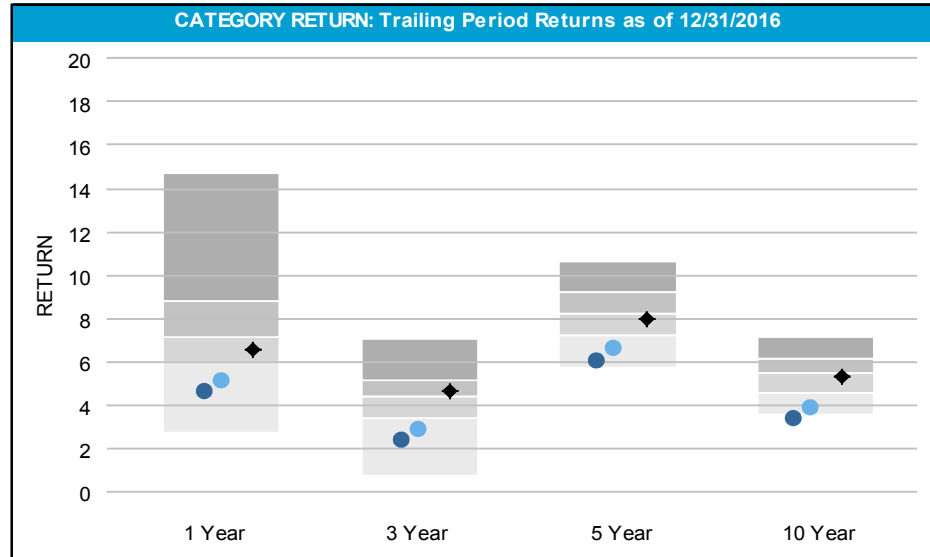
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● IncomeFlex LT Conservative Growth Fund	80%	80%	77%	84%	82%	11%	64%	66%
● IncomeFlex LT Conservative Growth Fund	84%	84%	85%	88%	91%	11%	75%	77%

# of funds in Category	237	237	220	199	154
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time, including the target date.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ Allocation 50% to 70% Equity Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

## Retirement Income - IncomeFlex (Conservative Allocation)

Investment Option/Benchmark	YTD Return	Average Annual Total Returns as of 12/31/2016				Inception Inception	Inception Date	Risk	Alpha	Sharpe	DDA Rank 9/30/16	Expense Ratio
		1 Year	3 Years	5 Years	10 Years			5 Years	5 Years	5 Years		
IncomeFlex LT Income & Equity Fund	3.77%	3.77%	2.46%	4.69%	3.67%	N/A	Nov-06	4.23%	-1.17%	1.09%	---	1.69%
IncomeFlex LT Income & Equity Fund	3.25%	3.25%	1.94%	4.17%	3.16%	N/A	Nov-06	4.23%	-1.67%	0.97%	---	2.19%
Lifetime Income & Equity Primary Benchmark	5.11%	5.11%	4.01%	5.80%	4.88%	---	---	4.09%	0.00%	1.38%	---	---
Allocation - 30 to 50 Equity Category Median	6.22%	6.22%	3.17%	5.91%	4.47%	---	---	5.26%	-0.93%	1.14%	---	---

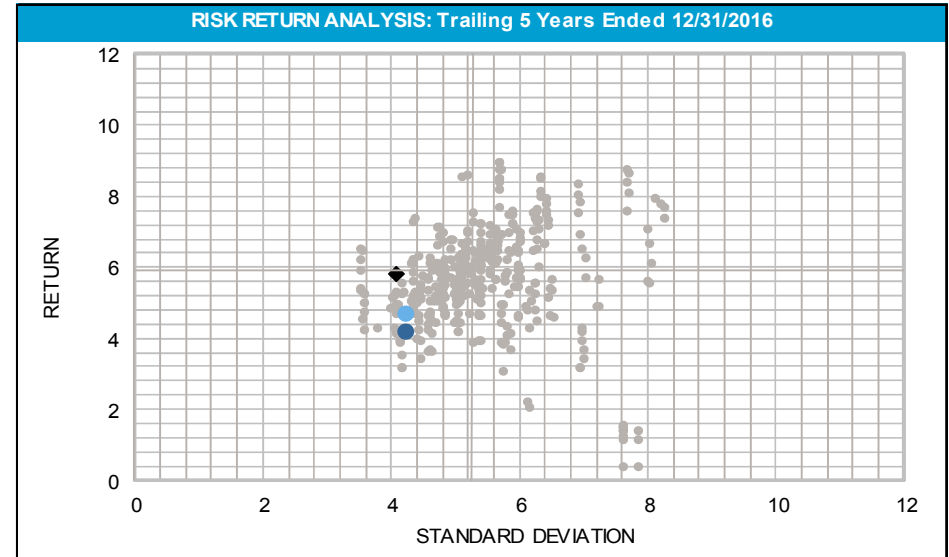
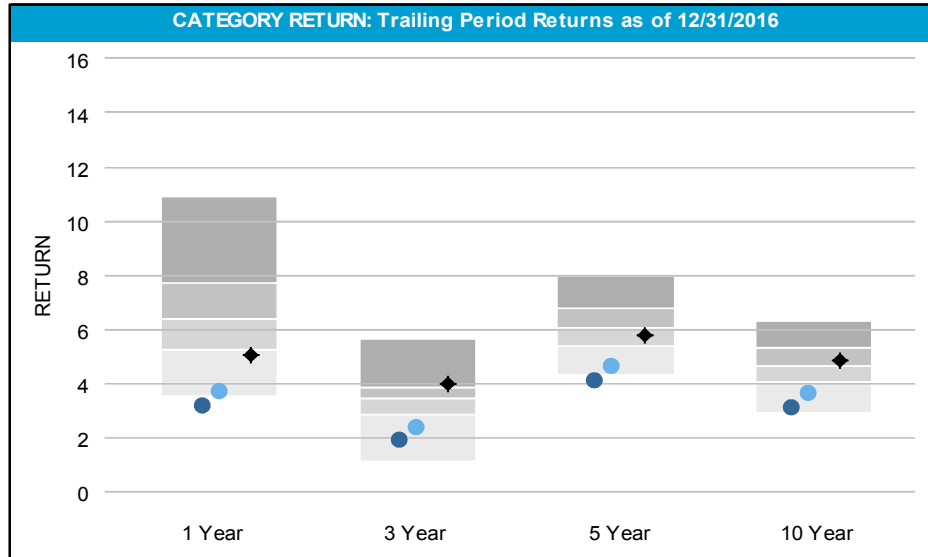
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
IncomeFlex LT Income & Equity Fund	93%	93%	76%	88%	82%	9%	59%	63%
IncomeFlex LT Income & Equity Fund	95%	95%	83%	95%	88%	9%	74%	76%

# of funds in Category	141	141	121	109	83
------------------------	-----	-----	-----	-----	----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time, including the target date.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.  
 Source: Morningstar™ - 30% to 50% Equity Allocation Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Intermediate-Term Bond

Investment Option/Benchmark	YTD	Average Annual Total Returns as of 12/31/2016 <sup>+</sup>				Inception	Risk	Alpha	Sharpe	DDA Rank <sup>+</sup>	Expense
	Return <sup>++</sup>	1 Year	3 Years	5 Years	10 Years	Date	5 Years	5 Years	5 Years	9/30/16	Ratio <sup>+</sup>
● <b>Core Plus Bond / PGIM Fund</b>	5.21%	5.21%	4.13%	4.32%	6.00%	N/A	3.76%	1.67%	1.12%	2	0.40%
◆ Bloomberg Barclays Aggregate Bond Index	2.65%	2.65%	3.03%	2.24%	4.35%	---	2.91%	0.00%	0.74%	---	---
Intermediate-Term Bond Category Median	3.08%	3.08%	2.89%	2.76%	4.55%	---	2.98%	0.63%	0.89%	---	---

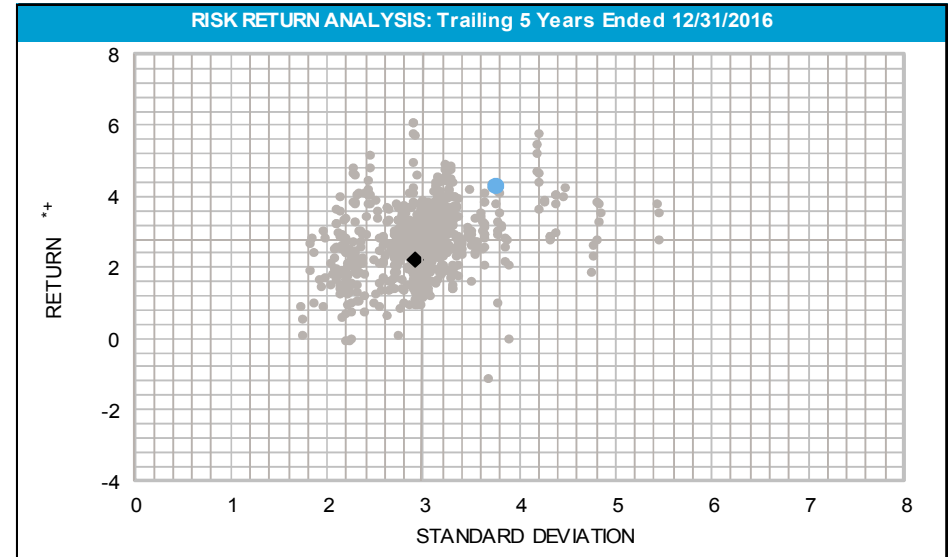
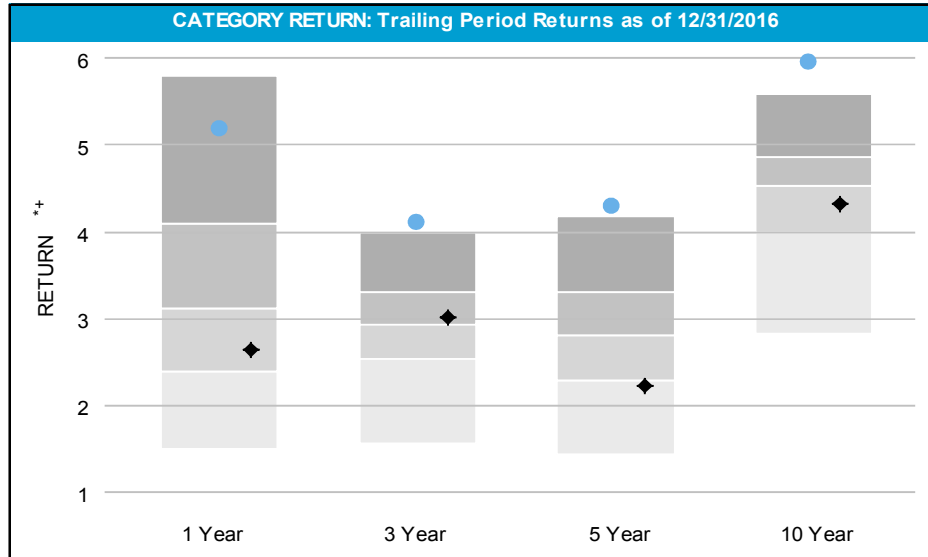
  

Return Rank w/in Category	YTD	1 Year	3 Years	5 Years	10 Years	Risk	Alpha	Sharpe
● <b>Core Plus Bond / PGIM Fund</b>	11%	11%	5%	4%	2%	95%	16%	20%

# of funds in Category	290	290	270	252	215
------------------------	-----	-----	-----	-----	-----

Return rank within category is the percentile ranking of an investment option's returns relative to the other investment options in its category. The highest ranking a fund can receive is 1. The lowest is 100.



Fixed Income investment (bond) funds are subject to interest rate risk; their value will decline as interest rates rise.

\* For Institutional Funds, the returns for periods prior to the investment manager's inception date may represent the blend of actual separate account performance and the manager's composite for similar strategies. Actual returns and the composite are shown separately in the Plan Summary section earlier in this report. Refer to the Glossary and Notes section at the end of this report for other important information.

+ For Institutional Funds and Alliance Funds, returns, expense ratios and rankings do not reflect any contract charges.

▲ Please refer to the glossary & notes section at the end of this report for all appropriate notes and disclaimers.

Source: Morningstar<sup>TM</sup> Intermediate-Term Bond Category for creating asset class universe.

■ Open    ■ Watch List    ■ Closed

# Glossary & Notes

## Index Definitions & Disclosures

A market index is an unmanaged portfolio of securities such as stocks and bonds. An index is often used as a comparative benchmark for managed portfolios such as mutual funds. These indices are presented to help you evaluate the performance of the broad market which they represent, and provide you with an understanding of that market's historic long-term performance. They are an unmanaged weighted index providing a broad indicator of price movement. Individual investors cannot invest directly in an index/average. Past performance is not indicative of future results.

**60% Russell 1000 / 40% Bloomberg Barclays Aggregate :** 60% Russell 1000 Index/40% Bloomberg Barclays U.S. Aggregate Index is an unmanaged, weighted average composite composed of 60% Russell 1000 Index and 40% Bloomberg Barclays U.S. Aggregate Index (measuring U.S. bonds with maturities of at least one year).

**Bloomberg Barclays Agency Index :** Bloomberg Barclays U.S. Agency Index accounts for roughly 35% of the Government Index and includes publicly issued debt of U.S. government agencies, quasi-federal corporations, and corporate or foreign debt guaranteed by the U.S. government.

**Bloomberg Barclays Aggregate Bond Index :** Bloomberg Barclays US Aggregate Bond Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-through's), ABS, and CMBS. It rolls up into other Bloomberg Barclays flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

**Bloomberg Barclays Asset-Backed Securities Index :** Bloomberg Barclays U.S. Asset Backed Securities Index is a component of the U.S. Aggregate index. The Asset-Backed Securities (ABS) Index has five subsectors: (1) Credit and charge cards, (2) Autos, (3) Home equity loans, (4) Utility, and (5) Manufactured Housing. The index includes pass-through, bullet, and controlled amortization structures. The ABS Index includes only the senior class of each ABS issue and the ERISA-eligible B and C tranche.

**Bloomberg Barclays Corporate High Yield Index :** Bloomberg Barclays U.S. High Yield Index covers the universe of fixed rate, non-investment grade debt (having a maximum quality rating of Ba1), a minimum outstanding amount of \$150 million and at least one year to maturity.

**Bloomberg Barclays Government Bond Index :** The Bloomberg Barclays U.S. Government Index: measures the performance of the U.S. Treasury and U.S. Agency Indices, including Treasuries and U.S. agency debentures. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

**Bloomberg Barclays Mortgage-Backed Securities Index :** Bloomberg Barclays U.S. Mortgage Backed Securities measures the performance of the agency mortgage-backed pass-through securities (both fixed-rate and hybrid ARM) issued by Ginnie Mae (GNMA), Fannie Mae (FNMA), and Freddie Mac (FHLMC).

**Bloomberg Barclays Treasury Bond Index :** Bloomberg Barclays U.S. Treasury Index accounts for nearly 65% of the Government Index and includes public obligations of the U.S. Treasury that have remaining maturities of more than one year.

**Bloomberg Barclays U.S. Credit Index :** The Bloomberg Barclays US Credit Index measures the performance of the US Corporate and a non-corporate component that includes foreign agencies, sovereigns, supranationals and local authorities. It is a subset of the US Government/Credit Index and the US Aggregate Index.

**Bloomberg Barclays US Treasury: US TIPS Index :** This index includes all publicly issued United States Treasury inflation-protected securities that have at least one year remaining until maturity, are rated investment grade, and have \$250 million or more of outstanding face value. In addition, the securities must be denominated in U.S. dollars, and must be fixed-rate and non-convertible securities. The index is a market capitalization-weighted index. Inflation notes were included in the broader Bloomberg Barclays U.S. Treasury Index in March 1997 and removed from that index on January 1, 1998.

### **Source: Bloomberg Barclays Indices**

**5 Year Treasury Average Yield :** The 5-Year Treasury Average Yield is the average daily treasury yield (Constant Maturity) for U.S. Treasuries with a maturity of five years (negotiable debt obligations of the U.S. Government, considered intermediate in maturity).

**CRSP Mid Cap Index :** The CRSP US Mid Cap Index targets inclusion of the U.S. companies that fall between the 70%-85% of investable market capitalization. The index includes securities traded on NYSE, NYSE Market, NASDAQ or ARCA.

**CRSP Small Cap Index :** The CRSP US Small Cap Index includes U.S. companies that fall between the bottom 2%-15% of the investable market capitalization. There is no lower limit in market capitalization, other than what is specified by investability screens. The index includes securities traded on NYSE, NYSE Market, NASDAQ or ARCA.

**FTSE NAREIT Equity® Index :** The FTSE NAREIT Equity® Index is an unmanaged market capitalization index of all tax-qualified Equity REITS listed on the NYSE, AMEX, and the NASDAQ that have 75% or more of their gross invested book of assets invested directly or indirectly in the equity ownership of real estate. This Fund is not sponsored, endorsed, sold or promoted by FTSE International Limited ("FTSE") and FTSE makes no recommendation regarding investing in the Fund. See the User's Guide for a more detailed description of the limited relationship FTSE has with Prudential.

**Lifetime Balanced Primary Benchmark :** Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively.

MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such



information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lifetime Conservative Growth Primary Benchmark :** Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively.

MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lifetime Income & Equity Primary Benchmark :** Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively.

MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lipper Balanced Funds Index :** Lipper Balanced Funds Index is an equal dollar weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to conserve principal by maintaining a balanced portfolio of stocks and bonds). Typically the stock/bond ratio ranges around 60%/40%.

**Lipper Global Funds Index :** Lipper Global Funds Index is an equal dollar-weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to invest at least 25% of its portfolio in securities traded outside of the United States). These funds may own U.S. securities as well.

**Lipper International Funds Index :** Lipper International Funds Index is an equal dollar-weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to invest assets in securities whose primary trading markets are outside the United States).

**Lipper Large Cap Core Funds Index :** Lipper Large-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

**Lipper Large Cap Growth Funds Index :** Lipper Large-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

**Lipper Large Cap Value Funds Index :** Lipper Large-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

**Lipper Mid Cap Core Funds Index :** Lipper Mid-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Mid Cap Growth Funds Index :** Lipper Mid-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Mid Cap Value Funds Index :** Lipper Mid-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Small Cap Core Funds Index :** Lipper Small-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P Super-Composite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P SmallCap 600 Index.

**Lipper Small Cap Growth Funds Index :** Lipper Small-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P SmallCap 600 Index.

**Lipper Small Cap Value Funds Index :** Lipper Small-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P SmallCap 600 Index.

**MSCI EAFE™ Growth Index(net) :** MSCI EAFE™ Growth Index (net) measures the performance of the growth large and mid cap segments of equity securities in developed markets, excluding the US & Canada. It is free float-adjusted market-capitalization weighted. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI EAFE™ Index(net) :** MSCI EAFE™ Index(net) is a market capitalization weighted index comprised of companies representative of the market structure of 21 developed market countries in Europe, Australia and the Far East. The MSCI EAFE Index is available both in local currency and U.S. dollar terms. The returns shown in the performance chart are calculated with dividends reinvested and are net of foreign withholding tax. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI Emerging Markets™ Index(net) :** The MSCI Emerging Markets™ Index measures the performance of the large and mid cap segments of emerging market equity securities. It is free float-adjusted market-capitalization weighted. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI Europe ex U.K. Index :** MSCI EAFE Value Index is a market capitalization weighted index comprised of those firms in the MSCI EAFE Index with lower Price/Book Value (P/BV) ratios relative to their respective MSCI country index.

**MSCI Japan Net Dividend Index :** MSCI Japan Index measures the performance of the large and mid cap segments of Japan equity securities. It is free float-adjusted market-capitalization weighted. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI Pacific Ex Japan Net Dividend Index :** MSCI Pacific ex. Japan index measures the performance of stock markets in Australia, Hong Kong, New Zealand, and Singapore, and Malaysia. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI United Kingdom Net Dividend Index :** MSCI United Kingdom (net index) is constructed including every listed security in the market. Securities are free float adjusted, classified in accordance with the Global Industry Classification Standard (GICS®), and screened by size, liquidity and minimum free float. The returns shown in the performance chart are calculated with dividends reinvested and are net of foreign withholding tax.

**MSCI World™ Index(net) :** MSCI World™ Index(net) is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed markets (includes 24 countries in the North America, Europe, and Asia/Pacific region). MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Prudential Day One IncomeFlex Target Bal Benchmark :** The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Russell 1000™ Growth Index :** The Russell 1000™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell 1000 companies with higher price-to-book ratios and higher forecasted growth rates.

**Russell 1000™ Index :** The Russell 1000™ Index is a market-capitalization weighted index that measures the performance of the 1,000 largest companies in the Russell 3000® Index.

**Russell 1000™ Value Index :** The Russell 1000™ Value Index is a market capitalization-weighted index that measures the performance of those Russell 1000 companies with lower price-to-book ratios and lower forecasted growth rates.

**Russell 2000™ Growth Index :** The Russell 2000™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell 2000 companies with higher price-to-book ratios and higher forecasted growth rates.

**Russell 2000™ Index :** The Russell 2000™ Index is a market capitalization-weighted index that measures the performance of the 2000 smallest companies in the Russell 3000® Index.

**Russell 2000™ Value Index :** The Russell 2000™ Value Index is a market capitalization-weighted index that measures the performance of those Russell 2000 companies with lower price-to-book ratios and lower forecasted growth rates.

**Russell Midcap™ Growth Index :** The Russell Midcap™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell Midcap companies with higher price-to-book ratios and higher forecasted growth rates. The stocks are also members of the Russell 1000® Growth Index.

**Russell Midcap™ Index :** The Russell Midcap™ Index is a market capitalization-weighted index that measures the performance of the mid-cap segment of the U.S. equity universe. The index consists of approximately 800 of the smallest companies in the Russell 1000® Index.

**Russell Midcap™ Value Index :** The Russell Midcap™ Value index is a market capitalization-weighted index that measures the performance of those Russell Midcap companies with lower price-to-book ratios and lower forecasted growth rates. The stocks are also members of the Russell 1000® Value Index.

**S&P 500 Real Estate Index :** S&P 500®-Real Estate Index comprises those companies included in the S&P 500 that are classified as members of the GICS® real estate sector.

**S&P 500® Index :** S&P 500® Index (registered trademark of The McGraw-Hill Companies, Inc.) is an unmanaged index with over US \$5.58 trillion benchmarked (index assets comprising approximately US \$1.31 trillion of this total) that includes 500 leading companies in leading industries of the U.S. economy, capturing 75% coverage of U.S. equities.

**S&P 500®-Consumer Discretionary Index :** S&P 500®-Consumer Discretionary Index includes companies that tend to be most sensitive to economic cycles. Its manufacturing segment includes automotive, household durable goods, textile and apparel, and leisure equipment. The services segment includes hotels, restaurants and other leisure facilities, media production and services and consumer retailing.

**S&P 500®-Consumer Staples Index :** S&P 500®-Utilities Index includes companies that tend to be less sensitive to economic cycles. It includes manufacturing and distributors of food, beverages and tobacco and producers of non-durable household goods and personal products. It also includes food and drug retailing companies.

**S&P 500®-Financial Services Index :** S&P 500®-Financial Services Index contains companies involved in activities such as banking, consumer finance, investment banking and brokerage, asset management, insurance and investment, and real estate, including REITs.

**S&P 500®-Health Care Index :** S&P 500®-Health Care Index encompasses two main industry groups. The first includes companies who manufacture health care equipment and supplies or provide health care related services, including distributors of health care products, providers of basic health-care services, and owners and operators of health care facilities and organizations. The second regroups companies primarily involved in the research, development, production and marketing of pharmaceuticals and biotechnology products.

**S&P 500®-Industrials Index :** S&P 500®-Industrials Index includes companies whose businesses manufacture and distribute capital goods, including aerospace and defense, construction, engineering and building products, electrical and industrial machinery. It also includes companies who provide commercial services and supplies, including printing, employment, environmental, office services and transportation services including airlines, couriers, marine, road, and rail and transportation infrastructure.

**S&P 500®-Information Technology Index :** S&P 500®-Information Technology Index: Standard & Poor's offers sector indices on the S&P 500 based upon the Global Industry Classification Standard (GICS®). This standard is jointly Standard & Poor's and MSCI. Each stock is classified into one of 10 sectors, 24 industry groups, 64 industries and 139 sub-industries according to their largest source of revenue. Standard & Poor's and MSCI jointly determine all classifications. The 10 sectors are Consumer Discretionary, Consumer Staples, Energy, Financials, Health Care, Industrials, Information Technology, Materials, Telecommunication Services and Utilities. These indices are calculated using the same guiding principles that apply to all Standard & Poor's indices.

**S&P 500®-Materials and Processing Index :** S&P 500®-Materials and Processing Index includes companies that manufacture chemicals, construction materials, glass, paper, forest products and related packaging products, metals, minerals and mining companies, including producers of steel.

**S&P 500®-Other Energy Index :** S&P 500®-Other Energy Index encompasses two main industry groups. The first includes companies who manufacture oil rigs, drilling equipment and other energy-related services and equipment, including seismic data collection. The second group includes the exploration, production, marketing, refining and/or transportation of oil and gas products

**S&P 500®-Telecom Service Index :** S&P 500®-Telecom Service Index contains companies that provide communications services primarily through a fixed-line, cellular, wireless, high bandwidth and/or fiber optic cable network.

**S&P 500®-Utilities Index** : S&P 500®-Utilities Index encompasses those companies considered electric, gas or water utilities, or companies that operate as independent producers and/or distributors of power. This sector includes both nuclear and non-nuclear facilities

# Investment Performance Notes

## Important Information about Investment Product Performance

Prudential Retirement constructs Asset Class Categories using MPI Stylus, a product of Markov Processes International LLC, and data provided by Morningstar™, Inc. Categories are constructed by using the appropriate Morningstar™, Inc. category and then removing duplicate share classes from the universe. Duplicate share classes are identified in a database field, and in general the share class with the longest history is used for category construction. Category medians and fund percentile rankings are then calculated using MPI Stylus and therefore may differ from those provided directly by Morningstar™, Inc.

## Fund Specific Footnotes

**Core Plus Bond / PGIM Fund** - The Separate Account was established 7/18/2002. All performance results are net of the management fee for this Fund of 0.38%. Actual Fund performance is also net of other Fund operating expenses of 0.02% for the prior calendar year. Such Fund operating expenses may reflect the benefit of a commission recapture program. Fee waivers of 0.00% are in place for this Fund. Actual performance shown reflects the imposition of the foregoing expenses and the benefit of any fee waivers and commission recaptures. Effective 12/15/2014, PGIM, Inc. (formerly known as Prudential Investment Management, Inc or "PIM") replaced Pacific Investment Management Company, LLC as sub-advisor of the Separate Account. Performance prior to 12/15/2014 reflects that of Pacific Investment Management Company, LLC.

**IncomeFlex LT Balanced Fund** - The Separate Account was established 11/28/2006. The Separate Account was established 11/28/2006. Results are net of the highest management fee for this Fund of 2.32%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. Results are net of the highest management fee for this Fund of 1.82%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. The underlying manager defines "enhanced index" as an actively managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect. The underlying manager defines "enhanced index" as an actively managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect.

**IncomeFlex LT Conservative Growth Fund** - The Separate Account was established 11/28/2006. The Separate Account was established 11/28/2006. Results are net of the highest management fee for this Fund of 2.26%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. Results are net of the highest management fee for this Fund of 1.76%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. The underlying manager defines "enhanced index" as an actively managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect. The underlying manager defines "enhanced index" as an actively managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect.

**IncomeFlex LT Income & Equity Fund** - The Separate Account was established 11/28/2006. The Separate Account was established 11/28/2006. Results are net of the highest management fee for this Fund of 2.17%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. Results are net of the highest management fee for this Fund of 1.67%, other operating expenses of 0.02% for the prior year and the IncomeFlex guarantee fee of 0.95%, but are before any contract-related expenses. Participants who elect the optional Spousal Benefit will pay a total guarantee fee of 1.45% after making that election, which will further reduce the performance shown above. The Funds used in the Lifetime Funds may have an arrangement to recapture a portion of trade commissions that are used to offset operating expenses of the Fund. The benchmarks reflect the weighted average of the benchmarks for the underlying Funds. The underlying manager defines "enhanced index" as an actively managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect. The underlying manager defines "enhanced index" as an actively

managed portfolio that attempts to outperform a benchmark index, while managing exposure to risks that may cause substantial performance deviations from that benchmark. An enhanced index strategy is not a better index fund. Rather, it is an actively managed strategy that, like all active strategies, may actually underperform the benchmark index and be more volatile than we expect.

**Mid Cap Growth / Westfield Capital Fund** - The Separate Account was established 6/28/2007. All performance results are net of the management fee for this Fund of 0.85%. Actual Fund performance is also net of other Fund operating expenses of 0.00% for the prior calendar year. Such Fund operating expenses may reflect the benefit of a commission recapture program. Fee waivers of 0.00% are in place for this Fund. Actual performance shown reflects the imposition of the foregoing expenses and the benefit of any fee waivers and commission recaptures.

**Prudential Day One® IncomeFlex Target® Balanced Fund** - The Separate Account was established 6/30/2009. All performance results are net of the management fee for this Fund of 1.59%. Actual Fund performance is also net of other Fund operating expenses of 0.02% for the prior calendar year. Such Fund operating expenses may reflect the benefit of a commission recapture program. Fee waivers of 0.00% are in place for this Fund. Actual performance shown reflects the imposition of the foregoing expenses and the benefit of any fee waivers and commission recaptures. Performance shown beginning 09/22/2009 represents the actual performance track record of the Prudential Day One IncomeFlex Target Balanced Fund. Performance prior to 09/22/2009 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target Balanced Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance"). Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

# Glossary

## Alpha

A measure of value added by a manager as compared to a passive portfolio with the same market sensitivity or beta. Alpha is a measure of return for residual, or non-market, risk, and is used to measure a manager's contribution to performance due to security or sector selection.

## DDA

The Due Diligence Advisor Program employs a disciplined process to select, evaluate, and monitor the institutional sub-advised and mutual fund-based investment offerings. This Program helps to ensure that investments offered by Prudential Retirement are highly competitive and meet the varied investment requirements of retirement plan sponsors and their employees, as well as retirement plan consultants. The "Due Diligence Quartile Rank" provides an overall rank for each manager within the relevant style universe (e.g. Large Cap Stock – Growth). Each Fund is assessed on the basis of nominal risk-adjusted returns, and downside risk (versus and appropriate benchmark). These metrics are weighted based on 1-, 3-, and 5-year results with greatest emphasis place on long-term timeframes. Criteria are then used to generate an overall rating that determines a quartile distribution for the Fund within its peer group on a quarterly basis.

## Expense Ratio

Investment returns are reduced by various fees and expenses. For each plan investment option, the column shows these charges as an annual percentage. Depending on the type of investment, these charges are paid to Prudential or to unaffiliated mutual fund complexes or bank collective trusts. If the plan has mutual fund investment options, the Expense Ratio is not reduced by any fee or expense waivers from the fund complex, and therefore the actual Expense Ratio may be lower. For other investment options, the benefit of any waivers is reflected in the Expense Ratio shown.

Some mutual funds and bank collective trusts, or their affiliates, compensate Prudential for selling their shares and servicing the retirement plan, as detailed in the Fact Sheet for that investment option. For other investment options, the charges reflected in the Expense Ratio are typically deducted by Prudential in return for investment and recordkeeping services, and product distribution. For some plans, the charges also enable Prudential to satisfy the plan's request for allowances to defray plan expenses. The retirement plan may not include investment options with lower fee structures or lower cost share classes in order to compensate Prudential, in the aggregate, for servicing the retirement plan.

## Growth Stocks

Investors employing a growth investment strategy buy stocks of companies with a recent history of increasing earnings, in anticipation that earnings momentum will continue. Growth stocks are often characterized by high valuation ratios (e.g., price-to-earnings ratios). See also: value stocks.

## Risk

This statistic measures the volatility of a stream of data compared to its average value. Applied to investment performance, standard deviation measures how "choppy" the monthly returns are over a period of time. 66% of all monthly values would fall within one standard deviation of the average, while 95% of all values would fall within two standard deviations of the average.

## Sharpe Ratio

This statistic measures the quality of the returns for an investment on a risk-adjusted basis over a given period. It is defined as the excess returns of an investment divided by the standard deviation of returns. Excess returns are the returns of the investment minus the risk-free rate of return offered in the market, typically measured by short-term government instruments such as 3-month T-Bills. For two funds to have the same Sharpe Ratio, the fund with greater volatility must also deliver greater returns. (Sharpe Ratio = Excess Returns/Risk = (Returns on the Investment - Returns on T-Bills) / Standard Deviation)

---

# Glossary

---

## Value Stocks

Investors employing a value investment strategy buy stocks of companies they believe are under-priced based on their fundamental ability to generate earnings, in anticipation that the price performance of the stock will reverse. Value stocks are often characterized by low valuation ratios (e.g., price-to-earnings ratios). See also: growth stocks.

## Risk-Return Charts

Investors who choose to take on additional risk do so in anticipation of higher returns. The risk-return charts are often used to compare investment performance to a benchmark on a risk-adjusted basis. A benchmark (typically an index or market average) is plotted on the chart along with a risk-free rate of return.

See also: Sharpe Ratio

## Fund Rank Charts

In order to measure a fund's performance relative to a style specific benchmark and peer group or universe, funds and benchmarks are plotted relative to where they would rank within a given fund category. For example, the top line of the bar indicates the top 5th percentile return of the category. The 25th percentile return of the category is indicated by the second line. The median or 50th percentile return of the category is indicated by the third line. The 75th percentile return of the category is indicated by the fourth line. The bottom line of the bar indicates the 95th percentile return of the category.

## Important Information About Prudential and its Businesses

#Prudential Retirement's group variable annuity contracts are issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT, a Prudential Financial company.

© 2016 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

0252532-00003-00



## Section II: Fund Performance

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
			<b>LARGE VALUE</b>												
Large Cap Value Fund (sub-advised by Wellington Mgt) #	9/29/00	0.40	2.46	6.04	13.25	13.25	7.97	12.66	4.56	N/A	10.24	-1.26	1.21	1	1.12%
Large Cap Value / Barrow Hanley Fund #	3/28/02	0.24	1.42	6.54	12.83	12.83	6.96	12.68	4.77	N/A	10.48	-1.32	1.19	2	1.12%
Large Cap Value / LSV Asset Management #	7/19/02	0.08	3.12	9.59	16.48	16.48	8.03	16.33	5.55	N/A	12.01	-0.06	1.32	1	1.12%
Large Cap Value / AJO Fund #	8/1/97	0.18	3.29	8.61	8.22	8.22	5.51	13.25	5.43	N/A	11.86	-2.34	1.11	4	1.12%
SA/T. Rowe Price Equity Income Strategy #	7/16/01	0.15	1.66	7.25	18.51	18.51	5.85	12.45	5.39	N/A	10.68	-1.96	1.15	3	0.88%
AllianzGI NFJ Dividend Value Instl	5/8/00	0.18	2.67	8.79	16.26	16.26	5.44	11.61	4.43	N/A	11.11	-2.98	1.04	---	0.73%
Russell 1000™ Value Index		0.71	2.50	6.68	17.34	17.34	8.59	14.80	5.72	---	10.61	0.00	1.35	---	---
S&P 500® Value Index		0.66	2.54	7.35	17.40	17.40	8.51	14.89	5.43	---	10.67	0.23	1.35	---	---
S&P 500® Index		1.90	1.98	3.82	11.96	11.96	8.87	14.66	6.95	---	10.37	0.56	1.37	---	---
Lipper Large Cap Value Funds Index		0.80	2.08	7.02	16.37	16.37	7.57	13.97	5.52	---	10.88	-0.95	1.25	---	---
Large Value Category Median		0.84	2.11	6.58	14.84	14.84	7.03	13.52	5.63	---	11.00	-1.17	1.19	---	---
<b>LARGE BLEND</b>															
Large Cap Blend / AJO Fund #	1/31/95	0.82	1.97	5.17	7.12	7.12	6.86	14.21	6.21	N/A	11.47	-1.29	1.21	3	1.12%
Large Cap Blend / MFS Fund #	1/31/92	2.65	2.00	2.95	8.41	8.41	6.41	13.27	5.31	N/A	10.60	-1.05	1.23	2	1.06%
Manager Composite	3/31/93	---	1.98	2.88	8.38	8.38	6.19	13.35	6.72	N/A	10.64	-1.03	1.23	---	1.05%
Blended Performance	3/31/93	---	2.00	2.95	8.41	8.41	6.41	13.46	6.77	N/A	10.63	-0.91	1.24	---	1.06%
American Funds Fundamental Invs R4	7/25/02	2.87	1.44	4.00	12.47	12.47	8.18	14.28	7.12	N/A	10.57	-0.19	1.31	---	0.65%
Russell 1000™ Index		2.01	1.88	3.83	12.05	12.05	8.59	14.69	7.08	---	10.48	0.00	1.36	---	---
S&P 500® Index		1.90	1.98	3.82	11.96	11.96	8.87	14.66	6.95	---	10.37	0.15	1.37	---	---
Lipper Large Cap Core Funds Index		2.06	1.67	4.17	12.28	12.28	7.48	13.57	6.25	---	10.32	-0.73	1.28	---	---
Large Blend Category Median		1.85	1.85	3.79	10.96	10.96	7.49	13.73	6.36	---	10.65	-0.87	1.24	---	---
Dryden S&P 500 Index Fund #	12/31/87	1.87	1.94	3.74	11.61	11.61	8.53	14.30	6.66	N/A	10.35	-0.31	1.34	---	0.32%
QMA Large Cap Quantitative Core Equity Fund #	12/21/05	1.52	1.73	4.28	11.87	11.87	9.01	15.10	6.88	N/A	10.78	-0.04	1.36	1	0.77%
Vanguard 500 Index Admiral	11/13/00	1.89	1.98	3.82	11.93	11.93	8.84	14.62	6.94	N/A	10.36	-0.03	1.37	---	0.05%
S&P 500® Index		1.90	1.98	3.82	11.96	11.96	8.87	14.66	6.95	---	10.37	0.00	1.37	---	---
Russell 1000™ Index		2.01	1.88	3.83	12.05	12.05	8.59	14.69	7.08	---	10.48	-0.09	1.36	---	---
Lipper Large Cap Core Funds Index		2.06	1.67	4.17	12.28	12.28	7.48	13.57	6.25	---	10.32	-0.84	1.28	---	---
Large Blend Category Median		1.85	1.85	3.79	10.96	10.96	7.49	13.73	6.36	---	10.65	-0.96	1.24	---	---
QMA U.S. Broad Market Index Fund #	5/27/09	1.77	2.00	4.22	12.64	12.64	8.55	14.40	---	14.74	10.43	-0.31	1.34	---	0.31%
S&P Composite 1500® Index		1.80	2.04	4.32	13.03	13.03	8.88	14.77	7.19	---	10.44	0.00	1.37	---	---
Russell 1000™ Index		2.01	1.88	3.83	12.05	12.05	8.59	14.69	7.08	---	10.48	-0.11	1.36	---	---
S&P 500® Index		1.90	1.98	3.82	11.96	11.96	8.87	14.66	6.95	---	10.37	0.03	1.37	---	---
Lipper Large Cap Core Funds Index		2.06	1.67	4.17	12.28	12.28	7.48	13.57	6.25	---	10.32	-0.84	1.28	---	---
Large Blend Category Median		1.85	1.85	3.79	10.96	10.96	7.49	13.73	6.36	---	10.65	-0.99	1.24	---	---

For institutional plan sponsor use only. Not to be distributed to plan participants or the general public.

\*Please see footnote section for more information.

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>LARGE GROWTH</b>															
Large Cap Growth / American Century Fund #	1/29/01	4.21	0.51	-0.71	4.00	4.00	6.47	12.13	6.26	N/A	11.14	-2.22	1.08	2	1.12%
Large Cap Growth / Columbia Management Fund #	8/31/97	4.09	0.29	-1.27	0.84	0.84	7.58	14.41	7.30	N/A	12.41	-1.31	1.14	1	1.11%
<i>Manager Composite</i>	12/31/01	---	0.33	-1.21	0.71	0.71	7.68	14.33	7.29	N/A	12.46	-1.45	1.13	---	1.10%
<i>Blended Performance</i>	12/31/01	---	0.29	-1.27	0.84	0.84	7.58	14.26	7.26	N/A	12.52	-1.60	1.13	---	1.11%
Large Cap Growth / Eaton Vance Fund #	7/6/11	4.50	-0.02	-1.57	2.27	2.27	7.50	13.51	---	12.65	11.59	-1.35	1.15	1	1.12%
Large Cap Growth / JP Morgan Investment Management Fund #	5/31/98	5.38	0.17	-1.01	-1.88	-1.88	5.19	11.60	4.81	N/A	12.64	-3.69	0.93	4	1.12%
Large Cap Growth / MFS Fund #	3/1/04	4.10	0.53	-1.87	1.95	1.95	5.78	12.60	6.93	N/A	11.35	-1.76	1.10	2	1.12%
<i>Manager Composite</i>	8/31/95	---	0.50	-1.86	2.06	2.06	5.81	13.58	8.53	N/A	11.28	-0.76	1.18	---	1.10%
<i>Blended Performance</i>	8/31/95	---	0.53	-1.87	1.95	1.95	5.78	13.55	8.51	N/A	11.32	-0.83	1.18	---	1.12%
SA/T. Rowe Price Growth Stock Strategy #	6/24/05	4.85	0.33	0.02	1.22	1.22	6.70	14.90	7.55	N/A	12.51	-0.69	1.17	2	0.89%
Large Cap Growth I Fund (managed by T. Rowe Price) #	7/31/01	4.71	0.05	-0.24	0.60	0.60	6.58	15.09	8.12	N/A	12.73	-0.80	1.17	3	1.06%
Fidelity Advisor® New Insights I	7/31/03	3.53	0.67	-0.11	6.55	6.55	6.20	13.04	7.55	N/A	10.44	-0.30	1.22	---	0.66%
<i>Russell 1000™ Growth Index</i>		3.37	1.24	1.01	7.08	7.08	8.56	14.50	8.34	---	10.89	0.00	1.30	---	---
<i>S&amp;P 500® Growth Index</i>		2.99	1.42	0.48	6.89	6.89	9.03	14.54	8.37	---	10.62	0.50	1.33	---	---
<i>S&amp;P 500® Index</i>		1.90	1.98	3.82	11.96	11.96	8.87	14.66	6.95	---	10.37	1.14	1.37	---	---
<i>Lipper Large Cap Growth Funds Index</i>		4.70	0.03	-1.93	0.54	0.54	5.43	12.97	6.80	---	12.15	-2.42	1.06	---	---
<i>Large Growth Category Median</i>		3.41	0.71	-0.04	3.68	3.68	6.16	13.07	7.03	---	11.83	-1.50	1.11	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>MID VALUE</b>															
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>															
Mid Cap Value Fund (sub-advised by Wellington Mgt) #	9/29/00	1.82	0.31	6.09	12.52	12.52	6.16	14.72	6.63	N/A	13.08	-2.67	1.11	3	1.17%
Mid Cap Value / WEDGE Fund #	3/7/13	2.44	1.41	4.60	14.25	14.25	7.87	---	---	10.32	---	---	---	2	1.16%
<i>Manager Composite</i>	<i>12/31/98</i>	<i>---</i>	<i>1.40</i>	<i>4.55</i>	<i>13.83</i>	<i>13.83</i>	<i>7.72</i>	<i>15.16</i>	<i>7.76</i>	<i>N/A</i>	<i>11.87</i>	<i>-0.69</i>	<i>1.25</i>	<i>---</i>	<i>1.15%</i>
<i>Blended Performance</i>	<i>12/31/98</i>	<i>---</i>	<i>1.41</i>	<i>4.60</i>	<i>14.25</i>	<i>14.25</i>	<i>7.87</i>	<i>15.29</i>	<i>7.82</i>	<i>N/A</i>	<i>11.82</i>	<i>-0.53</i>	<i>1.26</i>	<i>---</i>	<i>1.16%</i>
Mid Cap Value / Cooke & Bieler Fund #	6/30/04	0.59	2.16	9.35	23.58	23.58	7.77	15.40	6.82	N/A	12.36	-0.80	1.22	2	1.15%
Mid Cap Value / Integrity Fund #	6/1/05	2.12	1.44	6.32	20.29	20.29	7.76	15.08	7.20	N/A	12.60	-2.04	1.18	1	1.17%
Mid Cap Value / QMA Fund #	6/30/08	1.59	2.08	11.13	21.82	21.82	6.15	13.19	---	8.21	12.12	-2.92	1.08	4	1.15%
<i>Manager Composite</i>	<i>1/31/07</i>	<i>---</i>	<i>2.05</i>	<i>10.95</i>	<i>21.17</i>	<i>21.17</i>	<i>9.17</i>	<i>15.45</i>	<i>---</i>	<i>8.13</i>	<i>11.77</i>	<i>-0.72</i>	<i>1.28</i>	<i>---</i>	<i>1.15%</i>
<i>Blended Performance</i>	<i>1/31/07</i>	<i>---</i>	<i>2.08</i>	<i>11.13</i>	<i>21.82</i>	<i>21.82</i>	<i>9.42</i>	<i>15.60</i>	<i>---</i>	<i>8.21</i>	<i>11.78</i>	<i>-0.59</i>	<i>1.29</i>	<i>---</i>	<i>1.15%</i>
Mid Cap Value / Robeco Boston Partners Fund #	6/1/05	2.16	1.09	5.12	14.72	14.72	9.72	15.24	7.38	N/A	11.43	0.00	1.30	2	1.17%
<i>Manager Composite</i>	<i>4/30/95</i>	<i>---</i>	<i>1.08</i>	<i>5.12</i>	<i>14.72</i>	<i>14.72</i>	<i>9.67</i>	<i>16.86</i>	<i>10.38</i>	<i>N/A</i>	<i>11.94</i>	<i>0.51</i>	<i>1.36</i>	<i>---</i>	<i>1.15%</i>
<i>Blended Performance</i>	<i>4/30/95</i>	<i>---</i>	<i>1.09</i>	<i>5.12</i>	<i>14.72</i>	<i>14.72</i>	<i>9.72</i>	<i>16.89</i>	<i>10.40</i>	<i>N/A</i>	<i>11.93</i>	<i>0.55</i>	<i>1.37</i>	<i>---</i>	<i>1.17%</i>
Fidelity Advisor® Leveraged Co Stkl	12/27/00	3.78	1.63	5.26	9.32	9.32	2.95	14.12	6.75	N/A	13.61	-2.89	1.04	---	0.81%
Vanguard Selected Value Inv	2/15/96	2.75	1.98	8.85	16.34	16.34	5.98	14.27	7.48	N/A	11.68	-1.02	1.20	---	0.39%
<i>Russell Midcap™ Value Index</i>		<i>1.68</i>	<i>1.78</i>	<i>5.52</i>	<i>20.00</i>	<i>20.00</i>	<i>9.45</i>	<i>15.70</i>	<i>7.59</i>	<i>---</i>	<i>11.02</i>	<i>0.00</i>	<i>1.38</i>	<i>---</i>	<i>---</i>
<i>Russell Midcap™ Index</i>		<i>2.41</i>	<i>1.14</i>	<i>3.21</i>	<i>13.80</i>	<i>13.80</i>	<i>7.92</i>	<i>14.72</i>	<i>7.86</i>	<i>---</i>	<i>11.29</i>	<i>-0.91</i>	<i>1.27</i>	<i>---</i>	<i>---</i>
<i>Russell 2500™ Value Index</i>		<i>0.55</i>	<i>2.85</i>	<i>9.34</i>	<i>25.20</i>	<i>25.20</i>	<i>8.22</i>	<i>15.04</i>	<i>6.94</i>	<i>---</i>	<i>12.43</i>	<i>-1.83</i>	<i>1.19</i>	<i>---</i>	<i>---</i>
<i>Lipper Mid Cap Value Funds Index</i>		<i>1.56</i>	<i>1.36</i>	<i>6.42</i>	<i>18.45</i>	<i>18.45</i>	<i>7.03</i>	<i>14.64</i>	<i>7.15</i>	<i>---</i>	<i>11.88</i>	<i>-1.68</i>	<i>1.21</i>	<i>---</i>	<i>---</i>
<i>Mid-Cap Value Category Median</i>		<i>1.65</i>	<i>1.77</i>	<i>6.82</i>	<i>19.02</i>	<i>19.02</i>	<i>7.08</i>	<i>14.12</i>	<i>6.75</i>	<i>---</i>	<i>12.04</i>	<i>-2.03</i>	<i>1.15</i>	<i>---</i>	<i>---</i>

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>MID BLEND</b>															
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>															
QMA Mid Cap Index Fund #	9/29/16	1.65	2.13	7.29	---	---	---	---	---	7.29	---	---	---	---	0.38%
<i>Manager Composite</i>	1/31/01	---	2.15	7.30	20.28	20.28	8.63	14.90	8.76	N/A	11.96	-0.36	1.22	---	0.37%
<i>Blended Performance</i>	1/31/01	---	2.13	7.29	20.27	20.27	8.63	14.90	8.76	N/A	11.96	-0.36	1.22	---	0.38%
<i>S&amp;P Mid Cap 400® Index</i>		1.68	2.19	7.42	20.74	20.74	9.04	15.33	9.16	---	11.97	0.00	1.25	---	---
<i>Lipper Mid Cap Core Funds Index</i>		2.10	1.57	5.81	15.94	15.94	6.76	13.83	7.35	---	11.81	-0.97	1.15	---	---
<i>Mid-Cap Blend Category Median</i>		1.70	1.71	5.58	15.48	15.48	6.57	14.07	7.09	---	11.98	-0.57	1.15	---	---
QMA Mid Cap Quantitative Core Equity Fund #	12/21/05	2.13	2.53	8.13	20.02	20.02	10.83	17.07	9.98	N/A	12.45	1.09	1.33	1	0.87%
<i>Russell Midcap™ Index</i>		2.41	1.14	3.21	13.80	13.80	7.92	14.72	7.86	---	11.29	0.00	1.27	---	---
<i>Lipper Mid Cap Core Funds Index</i>		2.10	1.57	5.81	15.94	15.94	6.76	13.83	7.35	---	11.81	-1.20	1.15	---	---
<i>Mid-Cap Blend Category Median</i>		1.70	1.71	5.58	15.48	15.48	6.57	14.07	7.09	---	11.98	-0.73	1.15	---	---
Vanguard Mid Cap Index Adm	11/12/01	2.98	0.66	2.14	11.22	11.22	7.67	14.37	7.66	N/A	11.44	-0.20	1.23	---	0.08%
<i>CRSP Mid Cap Index</i>		2.99	0.66	2.14	11.25	11.25	7.72	14.56	---	---	11.40	0.00	1.25	---	---
<i>Lipper Mid Cap Core Funds Index</i>		2.10	1.57	5.81	15.94	15.94	6.76	13.83	7.35	---	11.81	-0.85	1.15	---	---
<i>Mid-Cap Blend Category Median</i>		1.70	1.71	5.58	15.48	15.48	6.57	14.07	7.09	---	11.98	-0.31	1.15	---	---
<b>MID GROWTH</b>															
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>															
Mid Cap Growth / American Century Fund #	5/17/07	3.18	-0.64	-2.11	2.84	2.84	4.18	11.40	---	6.55	12.55	-2.09	0.92	2	1.23%
Mid Cap Growth / Frontier Capital Fund #	6/28/07	3.89	0.37	-0.44	4.86	4.86	5.92	13.11	---	7.12	12.02	0.01	1.08	1	1.21%
Mid Cap Growth / Westfield Capital Fund #	6/28/07	3.86	0.30	-0.06	4.40	4.40	6.26	14.30	---	7.14	12.89	0.22	1.10	1	0.85%
Eaton Vance Atlanta Capital SMID-Cap I	4/30/02	0.00	1.75	2.51	11.21	11.21	8.68	14.82	11.51	N/A	10.87	3.40	1.32	---	0.97%
<i>Russell Midcap™ Growth Index</i>		3.33	0.35	0.46	7.33	7.33	6.23	13.51	7.83	---	11.93	0.00	1.12	---	---
<i>Russell Midcap™ Index</i>		2.41	1.14	3.21	13.80	13.80	7.92	14.72	7.86	---	11.29	1.91	1.27	---	---
<i>Lipper Mid Cap Growth Funds Index</i>		3.31	0.13	0.68	6.27	6.27	4.33	11.93	7.34	---	12.25	-1.56	0.98	---	---
<i>Mid-Cap Growth Category Median</i>		3.24	0.19	0.58	6.23	6.23	4.05	11.80	6.85	---	12.61	-1.65	0.93	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*	
			Return	Return	Return	Return	Return	Return	Return							Return
			1 MO.	3 MOS.	YTD	1 YR	3 YRS	5 YRS	10 YRS							
<b>SMALL VALUE</b>																
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>																
Small Cap Value / Ceredex Fund #	1/29/01	1.27	1.67	6.17	29.20	29.20	7.27	14.45	5.79	N/A	13.40	1.21	1.07	1	1.35%	
<i>Manager Composite</i>	6/30/03	---	1.67	6.22	28.93	28.93	7.35	14.26	8.57	N/A	13.48	0.99	1.05	---	1.35%	
<i>Blended Performance</i>	6/30/03	---	1.67	6.17	29.20	29.20	7.27	14.16	8.53	N/A	13.45	0.93	1.05	---	1.35%	
Small Cap Value / Integrity Fund #	6/1/05	0.20	2.92	14.12	24.43	24.43	7.68	14.89	8.02	N/A	14.56	-0.15	1.02	2	1.36%	
Small Cap Value / Silvercrest Asset Management Fund #	12/5/97	-0.56	3.16	12.05	28.91	28.91	8.57	15.05	4.83	N/A	13.89	0.57	1.08	1	1.25%	
<i>Manager Composite</i>	4/30/02	---	3.20	11.84	28.59	28.59	9.15	15.35	10.59	N/A	14.54	0.33	1.05	---	1.25%	
<i>Blended Performance</i>	4/30/02	---	3.16	12.05	28.91	28.91	9.05	15.27	10.55	N/A	14.63	0.19	1.04	---	1.25%	
Small Cap Value / Vaughan Nelson Fund #	12/30/05	0.24	1.96	9.24	20.50	20.50	8.93	13.61	6.78	N/A	13.20	0.69	1.03	2	1.37%	
<i>Manager Composite</i>	6/30/96	---	1.97	9.18	19.76	19.76	9.04	15.56	9.94	N/A	12.74	2.59	1.20	---	1.35%	
<i>Blended Performance</i>	6/30/96	---	1.96	9.24	20.50	20.50	8.93	15.38	9.85	N/A	12.80	2.38	1.18	---	1.37%	
Small Cap Value / Victory Fund #	12/15/09	-1.41	2.85	13.17	29.50	29.50	11.21	15.34	---	14.69	13.43	1.31	1.13	1	1.35%	
Small Cap Value / Kennedy Capital Fund #	1/29/01	0.24	3.80	11.53	22.17	22.17	7.67	16.55	9.91	N/A	14.31	1.75	1.14	1	1.36%	
Small Cap Value / TBCAM Fund #	12/15/04	0.13	2.59	11.73	26.01	26.01	6.35	14.07	3.21	N/A	13.74	-0.12	1.02	1	1.36%	
AllianzGI NFJ Small-Cap Value Instl	10/1/91	0.57	3.50	12.21	23.42	23.42	5.05	11.14	7.87	N/A	12.39	-0.94	0.91	---	0.88%	
Russell 2000™ Value Index		-0.71	4.13	14.07	31.74	31.74	8.30	15.07	6.26	---	14.22	0.00	1.06	---	---	
Russell 2000™ Index		0.39	2.80	8.83	21.31	21.31	6.74	14.46	7.07	---	14.61	-0.57	1.00	---	---	
Lipper Small Cap Value Funds Index		-0.19	3.61	12.99	27.00	27.00	6.71	13.71	6.85	---	13.58	-0.41	1.01	---	---	
Small Value Category Median		-0.08	3.53	12.52	26.47	26.47	6.96	14.37	6.94	---	14.04	0.37	1.04	---	---	

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>SMALL BLEND</b>															
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>															
QMA Small Cap Index Fund #	9/29/16	0.35	2.74	8.71	---	---	---	---	---	8.71	---	---	---	---	0.38%
<i>Manager Composite</i>	5/31/12	---	2.76	8.75	20.84	20.84	6.37	---	---	14.63	---	---	---	---	0.37%
<i>Blended Performance</i>	5/31/12	---	2.74	8.71	20.80	20.80	6.37	---	---	12.68	---	---	---	---	0.38%
Small Cap Blend / Glenmede Fund #	1/29/01	0.70	3.05	9.62	18.22	18.22	5.43	12.53	6.97	N/A	15.19	-1.76	0.85	4	1.30%
<i>Manager Composite</i>	4/30/91	---	3.09	9.58	17.70	17.70	5.35	14.93	8.13	N/A	14.72	0.71	1.02	---	1.25%
<i>Blended Performance</i>	4/30/91	---	3.05	9.62	18.22	18.22	5.43	15.00	8.16	N/A	14.75	0.74	1.02	---	1.30%
<i>Russell 2000™ Index</i>		0.39	2.80	8.83	21.31	21.31	6.74	14.46	7.07	---	14.61	0.00	1.00	---	---
<i>Lipper Small Cap Core Funds Index</i>		0.42	2.88	9.87	22.54	22.54	6.90	14.02	7.51	---	13.30	0.88	1.05	---	---
<i>Small Blend Category Median</i>		0.34	2.88	9.60	20.71	20.71	6.65	14.31	6.93	---	13.92	0.99	1.03	---	---
Vanguard Small Cap Index Adm	11/13/00	1.57	1.88	6.10	18.30	18.30	7.01	14.83	8.18	N/A	13.06	-0.17	1.12	---	0.08%
CRSP Small Cap Index		1.58	1.87	6.09	18.26	18.26	7.00	15.01	---	---	13.03	0.00	1.14	---	---
<i>Lipper Small Cap Core Funds Index</i>		0.42	2.88	9.87	22.54	22.54	6.90	14.02	7.51	---	13.30	-0.91	1.05	---	---
<i>Small Blend Category Median</i>		0.34	2.88	9.60	20.71	20.71	6.65	14.31	6.93	---	13.92	-0.83	1.03	---	---
<b>SMALL GROWTH</b>															
<i>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.</i>															
SA/Invesco Small Cap Growth Strategy #	12/1/01	2.15	0.03	2.87	11.30	11.30	5.51	14.05	8.19	N/A	13.35	2.29	1.05	1	1.23%
Small Cap Growth / Emerald Fund #	3/31/06	1.66	0.69	3.47	8.59	8.59	6.04	14.55	6.02	N/A	16.77	0.78	0.89	3	1.35%
<i>Manager Composite</i>	10/31/92	---	0.85	4.03	8.92	8.92	6.04	15.70	8.21	N/A	17.21	1.52	0.93	---	1.35%
<i>Blended Performance</i>	10/31/92	---	0.69	3.47	8.59	8.59	6.04	15.64	8.19	N/A	17.05	1.20	0.92	---	1.35%
Small Cap Growth / RBC Fund #	3/28/02	-0.94	1.97	5.50	14.12	14.12	4.51	12.81	4.55	N/A	13.57	1.30	0.95	2	1.26%
<i>Manager Composite</i>	9/30/01	---	1.93	5.53	14.38	14.38	4.60	14.34	8.94	N/A	13.53	2.72	1.06	---	1.25%
<i>Blended Performance</i>	9/30/01	---	1.97	5.50	14.12	14.12	4.51	14.11	8.83	N/A	13.57	2.48	1.04	---	1.26%
Small Cap Growth I Fund (managed by Brown Advisory) #	11/24/08	2.52	-0.87	-1.34	1.09	1.09	-1.30	7.31	---	13.89	15.26	-4.53	0.53	4	1.35%
<i>Manager Composite</i>	3/31/93	---	-0.92	-1.49	9.88	9.88	5.71	13.73	8.89	N/A	13.16	2.33	1.04	---	1.35%
<i>Blended Performance</i>	3/31/93	---	-0.87	-1.34	9.62	9.62	5.62	13.68	8.86	N/A	13.17	2.27	1.04	---	1.35%
BlackRock Small Cap Growth Eq Instl	9/14/93	1.15	2.03	6.24	13.45	13.45	3.75	12.50	7.59	N/A	16.34	-1.11	0.80	---	0.72%
<i>Russell 2000™ Growth Index</i>		1.62	1.36	3.57	11.32	11.32	5.06	13.75	7.76	---	15.53	0.00	0.90	---	---
<i>Russell 2000™ Index</i>		0.39	2.80	8.83	21.31	21.31	6.74	14.46	7.07	---	14.61	1.54	1.00	---	---
<i>Lipper Small Cap Growth Funds Index</i>		2.86	-0.24	0.93	8.19	8.19	2.93	12.09	6.51	---	13.93	-0.13	0.89	---	---
<i>Small Growth Category Median</i>		1.98	0.90	3.47	11.31	11.31	4.26	12.56	7.35	---	14.85	0.38	0.88	---	---

For institutional plan sponsor use only. Not to be distributed to plan participants or the general public.

\*Please see footnote section for more information.

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>GLOBAL VALUE</b>															
<i>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
SA/Templeton Growth Strategy #	4/1/96	2.52	2.78	4.38	8.75	8.75	-0.24	9.57	1.91	N/A	13.81	-2.11	0.73	3	1.04%
MSCI World™ Value Index(net)		1.33	3.43	5.47	12.33	12.33	3.50	10.15	2.68	---	11.41	0.00	0.90	---	---
MSCI World™ Index(net)		2.41	2.39	1.86	7.51	7.51	3.79	10.41	3.82	---	11.21	0.56	0.93	---	---
Lipper Global Funds Index		2.62	2.02	2.03	7.64	7.64	3.40	10.06	3.71	---	11.22	0.32	0.91	---	---
World Stock Category Median		2.78	1.74	-0.07	5.98	5.98	2.31	9.59	3.82	---	11.69	0.08	0.83	---	---
<b>GLOBAL BLEND</b>															
<i>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
American Funds Capital World Gr&Inc R4	6/27/02	3.06	1.74	-0.21	6.49	6.49	2.69	10.00	4.38	N/A	10.72	0.21	0.94	---	0.79%
MSCI World™ Index(net)		2.41	2.39	1.86	7.51	7.51	3.79	10.41	3.82	---	11.21	0.00	0.93	---	---
Lipper Global Funds Index		2.62	2.02	2.03	7.64	7.64	3.40	10.06	3.71	---	11.22	-0.22	0.91	---	---
World Stock Category Median		2.78	1.74	-0.07	5.98	5.98	2.31	9.59	3.82	---	11.69	-0.63	0.83	---	---
<b>GLOBAL GROWTH</b>															
<i>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
SA/OFI Global Strategy #	7/9/02	3.87	0.56	0.07	-0.05	-0.05	1.72	10.01	3.97	N/A	13.22	-0.67	0.78	4	1.07%
MSCI All Country World™ Index		2.76	2.20	1.30	8.49	8.49	3.70	9.96	4.12	---	11.38	0.00	0.89	---	---
MSCI World™ Index(net)		2.41	2.39	1.86	7.51	7.51	3.79	10.41	3.82	---	11.21	0.59	0.93	---	---
Lipper Global Funds Index		2.62	2.02	2.03	7.64	7.64	3.40	10.06	3.71	---	11.22	0.31	0.91	---	---
World Stock Category Median		2.78	1.74	-0.07	5.98	5.98	2.31	9.59	3.82	---	11.69	-0.08	0.83	---	---
<b>INTERNATIONAL VALUE</b>															
<i>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
International Value / LSV Asset Management Fund #	1/5/05	3.58	3.14	2.13	8.44	8.44	-1.78	5.77	-2.22	N/A	14.27	-0.08	0.46	2	1.36%
SA/Templeton Foreign Strategy #	4/1/96	4.28	3.13	2.58	11.84	11.84	-2.64	6.67	1.98	N/A	15.31	0.58	0.49	2	1.14%
MSCI EAFE™ Value Index(net)		2.46	4.58	4.17	5.02	5.02	-2.14	6.28	-0.22	---	14.64	0.00	0.48	---	---
MSCI EAFE™ Index(net)		2.90	3.42	-0.71	1.00	1.00	-1.60	6.53	0.75	---	13.52	0.72	0.53	---	---
Lipper International Funds Index		3.59	1.89	-2.13	-1.55	-1.55	-2.39	6.18	1.06	---	12.31	0.98	0.54	---	---
Foreign Large Value Category Median		3.36	2.77	-0.01	2.56	2.56	-2.57	5.88	0.44	---	13.41	0.21	0.48	---	---



# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at www.prudential.com.

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
			<b>INTERNATIONAL BLEND</b>												
<i>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
International Blend Fd (sub-advised by Wellington Mgt) #	2/25/03	3.41	2.61	-2.28	0.55	0.55	-1.05	6.66	-0.65	N/A	11.96	0.95	0.59	2	1.36%
<i>Manager Composite</i>	5/31/94	---	3.09	-1.72	0.80	0.80	-0.56	7.22	3.00	N/A	12.02	1.41	0.63	---	1.30%
<i>Blended Performance</i>	5/31/94	---	2.61	-2.28	0.55	0.55	-1.05	6.69	2.75	N/A	11.96	0.97	0.59	---	1.36%
International Blend / AQR Fund #	12/5/97	3.61	2.83	-1.44	-2.04	-2.04	-1.94	6.50	-1.08	N/A	13.10	0.27	0.54	2	1.34%
International Blend / Lazard Fund #	8/16/10	3.13	1.88	-5.24	-0.97	-0.97	-6.22	1.92	---	0.39	12.35	-3.63	0.21	4	1.34%
<i>Manager Composite</i>	7/31/06	---	2.40	-4.64	-0.97	-0.97	-3.51	4.56	0.27	N/A	13.08	-1.42	0.40	---	1.30%
<i>Blended Performance</i>	7/31/06	---	1.88	-5.24	-0.97	-0.97	-3.24	4.74	0.35	N/A	12.92	-1.14	0.42	---	1.34%
International Blend / Pictet Asset Management Fund #	1/18/07	3.07	2.77	-3.59	1.72	1.72	-1.90	7.22	---	-0.11	13.40	0.94	0.58	1	1.33%
<i>MSCI EAFE™ Index(net)</i>		2.90	3.42	-0.71	1.00	1.00	-1.60	6.53	0.75	---	13.52	0.00	0.53	---	---
<i>Lipper International Funds Index</i>		3.59	1.89	-2.13	-1.55	-1.55	-2.39	6.18	1.06	---	12.31	0.30	0.54	---	---
<i>Foreign Large Blend Category Median</i>		3.43	2.28	-2.03	1.12	1.12	-1.77	6.11	0.68	---	12.94	0.00	0.52	---	---
QMA International Developed Markets Index Fund #	6/17/09	2.91	3.32	-1.04	0.31	0.31	-2.07	6.11	---	4.76	13.50	-0.67	0.50	---	0.56%
<i>Russell Developed ex-North America Large Cap Index (net)</i>		3.02	3.37	-0.97	0.69	0.69	-1.40	6.86	1.01	---	13.57	0.00	0.55	---	---
<i>Lipper International Funds Index</i>		3.59	1.89	-2.13	-1.55	-1.55	-2.39	6.18	1.06	---	12.31	0.03	0.54	---	---
<i>Foreign Large Blend Category Median</i>		3.43	2.28	-2.03	1.12	1.12	-1.77	6.11	0.68	---	12.94	-0.27	0.52	---	---
<b>INTERNATIONAL GROWTH</b>															
<i>Investing in emerging markets presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.</i>															
International Growth / Artisan Partners Fund #	2/28/01	5.52	-0.22	-8.37	-9.57	-9.57	-4.87	6.12	1.65	N/A	12.84	-0.16	0.52	2	1.14%
<i>American Funds Europacific Growth R4</i>	6/7/02	4.38	0.46	-4.22	0.69	0.69	-0.94	6.85	2.61	N/A	11.98	0.78	0.61	---	0.85%
<i>MSCI EAFE™ Growth Index(net)</i>		3.37	2.21	-5.53	-3.04	-3.04	-1.20	6.67	1.63	---	12.85	0.00	0.56	---	---
<i>MSCI EAFE™ Index(net)</i>		2.90	3.42	-0.71	1.00	1.00	-1.60	6.53	0.75	---	13.52	-0.27	0.53	---	---
<i>Lipper International Funds Index</i>		3.59	1.89	-2.13	-1.55	-1.55	-2.39	6.18	1.06	---	12.31	0.00	0.54	---	---
<i>Foreign Large Growth Category Median</i>		4.06	1.12	-5.41	-1.18	-1.18	-1.67	6.49	1.79	---	12.45	0.15	0.55	---	---
<b>DIVERSIFIED EMERGING MKTS</b>															
<i>Investing in emerging markets is generally riskier than investing in foreign securities. Emerging-market countries may have unstable governments and/or economies that are subject to sudden change. These changes may be magnified by the countries' emergent financial markets, resulting in significant volatility to investments in these countries. These countries also may lack the legal, business, and social framework to support securities markets.</i>															
Emerging Markets Equity / QMA Fund #	8/31/95	5.83	-0.91	-5.70	8.83	8.83	-4.50	0.19	1.60	N/A	16.70	-1.06	0.09	3	1.63%
<i>MSCI Emerging Markets™ Index(net)</i>		5.47	0.22	-4.16	11.19	11.19	-2.55	1.28	1.84	---	16.16	0.00	0.15	---	---
<i>Diversified Emerging Mkts Category Median</i>		5.66	-0.11	-5.20	9.23	9.23	-2.75	1.81	1.39	---	15.61	0.66	0.19	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
			<b>REAL ESTATE</b>												
<i>Sector funds are subject to risks within their specific sectors because they concentrate their investments in securities of companies within those industries. Therefore, the prices of these securities can be volatile.</i>															
Prudential Retirement Real Estate Fund #	3/31/06	0.44	1.35	0.38	6.07	6.07	9.62	10.42	2.70	N/A	2.95	7.61	3.35	---	1.50%
Real Estate / Cohen & Steers Fund #	5/17/07	0.30	4.14	-3.09	7.62	7.62	15.33	13.46	---	6.11	13.76	1.35	0.98	1	1.22%
<i>FTSE NAREIT Equity® Index</i>		0.17	4.46	-3.28	8.63	8.63	12.67	11.98	5.49	---	13.67	0.00	0.89	---	---
<i>Real Estate Category Median</i>		-0.32	4.39	-2.73	6.66	6.66	12.55	11.21	4.70	---	13.99	-0.59	0.84	---	---
Real Estate / American Century Fund #	5/17/07	-0.45	3.87	-4.27	5.62	5.62	12.06	10.91	---	3.63	13.96	-0.51	0.81	2	1.22%
<i>MSCI US REIT Index</i>		-0.01	4.69	-2.96	8.60	8.60	13.22	11.86	4.96	---	14.42	0.00	0.85	---	---
<i>Real Estate Category Median</i>		-0.32	4.39	-2.73	6.66	6.66	12.55	11.21	4.70	---	13.99	0.01	0.84	---	---
<b>BALANCED VALUE (MODERATE ALLOCATION)</b>															
Balanced Fund (sub-advised Wellington Mgt, PGIM) #	7/23/01	0.32	1.51	2.32	9.28	9.28	6.21	8.57	4.52	N/A	6.08	-0.71	1.37	1	0.82%
Balanced I Fund (sub-advised by Wellington Management) #	11/30/99	0.38	1.64	2.88	9.75	9.75	5.43	9.43	5.78	N/A	7.60	-2.06	1.22	1	0.97%
<i>60% Russell 1000 Value / 40% Bloomberg Barclays Aggregate</i>		0.51	1.56	2.79	11.44	11.44	6.51	9.78	5.52	---	6.26	0.00	1.51	---	---
<i>60% Russell 1000 / 40% Bloomberg Barclays Aggregate</i>		1.28	1.18	1.11	8.37	8.37	6.50	9.71	6.30	---	6.28	0.17	1.50	---	---
<i>60% S&amp;P 500/40% Bloomberg Barclays G/C INT</i>		1.25	1.21	1.47	8.06	8.06	6.26	9.51	6.00	---	6.20	0.09	1.49	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-1.28	1.26	---	---
<i>Allocation - 50 to 70 Equity Category Median</i>		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-1.97	1.13	---	---
<b>BALANCED BLEND (MODERATE ALLOCATION)</b>															
Prudential IncomeFlex® Select™ EasyPath Balanced Fund #	6/30/09	1.15	1.10	0.40	6.60	6.60	3.07	5.91	---	7.28	6.08	-3.00	0.96	---	1.71%
<i>60% S&amp;P500/40% Bloomberg Barclays Aggregate</i>		1.22	1.24	1.10	8.31	8.31	6.66	9.69	6.21	---	6.20	0.00	1.51	---	---
<i>60% S&amp;P 500/40% Bloomberg Barclays G/C INT</i>		1.25	1.21	1.47	8.06	8.06	6.26	9.51	6.00	---	6.20	-0.14	1.49	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-1.46	1.26	---	---
<i>Allocation - 50 to 70 Equity Category Median</i>		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-2.12	1.13	---	---
Oakmark Equity And Income Investor	11/1/95	1.87	1.50	4.98	10.97	10.97	4.22	8.93	6.64	N/A	8.22	-2.26	1.07	---	0.89%
<i>60% Russell 1000 / 40% Bloomberg Barclays Aggregate</i>		1.28	1.18	1.11	8.37	8.37	6.50	9.71	6.30	---	6.28	0.00	1.50	---	---
<i>60% S&amp;P 500/40% Bloomberg Barclays G/C INT</i>		1.25	1.21	1.47	8.06	8.06	6.26	9.51	6.00	---	6.20	-0.03	1.49	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-1.43	1.26	---	---
<i>Allocation - 50 to 70 Equity Category Median</i>		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-2.12	1.13	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>BALANCED GROWTH (MODERATE ALLOCATION)</b>															
Balanced Fund / JP Morgan Investment Management, PGIM #	10/19/00	---	0.15	-1.81	0.31	0.31	4.65	8.06	4.69	N/A	7.59	-2.10	1.05	2	0.82%
SA/Janus Balanced Strategy #	4/1/00	2.30	1.08	2.62	4.14	4.14	4.02	8.85	6.84	N/A	6.98	-0.73	1.24	2	1.06%
60% R1000 Growth/40% Bloomberg Barclays Aggregate		2.10	0.80	-0.57	5.45	5.45	6.49	9.61	7.05	---	6.61	0.00	1.41	---	---
60% Russell 1000 / 40% Bloomberg Barclays Aggregate		1.28	1.18	1.11	8.37	8.37	6.50	9.71	6.30	---	6.28	0.76	1.50	---	---
60% S&P 500/40% Bloomberg Barclays G/C INT		1.25	1.21	1.47	8.06	8.06	6.26	9.51	6.00	---	6.20	0.75	1.49	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.63	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-1.36	1.13	---	---
<b>BALANCED BLEND (CONSERVATIVE ALLOCATION)</b>															
Prudential IncomeFlex Select EasyPath Conservative Fund #	6/30/09	0.63	0.50	-1.04	4.11	4.11	1.49	2.24	---	3.93	3.53	-2.01	0.62	---	1.71%
Prudential IncomeFlex® Select™ EasyPath Moderate Fund #	6/30/09	0.91	0.77	-0.40	5.38	5.38	2.25	4.03	---	5.58	4.69	-2.53	0.85	---	1.71%
60% Russell 1000 / 40% Bloomberg Barclays Aggregate		1.28	1.18	1.11	8.37	8.37	6.50	9.71	6.30	---	6.28	0.00	1.50	---	---
60% S&P 500/40% Bloomberg Barclays G/C INT		1.25	1.21	1.47	8.06	8.06	6.26	9.51	6.00	---	6.20	-0.03	1.49	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-1.43	1.26	---	---
Allocation - 30 to 50 Equity Category Median		1.21	1.06	-0.25	6.22	6.22	3.17	5.91	4.47	---	5.26	-1.39	1.14	---	---
<b>LIFETIMES - AGGRESSIVE ALLOCATION</b>															
Lifetime Aggressive Growth Fund #	4/30/94	1.86	1.26	1.16	7.38	7.38	4.10	9.76	4.73	N/A	8.96	-0.92	1.08	---	1.12%
Lifetime Aggressive Growth Primary Benchmark		1.75	1.88	1.80	8.42	8.42	5.43	10.61	5.53	---	8.71	0.00	1.20	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.47	1.26	---	---
Allocation - 70 to 85 Equity Category Median		1.97	1.46	1.37	7.64	7.64	3.75	9.07	4.76	---	8.89	-1.46	1.01	---	---
<b>LIFETIMES - MODERATE ALLOCATION</b>															
Lifetime Growth Fund #	4/30/94	1.70	1.11	0.53	6.61	6.61	3.95	8.84	4.80	N/A	7.86	-0.79	1.11	---	1.06%
Lifetime Growth Primary Benchmark		1.56	1.67	1.18	7.68	7.68	5.12	9.54	5.45	---	7.64	0.00	1.22	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.26	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-0.38	1.13	---	---
Lifetime Balanced Fund #	4/30/94	1.52	1.08	0.47	6.71	6.71	4.00	8.46	4.83	N/A	7.31	-0.72	1.14	---	1.04%
Lifetime Balanced Primary Benchmark		1.46	1.55	0.92	7.42	7.42	5.07	9.08	5.46	---	7.09	0.00	1.25	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.07	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-0.54	1.13	---	---
Lifetime Conservative Growth Fund #	4/30/94	1.32	0.95	-0.06	6.09	6.09	3.82	7.55	4.83	N/A	6.25	-0.57	1.18	---	0.98%
Lifetime Conservative Growth Primary Benchmark		1.27	1.34	0.29	6.66	6.66	4.74	8.00	5.34	---	6.06	0.00	1.29	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.15	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-0.79	1.13	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>LIFETIMES - CONSERVATIVE ALLOCATION</b>															
Lifetime Income & Equity Fund #	4/30/94	0.89	0.64	-1.01	4.60	4.60	3.28	5.54	4.51	N/A	4.23	-0.37	1.28	---	0.89%
<i>Lifetime Income &amp; Equity Primary Benchmark</i>		0.87	0.90	-0.75	5.11	5.11	4.01	5.80	4.88	---	4.09	0.00	1.38	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.36	1.26	---	---
<i>Allocation - 30 to 50 Equity Category Median</i>		1.21	1.06	-0.25	6.22	6.22	3.17	5.91	4.47	---	5.26	-0.93	1.14	---	---
<b>RETIREMENT INCOME</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® IncomeFlex Target® Balanced Fund #	6/30/09	1.07	1.22	0.69	6.72	6.72	3.23	6.05	---	7.41	6.04	-1.07	0.99	---	1.61%
<i>Prudential Day One IncomeFlex Target Bal Benchmark</i>		1.23	1.30	0.85	7.62	7.62	4.29	7.14	4.94	---	5.98	0.00	1.17	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.68	1.26	---	---
<i>Retirement Income Median</i>		1.10	0.76	-0.85	5.24	5.24	2.96	4.62	4.16	---	4.41	0.15	1.15	---	---
Retirement Goal™ Income Fund #	11/30/02	0.67	0.46	-1.06	3.62	3.62	2.63	4.16	3.71	N/A	3.16	-0.38	1.28	---	0.83%
<i>Retirement Goal Income Primary Benchmark</i>		0.65	0.66	-0.86	4.06	4.06	3.30	4.46	4.19	---	3.06	0.00	1.42	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.25	1.26	---	---
<i>Retirement Income Median</i>		1.10	0.76	-0.85	5.24	5.24	2.96	4.62	4.16	---	4.41	-0.84	1.15	---	---
Prudential Day One® Income Fund #	6/30/09	0.79	0.77	-0.56	5.71	5.71	2.90	3.98	---	5.58	3.85	-0.41	1.01	---	0.76%
<i>Prudential Day One Income Fund Benchmark</i>		0.83	0.73	-0.53	5.75	5.75	3.23	4.36	4.28	---	3.80	0.00	1.12	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	1.79	1.26	---	---
<i>Retirement Income Median</i>		1.10	0.76	-0.85	5.24	5.24	2.96	4.62	4.16	---	4.41	0.27	1.15	---	---
<b>TARGET DATE 2000-2010</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2010 Fund #	6/30/09	0.82	0.82	-0.38	5.99	5.99	3.16	4.76	---	6.42	4.20	-0.38	1.11	---	0.76%
<i>Prudential Day One 2010 Fund Benchmark</i>		0.85	0.77	-0.39	5.94	5.94	3.44	5.10	4.38	---	4.14	0.00	1.20	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	1.01	1.26	---	---
<i>Target-Date 2000-2010 Median</i>		1.31	0.89	-0.49	5.98	5.98	3.41	6.09	4.14	---	5.24	-0.09	1.12	---	---
Prudential Day One® IncomeFlex Target® 2010 Fund #	6/30/09	1.06	1.21	0.65	6.44	6.44	2.99	5.84	---	7.21	6.05	-1.35	0.95	---	1.76%
<i>Prudential Day One IncomeFlex Target 2010 Benchmark</i>		1.23	1.30	0.85	7.62	7.62	4.32	7.16	4.95	---	5.95	0.00	1.18	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.62	1.26	---	---
<i>Target-Date 2000-2010 Median</i>		1.31	0.89	-0.49	5.98	5.98	3.41	6.09	4.14	---	5.24	-0.17	1.12	---	---
Retirement Goal™ 2010 Fund #	11/30/02	0.67	0.46	-1.06	3.63	3.63	2.61	4.40	3.58	N/A	3.32	-0.42	1.29	---	0.83%
<i>Retirement Goal 2010 Primary Benchmark</i>		0.65	0.66	-0.86	4.06	4.06	3.31	4.71	4.08	---	3.19	0.00	1.43	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.44	1.26	---	---
<i>Target-Date 2000-2010 Median</i>		1.31	0.89	-0.49	5.98	5.98	3.41	6.09	4.14	---	5.24	-1.28	1.12	---	---

For institutional plan sponsor use only. Not to be distributed to plan participants or the general public.

\*Please see footnote section for more information.

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>TARGET DATE 2011-2015</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2015 Fund #	6/30/09	0.90	0.95	-0.09	6.29	6.29	3.34	5.25	---	6.87	4.62	-0.35	1.11	---	0.76%
<i>Prudential Day One 2015 Fund Benchmark</i>		0.95	0.91	-0.11	6.29	6.29	3.62	5.55	4.49	---	4.55	0.00	1.19	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.83	1.26	---	---
<i>Target-Date 2011-2015 Median</i>		1.39	1.06	-0.25	6.38	6.38	3.55	6.72	4.47	---	6.03	-0.21	1.13	---	---
Prudential Day One® IncomeFlex Target® 2015 Fund #	6/30/09	1.06	1.21	0.65	6.56	6.56	3.03	5.86	---	7.22	6.05	-1.32	0.96	---	1.76%
<i>Prudential Day One IncomeFlex Target 2015 Benchmark</i>		1.23	1.30	0.85	7.62	7.62	4.32	7.16	4.95	---	5.95	0.00	1.18	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.62	1.26	---	---
<i>Target-Date 2011-2015 Median</i>		1.39	1.06	-0.25	6.38	6.38	3.55	6.72	4.47	---	6.03	-0.18	1.13	---	---
<b>TARGET DATE 2016-2020</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2020 Fund #	6/30/09	0.97	1.02	0.16	6.72	6.72	3.68	6.11	---	7.92	5.22	-0.31	1.15	---	0.76%
<i>Prudential Day One 2020 Fund Benchmark</i>		1.03	0.99	0.15	6.71	6.71	3.93	6.37	4.43	---	5.15	0.00	1.21	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.54	1.26	---	---
<i>Target-Date 2016-2020 Median</i>		1.54	1.10	-0.11	6.65	6.65	3.66	7.19	4.24	---	6.38	-0.40	1.11	---	---
Prudential Day One® IncomeFlex Target® 2020 Fund #	6/30/09	1.06	1.20	0.65	6.56	6.56	3.03	5.86	---	7.37	6.05	-1.32	0.96	---	1.76%
<i>Prudential Day One IncomeFlex Target 2020 Benchmark</i>		1.23	1.30	0.85	7.62	7.62	4.32	7.16	4.85	---	5.95	0.00	1.18	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.62	1.26	---	---
<i>Target-Date 2016-2020 Median</i>		1.54	1.10	-0.11	6.65	6.65	3.66	7.19	4.24	---	6.38	-0.29	1.11	---	---
Retirement Goal™ 2020 Fund #	11/30/02	0.92	0.65	-0.65	4.61	4.61	3.17	6.51	3.95	N/A	5.14	-0.63	1.24	---	0.90%
<i>Retirement Goal 2020 Primary Benchmark</i>		0.89	0.93	-0.39	5.09	5.09	4.02	6.98	4.65	---	4.94	0.00	1.37	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.60	1.26	---	---
<i>Target-Date 2016-2020 Median</i>		1.54	1.10	-0.11	6.65	6.65	3.66	7.19	4.24	---	6.38	-1.67	1.11	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>TARGET DATE 2021-2025</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2025 Fund #	6/30/09	1.09	1.29	0.90	7.64	7.64	4.35	7.88	---	9.28	6.57	-0.26	1.18	---	0.76%
Prudential Day One 2025 Fund Benchmark		1.17	1.30	0.85	7.62	7.62	4.55	8.07	4.75	---	6.48	0.00	1.22	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.32	1.26	---	---
Target-Date 2021-2025 Median		1.71	1.25	0.13	7.30	7.30	3.84	8.05	4.52	---	7.54	-0.90	1.08	---	---
Prudential Day One® IncomeFlex Target® 2025 Fund #	6/30/09	1.06	1.21	0.65	6.56	6.56	3.42	7.19	---	8.82	6.47	-0.74	1.09	---	1.76%
Prudential Day One IncomeFlex Target 2025 Benchmark		1.23	1.30	0.85	7.62	7.62	4.36	7.83	4.63	---	6.33	0.00	1.21	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.40	1.26	---	---
Target-Date 2021-2025 Median		1.71	1.25	0.13	7.30	7.30	3.84	8.05	4.52	---	7.54	-0.85	1.08	---	---
<b>TARGET DATE 2026-2030</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2030 Fund #	6/30/09	1.35	1.51	1.46	8.46	8.46	4.78	9.20	---	10.28	7.79	-0.27	1.16	---	0.76%
Prudential Day One 2030 Fund Benchmark		1.44	1.55	1.39	8.62	8.62	5.03	9.37	5.08	---	7.67	0.00	1.20	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.44	1.26	---	---
Target-Date 2026-2030 Median		1.97	1.40	0.48	7.64	7.64	4.10	8.86	4.27	---	8.29	-1.07	1.05	---	---
Prudential Day One® IncomeFlex Target® 2030 Fund #	6/30/09	1.35	1.51	1.46	8.51	8.51	4.79	9.20	---	10.28	7.79	-0.27	1.16	---	0.76%
Prudential Day One IncomeFlex Target 2030 Benchmark		1.44	1.55	1.39	8.62	8.62	5.03	9.37	5.08	---	7.67	0.00	1.20	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.44	1.26	---	---
Target-Date 2026-2030 Median		1.97	1.40	0.48	7.64	7.64	4.10	8.86	4.27	---	8.29	-1.07	1.05	---	---
Retirement Goal™ 2030 Fund #	11/30/02	1.44	1.10	0.52	6.58	6.58	3.88	8.85	4.29	N/A	7.63	-0.78	1.14	---	1.03%
Retirement Goal 2030 Primary Benchmark		1.41	1.50	0.82	7.25	7.25	5.00	9.51	5.13	---	7.40	0.00	1.26	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.04	1.26	---	---
Target-Date 2026-2030 Median		1.97	1.40	0.48	7.64	7.64	4.10	8.86	4.27	---	8.29	-1.63	1.05	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>TARGET DATE 2031-2035</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2035 Fund #	6/30/09	1.60	1.64	1.73	8.94	8.94	5.06	9.93	---	10.88	8.55	-0.27	1.14	---	0.76%
<i>Prudential Day One 2035 Fund Benchmark</i>		1.67	1.71	1.65	9.11	9.11	5.30	10.11	5.14	---	8.43	0.00	1.18	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.57	1.26	---	---
<i>Target-Date 2031-2035 Median</i>		2.15	1.56	0.85	8.12	8.12	4.17	9.30	4.54	---	9.22	-1.18	1.02	---	---
Prudential Day One® IncomeFlex Target® 2035 Fund #	6/30/09	1.60	1.64	1.73	8.93	8.93	5.04	9.92	---	10.87	8.56	-0.27	1.14	---	0.76%
<i>Prudential Day One IncomeFlex Target 2035 Benchmark</i>		1.67	1.71	1.65	9.11	9.11	5.30	10.10	5.13	---	8.43	0.00	1.18	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.59	1.26	---	---
<i>Target-Date 2031-2035 Median</i>		2.15	1.56	0.85	8.12	8.12	4.17	9.30	4.54	---	9.22	-1.16	1.02	---	---
<b>TARGET DATE 2036-2040</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2040 Fund #	6/30/09	1.75	1.75	1.96	9.23	9.23	5.03	10.40	---	11.23	9.15	-0.26	1.12	---	0.77%
<i>Prudential Day One 2040 Fund Benchmark</i>		1.81	1.84	1.85	9.43	9.43	5.30	10.55	5.19	---	9.01	0.00	1.15	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.75	1.26	---	---
<i>Target-Date 2036-2040 Median</i>		2.29	1.66	1.13	8.24	8.24	4.28	9.64	4.45	---	9.70	-1.22	1.01	---	---
Prudential Day One® IncomeFlex Target® 2040 Fund #	6/30/09	1.75	1.75	1.96	9.22	9.22	5.02	10.38	---	11.22	9.15	-0.28	1.12	---	0.77%
<i>Prudential Day One IncomeFlex Target 2040 Benchmark</i>		1.81	1.84	1.85	9.43	9.43	5.30	10.55	5.19	---	9.01	0.00	1.15	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.75	1.26	---	---
<i>Target-Date 2036-2040 Median</i>		2.29	1.66	1.13	8.24	8.24	4.28	9.64	4.45	---	9.70	-1.22	1.01	---	---
Retirement Goal™ 2040 Fund #	11/30/02	1.77	1.30	1.24	7.42	7.42	4.07	9.98	4.34	N/A	9.12	-0.95	1.08	---	1.11%
<i>Retirement Goal 2040 Primary Benchmark</i>		1.73	1.86	1.73	8.30	8.30	5.41	10.84	5.30	---	8.86	0.00	1.20	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.43	1.26	---	---
<i>Target-Date 2036-2040 Median</i>		2.29	1.66	1.13	8.24	8.24	4.28	9.64	4.45	---	9.70	-1.67	1.01	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*	
			Return	Return	Return	Return	Return	Return	Return							Return
			1 MO.	3 MOS.	YTD	1 YR	3 YRS	5 YRS	10 YRS							
<b>TARGET DATE 2041-2045</b>																
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>																
Prudential Day One® 2045 Fund #	6/30/09	1.84	1.82	2.02	9.30	9.30	4.99	10.57	---	11.35	9.43	-0.27	1.11	---	0.77%	
Prudential Day One 2045 Fund Benchmark		1.90	1.93	1.91	9.58	9.58	5.31	10.73	5.23	---	9.28	0.00	1.14	---	---	
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.84	1.26	---	---	
Target-Date 2041-2045 Median		2.35	1.73	1.26	8.47	8.47	4.28	9.94	4.40	---	9.99	-1.21	1.01	---	---	
Prudential Day One® IncomeFlex Target® 2045 Fund #	6/30/09	1.84	1.82	2.02	9.33	9.33	5.00	10.58	---	11.36	9.42	-0.26	1.11	---	0.77%	
Prudential Day One IncomeFlex Target 2045 Benchmark		1.90	1.93	1.91	9.58	9.58	5.31	10.73	5.23	---	9.28	0.00	1.14	---	---	
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.84	1.26	---	---	
Target-Date 2041-2045 Median		2.35	1.73	1.26	8.47	8.47	4.28	9.94	4.40	---	9.99	-1.21	1.01	---	---	
<b>TARGET DATE 2046-2050</b>																
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>																
Prudential Day One® 2050 Fund #	6/30/09	1.93	1.88	2.15	9.41	9.41	5.04	10.72	---	11.47	9.64	-0.27	1.10	---	0.77%	
Prudential Day One 2050 Fund Benchmark		1.98	1.98	2.00	9.63	9.63	5.34	10.85	5.21	---	9.48	0.00	1.13	---	---	
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.92	1.26	---	---	
Target Date 2046-2050 Median		2.37	1.69	1.29	8.53	8.53	4.31	10.10	4.41	---	10.01	-1.07	1.00	---	---	
Prudential Day One® IncomeFlex Target® 2050 Fund #	6/30/09	1.93	1.88	2.15	9.43	9.43	5.05	10.72	---	11.47	9.64	-0.26	1.10	---	0.77%	
Prudential Day One IncomeFlex Target 2050 Benchmark		1.98	1.98	2.00	9.63	9.63	5.34	10.85	5.21	---	9.48	0.00	1.13	---	---	
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.92	1.26	---	---	
Target Date 2046-2050 Median		2.37	1.69	1.29	8.53	8.53	4.31	10.10	4.41	---	10.01	-1.07	1.00	---	---	
Retirement Goal™ 2050 Fund #	6/24/05	2.02	1.41	1.69	7.92	7.92	4.13	10.83	4.29	N/A	10.24	-1.09	1.05	---	1.16%	
Retirement Goal 2050 Primary Benchmark		1.92	2.08	2.35	9.03	9.03	5.65	11.86	5.36	---	9.96	0.00	1.17	---	---	
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.65	1.26	---	---	
Target Date 2046-2050 Median		2.37	1.69	1.29	8.53	8.53	4.31	10.10	4.41	---	10.01	-1.49	1.00	---	---	



# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>TARGET DATE 2051+</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2055 Fund #	6/30/09	1.99	1.90	2.26	9.63	9.63	5.06	10.92	---	11.63	9.86	-0.29	1.10	---	0.77%
<i>Prudential Day One 2055 Fund Benchmark</i>		2.05	2.02	2.13	9.90	9.90	5.38	11.08	5.28	---	9.70	0.00	1.13	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.93	1.26	---	---
<i>Target-Date 2051 Median</i>		2.40	1.71	1.29	8.53	8.53	4.28	10.16	5.64	---	10.08	-1.12	1.00	---	---
Prudential Day One® IncomeFlex Target® 2055 Fund #	6/30/09	1.99	1.90	2.26	9.64	9.64	5.07	10.92	---	11.63	9.86	-0.29	1.10	---	0.77%
<i>Prudential Day One IncomeFlex Target 2055 Benchmark</i>		2.05	2.02	2.13	9.90	9.90	5.38	11.08	5.28	---	9.70	0.00	1.13	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.93	1.26	---	---
<i>Target-Date 2051 Median</i>		2.40	1.71	1.29	8.53	8.53	4.28	10.16	5.64	---	10.08	-1.12	1.00	---	---
<b>TARGET-DATE 2060+</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
Prudential Day One® 2060 Fund #	5/31/13	2.02	1.91	2.34	9.71	9.71	5.12	---	---	7.66	---	---	---	---	0.77%
<i>Prudential Day One 2060 Fund Benchmark</i>		2.08	2.04	2.21	10.00	10.00	5.43	---	---	---	---	---	---	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	---	1.26	---	---
<i>Target-Date 2060 plus Median</i>		2.47	1.64	1.35	8.34	8.34	3.63	---	---	---	---	---	---	---	---
Prudential Day One® IncomeFlex Target® 2060 Fund #	6/30/09	2.02	1.91	2.34	9.70	9.70	5.12	10.96	---	11.65	9.92	-0.27	1.09	---	0.77%
<i>Prudential Day One IncomeFlex Target 2060 Benchmark</i>		2.08	2.04	2.21	10.00	10.00	5.43	11.10	5.29	---	9.76	0.00	1.12	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.96	1.26	---	---
<i>Target-Date 2060 plus Median</i>		2.47	1.64	1.35	8.34	8.34	3.63	---	---	---	---	---	---	---	---
Retirement Goal 2060 Fund #	2/27/15	2.19	1.49	2.09	8.34	8.34	---	---	---	2.23	---	---	---	---	1.19%
<i>Retirement Goal 2060 Primary Benchmark</i>		2.08	2.25	2.83	9.59	9.59	---	---	---	---	---	---	---	---	---
<i>Lipper Balanced Funds Index</i>		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	---	1.26	---	---
<i>Target-Date 2060 plus Median</i>		2.47	1.64	1.35	8.34	8.34	3.63	---	---	---	---	---	---	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>RETIREMENT INCOME - INCOME FLEX (MODERATE ALLOCATION)</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
IncomeFlex LT Balanced Fund #	11/28/06	1.45	1.02	0.27	5.86	5.86	3.17	7.60	3.99	N/A	7.31	-1.53	1.03	---	1.84%
IncomeFlex LT Balanced Fund #	11/28/06	1.41	0.97	0.15	5.33	5.33	2.65	7.06	3.48	N/A	7.30	-2.03	0.96	---	2.34%
Lifetime Balanced Primary Benchmark		1.46	1.55	0.92	7.42	7.42	5.07	9.08	5.46	---	7.09	0.00	1.25	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	0.07	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-0.54	1.13	---	---
IncomeFlex LT Conservative Growth Fund #	11/28/06	1.25	0.88	-0.26	5.24	5.24	3.00	6.69	4.00	N/A	6.25	-1.37	1.06	---	1.78%
IncomeFlex LT Conservative Growth Fund #	11/28/06	1.21	0.84	-0.38	4.72	4.72	2.48	6.16	3.48	N/A	6.25	-1.87	0.98	---	2.28%
Lifetime Conservative Growth Primary Benchmark		1.27	1.34	0.29	6.66	6.66	4.74	8.00	5.34	---	6.06	0.00	1.29	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.15	1.26	---	---
Allocation - 50 to 70 Equity Category Median		1.51	1.20	0.79	6.96	6.96	4.09	8.08	5.19	---	7.10	-0.79	1.13	---	---
<b>RETIREMENT INCOME - INCOME FLEX (CONSERVATIVE ALLOCATION)</b>															
<i>The target date is the approximate date when investors plan to start withdrawing their money. The asset allocation of target date funds will become more conservative as the target date approaches by lessening your equity exposure and increasing your exposure in fixed income type investments. The principal value of an investment in a target date fund is not guaranteed at any time; including the target date.</i>															
IncomeFlex LT Income & Equity Fund #	11/28/06	0.83	0.57	-1.21	3.77	3.77	2.46	4.69	3.67	N/A	4.23	-1.17	1.09	---	1.69%
IncomeFlex LT Income & Equity Fund #	11/28/06	0.78	0.53	-1.33	3.25	3.25	1.94	4.17	3.16	N/A	4.23	-1.67	0.97	---	2.19%
Lifetime Income & Equity Primary Benchmark		0.87	0.90	-0.75	5.11	5.11	4.01	5.80	4.88	---	4.09	0.00	1.38	---	---
Lipper Balanced Funds Index		1.72	1.02	0.68	7.20	7.20	4.61	8.34	5.04	---	6.48	-0.36	1.26	---	---
Allocation - 30 to 50 Equity Category Median		1.21	1.06	-0.25	6.22	6.22	3.17	5.91	4.47	---	5.26	-0.93	1.14	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at www.prudential.com.

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>INTERMEDIATE-TERM BOND</b>															
<i>Fixed Income investment (bond) funds are subject to interest rate risk; their value will decline as interest rates rise.</i>															
Core Bond / PGIM Fund #	12/15/98	0.17	0.15	-3.03	2.40	2.40	2.73	2.40	4.27	N/A	2.99	0.13	0.78	2	0.82%
Core Bond Enhanced Index / PGIM Fund #	3/15/99	0.17	0.08	-3.10	2.86	2.86	2.91	2.10	4.29	N/A	3.02	-0.20	0.67	---	0.37%
Core Plus Bond / Multi-Manager #	3/11/14	0.38	0.42	-2.87	4.43	4.43	---	---	---	2.70	---	---	---	---	0.82%
Core Plus Bond / PGIM Fund #	7/18/02	0.54	0.83	-2.82	5.21	5.21	3.42	3.82	5.43	N/A	3.74	1.20	1.00	2	0.40%
<i>Manager Composite</i>	6/30/02	---	0.66	-2.92	5.16	5.16	4.17	4.35	6.01	N/A	3.74	1.68	1.14	---	0.38%
<i>Blended Performance</i>	6/30/02	---	0.83	-2.82	5.21	5.21	4.13	4.32	6.00	N/A	3.76	1.67	1.12	---	0.40%
Core Plus Bond / Reams Fund #	11/1/99	0.25	0.04	-2.83	4.08	4.08	2.32	2.74	5.07	N/A	2.92	0.80	0.91	3	0.82%
High Grade Bond / GSAM Fund #	11/1/99	0.17	0.17	-2.92	2.26	2.26	2.58	2.33	3.81	N/A	2.79	0.23	0.81	2	0.83%
Prudential Total Return Bond Fund #	2/27/14	0.45	0.74	-2.89	4.71	4.71	---	---	---	2.84	---	---	---	2	0.77%
<i>Manager Composite</i>	6/30/02	---	0.63	-3.01	4.78	4.78	3.79	3.96	5.62	N/A	3.74	1.31	1.04	---	0.75%
<i>Blended Performance</i>	6/30/02	---	0.74	-2.89	4.71	4.71	3.50	3.79	5.53	N/A	3.77	1.14	0.98	---	0.77%
<i>Bloomberg Barclays Aggregate Bond Index</i>		0.20	0.14	-2.98	2.65	2.65	3.03	2.24	4.35	---	2.91	0.00	0.74	---	---
<i>Intermediate-Term Bond Category Median</i>		0.34	0.20	-2.54	3.08	3.08	2.89	2.76	4.55	---	2.98	0.63	0.89	---	---
Corporate Bond / PGIM Fund #	1/1/97	0.30	0.67	-2.69	5.82	5.82	3.84	4.00	5.39	N/A	4.11	0.21	0.95	2	0.82%
<i>Bloomberg Barclays U.S. Credit Index</i>		0.34	0.61	-2.97	5.63	5.63	4.07	3.85	5.31	---	4.16	0.00	0.91	---	---
<i>Intermediate-Term Bond Category Median</i>		0.34	0.20	-2.54	3.08	3.08	2.89	2.76	4.55	---	2.98	0.16	0.89	---	---
<b>HIGH YIELD BOND</b>															
<i>High yield bonds, commonly known as junk bonds, are subject to a high level of credit and market risks. Fixed Income investment mutual funds are subject to interest rate risk, and that their value will decline as interest rates rise.</i>															
High Yield Bond / Prudential Fund #	11/1/02	1.40	1.93	1.42	15.84	15.84	5.11	6.89	7.24	N/A	5.26	-0.03	1.28	1	0.97%
<i>Manager Composite</i>	2/28/02	---	2.00	1.49	15.36	15.36	4.70	6.91	6.91	N/A	5.17	0.06	1.31	---	0.95%
<i>Blended Performance</i>	2/28/02	---	1.93	1.42	15.84	15.84	5.17	7.20	7.05	N/A	5.18	0.34	1.36	---	0.97%
<i>Bloomberg Barclays Corporate High Yield Index</i>		1.45	1.85	1.75	17.13	17.13	4.66	7.36	7.45	---	5.52	0.00	1.30	---	---
<i>Lipper High Current Yield Bond Funds Index</i>		---	1.83	1.89	11.01	11.01	2.70	6.10	5.63	---	5.18	-0.38	1.16	---	---
<i>High Yield Bond Category Median</i>		1.28	1.76	1.58	13.50	13.50	3.62	6.42	6.27	---	5.31	-0.25	1.21	---	---
<b>INFLATION-PROTECTED BOND</b>															
<i>Fixed Income investment (bond) funds are subject to interest rate risk; their value will decline as interest rates rise.</i>															
Prudential TIPS Enhanced Index Fund #	6/24/09	0.82	-0.17	-2.64	3.92	3.92	1.47	0.06	---	2.96	4.74	-0.83	0.02	---	0.82%
<i>Bloomberg Barclays US Treasury: US TIPS Index</i>		0.84	-0.10	-2.41	4.68	4.68	2.26	0.90	4.37	---	4.76	0.00	0.19	---	---
<i>Bloomberg Barclays Treasury Bond Index</i>		0.23	-0.11	-3.84	1.04	1.04	2.29	1.20	3.97	---	3.29	0.67	0.35	---	---
<i>Inflation-Protected Bond Median</i>		0.86	0.00	-2.21	4.43	4.43	1.68	0.59	3.95	---	4.59	-0.20	0.15	---	---

# Lancaster County, Nebraska EEs Retirement Plan



## Defined Contribution Fund Performance as of December 31, 2016 with January 31, 2017 update

The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-877-778-2100 or visit our website at [www.prudential.com](http://www.prudential.com).

The following grid provides fund performance information, and other relevant performance and supplementary information concerning Institutional Select Funds, Sub-Advised Funds, Alliance Mutual Funds, and Proprietary Funds. Please see the EXPLANATION OF PERFORMANCE INFORMATION in the footnote section for more information on the performance shown.

The investments below represent investments into a separate account. Separate accounts have been identified with #.

Fund/Benchmark Name	Inception Date	YTD 1/31/17	CUMULATIVE RETURNS AS OF DECEMBER 31, 2016 *			AVERAGE ANNUAL RETURNS AS OF DECEMBER 31, 2016 *				Since Inception	Risk 5 YRS	Alpha 5 YRS	Sharpe 5 YRS	DDA Rank 9/30/16	Expense Ratio*
			Return 1 MO.	Return 3 MOS.	Return YTD	Return 1 YR	Return 3 YRS	Return 5 YRS	Return 10 YRS						
<b>GOVERNMENT SECURITIES</b>															
<i>Shares of this Fund are not issued or guaranteed by the U.S. government. Fixed Income investment bond funds are subject to interest rate risk, and that their value will decline as interest rates rise.</i>															
Government Securities Enhanced Index / PGIM Fund #	12/15/98	0.21	-0.11	-4.02	0.61	0.61	1.41	0.41	3.16	N/A	3.27	-0.84	0.11	---	0.82%
<i>Bloomberg Barclays Government Bond Index</i>		0.23	-0.11	-3.72	1.05	1.05	2.25	1.22	3.85	---	3.16	0.00	0.37	---	---
<i>Intermediate Government Category Median</i>		0.11	-0.10	-2.50	1.16	1.16	2.30	1.33	3.76	---	2.42	0.40	0.48	---	---
<b>FIXED INCOME - GLOBAL &amp; INTERNATIONAL</b>															
<i>Fixed Income investment (bond) funds are subject to interest rate risk; their value will decline as interest rates rise.</i>															
International Bond Plus / PIMCO Fund #	12/17/12	-1.14	0.79	-0.99	6.36	6.36	5.46	---	---	3.67	---	---	---	---	0.97%
<i>Manager Composite</i>	12/31/92	---	0.75	-0.98	6.60	6.60	5.70	5.58	5.90	N/A	3.15	1.37	1.72	---	0.92%
<i>Blended Performance</i>	12/31/92	---	0.79	-0.99	6.36	6.36	5.46	5.03	5.62	N/A	3.92	-0.03	1.25	---	0.97%
<i>JP Morgan GBI Global ex-US Index (US Dollar Hedged)</i>		-1.34	0.43	-2.16	5.46	5.46	5.62	4.69	4.66	---	3.01	0.00	1.51	---	---
<i>World Bond Category Median</i>		0.97	0.37	-3.01	3.74	3.74	0.58	1.91	3.77	---	5.20	-0.89	0.36	---	---
<b>FI - MONEY MARKET</b>															
<i>An investment in the money market Fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the Fund seeks to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in the Fund.</i>															
Prudential Short-Term Fund #	6/30/76	0.02	0.02	0.05	0.21	0.21	0.13	0.09	0.80	N/A	---	---	---	---	0.62%
<i>Citigroup Three Month T-Bill</i>		0.04	0.03	0.08	0.27	0.27	0.11	0.09	0.72	---	0.03	0.00	---	---	---
<b>OTHER</b>															
Prudential Real Assets Fund #	12/4/12	1.20	0.92	-2.32	6.03	6.03	0.36	---	---	-0.06	---	---	---	---	1.09%
<i>Prudential Real Assets Custom Benchmark</i>		0.60	1.35	-1.89	6.99	6.99	-0.71	---	---	---	---	---	---	---	---
<b>STABLE VALUE</b>															
Gibraltar Guaranteed Fund	11/11/08	0.21	0.22	0.64	2.57	2.57	2.52	2.60	---	3.25	---	---	---	---	0.55%
<i>Current Net Annualized Rate as of 7/1/2016: 2.58%</i>															
<i>5 Year Treasury Average Yield</i>		0.16	0.16	0.40	1.30	1.30	1.47	1.27	1.90	---	0.11	0.00	10.32	---	---

## EXPLANATION OF PERFORMANCE INFORMATION

The following tables provide fund performance information, and other relevant performance and supplementary information concerning Institutional Sub-Advised, Institutional Select, Alliance Mutual Funds and Proprietary Funds if applicable. For Institutional Sub-Advised and Institutional Select Funds, the PRIAC Separate Accounts hold the investment securities. Prudential Retirement Insurance and Annuity Company (PRIAC) assumes no responsibility for monitoring performance of the investment manager of any Institutional Select Fund. PERFORMANCE: When such funds have fewer than five years of performance history, three types of performance information are provided to assist you in choosing your plan's investment options. "Fund Performance" represents the actual performance of the fund for all periods since the inception date of the fund (which is shown in this line). "Manager's Composite" represents the composite return of multiple portfolios advised by the Manager since the inception date.

These portfolios have an investment style and approach similar to the investment style of the fund. "Blended" represents a combination of the actual Fund performance and the current Manager's Composite performance. Actual Fund performance is used for periods after the fund was managed by the current Manager. For periods before the current Manager's assumption of Fund management, the Manager's Composite return is used. Therefore, when no Actual Fund performance with the current manager exists, the Blended performance line will equal the Manager Composite line. The inception date associated with this line is the inception date of the Manager's Composite. "Since Inception" returns are only provided when the inception date is less than 10 years ago. All performance is net of the expense ratio shown for that line.

Our pricing for your plan sometimes includes contract charges. If included, the contract charges would reduce the performance shown below. Any contract charges are disclosed to you. Regarding your members, the expense ratio shown in their statements and in the performance shown on their statements will reflect any contract charges imposed. The management fees, fund fees and contract charges compensate us for the distribution and servicing associated with your plan. Other plan investment options may generate more or less revenue for us than the fees associated with the fund you select. If the aggregate revenue from your plan exceeds our associated costs, we earn a profit. Otherwise, we incur a loss. Other plans investing in the Fund may have lower fees, but these are not available to your plan in order to compensate us for distribution and plan servicing.

For more information, please contact your Prudential Retirement Representative at 1-877-778-2100.

## Footnotes

Your current funds are highlighted in yellow.

Funds represented in green text are closed and are no longer available as a new fund option to Plan Sponsors.

Outside Fund information offered through other firms was provided by the fund's custodian or from publicly available sources.

*While past performance is never an indication of future results, short periods of performance may be particularly unrepresentative of long-term performance.*

Funds offered by Prudential may be closed to new investors or new contributions at any time without prior notice.

Keep in mind that application of asset allocation and diversification concepts does not assure a profit or protect against loss in a declining market. **It is possible to lose money by investing in securities.**

For Manager of Managers Institutional Sub-Advised funds and Institutional Select Funds, ACTUAL PERFORMANCE MAY BE AFFECTED BY THE MANAGER NOT BEING ABLE TO INVEST DIRECTLY IN A COUNTRY PRIOR TO SATISFACTION OF THAT COUNTRY'S LEGAL REQUIREMENTS.

All returns are net of the management fees charged for the separate account and net of other operational expenses and are before any contract charges, if any, unless noted otherwise. Historical returns reflect actual account performance and the investment manager's composite, which may consist of one account. Performance is representative of each separate account's investment management discipline. All returns are deemed accurate at the time of reporting but are subject to change. For more information, please contact your Prudential Retirement Representative at 1-877-778-2100.

At times Prudential Retirement solicits and/or receives financial support for certain of its conferences from investment advisory firms. Please contact your Prudential Retirement representative for more information.

**Gibraltar Guaranteed Fund** - The Gibraltar Guaranteed Fund is a group annuity product issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT 06103. Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC. PRIAC periodically resets the interest rate credited on contract balances, subject to a minimum rate specified in the group annuity contract. Past interest rates are not indicative of future rates. This product is neither a mutual fund nor a bank product. The obligations of PRIAC are not insured by the FDIC or any other federal governmental agency.

Prudential Retirement is compensated in connection with this product when general account investment returns exceed the interest credited on contract balances. Prudential Retirement may earn fee revenue in addition to the foregoing compensation if your plan has agreed to pay contract charges, which are sometimes paid in respect of plan and participant recordkeeping and distribution services. For some plans, Prudential Retirement uses a portion of its aggregate compensation to satisfy the plan's request for allowances and for payments to defray plan expenses. If Prudential Retirement's aggregate compensation from this product and from other plan investment products exceeds the costs of servicing your plan, Prudential Retirement earns a profit; otherwise we incur a loss.

Frequent exchanging between plan investment options may harm long-term investors. Your plan or the plan's investment funds may have provisions to deter exchanges that may be abusive. These policies may require us to modify, restrict or suspend purchase or exchange privileges and/or impose redemption fees.

**Prudential Day One® 2010 Fund** - Performance shown beginning 02/15/2013 represents the actual performance track record of the Day One 2010 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2015 Fund** - Performance shown beginning 12/16/2011 represents the actual performance track record of the Day One 2015 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2020 Fund** - Performance shown beginning 08/01/2013 represents the actual performance track record of the Day One 2020 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2025 Fund** - Performance shown beginning 08/01/2013 represents the actual performance track record of the Day One 2025 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.



**Prudential Day One® 2030 Fund** - Performance shown beginning 08/01/2013 represents the actual performance track record of the Day One 2030 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Day One 2030 Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2035 Fund** - Performance shown beginning 09/06/2013 represents the actual performance track record of the Day One 2035 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2040 Fund** - Performance shown beginning 08/01/2013 represents the actual performance track record of the Day One 2040 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2045 Fund** - Performance shown beginning 08/23/2013 represents the actual performance track record of the Day One 2045 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2050 Fund** - Performance shown beginning 08/15/2013 represents the actual performance track record of the Day One 2050 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009.

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2055 Fund** - Performance shown beginning 9/6/2013 represents the actual performance track record of the Day One 2055 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by Fund's glidepath ("Glidepath Performance"), beginning with the Glidepath Inception Date of June 30, 2009 .

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® 2060 Fund** - Performance shown beginning 08/13/2013 represents the actual performance track record of the Day One 2060 Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath ("Glidepath Performance"), beginning with the Fund's Inception Date of May 31, 2013. Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Day One 2060 Fund, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

**Prudential Day One® Income Fund** - Performance shown beginning 08/01/2013 represents the actual performance track record of the Day One Income Fund. Performance prior to this date represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of each Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, Glidepath Performance does not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund. On December 7, 2011, the Bache Commodities Total Return Fund sleeve was replaced with the Jefferies Commodity Strategies Fund. Subsequently on April 16, 2012, the Jefferies Commodity Strategies Fund changed its name to the CoreCommodity Strategies Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on December 6, 2011 represents the weighted actual performance track record of the Bache Commodities Total Return Fund, and Glidepath Performance beginning on December 7, 2011 represents the weighted actual performance track record of the CoreCommodity Strategies Fund.

**Prudential Day One® IncomeFlex Target® 2010 Fund** - Performance shown beginning 12/21/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2010 Fund. Performance prior to 12/21/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2010 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2015 Fund** - Performance shown beginning 12/10/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2015 Fund. Performance prior to 12/10/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2015 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2020 Fund** - Performance shown beginning 07/19/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2020 Fund. Performance prior to 07/19/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2020 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

**Prudential Day One® IncomeFlex Target® 2025 Fund** - Performance shown beginning 07/19/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2025 Fund. Performance prior to 07/19/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2025 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

**Prudential Day One® IncomeFlex Target® 2030 Fund** - Performance shown beginning 07/19/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2030 Fund. Performance prior to 07/19/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2030 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

**Prudential Day One® IncomeFlex Target® 2035 Fund** - Performance shown beginning 12/21/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2035 Fund. Performance prior to 12/21/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2035 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2040 Fund** - Performance shown beginning 12/21/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2040 Fund. Performance prior to 12/21/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2040 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2045 Fund** - Performance shown beginning 12/21/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2045 Fund. Performance prior to 12/21/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2045 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2050 Fund** - Performance shown beginning 12/21/2010 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2050 Fund. Performance prior to 12/21/2010 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2050 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2055 Fund** - Performance shown beginning 01/11/2011 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2055 Fund. Performance prior to 01/11/2011 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2055 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® 2060 Fund** - Performance shown beginning 01/07/2011 represents the actual performance track record of the Prudential Day One IncomeFlex Target 2060 Fund. Performance prior to 01/07/2011 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target 2060 Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity. On September 22, 2010, the QMA Small Cap Blend Enhanced Index Fund sleeve was replaced with the Jennison Small Cap Core Equity Fund. Glidepath Performance for the period beginning with the Glidepath Inception Date and ending on September 21, 2010 represents the weighted actual performance track record of the QMA Small Cap Blend Enhanced Index Fund, and Glidepath Performance beginning on September 22, 2010 represents the weighted actual performance of the Jennison Small Cap Core Equity Fund.

**Prudential Day One® IncomeFlex Target® Balanced Fund** - Performance shown beginning 09/22/2009 represents the actual performance track record of the Prudential Day One IncomeFlex Target Balanced Fund. Performance prior to 09/22/2009 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target Balanced Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.



**SA/Invesco Small Cap Growth Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/Janus Balanced Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/OFII Global Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/T. Rowe Price Equity Income Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/T. Rowe Price Growth Stock Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/Templeton Foreign Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

**SA/Templeton Growth Strategy** - Effective April 2009 this Separate Account was converted from an Alliance Fund which invests in shares of a mutual fund to a "Retail Branded" Separate Account, which will invest in a portfolio of securities managed by the same investment manager in a manner substantially similar to the current underlying mutual fund investment.

## Definitions

**DDA Rank** - The DDA Rank represents the quartile ranking assigned to the fund in the latest Due Diligence Advisor Program Report. Each separate account is assessed on the basis of nominal and risk adjusted returns, and downside and relative risk (versus an appropriate benchmark). These metrics are weighted based on 1-, 3- and 5-year results, with greatest emphasis placed on long term timeframes. Due Diligence Quartile Ranks shown are based on the last available Due Diligence Analysis (as of September 30, 2016), among the following peer group universe totals. ***Please note new process has Institutional Sub-Advised and RBSA funds utilize gross performance peer groups while Alliance funds utilize net performance peer groups.***

<b>Peer Group</b>	<b># of Funds</b>
Large Cap Value (sub-advised)	110
Large Cap Blend (sub-advised)	190
Large Cap Growth (sub-advised)	161
Mid Cap Value (sub-advised)	39
Mid Cap Blend (sub-advised)	91
Mid Cap Growth (sub-advised)	104
Small Cap Value (sub-advised)	85
Small Cap Blend (sub-advised)	202
Small Cap Growth (sub-advised)	146
TIPS (sub-advised)	42
Global - Value (sub-advised)	30
Global - Growth (sub-advised)	67
International - Value (sub-advised)	55
International - Blend (sub-advised)	95
International - Growth (sub-advised)	127
International - Emerging Markets (sub-advised)	129
Balanced (sub-advised)	80
Fixed Income - BBB-Rated Corp Debt (sub-advised)	57
Fixed Income - Core Bond (sub-advised)	111
Fixed Income - Core Plus Bond (sub-advised)	57
Fixed Income - Intermediate US Govt (sub-advised)	15
Fixed Income - US Mortgage (sub-advised)	28
Fixed Income - High Current Yield (sub-advised)	130
Real Estate (sub-advised)	59

**Morningstar # of funds in Category**

Morningstar Category	# of Funds						
	MTD	QTD	YTD	1 Year	3 Year	5 Year	10 Year
Allocation - 30 to 50 Equity Category Median	144	144	141	141	121	109	83
Allocation - 50 to 70 Equity Category Median	240	239	237	237	220	199	154
Allocation - 70 to 85 Equity Category Median	129	129	128	128	119	102	76
Diversified Emerging Mkts Category Median	238	237	232	232	188	145	75
Foreign Large Blend Category Median	217	215	206	206	175	166	123
Foreign Large Growth Category Median	106	105	100	100	88	77	60
Foreign Large Value Category Median	101	101	100	100	88	81	59
High Yield Bond Category Median	199	199	196	196	173	148	113
Inflation-Protected Bond Median	55	55	53	53	50	45	35
Intermediate Government Category Median	69	69	66	66	65	64	62
Intermediate-Term Bond Category Median	300	297	290	290	270	252	215
Large Blend Category Median	440	439	425	425	396	367	311
Large Growth Category Median	429	427	422	422	407	384	321
Large Value Category Median	346	344	339	339	313	281	240
Mid-Cap Blend Category Median	147	147	139	139	127	119	99
Mid-Cap Growth Category Median	199	199	199	199	188	170	148
Mid-Cap Value Category Median	108	108	108	108	98	91	71
Real Estate Category Median	72	72	71	71	69	63	52
Retirement Income Median	42	42	42	42	34	29	14
Small Blend Category Median	250	250	247	247	219	195	154
Small Growth Category Median	216	216	215	215	200	185	162
Small Value Category Median	126	126	123	123	113	107	79
Target Date 2046-2050 Median	59	59	55	55	45	36	7
Target-Date 2000-2010 Median	34	34	33	33	27	22	14
Target-Date 2011-2015 Median	40	40	38	38	29	23	10
Target-Date 2016-2020 Median	59	59	55	55	45	37	17
Target-Date 2021-2025 Median	56	56	53	53	43	34	12
Target-Date 2026-2030 Median	59	59	55	55	45	37	17
Target-Date 2031-2035 Median	56	56	53	53	43	34	12
Target-Date 2036-2040 Median	59	59	55	55	45	37	17
Target-Date 2041-2045 Median	56	56	53	53	43	32	11
Target-Date 2051 Median	55	55	52	52	36	24	1
Target-Date 2060 plus Median	40	40	30	30	3	0	0
World Bond Category Median	90	90	86	86	82	66	45
World Stock Category Median	309	308	288	288	250	200	127

Prudential Retirement constructs Asset Class Categories using MPI Stylus, a product of Markov Processes International LLC, and data provided by Morningstar™, Inc. Categories are constructed by using the appropriate Morningstar™, Inc. category and then removing duplicate share classes from the universe. Duplicate share classes are identified in a database field, and in general the share class with the longest history is used for category construction. Category medians and fund percentile rankings are then calculated using MPI Stylus and therefore may differ from those provided directly by Morningstar™, Inc.

**Alpha** - A measure of value added by a manager as compared to a passive portfolio with the same market sensitivity or beta. Alpha is a measure of return for residual, or non-market, risk, and is used to measure a manager's contribution to performance due to security or sector selection.

**Expense Ratio** - Expense Ratio includes management fee charges by the fund's Investment Manager against the fund's assets for managing the portfolio as well as for such services as shareholder relations or investment-related administration (fund analysis and research, etc.), 12(b)-1 fee [Mutual funds may charge this fee against the fund's assets to cover distribution expenses incurred by the fund], if applicable, "Other Expenses" [Charges by the fund's sponsor against the fund's assets for additional operating expenses. For example: related legal fees, auditing expenses, compliance with governmental regulations, mailing or postage costs, etc. The amount included for Prudential Institutional Sub-Advised and Proprietary Funds is actual for the prior calendar year end. The amount listed for Prudential Alliance Funds is for the last period reported by the Fund's sponsor]. The benefit of any "Fee Waivers" would be reflected in the Expense Ratio. Expense Ratio is prior to any contract-related charges.

**Risk** - This statistic measures the volatility of a stream of data compared to its average value. Applied to investment performance, standard deviation measures how "choppy" the monthly returns are over a period of time. 66% of all monthly values would fall within one standard deviation of the average, while 95% of all values would fall within two standard deviations of the average.

**Sharpe Ratio** - This statistic measures the quality of the returns for an investment on a risk-adjusted basis over a given period. It is defined as the excess returns of an investment divided by the standard deviation of returns. Excess returns are the returns of the investment minus the risk-free rate of return offered in the market, typically measured by short-term government instruments such as 3-month T-Bills. For two funds to have the same Sharpe Ratio, the fund with greater volatility must also deliver greater returns.

Sharpe Ratio = Excess Returns/Risk = (Returns on the Investment - Returns on T-Bills) / Standard Deviation

**Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Please call 1-877-778-2100 for a free prospectus and if available, a summary prospectus that contain this and other information about our mutual funds. You should read the prospectus and the summary prospectus, if available carefully before investing. It is possible to lose money when investing in securities.**

For Institutional Funds and Alliance Funds, returns, expense ratios and rankings do not reflect any contract charges.

Shares of the registered mutual funds are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ. PIMS is a Prudential Financial company.

This fund is not part of Prudential Retirement's Manager of Managers Program and Prudential Retirement does not assume any responsibility for the plan's decision to invest in the funds, to monitor their performance or to provide information regarding the funds. Each of those is the sole responsibility of the plan. To the extent Prudential Retirement provides such information, it makes no warranty as to the accuracy of such information and makes no undertaking to continue to provide such information unless Prudential Retirement agrees to continue to provide such information in writing.

© 2016 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

Prudential Retirement's group variable annuity contracts are issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT, a Prudential Financial company.

0252546-00005-00

## **INDEX DEFINITIONS & DISCLOSURES**

Indexes are unmanaged and cannot be invested in directly.

### **60% R1000 Growth/40% Bloomberg Barclays Aggregate**

A composite index that consists of the Russell 1000® Index (60%) and the Bloomberg Barclays U.S. Aggregate Bond Index (40%).

### **60% Russell 1000 / 40% Bloomberg Barclays Aggregate**

60% Russell 1000 Index/40% Bloomberg Barclays U.S. Aggregate Index is an unmanaged, weighted average composite composed of 60% Russell 1000 Index and 40% Bloomberg Barclays U.S. Aggregate Index (measuring U.S. bonds with maturities of at least one year).

### **60% Russell 1000 Value / 40% Bloomberg Barclays Aggregate**

60% Russell 1000 Value Index/40% Bloomberg Barclays U.S. Aggregate Bond Index is an unmanaged, weighted average composite composed of 60% Russell 1000 Value Index and 40% Bloomberg Barclays U.S. Aggregate Bond Index (measuring U.S. bonds with maturities of at least one year).

### **60% S&P 500/40% Bloomberg Barclays G/C INT**

60% S&P 500 Index/40% Bloomberg Barclays U.S. Intermediate Government/ Credit Index is an unmanaged, weighted average composite composed of 60% S&P 500 Index (measuring U.S. equities) and 40% Bloomberg Barclays U.S. Intermediate Government/Credit Index (measuring U.S. bonds with maturities of at least one year).

### **60% S&P500/40% Bloomberg Barclays Aggregate**

60% S&P 500 Index/40% Bloomberg Barclays U.S. Aggregate Bond Index is an unmanaged, weighted average composite composed of 60% S&P 500 Index (measuring U.S. equities) and 40% Bloomberg Barclays U.S. Aggregate Bond Index (measuring U.S. bonds with maturities of at least one year).

### **Bloomberg Barclays Aggregate Bond Index**

Bloomberg Barclays US Aggregate Bond Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-through's), ABS, and CMBS. It rolls up into other Bloomberg Barclays flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

### **Bloomberg Barclays Corporate High Yield Index**

Bloomberg Barclays U.S. High Yield Index covers the universe of fixed rate, non-investment grade debt (having a maximum quality rating of Ba1), a minimum outstanding amount of \$150 million and at least one year to maturity.

### **Bloomberg Barclays Government Bond Index**

The Bloomberg Barclays U.S. Government Index: measures the performance of the U.S. Treasury and U.S. Agency Indices, including Treasuries and U.S. agency debentures. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

### **Bloomberg Barclays Treasury Bond Index**

Bloomberg Barclays U.S. Treasury Index accounts for nearly 65% of the Government Index and includes public obligations of the U.S. Treasury that have remaining maturities of more than one year.

### **Bloomberg Barclays U.S. Credit Index**

The Bloomberg Barclays US Credit Index measures the performance of the US Corporate and a non-corporate component that includes foreign agencies, sovereigns, supranationals and local authorities. It is a subset of the US Government/Credit Index and the US Aggregate Index.

**Bloomberg Barclays US Treasury: US TIPS Index**

This index includes all publicly issued United States Treasury inflation-protected securities that have at least one year remaining until maturity, are rated investment grade, and have \$250 million or more of outstanding face value. In addition, the securities must be denominated in U.S. dollars, and must be fixed-rate and non-convertible securities. The index is a market capitalization-weighted index. Inflation notes were included in the broader Bloomberg Barclays U.S. Treasury Index in March 1997 and removed from that index on January 1, 1998.

*Source: Bloomberg Barclays Indices*

**5 Year Treasury Average Yield**

The 5-Year Treasury Average Yield is the average daily treasury yield (Constant Maturity) for U.S. Treasuries with a maturity of five years (negotiable debt obligations of the U.S. Government, considered intermediate in maturity).

**CRSP Mid Cap Index**

The CRSP US Mid Cap Index targets inclusion of the U.S. companies that fall between the 70%-85% of investable market capitalization. The index includes securities traded on NYSE, NYSE Market, NASDAQ or ARCA.

**CRSP Small Cap Index**

The CRSP US Small Cap Index includes U.S. companies that fall between the bottom 2%-15% of the investable market capitalization. There is no lower limit in market capitalization, other than what is specified by investability screens. The index includes securities traded on NYSE, NYSE Market, NASDAQ or ARCA.

**Citigroup Three Month T-Bill**

Citigroup 3 Month T-Bill Index measures the performance of the last three three-month Treasury bill month-end rates.

**FTSE NAREIT Equity® Index**

The FTSE NAREIT Equity® Index is an unmanaged market capitalization index of all tax-qualified Equity REITS listed on the NYSE, AMEX, and the NASDAQ that have 75% or more of their gross invested book of assets invested directly or indirectly in the equity ownership of real estate. This Fund is not sponsored, endorsed, sold or promoted by FTSE International Limited ("FTSE") and FTSE makes no recommendation regarding investing in the Fund. See the User's Guide for a more detailed description of the limited relationship FTSE has with Prudential.

**JP Morgan GBI Global ex-US Index (US Dollar Hedged)**

The JP Morgan GBI Global ex-US Index (US Dollar Hedged) is an index composed of globally traded, fixed-rate government bonds of 13 countries. These countries all have liquid debt markets, meaning that they are stable, actively traded markets with sufficient scale and regular issuance. Using globally traded and highly liquid government bond issues, the index provides a measure of market performance. The index excludes bonds from the US and represents the USD hedged total return index level.

**Lifetime Aggressive Growth Primary Benchmark**

Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lifetime Balanced Primary Benchmark**

Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lifetime Conservative Growth Primary Benchmark**

Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Lifetime Growth Primary Benchmark**

Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index and the Bloomberg Barclays U.S. Aggregate Bond Index, respectively. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.



### **Lifetime Income & Equity Primary Benchmark**

Each Lifetime Fund's composite benchmark reflects the weighted average of the Fund's stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

### **Lipper Balanced Funds Index**

Lipper Balanced Funds Index is an equal dollar weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to conserve principal by maintaining a balanced portfolio of stocks and bonds). Typically the stock/bond ratio ranges around 60%/40%.

### **Lipper Global Funds Index**

Lipper Global Funds Index is an equal dollar-weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to invest at least 25% of its portfolio in securities traded outside of the United States). These funds may own U.S. securities as well.

### **Lipper High Current Yield Bond Funds Index**

Lipper High Yield Bond Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to seek a high [relative] current yield from fixed income securities without regard to quality or maturity restrictions). These funds tend to invest in lower-grade debt issues.

### **Lipper International Funds Index**

Lipper International Funds Index is an equal dollar-weighted index of the 30 largest qualifying mutual funds (based on year-end total net assets) for the investment objective (to invest assets in securities whose primary trading markets are outside the United States).

### **Lipper Large Cap Core Funds Index**

Lipper Large-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

### **Lipper Large Cap Growth Funds Index**

Lipper Large-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

### **Lipper Large Cap Value Funds Index**

Lipper Large-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Large-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) greater than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P 500 Index.

**Lipper Mid Cap Core Funds Index**

Lipper Mid-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Mid Cap Growth Funds Index**

Lipper Mid-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Mid Cap Value Funds Index**

Lipper Mid-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Mid-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 300% of the dollar-weighted median market capitalization of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P Midcap 400 Index.

**Lipper Small Cap Core Funds Index**

Lipper Small-Cap Core Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P Super-Composite 1500 Index. These funds typically have an average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P SmallCap 600 Index.

**Lipper Small Cap Growth Funds Index**

Lipper Small-Cap Growth Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have an above average price-to-earnings ratio, price-to-book ratio, and three-year sales-per-share growth value, compared to the S&P SmallCap 600 Index.

**Lipper Small Cap Value Funds Index**

Lipper Small-Cap Value Funds Index represents the average of the 30 largest qualifying mutual funds (based on year-end total net assets) in the Lipper Small-Cap Universe. These funds, by portfolio practice, invest at least 75% of their equity assets in companies with market capitalizations (on a three-year weighted basis) less than 250% of the dollar-weighted median of the smallest 500 of the middle 1,000 securities of the S&P SuperComposite 1500 Index. These funds typically have a below average price-to-earnings ratio, price-to-book ratio, and three-year sales per-share growth value, compared to the S&P SmallCap 600 Index.

**MSCI All Country World™ Index**

MSCI All Country World™ Index is a free float-adjusted market capitalization index that is designed to measure equity performance in the global developed and emerging markets. The net version assumes reinvestment of dividends and is net of foreign taxes withheld. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by Prudential Investment Management, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI EAFE™ Growth Index(net)**

MSCI EAFETM Growth Index (net) measures the performance of the growth large and mid cap segments of equity securities in developed markets, excluding the US & Canada. It is free float-adjusted market-capitalization weighted. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI EAFE™ Index(net)**

MSCI EAFETM Index(net) is a market capitalization weighted index comprised of companies representative of the market structure of 21 developed market countries in Europe, Australia and the Far East. The MSCI EAFE Index is available both in local currency and U.S. dollar terms. The returns shown in the performance chart are calculated with dividends reinvested and are net of foreign withholding tax. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI EAFE™ Value Index(net)**

MSCI EAFETM Value Index(net) measures the performance of the value large and mid cap segments of developed markets, excluding the US & Canada equity securities. It is free float-adjusted market-capitalization weighted. The returns shown in the performance chart are calculated with dividends reinvested and are net of foreign withholding tax. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI Emerging Markets™ Index(net)**

The MSCI Emerging Markets™ Index measures the performance of the large and mid cap segments of emerging market equity securities. It is free float-adjusted market-capitalization weighted. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI US REIT Index**

The MSCI US REIT Index measures the performance of the large, mid and small cap segments of the US equity securities. It is comprised of Equity REITs securities and based on the MSCI USA Investable Market Index, with the exception of Mortgage REIT and selected Specialized REITs. The index represents approximately most of the US REIT universe and securities are classified in the REIT sector according to the Global Industry Classification Standard. It is a free float market capitalization weighted index.

**MSCI World™ Index(net)**

MSCI World™ Index(net) is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed markets (includes 24 countries in the North America, Europe, and Asia/Pacific region). MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**MSCI World™ Value Index(net)**

MSCI World™ Value Index(net): A market capitalization-weighted index comprised of that half of the MSCI World Index based upon a two dimensional framework for style segmentation in which value and growth securities are categorized using different attributes – three for value and five for growth including forward looking variables.

**Prudential Day One 2010 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2015 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2020 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2025 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2030 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2035 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2040 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2045 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2050 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2055 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Day One 2060 Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One Income Fund Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2010 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2015 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2020 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2025 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2030 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2035 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2040 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2045 Benchmark**

The custom benchmark reflects the normal weighted average of the respective underlying Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2050 Benchmark**

The custom benchmark reflects the normal weighted average of the respective underlying Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2055 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Prudential Day One IncomeFlex Target 2060 Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.



**Prudential Day One IncomeFlex Target Bal Benchmark**

The custom benchmark reflects the normal weighted average of the respective Day One Fund's stock/non-traditional assets/bond/cash allocation, as represented by the S&P 1500 Composite Index, the Russell Developed ex North America Large Cap Index, the MSCI Emerging Markets Net Dividend Index, the Bloomberg Commodities Index, the PRREF Composite Index, the Bloomberg Barclays U.S. Treasury Inflation-Protected Securities (TIPS) Index (Series-L), the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup Three Month T-Bill. Effective January 1, 2013, the International asset class is represented in the mandate benchmark by the Russell Developed ex North America Large Cap Index, replacing the MSCI EAFE Net Dividend Index. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Prudential Real Assets Custom Benchmark**

This index is composed of future contracts on physical commodities traded on U.S. exchanges, with the exception of aluminum, nickel and zinc, which trade on the London Metal Exchange.

**Retirement Goal 2010 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

**Retirement Goal 2020 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

#### **Retirement Goal 2030 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

#### **Retirement Goal 2040 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time. MSCI has not approved, reviewed or produced this report, makes no express or implied warranties or representations and is not liable whatsoever for any data in the report. You may not redistribute the MSCI data or use it as a basis for other indices or investment products. Certain information contained in this product or report is derived by PGIM, Inc. in part from MSCI's EAFE, Emerging Markets™, Europe ex U.K., Japan Net Dividend, Pacific Ex Japan Net Dividend and/or United Kingdom Net Dividend Index (the "Index Data"). However, MSCI has not reviewed this product or report, and MSCI does not endorse or express any opinion regarding this product or report or any analysis or other information contained herein or the author or source of any such information or analysis. Neither MSCI nor any third party involved in or related to the computing or compiling of the Index Data makes any express or implied warranties, representations or guarantees concerning the Index Data or any information or data derived there from, and in no event shall MSCI or any third party have any liability for any direct, indirect, special, punitive, consequential or any other damages (including lost profits) relating to any use of this information. Any use of the Index Data requires a direct license from MSCI. None of the Index Data is intended to constitute investment advice or a recommendation to make (or refrain from making) any kind of investment decision and may not be relied on as such.

#### **Retirement Goal 2050 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Retirement Goal 2060 Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

#### **Retirement Goal Income Primary Benchmark**

The custom benchmark for the Fund is a pro rata combination of the benchmarks for the Fund's underlying asset classes, based on the normal asset allocation for each Fund. The benchmark reflects the weighted average of the Fund's U.S. stock/international stock/bond/cash allocation, as represented by the Russell 3000 Index, the MSCI EAFE Index, the Bloomberg Barclays U.S. Aggregate Bond Index and the Citigroup 3-Month T-Bill Index, respectively. Because the asset allocation of each Fund changes over time, the custom benchmark allocations also change over time.

**Russell 1000™ Growth Index**

The Russell 1000™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell 1000 companies with higher price-to-book ratios and higher forecasted growth rates.

**Russell 1000™ Index**

The Russell 1000™ Index is a market-capitalization weighted index that measures the performance of the 1,000 largest companies in the Russell 3000® Index.

**Russell 1000™ Value Index**

The Russell 1000™ Value Index is a market capitalization-weighted index that measures the performance of those Russell 1000 companies with lower price-to-book ratios and lower forecasted growth rates.

**Russell 2000™ Growth Index**

The Russell 2000™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell 2000 companies with higher price-to-book ratios and higher forecasted growth rates.

**Russell 2000™ Index**

The Russell 2000™ Index is a market capitalization-weighted index that measures the performance of the 2000 smallest companies in the Russell 3000® Index.

**Russell 2000™ Value Index**

The Russell 2000™ Value Index is a market capitalization-weighted index that measures the performance of those Russell 2000 companies with lower price-to-book ratios and lower forecasted growth rates.

**Russell 2500™ Value Index**

The Russell 2500™ Value Index measures the performance of the small to mid-cap value segment of the US equity universe. It includes Russell 2500 index companies with lower price-to-book and lower forecasted growth values. It is market-capitalization weighted.

**Russell Developed ex-North America Large Cap Index (net)**

The Russell Developed ex-North America Large Cap Index measures the performance of the large cap segment of global developed equity markets, excluding companies assigned to the U.S. It is a subcomponent of the Russell Global Index, which is designed to capture 98% of the global equity market capitalization available to institutional investors.

**Russell Midcap™ Growth Index**

The Russell Midcap™ Growth Index is a market capitalization-weighted index that measures the performance of those Russell Midcap companies with higher price-to-book ratios and higher forecasted growth rates. The stocks are also members of the Russell 1000® Growth Index.

**Russell Midcap™ Index**

The Russell Midcap™ Index is a market capitalization-weighted index that measures the performance of the mid-cap segment of the U.S. equity universe. The index consists of approximately 800 of the smallest companies in the Russell 1000® Index.

**Russell Midcap™ Value Index**

The Russell Midcap™ Value index is a market capitalization-weighted index that measures the performance of those Russell Midcap companies with lower price-to-book ratios and lower forecasted growth rates. The stocks are also members of the Russell 1000® Value Index.

**S&P 500® Growth Index**

S&P 500® Growth Index: Standard & Poor's and Citigroup cooperate to employ a value calculation, whereby the market capitalization of the S&P 500 Index uses a multi-factor methodology to calculate growth and value in separate dimensions. Style scores are calculated taking standardized measures of 3 growth factors and 4 value factors for each constituent.

**S&P 500® Index**

S&P 500® Index (registered trademark of The McGraw-Hill Companies, Inc.) is an unmanaged index with over US \$5.58 trillion benchmarked (index assets comprising approximately US \$1.31 trillion of this total) that includes 500 leading companies in leading industries of the U.S. economy, capturing 75% coverage of U.S. equities.

**S&P 500® Value Index**

For the S&P 500/Citigroup Value Index, Standard & Poor's and Citigroup cooperate to employ a value calculation, whereby the market capitalization of the S&P 500 Index is divided equally between growth and value. The value component recognizes undervalued companies within the S&P 500 Index, which have lower price/book value ratios. The index is re-balanced semi-annually.

**S&P Composite 1500® Index**

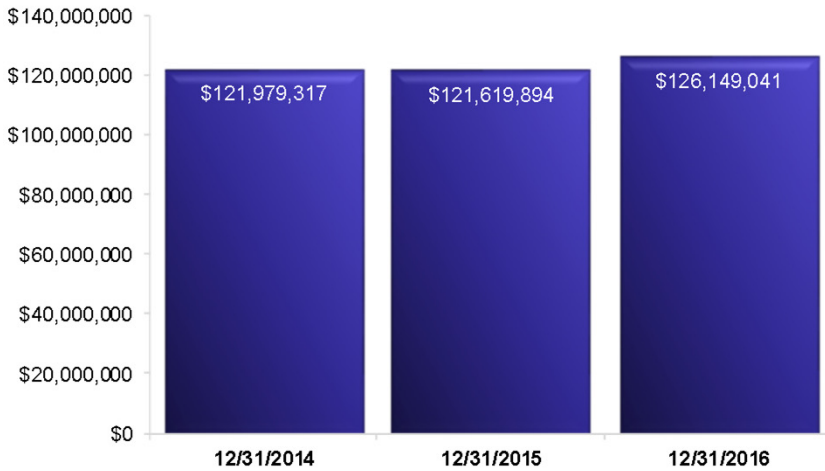
The S&P Composite 1500® Index measures the performance of widely available, liquid stocks in US equity market. It combines three leading indices - S&P 500, S&P MidCap 400, and S&P SmallCap 600, to cover approximately 90% of the US market capitalization.

**S&P Mid Cap 400® Index**

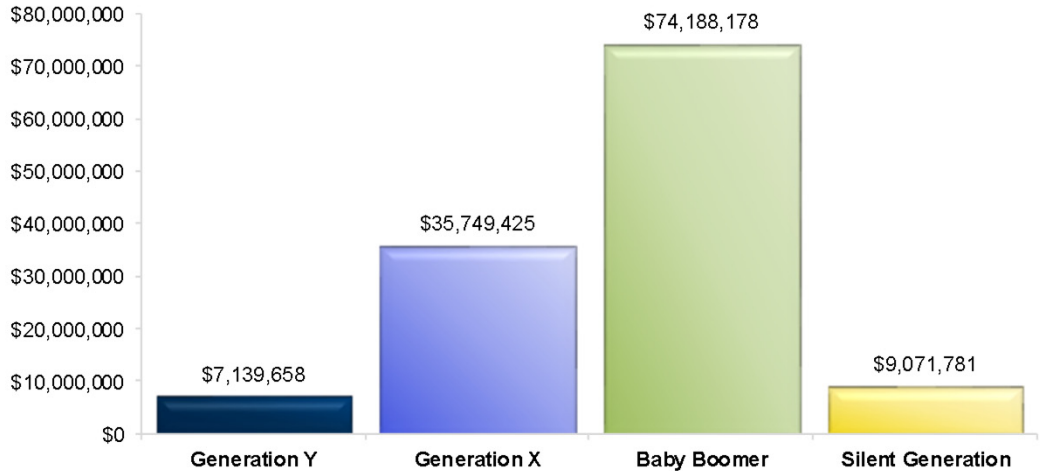
The S&P Mid Cap 400® Index includes 400 companies, and represents about 7% of the U.S. equities market. To be eligible for addition to the index, companies must have a market capitalization between US \$1 billion and US \$4.4 billion.

## **Section III: Dashboard - 006371**

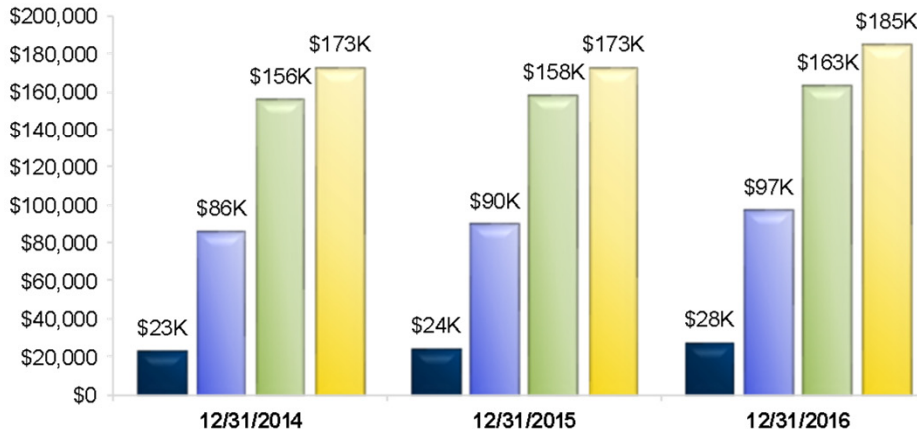
**Total Participant Balances Over 3 Year Period**



**Total Participant Balances By Age Group As Of 12/31/2016**



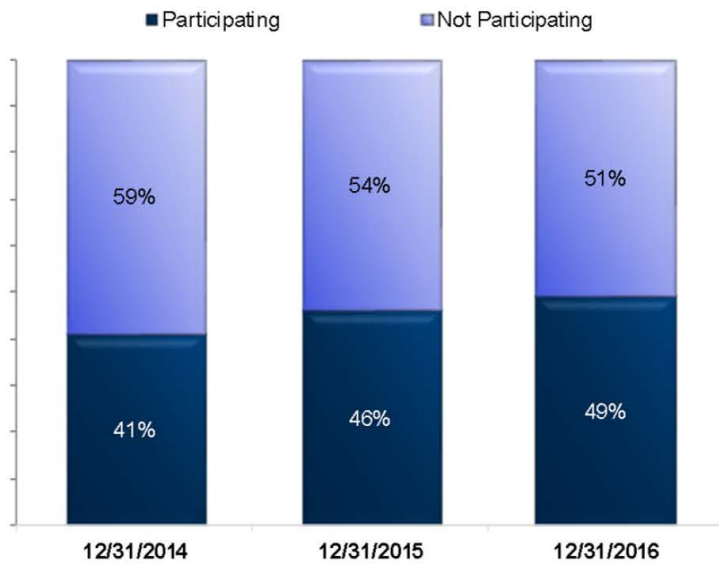
**Average Account Balance By Age Group Over 3 Year Period (\$1,000=1K)**



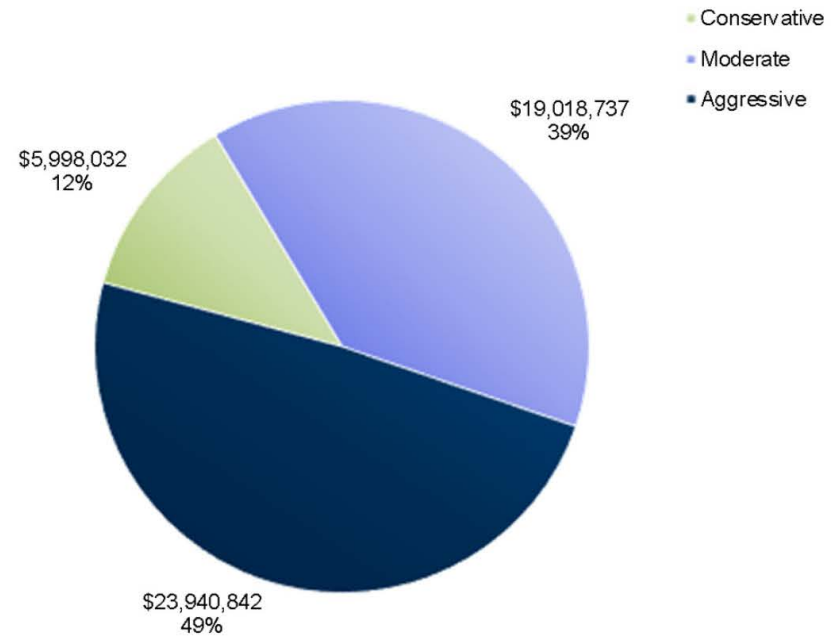
Legend

Total Assets	Generation Y	Generation X	Baby Boomer	Silent Generation
	1980-2000	1965-1979	1946-1964	1925-1945

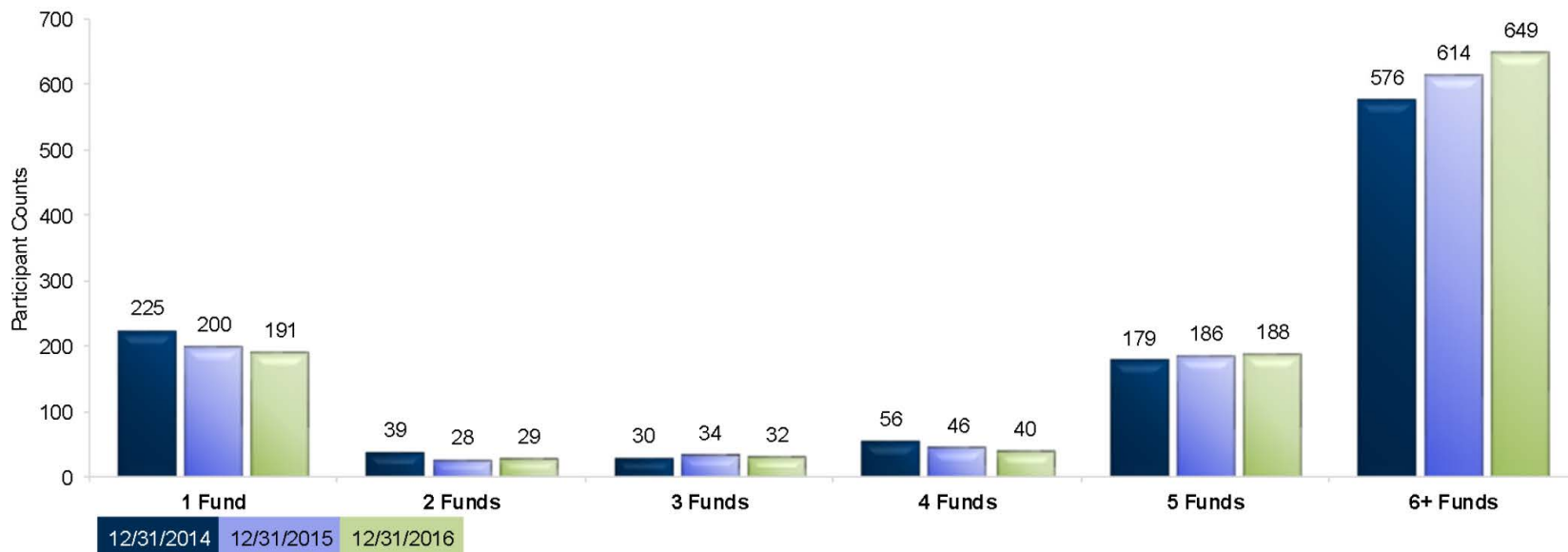
GoalMaker®Participation Rates



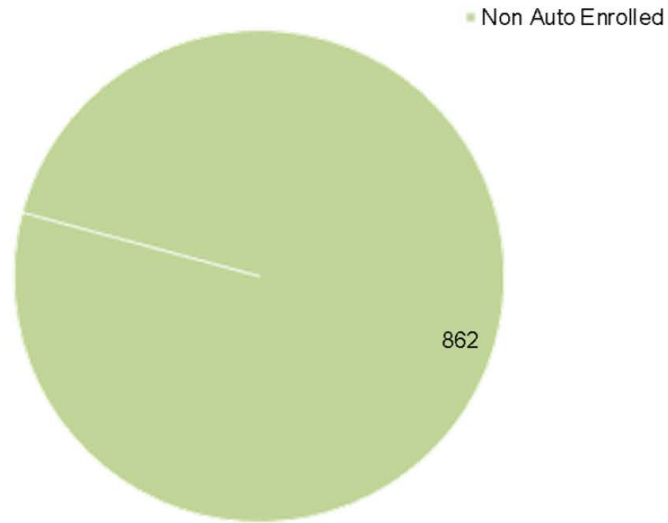
GoalMaker®Allocations as of 12/31/2016



Investment Utilization Over 3 Year Period



**Current Enrollment Statistics of Active and Suspended  
Participants As Of 12/31/2016**





Assets and contributions reflect actual participant account balances and do not include outstanding loan balances, forfeitures, and / or expense account assets.

Customer should promptly report any inaccuracy or discrepancy to the brokerage firm(s).

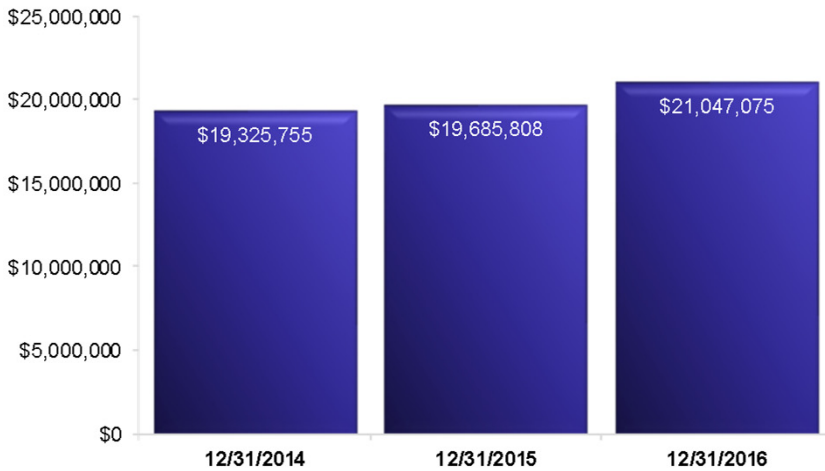
All oral communications should be re-confirmed in writing to protect the customer's legal rights, including rights under the Securities Investor Protection act (SIPA). This information should not be considered an offer or solicitation of securities, insurance products or services. No offer is intended nor should this material be construed as an offer of any product. The information is being presented by us solely in our role as the plan's service provider and or record keeper.

Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company, Hartford, CT, or its affiliates.

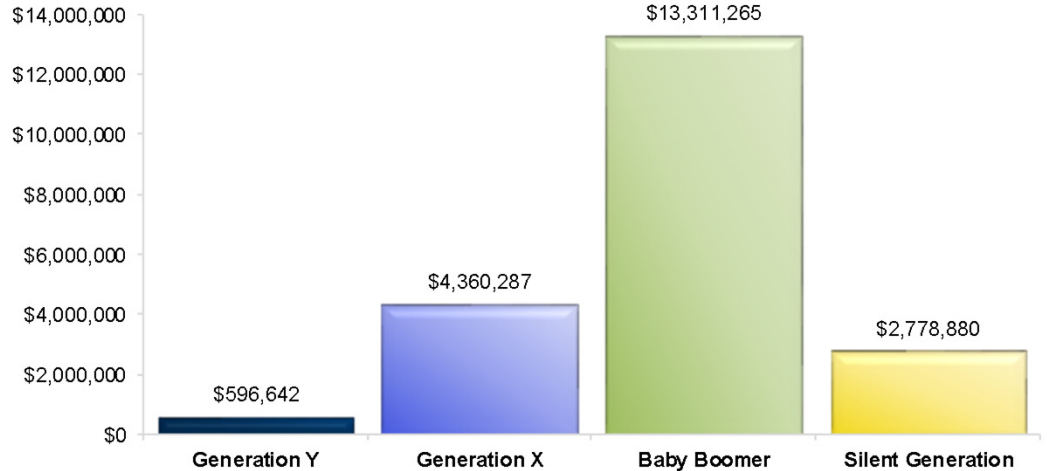
© 2017 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

## **Section IV: Dashboard - 006372**

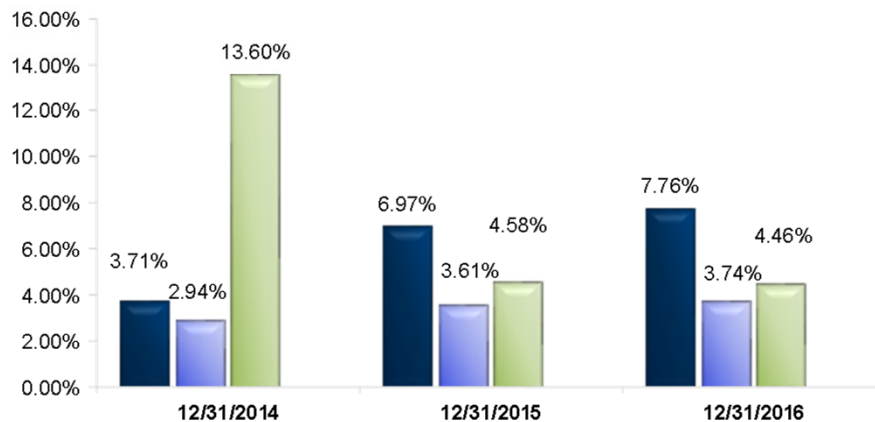
Total Participant Balances Over 3 Year Period



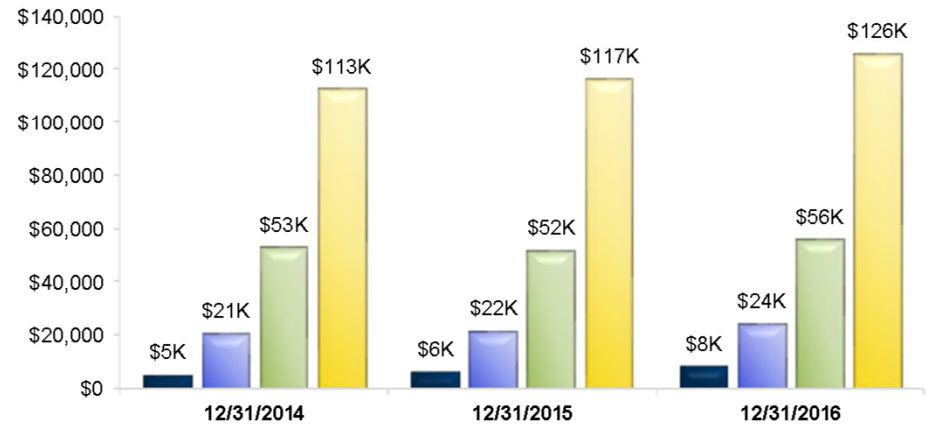
Total Participant Balances By Age Group As Of 12/31/2016



Average Contribution Rate By Age Group Over 3 Year Period



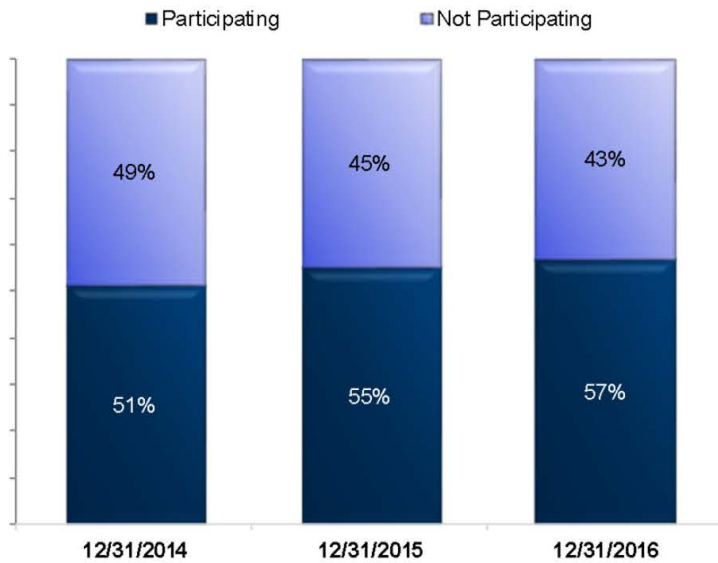
Average Account Balance By Age Group Over 3 Year Period (\$1,000=1K)



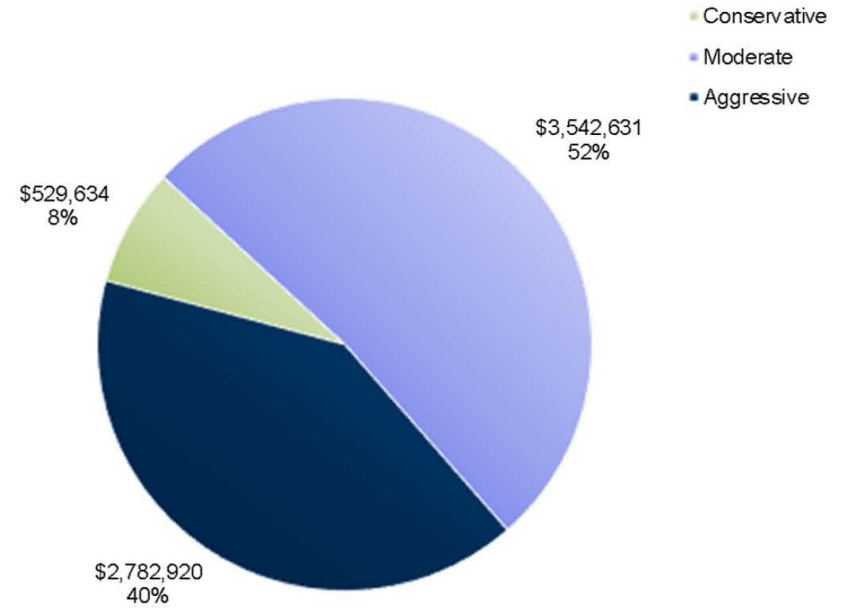
Legend

Total Assets	Generation Y	Generation X	Baby Boomer	Silent Generation
	1980-2000	1965-1979	1946-1964	1925-1945

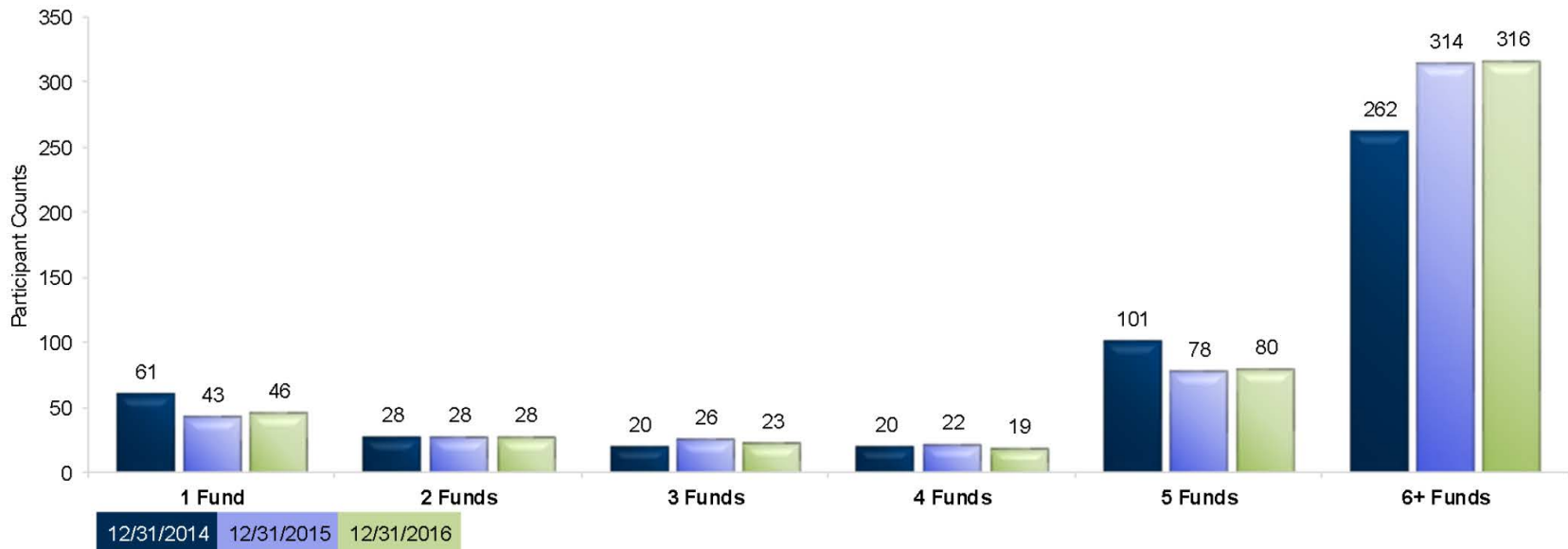
GoalMaker® Participation Rates



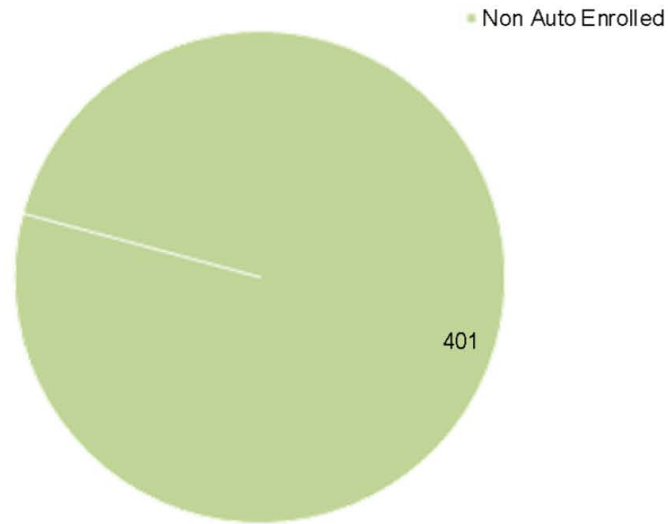
GoalMaker® Allocations as of 12/31/2016



Investment Utilization Over 3 Year Period



**Current Enrollment Statistics of Active and Suspended  
Participants As Of 12/31/2016**



Assets and contributions reflect actual participant account balances and do not include outstanding loan balances, forfeitures, and / or expense account assets.

Customer should promptly report any inaccuracy or discrepancy to the brokerage firm(s).

All oral communications should be re-confirmed in writing to protect the customer's legal rights, including rights under the Securities Investor Protection act (SIPA). This information should not be considered an offer or solicitation of securities, insurance products or services. No offer is intended nor should this material be construed as an offer of any product. The information is being presented by us solely in our role as the plan's service provider and or record keeper.

Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company, Hartford, CT, or its affiliates.

© 2017 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

# Section V: GoalMaker Performance

# GoalMaker® Performance

*Especially Prepared for The Lancaster County, Nebraska Employees Retirement Plan  
Calculated using Actual Investment Fund Performance*

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	C01	- 0.26%	4.67%	3.16%	5.08%	n/a
	6-10	C02	- 0.05%	4.97%	3.19%	5.83%	n/a
	11-15	C03	0.18%	5.87%	3.44%	7.29%	n/a
	16+	C04	0.63%	6.48%	3.51%	8.71%	n/a
Moderate	0-5	M01	0.07%	5.21%	3.25%	6.33%	n/a
	6-10	M02	0.18%	5.87%	3.44%	7.29%	n/a
	11-15	M03	0.43%	6.25%	3.43%	8.28%	n/a
	16+	M04	0.87%	6.79%	3.45%	9.75%	n/a
Aggressive	0-5	R01	0.24%	6.00%	3.46%	7.52%	n/a
	6-10	R02	0.43%	6.25%	3.43%	8.28%	n/a
	11-15	R03	0.83%	6.75%	3.53%	9.48%	n/a
	16+	R04	1.27%	7.28%	3.52%	10.93%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**

Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public





# GoalMaker® Performance

*Especially Prepared for The Lancaster County, Nebraska Employees Retirement Plan  
Investment Fund Blended Performance of Actual Returns and Manager Composite*

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	C01	- 0.26%	4.67%	3.38%	5.24%	n/a
	6-10	C02	- 0.05%	4.97%	3.38%	5.97%	n/a
	11-15	C03	0.18%	5.87%	3.62%	7.43%	n/a
	16+	C04	0.63%	6.48%	3.62%	8.80%	n/a
Moderate	0-5	M01	0.07%	5.21%	3.43%	6.45%	n/a
	6-10	M02	0.18%	5.87%	3.62%	7.43%	n/a
	11-15	M03	0.43%	6.25%	3.57%	8.38%	n/a
	16+	M04	0.87%	6.79%	3.51%	9.80%	n/a
Aggressive	0-5	R01	0.24%	6.00%	3.64%	7.65%	n/a
	6-10	R02	0.43%	6.25%	3.57%	8.38%	n/a
	11-15	R03	0.83%	6.75%	3.60%	9.53%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**

Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public



# GoalMaker<sup>®</sup> Performance

*Especially Prepared for The Lancaster County, Nebraska Employees Retirement Plan  
Investment Fund Actual Performance Supplemented by Manager Composite Performance*

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	C01	- 0.29%	4.65%	3.40%	5.25%	n/a
	6-10	C02	- 0.08%	4.96%	3.40%	5.98%	n/a
	11-15	C03	0.16%	5.86%	3.63%	7.43%	n/a
	16+	C04	0.62%	6.48%	3.63%	8.80%	n/a
Moderate	0-5	M01	0.04%	5.20%	3.44%	6.46%	n/a
	6-10	M02	0.16%	5.86%	3.63%	7.43%	n/a
	11-15	M03	0.41%	6.24%	3.58%	8.39%	n/a
	16+	M04	0.86%	6.78%	3.51%	9.80%	n/a
Aggressive	0-5	R01	0.22%	5.99%	3.65%	7.66%	n/a
	6-10	R02	0.41%	6.24%	3.58%	8.39%	n/a
	11-15	R03	0.82%	6.75%	3.61%	9.54%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**



Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public

006371

# GoalMaker® Allocations & Individual Fund Performance

Investment Option	Average Annual Return As of 12/31/2016												Gross Expense Ratio	Net Expense Ratio	Average Annual Return As of 12/31/2016					Since Inception	Inception Date	
	Conservative				Moderate				Aggressive						Current Quarter	1 Year	3 Years	5 Years	10 Years			
	C01	C02	C03	C04	M01	M02	M03	M04	R01	R02	R03	R04										
<b>Stable Value</b>																						
Gibraltar Guaranteed Fund <sub>{248,302}</sub>	44%	39%	23%	14%	35%	23%	16%	7%	21%	16%	9%	0%		0.64%	2.57%	2.52%	2.60%	n/a	3.25%		Nov-2008	
<b>Fixed Income (Long Term &amp; Intermediate)</b>																						
Core Plus Bond / PGIM Fund <sub>{302,1254,1977}</sub>	32%	27%	26%	16%	25%	26%	19%	8%	25%	19%	11%	0%	0.40%	0.40%	-2.82%	5.21%	3.42%	3.82%	5.43%	5.42%		Jul-2002
<i>Manager Composite</i>															-2.92%	5.16%	4.17%	4.35%	6.01%	5.96%		Jun-2002
<i>Blended Performance</i>															-2.82%	5.21%	4.13%	4.32%	6.00%	5.95%		Jun-2002
<b>Large Cap Stock - Value</b>																						
AllianzGI NFJ Dividend Value Instl <sub>{6,29,35,1759}</sub>	5%	7%	11%	15%	8%	11%	14%	17%	12%	14%	16%	19%	0.73%	0.58%	8.79%	16.26%	5.44%	11.61%	4.43%	8.21%		May-2000
<b>Large Cap Stock - Growth</b>																						
Fidelity Advisor New Insights I <sub>{6,29,35}</sub>	5%	7%	11%	15%	8%	11%	14%	17%	12%	14%	16%	19%	0.66%	0.66%	-0.11%	6.55%	6.20%	13.04%	7.55%	10.64%		Jul-2003
<b>Small/Mid Cap Stock - Value</b>																						
Vanguard Selected Value Inv <sub>{6,29,35,42}</sub>	3%	4%	6%	8%	5%	6%	7%	10%	6%	7%	10%	13%	0.39%	0.39%	8.84%	16.34%	5.98%	14.27%	7.48%	8.97%		Feb-1996
<b>Small/Mid Cap Stock - Growth</b>																						
Mid Cap Growth / Westfield Capital Fund <sub>{42,302}</sub>	3%	4%	6%	8%	5%	6%	7%	10%	6%	7%	10%	13%	0.85%	0.85%	-0.06%	4.40%	6.26%	14.30%	n/a	7.15%		Jun-2007
<b>International Stock</b>																						
American Funds Europacific Growth R4 <sub>{6,29,35,141,1906}</sub>	8%	12%	17%	24%	14%	17%	23%	31%	18%	23%	28%	36%	0.85%	0.85%	-4.22%	0.69%	-0.94%	6.85%	2.61%	6.84%		Jun-2002

- Keep in mind that application of asset allocation and diversification concepts does not ensure a profit or protect against loss in a declining market. **It is possible to lose money by investing in securities.**
- **The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For more information current to the most recent month end, please call 800-353-2847 or visit our website at [www.Prudential.com](http://www.Prudential.com).**
- This information should not be construed as an endorsement of GoalMaker. Plan participants may continue to make their own allocation decisions. As a service provider, neither Prudential Financial nor its representatives are permitted to render investment advice.
- The historical performance shown represents the change in net asset value of an investment over a stated period assuming the reinvestment of dividends and capital gains distributions. The performance results shown do not reflect the deduction of the sales charge that may apply if the Fund shares were purchased outside of the plans or other programs. If the sales charges were reflected, performance may be lower. This is the performance that best reflects your investment experience as sales charges do not apply to your plan. At times, certain mutual fund's performance may be extraordinarily high due to investing in sectors that achieved unprecedented returns. There can be no assurance that this performance can be repeated in the future.
- **Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Investors should carefully consider a fund's investment objectives, risks, charges and expenses before investing. For more complete information about the investment options available through your plan, please contact Prudential Retirement at 200 Wood Avenue South, Iselin, NJ, for a free prospectus that contains this and other information about our funds. Read the prospectus carefully before investing.**
- Securities products and services are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ, a Prudential Financial company.
- Prudential Retirement's group variable annuity contracts are issued by Prudential Retirement Insurance & Annuity Company (PRIAC), Hartford, CT, a Prudential Financial Company.
- © 2015 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

0207374-00006-00  
006371

**Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with  
Participants or the Public**



# GoalMaker<sup>®</sup> Fund Footnotes

<sup>6</sup>Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Please call 1-800-353-2847 for a free prospectus and if available, a summary prospectus that contain this and other information about our mutual funds. You should read the prospectus and the summary prospectus, if available, carefully before investing. It is possible to lose money when investing in securities. Securities products and services are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ, a Prudential Financial company.

<sup>29</sup>The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-800-353-2847 or visit our website at [www.prudential.com](http://www.prudential.com).

<sup>35</sup>Source: Morningstar Inc.. Morningstar average annual returns may differ from the returns calculated by the fund.

<sup>42</sup>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

<sup>141</sup>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.

<sup>248</sup>The Guaranteed Income Fund (GIF) is a group annuity product issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT 06103. Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC. However, if you are a participant in a nonqualified deferred compensation plan, GIF may be only a reference account that is used to determine the plan's liability to you, and may not represent an actual investment in the group annuity. PRIAC periodically resets the interest rate credited on contract balances, subject to a minimum rate specified in the group annuity contract. Past interest rates are not indicative of future rates. This product is neither a mutual fund nor a bank product. The obligations of PRIAC are not insured by the FDIC or any other federal governmental agency. Prudential Retirement is compensated in connection with this product when general account investment returns exceed the interest credited on contract balances. Prudential Retirement may earn fee revenue in addition to the foregoing compensation if your plan has agreed to pay contract charges, which are sometimes paid in respect of plan and participant recordkeeping and distribution services. For some plans, Prudential Retirement uses a portion of its aggregate compensation to satisfy the plan's request for allowances and for payments to defray plan expenses. If Prudential Retirement's aggregate compensation from this product and from other plan investment products exceeds the costs of servicing your plan, Prudential Retirement earns a profit; otherwise we incur a loss. Frequent exchanging between plan investment options may harm long-term investors. Your plan or the plan's investment funds may have provisions to deter exchanges that may be abusive. These policies may require us to modify, restrict or suspend purchase or exchange privileges and/or impose redemption fees.

<sup>302</sup>Prudential Financial is a service mark of The Prudential Insurance Company of America, Newark, NJ and its affiliates. Institutional sub-advised funds are insurance products issued by Prudential Retirement Insurance and Annuity Company, Hartford, CT. Prudential Retirement is a Prudential Financial Business.

<sup>1254</sup>Fixed income investments (bond) are subject to interest rate risk; their value will decline as interest rates rise.

<sup>1759</sup>Effective 1/28/13, the Allianz NFJ Dividend Value Fund will change its name to AllianzGI NFJ Dividend Value Fund Fund. There will not be any CUSIP, Fund # or Ticker changes.

<sup>1906</sup>The performance in this report is based, in part, on adjusted historical returns of the oldest share class of the fund, which has been adjusted to reflect the fees and expenses of this share class.

<sup>1977</sup>Effective January 4, 2016, Prudential Investment Management (PIM) rebranded itself as PGIM. As a result, the Core Plus Bond / PIM Fund is now known as the Core Plus Bond / PGIM Fund.

**Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public**

# GoalMaker® Performance

*Especially Prepared for The Lancaster County, Nebraska Employees Retirement Plan*

*Calculated using Actual Investment Fund Performance*

*For GoalMaker® Portfolios that include a Guaranteed Lifetime Income Feature*

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	CI1	0.38%	6.06%	3.20%	5.64%	n/a
	6-10	CI2	0.32%	6.00%	3.12%	5.72%	n/a
	11-15	CI3	0.53%	6.45%	3.29%	6.41%	n/a
	16+	CI4	0.68%	6.69%	3.33%	6.85%	n/a
Moderate	0-5	MI1	0.43%	6.03%	3.28%	6.30%	n/a
	6-10	MI2	0.48%	6.35%	3.34%	6.78%	n/a
	11-15	MI3	0.64%	6.56%	3.39%	7.26%	n/a
	16+	MI4	0.84%	6.87%	3.40%	7.99%	n/a
Aggressive	0-5	RI1	0.29%	6.12%	3.34%	6.98%	n/a
	6-10	RI2	0.54%	6.44%	3.40%	7.67%	n/a
	11-15	RI3	0.75%	6.72%	3.42%	8.44%	n/a
	16+	RI4	1.03%	7.05%	3.40%	9.43%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**

Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public



# GoalMaker® Performance

***Epecially Prepared for The Lancaster County, Nebraska Employees Retirement Plan  
Investment Fund Blended Performance of Actual Returns and Manager Composite  
For GoalMaker® Portfolios that include a Guaranteed Lifetime Income Feature***

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	CI1	0.38%	6.06%	3.27%	5.69%	n/a
	6-10	CI2	0.32%	6.00%	3.18%	5.76%	n/a
	11-15	CI3	0.53%	6.45%	3.35%	6.45%	n/a
	16+	CI4	0.68%	6.69%	3.37%	6.87%	n/a
Moderate	0-5	MI1	0.43%	6.03%	3.36%	6.36%	n/a
	6-10	MI2	0.48%	6.35%	3.43%	6.84%	n/a
	11-15	MI3	0.64%	6.56%	3.45%	7.30%	n/a
	16+	MI4	0.84%	6.87%	3.43%	8.01%	n/a
Aggressive	0-5	RI1	0.29%	6.12%	3.47%	7.07%	n/a
	6-10	RI2	0.54%	6.44%	3.49%	7.74%	n/a
	11-15	RI3	0.75%	6.72%	3.48%	8.48%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**



Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public

# GoalMaker® Performance

*Epecially Prepared for The Lancaster County, Nebraska Employees Retirement Plan  
Investment Fund Actual Performance Supplemented by Manager Composite Performance*

*For GoalMaker® Portfolios that include a Guaranteed Lifetime Income Feature*

Risk Level	Time Horizon (Years)	Portfolio	Current Quarter As of 12/31/2016	Weighted Average Annual Total Return as of 12/31/2016			
				1 Year	3 Year	5 Year	10 Year
Conservative	0-5	CI1	0.37%	6.06%	3.27%	5.69%	n/a
	6-10	CI2	0.31%	6.00%	3.19%	5.77%	n/a
	11-15	CI3	0.52%	6.45%	3.36%	6.45%	n/a
	16+	CI4	0.67%	6.69%	3.37%	6.88%	n/a
Moderate	0-5	MI1	0.42%	6.03%	3.37%	6.37%	n/a
	6-10	MI2	0.47%	6.34%	3.43%	6.84%	n/a
	11-15	MI3	0.63%	6.56%	3.45%	7.31%	n/a
	16+	MI4	0.83%	6.86%	3.43%	8.01%	n/a
Aggressive	0-5	RI1	0.28%	6.12%	3.48%	7.08%	n/a
	6-10	RI2	0.53%	6.44%	3.50%	7.74%	n/a
	11-15	RI3	0.74%	6.72%	3.48%	8.48%	n/a

The calculated returns shown above are the weighted average returns of the underlying funds for the GoalMaker portfolios based on model allocations prior to **12/31/2016**. Returns are net of product expenses and fees and before any contract charges, with the exception of any fees the sponsor may have directed to be deducted from participant accounts. **Past performance does not guarantee future results.** The performance shown for the GoalMaker portfolios is for illustrative purposes only and does not reflect the actual experience of any individual participant in the program. This performance was calculated with the retroactive application of a model with the benefit of hindsight. **The performance shown above 1) was rebalanced on a (Quarterly) basis as per your plan 2) assumes no changes to the asset allocation percentages or to the investment options for the relevant periods 3) assumes that an individual was enrolled in GoalMaker for the entire relevant time period and 4) assumes an initial investment but does not include the effect of periodic contributions or withdrawals.**



Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public

006371





- Keep in mind that application of asset allocation and diversification concepts does not ensure a profit or protect against loss in a declining market. **It is possible to lose money by investing in securities.**
- **The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For more information current to the most recent month end, please call 800-353-2847 or visit our website at [www.Prudential.com](http://www.Prudential.com).**
- This information should not be construed as an endorsement of GoalMaker. Plan participants may continue to make their own allocation decisions. As a service provider, neither Prudential Financial nor its representatives are permitted to render investment advice.
- The historical performance shown represents the change in net asset value of an investment over a stated period assuming the reinvestment of dividends and capital gains distributions. The performance results shown do not reflect the deduction of the sales charge that may apply if the Fund shares were purchased outside of the plans or other programs. If the sales charges were reflected, performance may be lower. This is the performance that best reflects your investment experience as sales charges do not apply to your plan. At times, certain mutual fund's performance may be extraordinarily high due to investing in sectors that achieved unprecedented returns. There can be no assurance that this performance can be repeated in the future.
- **Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Investors should carefully consider a fund's investment objectives, risks, charges and expenses before investing. For more complete information about the investment options available through your plan, please contact Prudential Retirement at 200 Wood Avenue South, Iselin, NJ, for a free prospectus that contains this and other information about our funds. Read the prospectus carefully before investing.**
- Securities products and services are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ, a Prudential Financial company.
- Prudential Retirement's group variable annuity contracts are issued by Prudential Retirement Insurance & Annuity Company (PRIAC), Hartford, CT, a Prudential Financial Company.
- © 2015 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

0207374-00006-00  
006371

**Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with  
Participants or the Public**



# GoalMaker<sup>®</sup> Fund Footnotes

<sup>6</sup>Investors should consider the fund's investment objectives, risks, charges and expenses before investing. The prospectus, and if available the summary prospectus, contain complete information about the investment options available through your plan. Please call 1-800-353-2847 for a free prospectus and if available, a summary prospectus that contain this and other information about our mutual funds. You should read the prospectus and the summary prospectus, if available, carefully before investing. It is possible to lose money when investing in securities. Securities products and services are offered through Prudential Investment Management Services LLC (PIMS), Newark, NJ, a Prudential Financial company.

<sup>29</sup>The performance quoted represents past performance. The investment return and principal value will fluctuate so that an investor's shares, when redeemed, may be worth more or less than original cost. Past performance does not guarantee future results. Current performance may be lower or higher than the performance data quoted. For performance information current to the most recent month end, please call 1-800-353-2847 or visit our website at [www.prudential.com](http://www.prudential.com).

<sup>35</sup>Source: Morningstar Inc.. Morningstar average annual returns may differ from the returns calculated by the fund.

<sup>42</sup>Small and mid sized companies may present greater opportunities for capital appreciation, but may also involve greater risks than larger companies. As a result, the value of stocks issued by these companies may fluctuate more than stocks of larger issuers.

<sup>141</sup>Investing in foreign securities presents certain unique risks not associated with domestic investments, such as currency fluctuation and political and economic changes. This may result in greater share price volatility.

<sup>248</sup>The Guaranteed Income Fund (GIF) is a group annuity product issued by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT 06103. Amounts contributed to the contract are deposited in PRIAC's general account. Payment obligations and the fulfillment of any guarantees specified in the group annuity contract are insurance claims supported by the full faith and credit of PRIAC. However, if you are a participant in a nonqualified deferred compensation plan, GIF may be only a reference account that is used to determine the plan's liability to you, and may not represent an actual investment in the group annuity. PRIAC periodically resets the interest rate credited on contract balances, subject to a minimum rate specified in the group annuity contract. Past interest rates are not indicative of future rates. This product is neither a mutual fund nor a bank product. The obligations of PRIAC are not insured by the FDIC or any other federal governmental agency. Prudential Retirement is compensated in connection with this product when general account investment returns exceed the interest credited on contract balances. Prudential Retirement may earn fee revenue in addition to the foregoing compensation if your plan has agreed to pay contract charges, which are sometimes paid in respect of plan and participant recordkeeping and distribution services. For some plans, Prudential Retirement uses a portion of its aggregate compensation to satisfy the plan's request for allowances and for payments to defray plan expenses. If Prudential Retirement's aggregate compensation from this product and from other plan investment products exceeds the costs of servicing your plan, Prudential Retirement earns a profit; otherwise we incur a loss. Frequent exchanging between plan investment options may harm long-term investors. Your plan or the plan's investment funds may have provisions to deter exchanges that may be abusive. These policies may require us to modify, restrict or suspend purchase or exchange privileges and/or impose redemption fees.

<sup>302</sup>Prudential Financial is a service mark of The Prudential Insurance Company of America, Newark, NJ and its affiliates. Institutional sub-advised funds are insurance products issued by Prudential Retirement Insurance and Annuity Company, Hartford, CT. Prudential Retirement is a Prudential Financial Business.

<sup>1254</sup>Fixed income investments (bond) are subject to interest rate risk; their value will decline as interest rates rise.

<sup>1413</sup>Group variable annuity contracts are issued by Prudential Retirement Insurance and Annuity Company (PRIAC) CA COA # 08003, Hartford, CT. Guarantees are based on the claims-paying ability of the issuing company and are subject to certain limitations, terms, and conditions. Contract form # GA-2020-TGWB4-0805 or state variations thereof.

Variable annuities are suitable for long-term investing, particularly retirement savings. This material must be accompanied or preceded by Prudential IncomeFlex®Target Important Considerations.

<sup>1759</sup>Effective 1/28/13, the Allianz NFJ Dividend Value Fund will change its name to AllianzGI NFJ Dividend Value Fund Fund. There will not be any CUSIP, Fund # or Ticker changes.

<sup>1824</sup>Performance shown beginning 09/22/2009 represents the actual performance track record of the Prudential Day One IncomeFlex Target Balanced Fund. Performance prior to 09/22/2009 represents simulated performance based on the historical track record of the underlying funds in the fund-of-funds structure, weighted in accordance with the asset allocation of each underlying fund as specified by the Prudential Day One IncomeFlex Target Balanced Fund's glidepath, beginning with the Glidepath Inception Date of June 30, 2009 ("Glidepath Performance").

<sup>1880</sup>Effective 9/30/13, the Prudential Incomeflex Target EasyPath funds will change their name to Prudential Day One Incomeflex Target funds.

<sup>1894</sup>Glidepath Performance is adjusted to reflect the fees and expenses of the Fund, and reflects daily rebalancing and annual ratcheting along the Fund's glidepath. Glidepath Performance is based on hypothetical performance results. Unlike the results shown in the actual performance track record of the Funds, as applicable, Glidepath Performance results do not represent actual trading and may not reflect the impact of material economic and market factors, such as lack of liquidity.

<sup>1906</sup>The performance in this report is based, in part, on adjusted historical returns of the oldest share class of the fund, which has been adjusted to reflect the fees and expenses of this share class.

<sup>1977</sup>Effective January 4, 2016, Prudential Investment Management (PIM) rebranded itself as PGIM. As a result, the Core Plus Bond / PIM Fund is now known as the Core Plus Bond / PGIM Fund.

**Prepared for The Lancaster County, Nebraska Employees Retirement Plan Plan Sponsor Use Only; Not For Use with Participants or the Public**

006371

# Section VI: Executive Summary - 006371

## Plan Demographics

	1/1/2015- 12/31/2015	1/1/2016- 12/31/2016
Total Participants*	1,108	1,129
Active Participants	847	862
Terminated Participants	261	267
Average Participant Balance	\$109,765	\$111,735
Average Account Balance for Active Participants	\$111,083	\$113,247
Total (Contributions + Rollovers In)	\$6,042,978	\$6,278,211
Employee Contributions	\$2,391,396	\$2,398,278
Employer Contributions	\$3,464,924	\$3,394,855
Rollovers In	\$186,658	\$485,078
Total Distributions	(\$6,396,304)	(\$9,486,950)
Percentage of Assets Distributed	5.3%	7.5%
Total Participant Balances	\$121,619,894	\$126,149,041

*\*Includes participants with balances. May include people with subplan specific status codes.*

*Rollovers In is the total dollars credited to participant accounts within the period defined that originated in other qualified retirement plan accounts.*

## Participation Rate

	1/1/2015- 12/31/2015	1/1/2016- 12/31/2016
<b>Total Eligible To Contribute Population</b>	<b>897</b>	<b>909</b>
Contributing (A)	791	807
Enrolled Not Contributing (B)	63	58
Eligible Not Enrolled (C)	43	44

	1/1/2015- 12/31/2015	1/1/2016- 12/31/2016
<b>Participation Rate *</b>	<b>88.2%</b>	<b>88.8%</b>
<i>Prudential Book of Business 12/31/2016</i>	69.9%	
<i>Plan Sponsor Survey 2016 - National Average</i>	77.1%	

\* Participation rate is calculated by  $A/(A+B+C)$

### Definitions:

Contributing – Count of participants who are active/eligible and a contribution was received to an employee source (within the reporting period).

Enrolled Not Contributing – An individual who is enrolled in the plan, but did not have a contribution to an employee source (within the reporting period).

Eligible Not Enrolled – An individual who meets the requirements to join the plan, but has not enrolled in the plan (as of close of business on the last business day of the period).

### Asset Allocation/Net Activity By Age

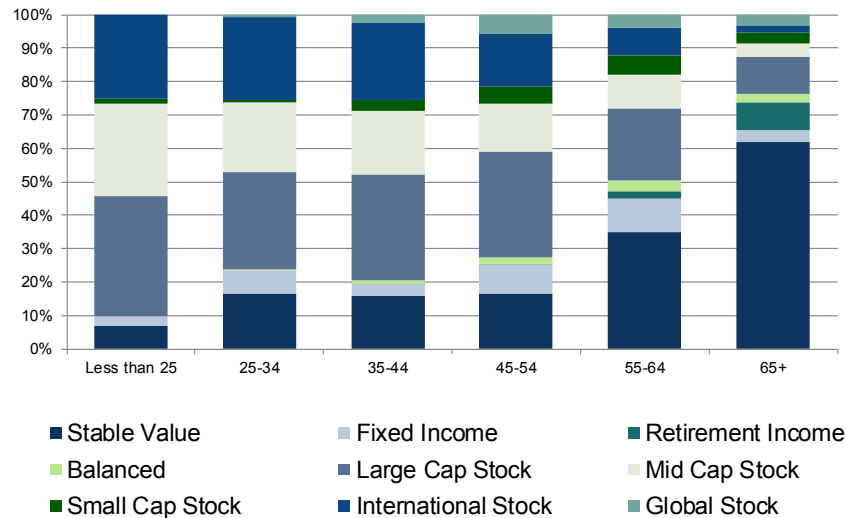
January 1, 2016 to December 31, 2016

	Less than 25	25-34	35-44	45-54	55-64	65+	Total
Total Participant Balances	\$32,267	\$4,906,354	\$16,199,534	\$35,327,130	\$45,225,124	\$24,458,632	\$126,149,041
% Assets	0.0%	3.9%	12.8%	28.0%	35.9%	19.4%	100.0%
Contributions	\$27,465	\$1,139,776	\$1,256,336	\$1,616,075	\$1,423,176	\$330,305	\$5,793,133
Rollovers In*	\$6,534	\$80,262	\$291,298	\$100,227	\$6,757	\$0	\$485,078
Total (Contributions + Rollovers In)	\$33,999	\$1,220,039	\$1,547,633	\$1,716,302	\$1,429,932	\$330,305	\$6,278,211
Cash Distributions	(\$475)	(\$57,865)	(\$120,083)	(\$446,511)	(\$632,039)	(\$828,819)	(\$2,085,791)
Rollovers Out	\$0	(\$87,149)	(\$293,946)	(\$1,038,816)	(\$3,093,350)	(\$2,887,897)	(\$7,401,159)
Total (Cash Distributions + Rollovers Out)	(\$475)	(\$145,014)	(\$414,029)	(\$1,485,327)	(\$3,725,389)	(\$3,716,716)	(\$9,486,950)
Net Activity	\$33,524	\$1,075,025	\$1,133,605	\$230,975	(\$2,295,457)	(\$3,386,411)	(\$3,208,739)
Total Participants	5	207	226	285	277	129	1,129
Average Account Balance	\$6,453	\$23,702	\$71,679	\$123,955	\$163,268	\$189,602	\$111,735
Median Account Balance	\$6,378	\$14,315	\$64,428	\$91,073	\$117,913	\$122,482	\$69,408
<i>Prudential Participants Avg. Account Balance</i>	<i>\$2,431</i>	<i>\$12,737</i>	<i>\$37,231</i>	<i>\$70,428</i>	<i>\$98,130</i>	<i>\$115,403</i>	<i>\$60,668</i>

\*Rollovers in is the total dollars credited to participant accounts within the period defined that originated in other qualified retirement plan accounts.



## Assets by Asset Class and Age as of December 31, 2016



## Asset Allocation Trends

Asset Class	Your Plan Assets as of 12/31/2016	Your Plan % as of 12/31/2016	National Average %*
Stable Value	\$40,077,102	31.8%	27.0%
Fixed Income	\$9,517,927	7.5%	18.0%
Retirement Income	\$2,965,502	2.4%	n/a
Balanced	\$2,909,978	2.3%	7.0%
Large Cap Stock	\$30,401,165	24.1%	23.0%
Mid Cap Stock	\$14,737,517	11.7%	7.0%
Small Cap Stock	\$5,684,701	4.5%	5.0%
International Stock	\$14,791,204	11.7%	11.0%
Global Stock	\$5,063,946	4.0%	11.0%
<b>Total Participant Balances</b>	<b>\$126,149,041</b>	<b>100.0%</b>	

## Fund Utilization By Age as of December 31, 2016

	Less than 25	25-34	35-44	45-54	55-64	65+	Total
Participants Invested in Only One Fund	0	8	24	38	58	63	191
Average # of Funds per Participant	6.0	6.4	5.7	5.6	5.2	3.5	5.4
<i>Prudential Participants Avg. # of Funds per Participant</i>	6.4	6.3	6.1	5.8	5.4	4.0	5.7
% of Plan Assets in Stable Value	6.8%	16.4%	15.7%	16.5%	34.9%	61.7%	31.8%
<i>Prudential Participants Avg. Stable Value % of Plan Assets</i>	11.0%	9.9%	11.4%	16.5%	28.7%	46.7%	24.8%

\*The National Average reflects the percentage of total plan assets invested in each investment option, where the investment option is offered. This means that the asset allocation breakdown is compared to other plans that offer the same investment option.

Source: AonHewitt, 2013 Trends & Experiences in Defined Contributions Plans, page 102

## Utilization by Fund

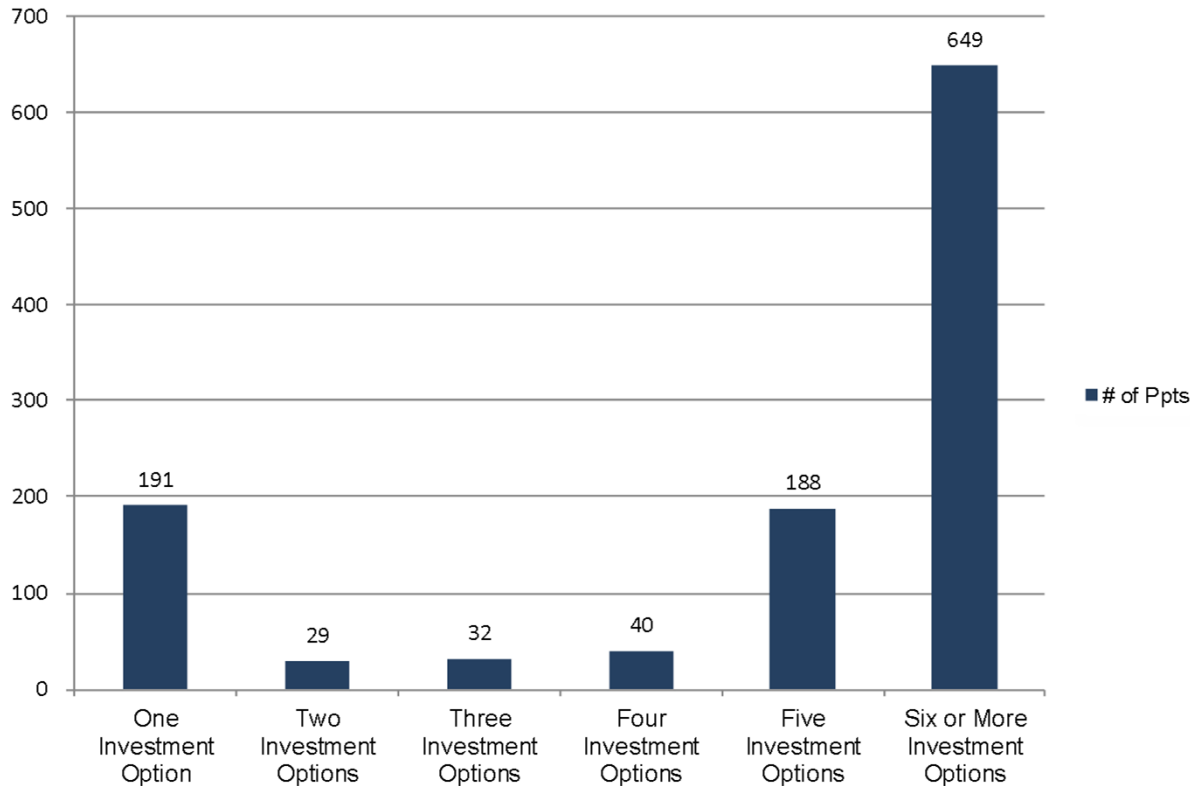
as of December 31, 2016

Fund Name	Balance	# of Ppts	Ppts Using as Sole Investment
<b>GIBRALTAR GUARANTEED FUND</b>	\$40,077,102	949	184
<b>AMERICAN FUNDS EUROPACIFIC GROWTH R4</b>	\$14,791,204	758	0
<b>FIDELITY ADVISOR NEW INSIGHTS I</b>	\$13,210,119	819	0
<b>ALLIANZGI NFJ DIVIDEND VALUE INSTL</b>	\$9,735,539	743	0
<b>CORE PLUS BOND / PGIM FUND</b>	\$9,517,927	581	0
<b>VANGUARD SELECTED VALUE INV</b>	\$6,411,175	739	0
<b>AMERICAN FUNDS CAPITAL WORLD GR&amp;INC R4</b>	\$5,063,946	159	0
<b>AMERICAN FUNDS FUNDAMENTAL INVS R4</b>	\$5,048,149	129	0
<b>MID CAP GROWTH / WESTFIELD CAPITAL FUND</b>	\$5,002,589	691	0
<b>VANGUARD SMALL CAP INDEX ADM</b>	\$3,123,699	106	0
<b>OAKMARK EQUITY AND INCOME INVESTOR</b>	\$2,909,978	77	0
<b>VANGUARD 500 INDEX ADMIRAL</b>	\$2,407,358	71	1
<b>BLACKROCK SMALL CAP GROWTH EQ INSTL</b>	\$1,790,099	82	0
<b>INCOMEFLEX LT BALANCED FUND</b>	\$1,399,194	11	0
<b>PRUDENTIAL DAY ONE INCOMEFLEX TARGET BALANCED FUND</b>	\$1,309,561	26	5
<b>FIDELITY ADVISOR LEVERAGED CO STKI</b>	\$1,244,806	55	0
<b>VANGUARD MID CAP INDEX ADM</b>	\$1,056,770	38	0
<b>EATON VANCE ATLANTA CAPITAL SMID-CAP I</b>	\$1,022,177	57	1
<b>ALLIANZGI NFJ SMALL-CAP VALUE INSTL</b>	\$770,903	42	0
<b>INCOMEFLEX LT CONSERVATIVE GROWTH FUND</b>	\$256,746	2	0
<b>Total</b>	<b>\$126,149,041</b>		

The funds in **bold** type denote inclusion in the GoalMaker® product.

## Investment Utilization

as of December 31, 2016



## GoalMaker® Utilization

During the period of 1/1/2016 to 12/31/2016, the GoalMaker participation rate was 49.3%.

## GoalMaker® Assets

During the same time period, the average percentage of account assets directed to GoalMaker was 38.8%.

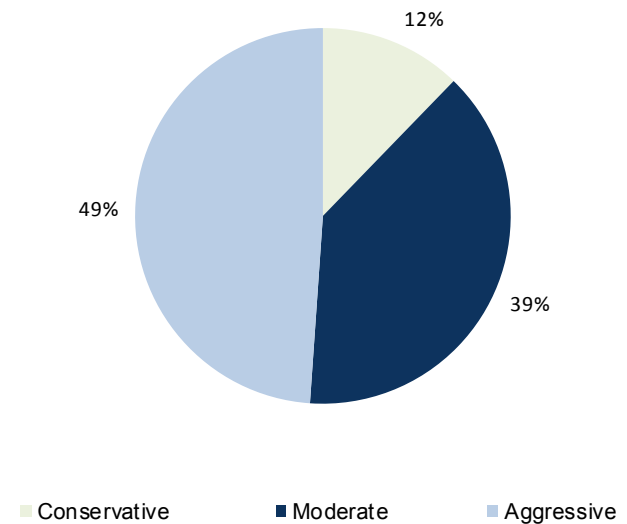
### GoalMaker® Participation

	3/31/2016	6/30/2016	9/30/2016	12/31/2016
Total Plan Assets for Participants in GM	\$46,255,671	\$46,437,553	\$48,791,859	\$48,957,611
Total # of Participants in GoalMaker	518	525	547	557
Total Participation Rate	46.5%	47.1%	48.8%	49.3%
% of Plan Assets for GM Participants	38.0%	38.0%	39.0%	38.8%

Participant Age Range	Conservative	Moderate	Aggressive	Total
Less than 25	1	1	1	3
25-34	77	39	42	158
35-44	17	47	74	138
45-54	25	63	58	146
55-64	23	45	28	96
65+	9	3	4	16
Total	152	198	207	557

Participant Age Range	Conservative	Moderate	Aggressive	Total
Less than 25	\$807	\$9,864	\$12,649	\$23,321
25-34	\$733,372	\$975,244	\$1,819,070	\$3,527,686
35-44	\$482,967	\$3,265,430	\$6,356,347	\$10,104,743
45-54	\$1,943,706	\$7,984,048	\$8,180,519	\$18,108,273
55-64	\$1,568,497	\$6,500,064	\$6,381,147	\$14,449,708
65+	\$1,268,682	\$284,088	\$1,191,111	\$2,743,881
Total	\$5,998,032	\$19,018,737	\$23,940,842	\$48,957,611

### Percentage of Assets by GoalMaker® Participation Portfolio



## Path to a More Secure Retirement

As Of 12/31/2016	45-54	55-64	65+
Avg. Account Balance	\$123,955	\$163,268	\$189,602
<i>Prudential Participants Average Account Balance</i>	\$70,428	\$98,130	\$115,403

## Plan Participation

	12/31/2015	12/31/2016
Total Number of Participants	1,108	1,129
Average Participant Account Balance	\$109,765	\$111,735
Plan Participation Rate	88.2%	88.8%

The national average participation rate for 2015 was 77.2%; for 2016 it is 77.1% - Plan Sponsor Survey 2016

## Transaction Summary

Transactions	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016
Total Enrollees	85	73
Number of Participants with Transfers	757	696
Distributions	491	487

## Retirement Income Calculator (RIC) Analysis

01/1/2016 - 12/31/2016	
Total Retirement Income Calculator Completions	284
Unique Completions	180

Since Inception for Currently Active Participants as of 12/31/2016	
Average Balance, RIC Participant	\$150,008
Average Balance, Non-RIC Participant	\$82,874
Total Count of Participants with a RIC Gap	272
Average RIC Gap	\$1,773
Total Count of Participants with a RIC surplus	118
Average RIC Surplus	\$1,921

Total Retirement Income Calculator Completions - Number of RIC completions for the given time period. If a single participant completed the RIC multiple times within the given time period, they would be counted multiple times.

Unique Completions: Total number of unique active/eligibles that completed the retirement income calculator during the reporting period

Average Balance RIC Participant - For participants who have a balance greater than \$0 that have previously completed the RIC - The total balance of active participants divided by the total count of active participants

Average Balance Non-RIC Participant - For participants who have a balance greater than \$0 that have NOT previously completed the RIC - The total balance of active participants divided by the total count of active participants

Average RIC Gap - The total RIC gaps of all active participants who have completed the RIC divided by the total count of active participants that have completed the RIC with a gap.

Total Count of Participants with a RIC Gap - Total number of RIC users who completed the RIC with a gap

Average RIC Surplus - The total of all RIC surpluses of all active participants who have completed the RIC divided by the total count of active participants that have completed the RIC with a surplus.

Total Count of Participants with a RIC surplus - Total number of RIC users who completed the RIC with a surplus

Participant - An individual who has enrolled in the plan and has a non-zero account balance.

### Contributions by Fund

Investment Option	1/1/2015 - 12/31/2015	%	1/1/2016 - 12/31/2016	%	Change	%
GIBRALTAR GUARANTEED FUND	\$1,220,097	20.8%	\$1,178,540	20.3%	(\$41,557)	-3.4%
AMERICAN FUNDS EUROPACIFIC GROWTH R4	\$994,919	17.0%	\$1,026,744	17.7%	\$31,826	3.2%
FIDELITY ADVISOR NEW INSIGHTS I	\$728,339	12.4%	\$732,256	12.6%	\$3,917	0.5%
ALLIANZGI NFJ DIVIDEND VALUE INSTL	\$603,234	10.3%	\$620,153	10.7%	\$16,920	2.8%
CORE PLUS BOND / PGIM FUND	\$601,443	10.3%	\$605,597	10.5%	\$4,154	0.7%
VANGUARD SELECTED VALUE INV	\$304,666	5.2%	\$382,745	6.6%	\$78,079	25.6%
MID CAP GROWTH / WESTFIELD CAPITAL FUND	\$335,602	5.7%	\$346,980	6.0%	\$11,378	3.4%
AMERICAN FUNDS CAPITAL WORLD GR&INC R4	\$190,842	3.3%	\$167,098	2.9%	(\$23,744)	-12.4%
AMERICAN FUNDS FUNDAMENTAL INVS R4	\$188,550	3.2%	\$160,182	2.8%	(\$28,368)	-15.0%
OAKMARK EQUITY AND INCOME INVESTOR	\$109,901	1.9%	\$93,060	1.6%	(\$16,842)	-15.3%
PRUDENTIAL DAY ONE INCOMEFLEX TARGET BALANCED FUND	\$81,398	1.4%	\$87,079	1.5%	\$5,681	7.0%
VANGUARD 500 INDEX ADMIRAL	\$69,423	1.2%	\$72,873	1.3%	\$3,451	5.0%
VANGUARD SMALL CAP INDEX ADM	\$32,766	0.6%	\$71,313	1.2%	\$38,547	117.6%
EATON VANCE ATLANTA CAPITAL SMID-CAP I	\$48,907	0.8%	\$60,207	1.0%	\$11,300	23.1%
FIDELITY ADVISOR LEVERAGED CO STKI	\$69,785	1.2%	\$59,398	1.0%	(\$10,387)	-14.9%
BLACKROCK SMALL CAP GROWTH EQ INSTL	\$66,808	1.1%	\$54,198	0.9%	(\$12,610)	-18.9%
VANGUARD MID CAP INDEX ADM	\$43,265	0.7%	\$39,879	0.7%	(\$3,386)	-7.8%
ALLIANZGI NFJ SMALL-CAP VALUE INSTL	\$38,360	0.7%	\$31,312	0.5%	(\$7,048)	-18.4%
ROYCE PENNSYLVANIA MUTUAL INVMT	\$57,371	1.0%	\$3,517	0.1%	(\$53,854)	-93.9%
MID CAP VALUE / QMA FUND	\$61,264	1.1%	\$0	0.0%	(\$61,264)	-100.0%
PERKINS MID CAP VALUE T	\$9,379	0.2%	\$0	0.0%	(\$9,379)	-100.0%
Total Assets Contributed	\$5,856,320	100.0%	\$5,793,133	100.0%	(\$63,187)	-1.1%

### Interfund Transfers

1/1/2016 to 12/31/2016

Investment Option	IN	OUT	NET
GIBRALTAR GUARANTEED FUND	\$4,620,317	(\$2,364,391)	\$2,255,926
VANGUARD SMALL CAP INDEX ADM	\$2,027,567	(\$186,230)	\$1,841,337
AMERICAN FUNDS EUROPA CIFIC GROWTH R4	\$1,755,190	(\$1,375,328)	\$379,862
VANGUARD 500 INDEX ADMIRAL	\$644,283	(\$328,580)	\$315,702
CORE PLUS BOND / PGIM FUND	\$1,429,203	(\$1,208,253)	\$220,950
PRUDENTIAL DAY ONE INCOME FLEX TARGET BALANCED FUND	\$236,210	(\$199,888)	\$36,322
VANGUARD MID CAP INDEX ADM	\$111,910	(\$153,819)	(\$41,909)
EATON VANCE ATLANTA CAPITAL SMID-CAP I	\$474,433	(\$529,738)	(\$55,306)
OAKMARK EQUITY AND INCOME INVESTOR	\$65,357	(\$123,343)	(\$57,985)
BLACKROCK SMALL CAP GROWTH EQ INSTL	\$162,773	(\$262,218)	(\$99,445)
MID CAP GROWTH / WESTFIELD CAPITAL FUND	\$364,573	(\$478,530)	(\$113,957)
ALLIANZGI NFJ SMALL-CAP VALUE INSTL	\$92,236	(\$230,742)	(\$138,506)
AMERICAN FUNDS CAPITAL WORLD GR&INC R4	\$174,183	(\$457,414)	(\$283,231)
AMERICAN FUNDS FUNDAMENTAL INV/S R4	\$126,636	(\$443,621)	(\$316,985)
FIDELITY ADVISOR LEVERAGED CO STKI	\$106,770	(\$449,709)	(\$342,938)
FIDELITY ADVISOR NEW INSIGHTS I	\$504,343	(\$919,893)	(\$415,549)
VANGUARD SELECTED VALUE INV	\$205,933	(\$1,013,274)	(\$807,341)
ALLIANZGI NFJ DIVIDEND VALUE INSTL	\$528,883	(\$1,547,787)	(\$1,018,904)
ROYCE PENNSYLVANIA MUTUAL INVMT	\$0	(\$1,358,043)	(\$1,358,043)
<b>TOTAL</b>	<b>\$13,630,800</b>	<b>(\$13,630,800)</b>	<b>\$0</b>



### Participant Transaction Statistics

	1/1/2016 - 3/31/2016	4/1/2016 - 6/30/2016	7/1/2016 - 9/30/2016	10/1/2016 - 12/31/2016
Call Center				
Unique Callers	69	49	54	36
Total Call Volume	104	81	108	51
Participant Website				
Unique Web Logins	316	296	276	312
Total Web Logins	4,332	4,052	4,174	4,207

Call Center Reason Category	1/1/2016 - 3/31/2016	4/1/2016 - 6/30/2016	7/1/2016 - 9/30/2016	10/1/2016 - 12/31/2016
Account Explanations	19	22	24	9
Allocations and Exchanges	2	0	0	2
Contributions	1	0	0	1
Disbursements	53	51	70	27
Fund Information	4	0	1	0
IVR or Web Assistance	8	5	4	3
Loans	0	0	1	0
Plan Explanations	1	0	1	0
Status of Research	1	0	0	0
Tax Information	11	1	0	0
Website Processing	4	2	7	9
TOTAL	104	81	108	51

**Definitions:**

**Unique Callers** – The number of individuals that spoke to a Participant Service Center Representative during the reporting period (e.g., If the same individual called five times during the reporting period, they would only be counted once).

**Total Call Volume** – The number of calls to a Participant Service Center Representative during the reporting period (e.g., If the same individual called five times during the reporting period, they would be counted five times).

**Unique Web Logins** – The number of individuals that logged into the Participant Website during the reporting period (e.g., If the same individual logged-in five times during the reporting period, they would only be counted once).

**Total Web Logins** – The number of logins to the Participant Website during the reporting period (e.g., If the same individual logged-in five times during the reporting period, they would be counted five times).

### Participant Distribution Statistics

Distribution Type	Amount of Withdrawals Taken				# of Withdrawals			
	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016	Change	% Change	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016	Change	% Change
Termination	\$5,218,430	\$8,478,595	\$3,260,166	62%	127	111	(16)	-13%
Installment Payment	\$498,117	\$527,623	\$29,506	6%	306	328	22	7%
Death Distribution	\$528,220	\$145,236	(\$382,984)	-73%	19	17	(2)	-11%
QDRO	\$26,475	\$192,121	\$165,647	626%	2	2	0	0%
Required Minimum Distribution	\$121,453	\$141,322	\$19,869	16%	24	25	1	4%
Small Balance Cashout	\$3,610	\$967	(\$2,643)	-73%	13	2	(11)	-85%
In-Service Withdrawal	\$0	\$577	\$577	n/a	0	1	1	n/a
Gross Adjustment	\$0	\$508	\$508	n/a	0	1	1	n/a
<b>Grand Total</b>	<b>\$6,396,304</b>	<b>\$9,486,950</b>	<b>\$3,090,646</b>	<b>48%</b>	<b>491</b>	<b>487</b>	<b>(4)</b>	<b>-1%</b>

1/1/2016 - 12/31/2016						
Distribution Sub-Type	Amount of Withdrawals Taken			# of Withdrawals		
	Age < 50	Age >= 50	Total	Age < 50	Age >= 50	Total
Rollover	\$879,094	\$6,522,065	\$7,401,159	17	26	43
Cash	\$419,267	\$1,666,524	\$2,085,791	25	419	444
<b>Grand Total</b>	<b>\$1,298,361</b>	<b>\$8,188,589</b>	<b>\$9,486,950</b>	<b>42</b>	<b>445</b>	<b>487</b>

Termination - A withdrawal that is taken when the participant is active and terminating from employment or is already in a 'Terminated' status.

Installment Payment - An Installment distribution is a payment option that disburses funds over time (i.e. monthly, quarterly, yearly).

Death Distribution - Distribution taken by a beneficiary. This could include required minimum distributions, installment payments, etc.

QDRO - Distribution taken by the recipient of a QDRO. This could include required minimum distributions, installment payments, etc.

Required Minimum Distribution - Minimum amounts that a participant must withdraw annually upon reaching a certain age or retirement. This would exclude any beneficiary or QDRO accounts.

Small Balance Cashout - Distribution of a participant's account when they fall below the cash out threshold set by the plan.

In-Service Withdrawal - A distribution that is taken while the participant is still active and before they experience a triggering event (e.g. reaching a certain age, termination from employment, etc.).

Gross Adjustment - The total of all adjustments made to an account or plan in absolute terms, regardless of whether or not the adjustments were positive or negative.

## IncomeFlex Participation

As Of 12/31/2016	<=44	45-54	55-64	65+	Grand Total
Participants Enrolled in IncomeFlex	1	1	17	10	29

## IncomeFlex Assets

As of 12/31/2016, the participants invested in IncomeFlex have 71.7% of their total plan assets in these funds, with an average balance of \$102,259.

## IncomeFlex Utilization

During the period of 1/1/2016 to 12/31/2016, the IncomeFlex participation rate was 2.6%.



Assets and contributions reflect actual participant account balances and do not include outstanding loan balances, forfeitures, and / or expense account assets.

Customer should promptly report any inaccuracy or discrepancy to the brokerage firm(s).

All oral communications should be re-confirmed in writing to protect the customer's legal rights, including rights under the Securities Investor Protection act (SIPA).

This information should not be considered an offer or solicitation of securities, insurance products or services. No offer is intended nor should this material be construed as an offer of any product. The information is being presented by us solely in our role as the plan's service provider and or record keeper.

Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company, Hartford, CT, or its affiliates.

© 2017 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

Prudential's Book of Business averages are as of 12/31/2016.

# Section VII: Executive Summary - 006372

## Plan Demographics

	1/1/2015- 12/31/2015	1/1/2016- 12/31/2016
Total Participants*	511	512
Active Participants	404	401
Terminated Participants	107	111
Average Participant Balance	\$38,524	\$41,108
Average Account Balance for Active Participants	\$38,762	\$40,408
Total (Contributions + Rollovers In)	\$1,342,481	\$1,341,416
Employee Contributions	\$1,256,000	\$1,235,023
Rollovers In	\$86,481	\$106,393
Total Distributions	(\$893,201)	(\$1,348,361)
Percentage of Assets Distributed	4.5%	6.4%
Total Participant Balances	\$19,685,808	\$21,047,075

*\*Includes participants with balances. May include people with subplan specific status codes.*

*Rollovers In is the total dollars credited to participant accounts within the period defined that originated in other qualified retirement plan accounts.*

## Participation Rate

	12/31/2015	12/31/2016
<b>Total Eligible To Contribute Population</b>	<b>1,141</b>	<b>1,131</b>
Contributing (A)	336	333
Enrolled Not Contributing (B)	71	71
Eligible Not Enrolled (C)	734	727

	12/31/2015	12/31/2016
<b>Participation Rate *</b>	<b>29.5%</b>	<b>29.4%</b>
<i>Prudential Book of Business 12/31/2016</i>	69.9%	
<i>Plan Sponsor Survey 2016 - National Average</i>	77.1%	

\* Participation rate is calculated by  $A/(A+B+C)$

### Definitions:

Contributing – Count of participants who are active/eligible and have a contribution rate (%) or amount (\$) greater than zero (as of close of business on the last business day of the period).

Enrolled Not Contributing – An individual who is enrolled in the plan, but does not have a contribution rate (%), (\$) greater than zero (as of close of business on the last business day of the period).

Eligible Not Enrolled – An individual who meets the requirements to join the plan, but has not enrolled in the plan (as of close of business on the last business day of the period).



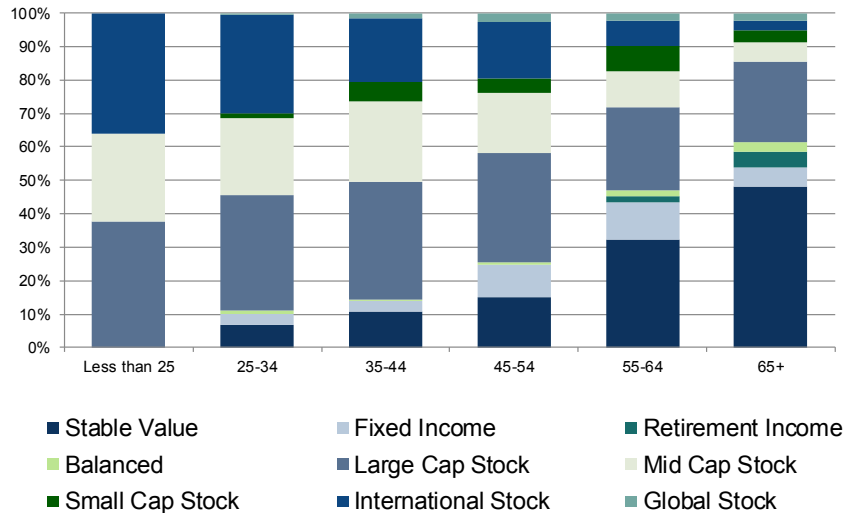
## Asset Allocation/Net Activity By Age

January 1, 2016 to December 31, 2016

	Less than 25	25-34	35-44	45-54	55-64	65+	Total
Total Participant Balances	\$355	\$532,333	\$1,005,531	\$5,431,395	\$8,863,218	\$5,214,242	\$21,047,075
% Assets	0.0%	2.5%	4.8%	25.8%	42.1%	24.8%	100.0%
Average Contribution Rate (%)	0.0%	8.7%	3.7%	3.7%	4.0%	7.0%	5.5%
<i>Prudential Average Contribution Rate (%)</i>	4.4%	5.7%	6.6%	8.1%	10.0%	11.9%	7.6%
Contributions	\$350	\$126,593	\$119,057	\$320,875	\$443,983	\$224,164	\$1,235,023
Rollovers In*	\$0	\$3,215	\$20,287	\$6,403	\$76,487	\$0	\$106,393
Total (Contributions + Rollovers In)	\$350	\$129,809	\$139,344	\$327,278	\$520,471	\$224,164	\$1,341,416
Cash Distributions	\$0	\$0	(\$23,279)	(\$39,647)	(\$27,000)	(\$190,538)	(\$280,464)
Rollovers Out	\$0	\$0	(\$22,205)	(\$87,296)	(\$327,893)	(\$630,502)	(\$1,067,897)
Total (Cash Distributions + Rollovers Out)	\$0	\$0	(\$45,484)	(\$126,944)	(\$354,893)	(\$821,040)	(\$1,348,361)
Net Activity	\$350	\$129,809	\$93,860	\$200,334	\$165,577	(\$596,875)	(\$6,945)
Total Participants	1	57	91	150	152	61	512
Average Account Balance	\$355	\$9,339	\$11,050	\$36,209	\$58,311	\$85,479	\$41,108
Median Account Balance	\$355	\$3,617	\$5,067	\$13,640	\$16,112	\$47,919	\$11,942
<i>Prudential Participants Avg. Account Balance</i>	\$2,431	\$12,737	\$37,231	\$70,428	\$98,130	\$115,403	\$60,668

\*Rollovers in is the total dollars credited to participant accounts within the period defined that originated in other qualified retirement plan accounts.

## Assets by Asset Class and Age as of December 31, 2016



## Asset Allocation Trends

Asset Class	Your Plan Assets as of 12/31/2016	Your Plan % as of 12/31/2016	National Average %*
Stable Value	\$6,330,707	30.1%	27.0%
Fixed Income	\$1,882,819	9.0%	18.0%
Retirement Income	\$409,472	2.0%	n/a
Balanced	\$337,774	1.6%	7.0%
Large Cap Stock	\$5,772,590	27.4%	23.0%
Mid Cap Stock	\$2,590,582	12.3%	7.0%
Small Cap Stock	\$1,146,368	5.5%	5.0%
International Stock	\$2,085,335	9.8%	11.0%
Global Stock	\$491,427	2.3%	11.0%
<b>Total Participant Balances</b>	<b>\$21,047,075</b>	<b>100.0%</b>	

## Fund Utilization By Age as of December 31, 2016

	Less than 25	25-34	35-44	45-54	55-64	65+	Total
Participants Invested in Only One Fund	0	2	3	7	15	19	46
Average # of Funds per Participant	5.0	5.8	5.8	5.9	5.7	4.3	5.6
<i>Prudential Participants Avg. # of Funds per Participant</i>	6.4	6.3	6.1	5.8	5.4	4.0	5.7
% of Plan Assets in Stable Value	0.0%	6.9%	10.6%	15.0%	32.4%	48.0%	30.1%
<i>Prudential Participants Avg. Stable Value % of Plan Assets</i>	11.0%	9.9%	11.4%	16.5%	28.7%	46.7%	24.8%

\*The National Average reflects the percentage of total plan assets invested in each investment option, where the investment option is offered. This means that the asset allocation breakdown is compared to other plans that offer the same investment option.

Source: AonHewitt, 2013 Trends & Experiences in Defined Contributions Plans, page 102

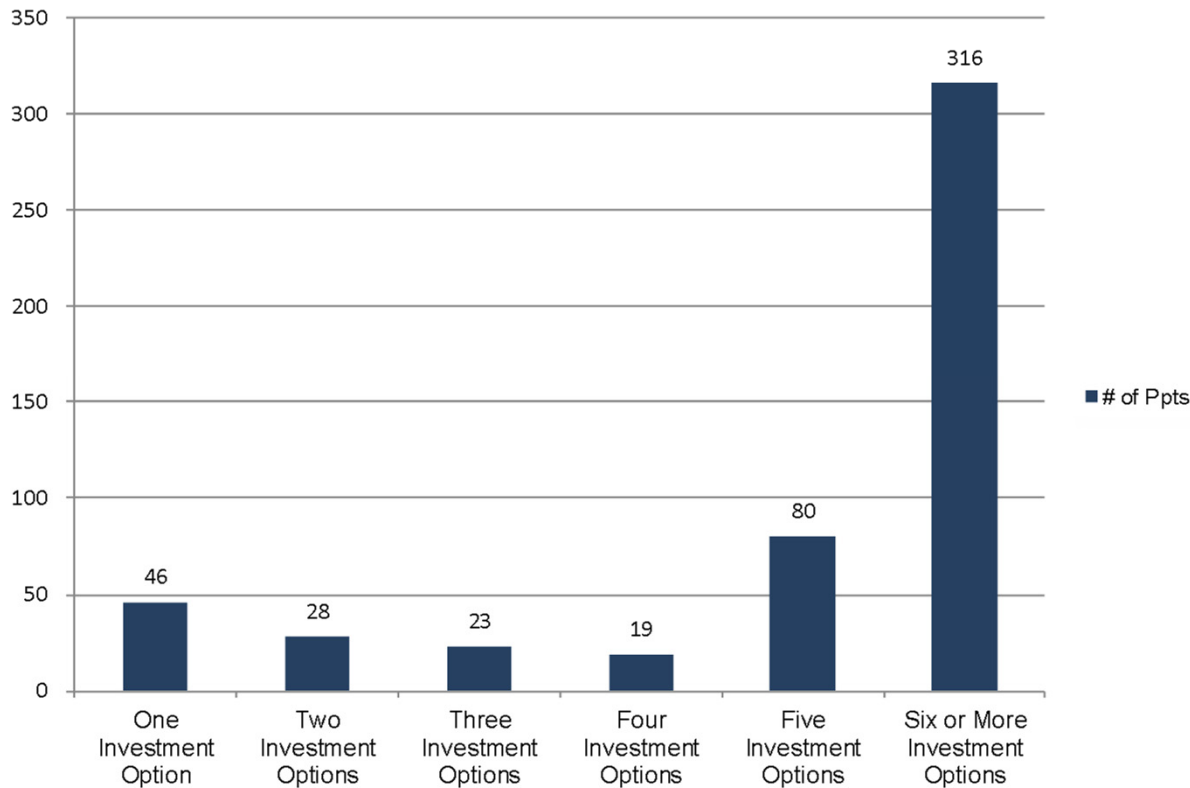
## Utilization by Fund

as of December 31, 2016

Fund Name	Balance	# of Ppts	Ppts Using as Sole Investment
<b>GIBRALTAR GUARANTEED FUND</b>	\$6,330,707	433	43
AMERICAN FUNDS EUROPACIFIC GROWTH R4	\$2,085,335	367	0
ALLIANZGI NFJ DIVIDEND VALUE INSTL	\$2,065,628	377	0
CORE PLUS BOND / PGIM FUND	\$1,882,819	264	0
FIDELITY ADVISOR NEW INSIGHTS I	\$1,839,887	385	0
<b>VANGUARD SELECTED VALUE INV</b>	\$1,056,857	361	0
AMERICAN FUNDS FUNDAMENTAL INV S R4	\$971,787	63	0
VANGUARD 500 INDEX ADMIRAL	\$895,287	31	1
<b>MID CAP GROWTH / WESTFIELD CAPITAL FUND</b>	\$744,132	341	0
VANGUARD SMALL CAP INDEX ADM	\$612,037	42	0
AMERICAN FUNDS CAPITAL WORLD GR&INC R4	\$491,427	56	0
OAKMARK EQUITY AND INCOME INVESTOR	\$337,774	23	0
BLACKROCK SMALL CAP GROWTH EQ INSTL	\$297,789	27	1
VANGUARD MID CAP INDEX ADM	\$287,529	18	0
FIDELITY ADVISOR LEVERAGED CO STKI	\$282,196	27	0
ALLIANZGI NFJ SMALL-CAP VALUE INSTL	\$236,542	20	0
EATON VANCE ATLANTA CAPITAL SMID-CAP I	\$219,868	19	0
INCOMEFLEX LT BALANCED FUND	\$218,467	7	0
<b>PRUDENTIAL DAY ONE INCOMEFLEX TARGET BALANCED FUND</b>	\$191,005	11	1
Total	\$21,047,075		

The funds in **bold** type denote inclusion in the GoalMaker® product.

## Investment Utilization as of December 31, 2016



## GoalMaker® Utilization

During the period of 1/1/2016 to 12/31/2016, the GoalMaker participation rate was 57.0%.

## GoalMaker® Assets

During the same time period, the average percentage of account assets directed to GoalMaker was 32.6%.

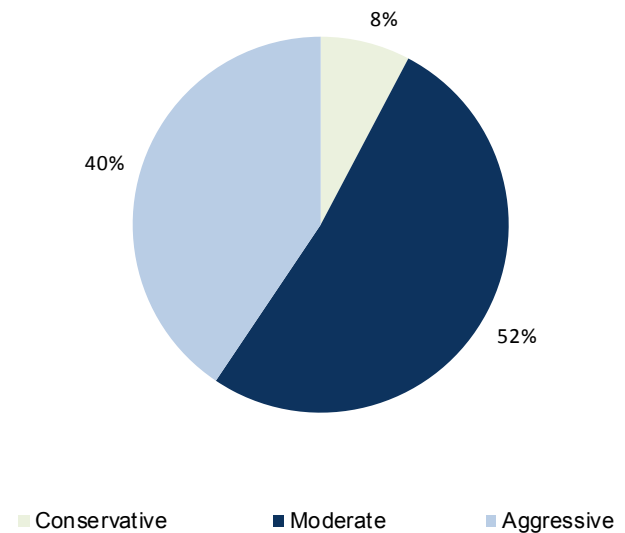
## GoalMaker® Participation

	3/31/2016	6/30/2016	9/30/2016	12/31/2016
Total Plan Assets for Participants in GM	\$6,110,130	\$6,281,946	\$6,740,611	\$6,855,185
Total # of Participants in GoalMaker	284	286	286	292
Total Participation Rate	55.7%	56.1%	56.5%	57.0%
% of Plan Assets for GM Participants	31.1%	31.7%	33.0%	32.6%

Participant Age Range	Conservative	Moderate	Aggressive	Total
Less than 25	0	0	1	1
25-34	3	16	29	48
35-44	2	25	40	67
45-54	9	41	44	94
55-64	15	31	24	70
65+	3	7	2	12
Total	32	120	140	292

Participant Age Range	Conservative	Moderate	Aggressive	Total
Less than 25	\$0	\$0	\$355	\$355
25-34	\$5,716	\$140,959	\$288,416	\$435,091
35-44	\$18,257	\$153,907	\$343,241	\$515,405
45-54	\$311,545	\$1,450,037	\$1,427,621	\$3,189,203
55-64	\$174,793	\$1,586,775	\$532,898	\$2,294,467
65+	\$19,322	\$210,953	\$190,388	\$420,664
Total	\$529,634	\$3,542,631	\$2,782,920	\$6,855,185

## Percentage of Assets by GoalMaker® Participation Portfolio



### Path to a More Secure Retirement

As Of 12/31/2016	45-54	55-64	65+
Avg. Account Balance	\$36,209	\$58,311	\$85,479
<i>Prudential Participants Average Account Balance</i>	\$70,428	\$98,130	\$115,403

### Plan Participation

	12/31/2015	12/31/2016
Total Number of Participants	511	512
Average Participant Account Balance	\$38,524	\$41,108
Average Contribution Rate (%)	5.1%	5.5%
Plan Participation Rate	29.5%	29.4%

The national average participation rate for 2015 was 77.2%; for 2016 it is 77.1% - Plan Sponsor Survey 2016

Contributing – Count of participants who are active/eligible and have a contribution rate (%) or amount (\$) greater than zero (as of close of business on the last business day of the period).

### Transaction Summary

Transactions	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016
Total Enrollees	34	17
Contribution Rate Increases*	125	111
Contribution Rate Decreases*	43	36
Total Contribution Rate Changes*	168	147
Number of Participants with Transfers	379	342
Distributions	103	108

\* sum of month over month contribution rate (%) and (\$) changes for the period.

### Roth Assets

During the period of 1/1/2016 to 12/31/2016 Roth assets increased from \$740,009 to \$1,086,875.

### Roth Participants

During the same period participants with Roth assets increased from 143 to 162.

### Roth Participants by Age

As of 12/31/2016, 22.2% of participants were ages 55 or older, while 77.8% were ages 54 or younger.

## Retirement Income Calculator (RIC) Analysis

01/1/2016 - 12/31/2016	
Total Retirement Income Calculator Completions	249
Unique Completions	158
Contribution Rate Increase	20

Since Inception for Currently Active Participants as of 12/31/2016	
Average Balance, RIC Participant	\$39,797
Average Balance, Non-RIC Participant	\$41,712
Average Contribution Rate, RIC Participant	5.73%
Average Contribution Rate, Non-RIC Participant	4.41%
Total Count of Participants with a RIC Gap	186
Average RIC Gap	\$1,651
Total Count of Participants with a RIC surplus	87
Average RIC Surplus	\$1,875

**Total Retirement Income Calculator Completions** - Number of RIC completions for the given time period. If a single participant completed the RIC multiple times within the given time period, they would be counted multiple times.

**Unique Completions**: Total number of unique active/eligibles that completed the retirement income calculator during the reporting period

**Contribution Rate Increases**: Total number of active/eligibles that completed the retirement income calculator and increased their contribution rate.

**Average Balance RIC Participant** - For participants who have a balance greater than \$0 that have previously completed the RIC - The total balance of active participants divided by the total count of active participants

**Average Balance Non-RIC Participant** - For participants who have a balance greater than \$0 that have NOT previously completed the RIC - The total balance of active participants divided by the total count of active participants

**Average Contribution Rate RIC Participant** - For participants who have completed the RIC - The total of all contribution rates (%) for active participants who have completed the RIC divided by the number of active participants that have completed the RIC who have non-zero contribution rates.

**Average Contribution Rate Non RIC Participant** - For participants who have NOT completed the RIC - The total of all contribution rates (%) for active participants who have completed the RIC divided by the number of active participants that have completed the RIC who have non-zero contribution rates.

**Average RIC Gap** - The total RIC gaps of all active participants who have completed the RIC divided by the total count of active participants that have completed the RIC with a gap.

**Total Count of Participants with a RIC Gap** - Total number of RIC users who completed the RIC with a gap

**Average RIC Surplus** - The total of all RIC surpluses of all active participants who have completed the RIC divided by the total count of active participants that have completed the RIC with a surplus.

**Total Count of Participants with a RIC surplus** - Total number of RIC users who completed the RIC with a surplus

**Participant** - An individual who has enrolled in the plan and has a non-zero account balance.

### Contributions by Fund

Investment Option	1/1/2015 - 12/31/2015	%	1/1/2016 - 12/31/2016	%	Change	%
GIBRALTAR GUARANTEED FUND	\$294,046	23.4%	\$296,463	24.0%	\$2,417	0.8%
AMERICAN FUNDS EUROPA CIFIC GROWTH R4	\$172,209	13.7%	\$183,782	14.9%	\$11,573	6.7%
ALLIANZGI NFJ DIVIDEND VALUE INSTL	\$124,545	9.9%	\$125,020	10.1%	\$475	0.4%
FIDELITY ADVISOR NEW INSIGHTS I	\$126,992	10.1%	\$123,059	10.0%	(\$3,933)	-3.1%
CORE PLUS BOND / PGIM FUND	\$115,711	9.2%	\$115,077	9.3%	(\$634)	-0.5%
VANGUARD SELECTED VALUE INV	\$52,028	4.1%	\$68,202	5.5%	\$16,174	31.1%
MID CAP GROWTH / WESTFIELD CAPITAL FUND	\$57,148	4.6%	\$62,332	5.1%	\$5,184	9.1%
AMERICAN FUNDS CAPITAL WORLD GR&INC R4	\$51,540	4.1%	\$44,690	3.6%	(\$6,850)	-13.3%
AMERICAN FUNDS FUNDAMENTAL INVS R4	\$46,867	3.7%	\$42,250	3.4%	(\$4,617)	-9.9%
VANGUARD SMALL CAP INDEX ADM	\$23,172	1.8%	\$34,058	2.8%	\$10,886	47.0%
VANGUARD 500 INDEX ADMIRAL	\$23,382	1.9%	\$27,325	2.2%	\$3,944	16.9%
FIDELITY ADVISOR LEVERAGED CO STKI	\$28,749	2.3%	\$23,133	1.9%	(\$5,617)	-19.5%
PRUDENTIAL DAY ONE INCOME FLEX TARGET BALANCED FUND	\$14,693	1.2%	\$21,478	1.7%	\$6,785	46.2%
BLACKROCK SMALL CAP GROWTH EQ INSTL	\$26,837	2.1%	\$19,380	1.6%	(\$7,457)	-27.8%
VANGUARD MID CAP INDEX ADM	\$18,691	1.5%	\$19,078	1.5%	\$387	2.1%
OAKMARK EQUITY AND INCOME INVESTOR	\$23,754	1.9%	\$17,278	1.4%	(\$6,476)	-27.3%
EATON VANCE ATLANTA CAPITAL SMID-CAP I	\$10,819	0.9%	\$6,234	0.5%	(\$4,585)	-42.4%
ALLIANZGI NFJ SMALL-CAP VALUE INSTL	\$8,216	0.7%	\$4,530	0.4%	(\$3,686)	-44.9%
ROYCE PENNSYLVANIA MUTUAL INVMT	\$23,335	1.9%	\$1,654	0.1%	(\$21,681)	-92.9%
MID CAP VALUE / QMA FUND	\$9,752	0.8%	\$0	0.0%	(\$9,752)	-100.0%
PERKINS MID CAP VALUE T	\$3,513	0.3%	\$0	0.0%	(\$3,513)	-100.0%
Total Assets Contributed	\$1,256,000	100.0%	\$1,235,023	100.0%	(\$20,977)	-1.7%



### Interfund Transfers

1/1/2016 to 12/31/2016

Investment Option	IN	OUT	NET
VANGUARD 500 INDEX ADMIRAL	\$481,117	(\$31,772)	\$449,345
GIBRALTAR GUARANTEED FUND	\$558,841	(\$166,986)	\$391,855
VANGUARD SMALL CAP INDEX ADM	\$297,075	(\$12,695)	\$284,381
CORE PLUS BOND / PGIM FUND	\$220,945	(\$187,908)	\$33,037
PRUDENTIAL DAY ONE INCOMEFLEX TARGET BALANCED FUND	\$26,696	(\$2,004)	\$24,692
EATON VANCE ATLANTA CAPITAL SMID-CAP I	\$66,329	(\$52,119)	\$14,210
MID CAP GROWTH / WESTFIELD CAPITAL FUND	\$51,194	(\$49,745)	\$1,449
ALLIANZGI NFJ SMALL-CAP VALUE INSTL	\$20	(\$3,817)	(\$3,796)
VANGUARD MID CAP INDEX ADM	\$4,179	(\$23,609)	(\$19,429)
OAKMARK EQUITY AND INCOME INVESTOR	\$6	(\$19,804)	(\$19,798)
BLACKROCK SMALL CAP GROWTH EQ INSTL	\$1,823	(\$60,303)	(\$58,480)
FIDELITY ADVISOR NEW INSIGHTS I	\$53,913	(\$143,318)	(\$89,405)
AMERICAN FUNDS FUNDAMENTAL INV/S R4	\$2,438	(\$94,369)	(\$91,931)
AMERICAN FUNDS EUROPACIFIC GROWTH R4	\$229,598	(\$331,961)	(\$102,363)
FIDELITY ADVISOR LEVERAGED CO STKI	\$15,766	(\$126,700)	(\$110,934)
VANGUARD SELECTED VALUE INV	\$26,392	(\$144,630)	(\$118,238)
AMERICAN FUNDS CAPITAL WORLD GR&INC R4	\$38,005	(\$205,956)	(\$167,952)
ALLIANZGI NFJ DIVIDEND VALUE INSTL	\$59,319	(\$229,241)	(\$169,922)
ROYCE PENNSYLVANIA MUTUAL INVMT	\$0	(\$246,719)	(\$246,719)
<b>TOTAL</b>	<b>\$2,133,657</b>	<b>(\$2,133,657)</b>	<b>\$0</b>

## Participant Transaction Statistics

	1/1/2016 - 3/31/2016	4/1/2016 - 6/30/2016	7/1/2016 - 9/30/2016	10/1/2016 - 12/31/2016
Call Center				
Unique Callers	22	11	16	8
Total Call Volume	26	16	26	14
Participant Website				
Unique Web Logins	266	188	171	192
Total Web Logins	3,257	2,432	2,520	2,732

Call Center Reason Category	1/1/2016 - 3/31/2016	4/1/2016 - 6/30/2016	7/1/2016 - 9/30/2016	10/1/2016 - 12/31/2016
Account Explanations	7	5	3	2
Contributions	2	3	2	2
Disbursements	9	3	13	5
Fund Information	1	0	0	1
Hardships	2	2	5	1
IVR or Web Assistance	0	1	1	0
Plan Explanations	0	0	1	1
Status of Research	0	0	0	1
Website Processing	5	2	1	1
TOTAL	26	16	26	14

### Definitions:

**Unique Callers** – The number of individuals that spoke to a Participant Service Center Representative during the reporting period (e.g., If the same individual called five times during the reporting period, they would only be counted once).

**Total Call Volume** – The number of calls to a Participant Service Center Representative during the reporting period (e.g., If the same individual called five times during the reporting period, they would be counted five times).

**Unique Web Logins** – The number of individuals that logged into the Participant Website during the reporting period (e.g., If the same individual logged-in five times during the reporting period, they would only be counted once).

**Total Web Logins** – The number of logins to the Participant Website during the reporting period (e.g., If the same individual logged-in five times during the reporting period, they would be counted five times).

### Participant Distribution Statistics

Distribution Type	Amount of Withdrawals Taken				# of Withdrawals			
	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016	Change	% Change	1/1/2015 - 12/31/2015	1/1/2016 - 12/31/2016	Change	% Change
Termination	\$796,377	\$1,115,294	\$318,917	40%	33	29	(4)	-12%
Installment Payment	\$51,154	\$179,558	\$128,404	251%	55	63	8	15%
Required Minimum Distribution	\$33,163	\$28,068	(\$5,095)	-15%	11	9	(2)	-18%
In-Service Withdrawal	\$1,578	\$20,960	\$19,383	1229%	2	3	1	50%
Death Distribution	\$8,508	\$0	(\$8,508)	-100%	1	0	(1)	-100%
Hardship Withdrawal	\$2,422	\$4,480	\$2,059	85%	1	4	3	300%
<b>Grand Total</b>	<b>\$893,201</b>	<b>\$1,348,361</b>	<b>\$455,160</b>	<b>51%</b>	<b>103</b>	<b>108</b>	<b>5</b>	<b>5%</b>

1/1/2016 - 12/31/2016						
Distribution Sub-Type	Amount of Withdrawals Taken			# of Withdrawals		
	Age < 50	Age >= 50	Total	Age < 50	Age >= 50	Total
Rollover	\$25,812	\$1,042,085	\$1,067,897	3	9	12
Cash	\$44,926	\$235,538	\$280,464	8	88	96
<b>Grand Total</b>	<b>\$70,738</b>	<b>\$1,277,623</b>	<b>\$1,348,361</b>	<b>11</b>	<b>97</b>	<b>108</b>

Termination - A withdrawal that is taken when the participant is active and terminating from employment or is already in a 'Terminated' status.

Installment Payment - An Installment distribution is a payment option that disburses funds over time (i.e. monthly, quarterly, yearly).

Required Minimum Distribution - Minimum amounts that a participant must withdraw annually upon reaching a certain age or retirement. This would exclude any beneficiary or QDRO accounts.

In-Service Withdrawal - A distribution that is taken while the participant is still active and before they experience a triggering event (e.g. reaching a certain age, termination from employment, etc.).

Death Distribution - Distribution taken by a beneficiary. This could include required minimum distributions, installment payments, etc.

Hardship Withdrawal - A distribution which is requested by a participant because of an immediate and heavy financial need that cannot be satisfied from other resources.

## IncomeFlex Participation

As Of 12/31/2016	55-64	65+	Grand Total
Participants Enrolled in IncomeFlex	8	4	12

## IncomeFlex Assets

As of 12/31/2016, the participants invested in IncomeFlex have 73.6% of their total plan assets in these funds, with an average balance of \$34,123.

## IncomeFlex Utilization

During the period of 1/1/2016 to 12/31/2016, the IncomeFlex participation rate was 2.3%.



Assets and contributions reflect actual participant account balances and do not include outstanding loan balances, forfeitures, and / or expense account assets.

Customer should promptly report any inaccuracy or discrepancy to the brokerage firm(s).

All oral communications should be re-confirmed in writing to protect the customer's legal rights, including rights under the Securities Investor Protection act (SIPA).

This information should not be considered an offer or solicitation of securities, insurance products or services. No offer is intended nor should this material be construed as an offer of any product. The information is being presented by us solely in our role as the plan's service provider and or record keeper.

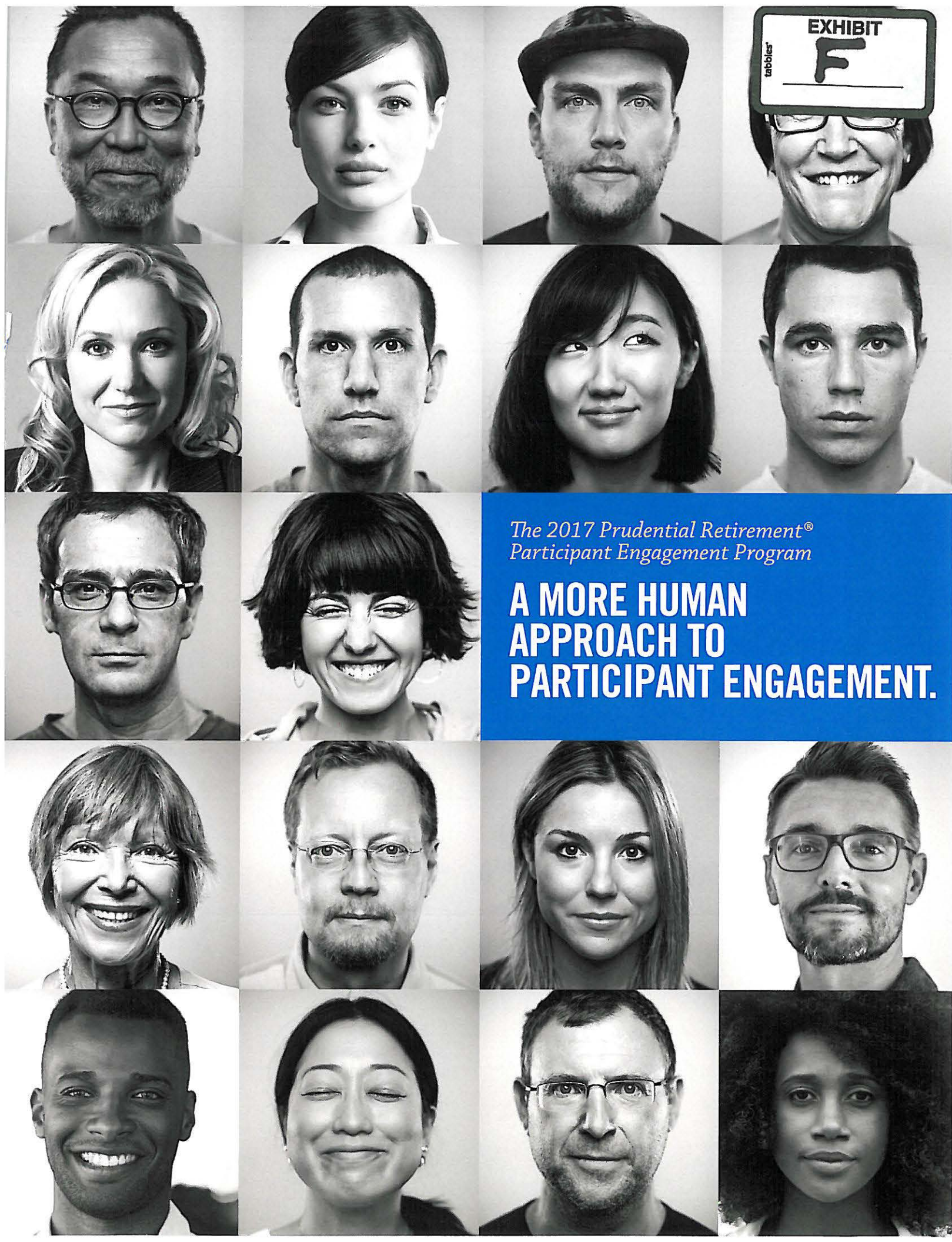
Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company, Hartford, CT, or its affiliates.

© 2017 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc., and its related entities, registered in many jurisdictions worldwide.

Prudential's Book of Business averages are as of 12/31/2016.



280 Trumbull Street  
Hartford, CT 06103



*The 2017 Prudential Retirement®  
Participant Engagement Program*

**A MORE HUMAN  
APPROACH TO  
PARTICIPANT ENGAGEMENT.**



# TO BETTER ACHIEVE YOUR PLAN OBJECTIVES, TAP INTO HUMAN BEHAVIORS.

Everyone wants to feel more financially secure. But we all have our own personal hopes, fears, doubts and desires that play a big part in how we can.



So our unique behavior-based approach helps your participants identify their own individual challenges to saving for retirement—while helping you achieve your plan goals and priorities.

Because when you treat participants like people, you don't just help them feel secure about their savings... you help them feel better about where they work.

And that benefits everyone's well-being.

# 1 IDENTIFY CHALLENGES

Longevity Disconnect

Procrastination

Impulse Control

Overreaction

Optimism Bias

# 2 DRIVE POSITIVE ACTIONS

35.1% Email Open Rates<sup>1</sup>  
(industry average: 23.3%)<sup>2</sup>

4.7% Email Click Rates<sup>1</sup>  
(industry average: 3.2%)<sup>2</sup>

## For Participants:

Increased employee satisfaction

Increased financial security

## For Plan Sponsors, help employees:

Enroll in the plan

Increase contributions

Diversify appropriately

Get retirement ready

Avoid common pitfalls

# 3 IMPROVE OUTCOMES & GOALS

<sup>1</sup>Source: Prudential 2016 Participant Engagement Program Email Response Rates from 1/1/2016-9/30/2016. **Open Rate** is the percentage of successfully delivered emails opened by recipients. **Click Rate** is the percentage of recipients who received an email and clicked on a specific link or call to action.

<sup>2</sup>Category benchmarks for the Banks & Financial Services sector. Source: 2016 Email Marketing Metrics Benchmark Study. IBM Corp., 2016.

# DIFFERENT PATHS FOR DIFFERENT PEOPLE.

We customize our communications for different career stages, to further ensure that your participants receive messages that match their current mindsets.

Email,  
assessment tool



## NEW HIRE

Enroll/manage  
(student loans)



## MID-CAREER

Increase/achieve  
financial goals



## NEAR RETIREMENT

Retirement readiness/  
protection

## Engagement Program

Quick Join email > online tool  
Welcome Kit

Student Loan Genius email

Budgeting tool email

Importance of starting early

## Comprehensive Worksite Seminar Series

(Retirement Counselor or Prudential Advisor led)

Longevity Disconnect Workshop

Managing finances/budgeting

Happy Plan Anniversary, Save more

Mind the gap/  
Use the Retirement Income Calculator

Max the match

Debt reduction

Funding a child's education

Optimism Workshop

Investing/asset allocation

Catch up contributions

Social Security email

Retire Ready tool

Income security in retirement

Planning for emergencies

Map My Retirement tool

Meet with a counselor

# THE RIGHT PEOPLE. THE RIGHT MESSAGE. THE RIGHT TIME.

Our participant engagement program provides timely, year-round communications that motivate action.

## JAN

Required Minimum Distributions email, postcard

## FEB

Web Registration postcard (Mailing 1)

Save More email

Choose/Update Beneficiary email

America Saves Week poster, flyer

## MAR

Join the Plan email with video, postcard

Statement messaging

## JUL

Join the Plan email with video, postcard (Follow-up 3)

Behavioral Challenges email

Social Security email with video

## AUG

Web Registration postcard (Mailing 2)

Custom Roth 457b Awareness Campaign

## SEP

Participant Tools email with video

National 401(k) Day poster, flyer

Statement messaging

## ADDITIONAL RESOURCES

- Prudential Retirement Counseling Services
- Quarterly Prudential financial wellness newsletter (sent by Prudential Financial on key topics: managing debt, saving & investing, family finances, retirement planning, and preparing & protecting)

**DIGITAL DRIVES ACTION.** The average account balances of participants with electronic delivery is more than double that of those who receive paper.

Your plan's email adoption rate is 66% (we can help you raise that number).

Source: "Improving Outcomes with Electronic Delivery of Retirement Plan Documents," the SPARK Institute, March 2015

## APR

Save More email (Follow-up 2)

National Retirement Planning Week poster, flyer

## MAY

Join the Plan email with video, postcard (Follow-up 2)

Custom Retirement Readiness Campaign

## JUN

Save More email (Follow-up 3)

Statement messaging

## OCT

Market Volatility email with video

Diversification email

National Retirement Security Week poster, flyer

## NOV

2017/2018 IRS Limits email, flyer

## DEC

Consolidation email

Statement messaging

- Monthly birthday message
- Monthly plan anniversary message

**HELP PARTICIPANTS  
ACHIEVE FINANCIAL WELLNESS,  
ONE PERSON AT A TIME.**

Helping your employees feel more financially secure isn't just good for them—it's good for your business. So let our 2017 Participant Engagement Program identify the unique behaviors and challenges that will impact their success...and yours.

Contact your Prudential representative to learn more about how our programs can address your participants' needs.

Retirement counselors are registered representatives of Prudential Investment Management Services LLC (PIMS), Newark, NJ, a Prudential Financial company. Prudential Retirement is a Prudential Financial business.

The Retirement Income Calculator is hypothetical, for illustration only and not intended to represent performance of any specific investment, which may fluctuate. There is no assurance that retirement income objectives will be met. Participants can lose money by investing in securities.

Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT, or its affiliates. PRIAC is a Prudential Financial company.

© 2016 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc. and its related entities, registered in many jurisdictions worldwide.



**Prudential**  
Bring Your Challenges®

# PARTICIPANT ENGAGEMENT PROGRAM RESULTS:

## Campaign-specific metrics



### Lancaster County, NE 457 Deferred Compensation Plan

PLAN ID: 006372

Communications delivered as part of the 2016 Participant Engagement Program yielded strong results across our book of business.

CAMPAIGN (Behavioral Challenge)	DEPLOYMENT DATE	CALL TO ACTION	PRU BOOK OF BUSINESS RESPONSE 12/31/2016				YOUR PLAN RESPONSE 12/31/2016				
			OPEN RATE	CLICK RATE	TOOK ACTION	AVERAGE INCREASE	OPEN RATE	CLICK RATE	TOOK ACTION	AVERAGE INCREASE	TOTAL NUMBER OF RECIPIENTS
Happy Birthday (Longevity Disconnect)	Every Month	Increase Savings	41.24%	4.24%	3.80%	4.10%	41.11%	4.44%	5.42%	1.00%	332
Plan Anniversary (Procrastination)	Every Month	Use the Retirement Income Calculator	30.56%	4.94%	2.58%	4.47%	32.49%	6.50%	2.84%	4.00%	317
Web Registration (Procrastination)	January, May, August	Register online	N/A	N/A	6.00%	N/A	N/A	N/A	5.77%	N/A	52
Required Minimum Distributions (Overreaction)	January	Consolidate	37.77%	5.22%	0.14%	N/A	18.18%	0.00%	0.00%	N/A	13
Take the Challenge Quiz (All)	February	Take the quiz	38.06%	7.87%	N/A	N/A	36.58%	8.26%	N/A	N/A	339
Save More (Longevity Disconnect)	February	Increase savings	39.08%	2.87%	9.48%	4.03%	42.00%	3.34%	12.46%	2.40%	321
Join the Plan (Optimism Bias)	March	Enroll in the plan	33.07%	2.76%	1.96%	N/A	25.49%	1.34%	0.41%	N/A	732
Account Checkup (Procrastination)	June	View the video	34.31%	2.19%	N/A	N/A	30.41%	1.75%	N/A	N/A	342
Diversification (Optimism Bias)	July	Diversify investments	31.81%	3.51%	1.28%	N/A	19.05%	4.76%	0.00%	N/A	23
What's your Challenge? (All)	July	View digital challenge lab	28.35%	4.37%	2.03%	4.78%	31.47%	5.88%	2.97%	1.25%	337
Retirement Readiness (Impulse Control)	August	View the video	36.85%	8.72%	N/A	N/A	44.23%	11.54%	N/A	N/A	104
Race for Retirement	September	Increase Savings	29.74%	1.29%	1.29%	5.22%	36.66%	0.96%	1.78%	2.00%	338
Consolidation (Procrastination)	September	Consolidate	33.39%	1.67%	0.28%	N/A	35.80%	1.23%	0.00%	N/A	84
2016/2017 IRS Limits (Optimism Bias)	October	Increase Savings	32.10%	3.47%	2.75%	5.03%	33.75%	3.75%	3.58%	5.67%	335
Choose/Update Beneficiary (Procrastination)	November	Update beneficiary	37.50%	5.86%	0.17%	N/A	37.17%	37.17%	0.00%	N/A	358
Market Volatility (Overreaction)	December	View the video	27.40%	1.02%	N/A	N/A	29.33%	2.35%	N/A	N/A	360

N/A: Metric is not applicable. " - ": Plan did not receive campaign.

Retirement products and services are provided by Prudential Retirement Insurance and Annuity Company (PRIAC), Hartford, CT, or its affiliates. PRIAC is a Prudential Financial company.

© 2016 Prudential Financial, Inc. and its related entities. Prudential, the Prudential logo, the Rock symbol and Bring Your Challenges are service marks of Prudential Financial, Inc. and its related entities, registered in many jurisdictions worldwide.

0288271-00003-00

FOR PLAN SPONSOR USE

RSFL1642  
D-XXXXXXX





## Onsite Activity 2016

### 401a Lancaster County Retirement Plan

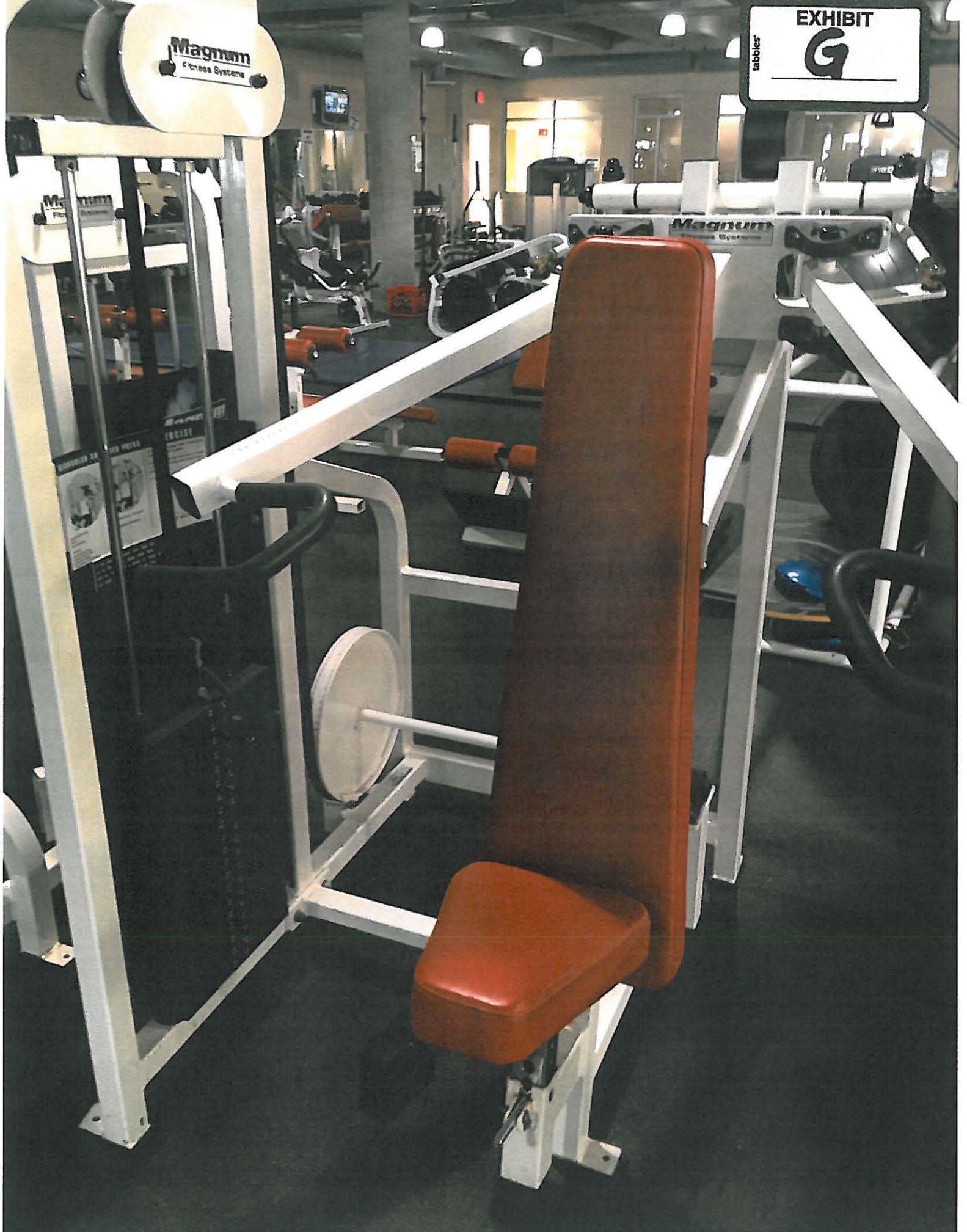
Quarter	Total Consultations	Enrollments	Goalmaker	Rollover	Income Flex
First Quarter	120	7	7	4	1
Second Quarter	57	2	3	5	0
Third Quarter	86	13	13	3	1
Fourth Quarter	105	3	7	5	0
<b>Totals</b>	<b>386</b>	<b>25</b>	<b>30</b>	<b>17</b>	<b>2</b>

### 457b Deferred Compensation Plan

Quarter	Total Consultations	Enrollments	Increases	Goalmaker	Rollover	Income Flex
First Quarter	120	4	20	3	2	1
Second Quarter	57	3	11	3	2	0
Third Quarter	86	4	9	4	2	0
Fourth Quarter	105	2	10	2	1	0
<b>Totals</b>	<b>386</b>	<b>13</b>	<b>50</b>	<b>12</b>	<b>7</b>	<b>1</b>

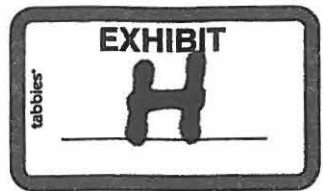
Magnum  
Fitness Systems

EXHIBIT  
tabbles®  
**G**









**Real Estate Appraisal Report**

**Road Vacation  
SW 114<sup>th</sup> St & W. Meinke Rd.  
Kramer, NE. 68333**

LANCASTER  
COUNTY  
ENGINEERING

Pamela L. Dingman, P.E.  
County Engineer

DEPARTMENT

Kenneth D. Schroeder, R.L.S.  
Deputy County Surveyor

January 31, 2017

Lancaster County Board of Commissioners  
555 South 10<sup>th</sup> Street, Suite 110  
Lincoln, NE. 68508

Re: Appraisal Report  
Excess/Surplus Land  
SW 114<sup>th</sup> & W. Meinke Road  
Kramer, NE. 68333

To Whom It May Concern:

In response to your request, I have conducted the required investigation, inspected the subject property and gathered the necessary data, and made certain analysis that has enabled me to form an opinion of the market value of the "Fee Simple" estate to the above referenced property. The following appraisal report is a Restrictive Appraisal Report Format of a vacant 5,214 SF (0.12 Ac.) parcel of land. This appraisal format restricts the use to the client only and the rationale for the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser's work file.

Based on my inspection and investigation thereof, and an analysis undertaken, I have formed an estimate of the Market Value and after utilizing all appropriate deductions and discounts, as of January 26, 2017, to be:

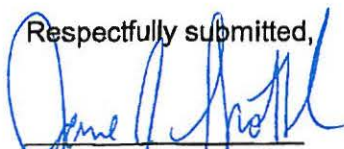
**TWO THOUSAND TWO HUNDRED FIFTY (\$ 2,250.00) DOLLARS**

It is the intent of this report to comply fully with the requirements of the Uniform Standards of Professional Appraisal Practice "USPAP", of the Appraisal Foundation as well as the State of Nebraska Real Property Appraisal Board. The appraisal assignment is not based on any requested minimum valuation, specific valuations, or the approval of a loan.

Neither my engagement to make this appraisal (or any future appraisal to this client), nor any compensation therein, are contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.

I have no present or prospective interest in the property that is the subject of this report nor do I have any personal interest with respect to the parties involved.

Respectfully submitted,



James J. Shotkoski  
General Certified Appraiser  
Nebraska CG -920233

## SUMMARY OF FACTS AND CONCLUSIONS

Type of Property:	Vacant Land
Location:	SW 114 <sup>th</sup> & W. Meinke Rd. Kramer, NE. 68333
Legal Description:	The subject parcel is legally described as West Meinke Road adjacent to Lot Twelve (12) and the alleyway of Block Three (3), and Lot Ten (10), Irregular Tract, located in the Northwest Quarter (NW ¼) of Section Nine (9), Township Seven (7) North , Range Five (5) East of the 6 <sup>th</sup> P.M., Village of Kramer, Lancaster County, State of Nebraska
Property Rights:	Fee Simple Estate
Owner of Record:	Lancaster County 555 South 10 <sup>th</sup> Street Lincoln, NE. 68508
Sponsor:	Lancaster County Board of Commissioners 555 South 10 <sup>th</sup> Street Lincoln, NE. 68508
Purpose of the Appraisal:	Road Vacation
Appraisal Format:	Restricted Appraisal Report. This appraisal format restricts the use to the client only and the rationale for the opinions and conclusions set forth in this report may not be understood properly without additional information in the appraiser's work file
Neighborhood:	The subject neighborhood is described as the Village of Kramer, Nebraska, and is roughly bounded on the west by SW 114 <sup>th</sup> Street and on the south by W. Kramer Street and on the east by SW 112 <sup>th</sup> Street and on the north by northern territorial limits for the Village of Kramer. The neighborhood boundaries provide lines of demarcation for changes in land use. The subject neighborhood is an established mixed-use area with primarily residential usage and a little commercial/industrial development along the perimeter boundaries of the neighborhood. The neighborhood is characterized by older single-family development.
Site Description:	The site is a rectangular strip bounded on the west by SW 114 <sup>th</sup> Street and contains thirty-three feet (33') of frontage adjacent to SW 114 <sup>th</sup> Street and extends

## **SUMMARY OF FACTS AND CONCLUSIONS (Continued)**

Site Description (Cont.)	easterly for approximately 158 lineal feet. The site contains a total gross available tract area of 5,214 SF (0.12 Ac.), more or less. The site is at curb grade with SW 114 <sup>th</sup> and slopes away from SW 114 <sup>th</sup> Street from the northwest to the southeast. The site has access limited to SW 114 <sup>th</sup> Street and is landlocked on the east. The site is within the Village Limits of Kramer.
Zoning:	The site is zoned for Residential Use. This zoning designation is intended to provide a small town residential area of relatively low residential density. This district provides for single family, two-family, and multiple residential uses, plus support facilities. This zoning designation requires a lot size requirement of 9,000 SF as a minimum for a buildable site.
Taxes and Assessments:	The subject site is owned by Lancaster County, State of Nebraska, a governmental agency, and is considered exempt from property tax assessments.
Improvements:	None
Highest and Best Use:	Greenspace
History of Property:	The fee simple title to the subject site has not transferred within the last five years.
Marketing Time Estimate:	The sales used in this report indicate a relatively short marketing time in the area of twelve (12) to eighteen (18) months assuming the property is actively marketed and competitively priced.
Intended Use and Users:	The intended user of this appraisal report will be the Lancaster County Board of Commissioners, or their assigns, with all other users are considered to be unintended users.
Scope of the Appraisal:	The intended use of this appraisal is for purposes of disposition of a unused road by the Owner. The subject site is vacant. As such, the Cost and Income Approaches are not considered applicable in this appraisal report, as typical buyers and sellers would utilize the Sales Comparison Approach as the primary indication of value.



## **SUMMARY OF FACTS AND CONCLUSIONS (Continued)**

### Indications of Value:

Cost Approach	Not Applicable
Sales Approach	\$ 2,250
Income Approach	Not Applicable
Final Indication of Value:	\$ 2,250

Date of Appraisal: The effective date of the appraisal is as of January 26, 2017, and corresponds with my last physical inspection of the site.

## **GENERAL ASSUMPTIONS AND LIMITING CONDITIONS**

The Standards of Professional Practice of the Appraisal Foundation requires the appraisers to disclose clearly and accurately any extraordinary assumption or limiting conditions that directly affects an opinion or conclusion. In order to help the reader in interpreting this report, the appraiser's assumptions and limiting conditions are set forth as follows:

1. The date of value to which the conclusions or opinions expressed in this report apply is set forth in the letter of transmittal. The dollar amount of any value opinion rendered is based on the purchasing power of the American dollar existing on that date.
2. Photographs contained in the individual appraisal reports were taken by the appraiser on the date the property was inspected. Any photos taken on a different date or by another person are appropriately labeled.
3. The appraiser assumes no responsibility for economic or physical factors which may affect the opinions in the report which occur after the date of the letter transmitting the report.
4. Forecasts of anticipated revenues and expenses were based on the appraiser's analysis of market trends, economic conditions and the operating history of the property. Such forecasts are dependent on assumptions about future economic, social and political conditions, and market related activity. They represent the appraiser's opinion of current investor attributes and motivations applicable to the class of property appraised, and no warranty or representation that these forecasts will materialize is implied. Any leasehold valuation made on the date is assumed to be correct. Should either the property owner or the tenant provide data which is in conflict, the appraiser will re-evaluate the various claims and the estimate of property division? The value of fractional interests, if reported, may or may not equal the value of the whole (in fee simple).
5. Information furnished by others is believed to be reliable; however, no warranty for its accuracy is implied.
6. Data relating to ownership and legal description were obtained from the client, property owner or from public records and is assumed to be correct. No opinion is rendered on the title. Title is assumed to be marketable and free and clear of all liens, encumbrances

## **GENERAL ASSUMPTIONS AND LIMITING CONDITIONS (Continued)**

easements and restrictions except those specifically discussed in the report. The property is appraised assuming responsible ownership, competent management, and available for its highest/best use.

7. The appraiser reserves the right to make such adjustments to the analysis, opinions and conclusions set forth in this report as may be required by consideration of additional data or more reliable data that may become available.
8. The appraiser assumes no responsibility for hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for arranging for engineering studies that may be required to discover them.
9. No soil tests or environmental studies were available unless specifically stated in this report. It is assumed that there are no sub-surface, toxic waste or building material hazards in the property that would adversely affect its existing or potential use, unless otherwise stated in this report.
10. Unless otherwise stated in this report, the existence of hazardous substances, including without limitation asbestos, polychlorinated biphenyl, petroleum leakage, or agricultural chemicals, which may or may not be present on the property, or other environmental conditions, were not called to the attention of the appraiser nor did the appraiser become aware of such during the appraiser's inspection. The appraisers have no knowledge of the existence of such materials on or in the property unless otherwise stated. The appraisers, however, are not qualified to test such substances or conditions. If the presence of such substances, such as asbestos, urea formaldehyde foam insulation, or other hazardous substances or environmental conditions, may affect the value of the property, the value estimated is predicated on the assumption that there is no such condition on or in the property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, nor for any expertise or engineering knowledge required to discover them.
11. Unless otherwise stated, the existence of any violations or non-conformity with the minimum standards set forth in the American with Disabilities Act (ADA) were not called to our attention. The detection non-compliance does not fall within the expertise of the appraiser. It is our recommendation that a survey of the improvements be separately conducted by qualified experts.
12. No opinion is expressed on the value of subsurface oil, gas or mineral rights or whether the property is subject to surface entry for the exploration or removal of such materials except as expressly stated.
13. Unless otherwise stated, the property is appraised assuming the property is in compliance with all applicable zoning and use regulations and restrictions.
14. The property is appraised assuming all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state, or national government or private entity or organization have been, or can be, obtained or renewed for any use on which the value estimate contained in this report is based.

## **GENERAL ASSUMPTIONS AND LIMITING CONDITIONS (Continued)**

15. Maps, plats and exhibits included in this report are for illustration purposes only to be used as an aid to help the reader to visualize matters discussed within the report. They should not be considered as surveys or relied upon for any other purpose, nor should they be removed from, reproduced, or used apart from this report.
16. No opinion is intended to be expressed for matters, which require legal expertise or specialized investigation, or knowledge beyond that customarily employed by real estate appraisers.
17. The distribution, if any, of the total valuation in this report between land and improvements applies only under the stated program of utilization. The separate allocation for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
18. The possession of this report, or a copy of it, does not carry with it the right of publication. It may not be used for any purpose by any person other than the party to whom it is addressed without the written consent of appraiser, and in any event only with proper written qualification and only in its entirety.
19. Testimony or attendance in court or at any other hearing is not required by reason of rendering this report, unless such arrangements are made a reasonable time in advance pertaining to such additional employment.
20. Disclosure of the contents of this appraisal report shall not be conveyed to the public without the written consent and approval of the appraiser.

## **EXTRAORDINARY ASSUMPTIONS AND LIMITING CONDITIONS**

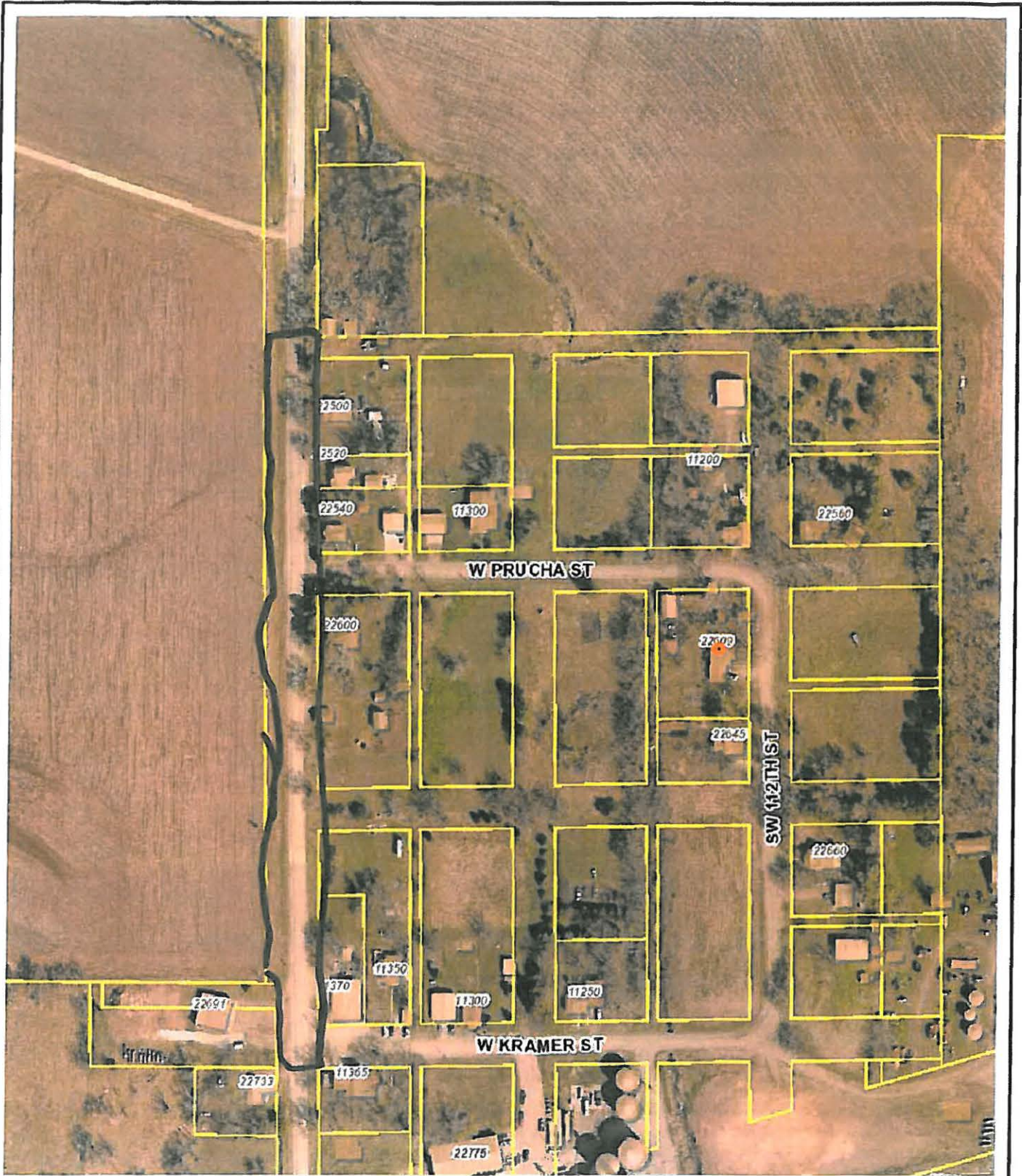
This appraisal is made under the following assumptions along with those that appear in the body of the appraisal.

An "Extraordinary Assumption" is defined as an assumption directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions. Extraordinary assumptions presume as fact otherwise uncertain information about physical, legal or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of the data used in an analysis. (USPAP, 2016-17).

1. As defined by the Uniform Standards of Professional Appraisal Practice, this appraisal analysis is reported in a Restricted Appraisal Report format. This appraisal report is for the client use only and will be reportedly be used by the client, or its representatives, in conjunction to provide a valuation for disposition of an asset by the Client. As such, this appraisal report is not intended for any other users. The appraisal report is written to be in conformance with the Uniform Standards of Professional Appraisal Practice (USPSP). The subject site contains 5,214 SF (0.12 Ac.), more or less. Any change in size or legal description could affect the value.

## **EXTRAORDINARY ASSUMPTIONS AND LIMITING CONDITIONS**

2. The subject site under consideration in this report includes land generally utilized for County road purposes. A metes and bounds boundary survey description has not been provided to the appraiser, the subject site's size and location are based on plat maps filed with the Lancaster County Register of Deeds Office as well as property cards on file with the Lancaster County Assessor's Office. The results of this analysis may change should the actual size of the subject parcel digress.
3. The client has not provided the appraiser with a Commitment for Title Insurance for the subject property. Additionally, the appraiser has researched the public records to determine the ownership and title history of the subject property going back to the point the site was vacant and available for its highest and best use. The subject property ownership and title history are based on this research, and are not warranted to be correct. The ownership data in this report is assumed to be correct. Any change in this factual data may affect the subject property valuation.
4. The appraiser is not an expert on hazardous materials. The appraiser cautions that if present, such materials could affect the value of the property. The subject property is currently improved with an early childcare development. The current use does not appear to include restricted use chemicals; however, proper application procedures would have limited any long-term impact to the subject property. The inspection of the site revealed no known hazardous materials. Once again, the appraiser was not provided with any type of Environmental Hazard or Impact Report, and the existence of any hazardous materials or environmental concerns could affect the overall market value of the subject property land and improvements to the land.



## Lancaster County/City of Lincoln GIS Map

### NEIGHBORHOOD MAP



Printed: Jan 26, 2017

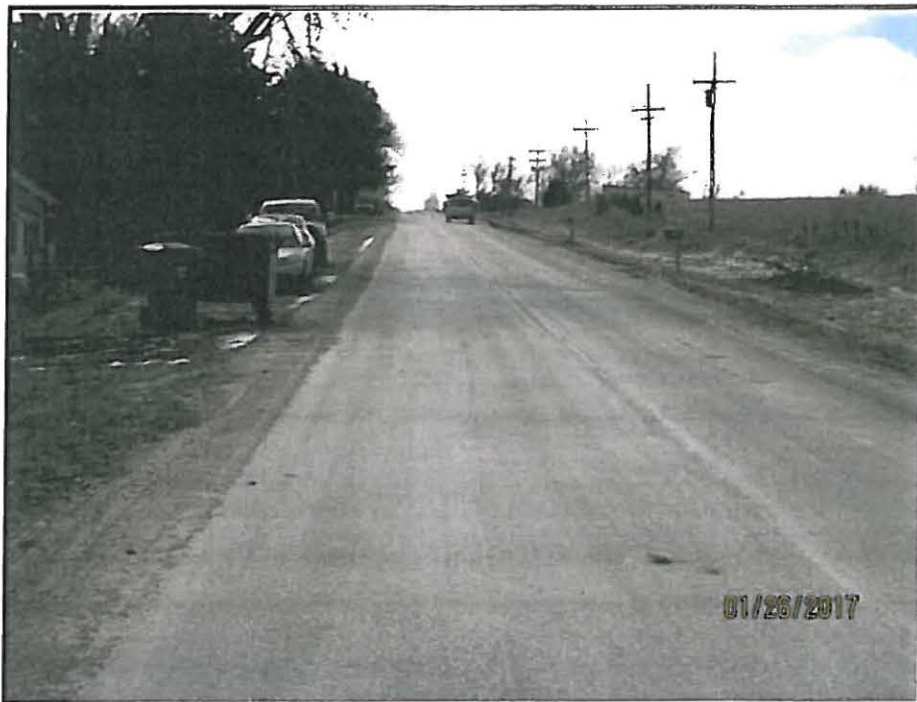
DISCLAIMER: The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments. If you have questions or commitments regarding the data displayed on this map, please email [age@lincoln.ne.gov](mailto:age@lincoln.ne.gov) and you will be directed to the appropriate department.





**Street Scene**

View looking northerly on SW 114<sup>th</sup> Street as seen from the front of the subject site. Camera facing northerly. Photo taken January 26, 2017, by James J. Shotkoski



**Street Scene**

View looking southerly on SW 114<sup>th</sup> Street as seen from the front of the subject site. Camera facing southerly. Photo taken January 26, 2017, by James J. Shotkoski



Subject Photograph

View looking northeasterly across the subject site as seen from the southerly edge of W. Meinke Rd. Camera facing northeasterly. Photo taken January 16, 2017, by James J. Shotkoski



Subject Photograph

View looking northeasterly across the subject site as seen from the northern edge of W. Meinke Rd. Camera facing northeasterly. Photo taken January 26, 2017, by James J. Shotkoski





**Subject Site**

Partial overview of the subject site as seen from the intersection of SW 114<sup>th</sup> and W. Meinke Rd.  
View looking easterly. Photo taken January 26, 2017, by James J. Shotkoski



**Subject Site**

Partial overview of the subject site as seen from the intersection of SW 114<sup>th</sup> and W. Meinke Rd.  
View looking easterly. Photo taken January 27, 2017, by Alex O. Olson

## HIGHEST AND BEST USE

All real estate value estimates must be supported by a conclusion as to the highest and best use of a land tract. Highest and best use is considered in the economic sense and it is generally defined as the most profitable likely use within the realm of reasonable probability to which a land tract can be put or adapted and for which there is a current market. The criteria for determining the highest and best use of a given property call for an evaluation of how the property adapts to a number of requirements, i.e.

1. The use must be legally permissible or reasonably possible.
2. The use must be physically possible on the site.
3. The use must be economically and financially feasible under the projected market conditions.
4. The use must be the most profitable among the alternatives that are legally permissible, physically possible and economically feasible.

The highest and best use analysis involves two separate studies:

1. The site as if vacant and ready to be put to its highest and best use; and if the property is improved;
2. A study of the highest and best use of the property as improved.

### Highest and Best Use as if Vacant

The site is a rectangular strip bounded on the west by SW 114<sup>th</sup> Street and contains thirty-three feet (33') of frontage adjacent to SW 114<sup>th</sup> Street and extends easterly for approximately 158 lineal feet. The site contains a total gross available tract area of 5,214 SF (0.12 Ac.), more or less.

The site is at curb grade with SW 114<sup>th</sup> and slopes away from SW 114<sup>th</sup> Street from the northwest to the southeast. The site has access limited to SW 114<sup>th</sup> Street and is landlocked on the east. The site is within the Village Limits of Kramer.

The site is zoned for Residential Use. This zoning designation is intended to provide a small town residential area of relatively low residential density. This district provides for single family, two-family, and multiple residential uses, plus support facilities. This zoning designation requires a lot size requirement of 9,000 SF as a minimum for a buildable site.

Given the above, it is my opinion, one of the highest and best uses for the subject site, as vacant, is for some type of accessory or greenspace usage incidental the primarily single-family residential development. The subject site is not developable as a stand-alone building site.

### Highest and Best Use, as Improved

Given the above, it is my opinion that one of the highest and best uses for the subject site, "as improved" would be for assemblage purposes with abutting parcels to provide for a physically possible, legally permissible and economically feasible development.

## VALUATION SECTION

### Land Valuation

The value of the subject site is estimated by comparison to other similar land transactions. The following transactions representing vacant single family residential lot sales were used to assist in the estimate of the value of the subject site.

#### Land Sale No. 1

Parcel Identification Number: 01-09-109-001-000

Location: 11300 W. Kramer St.  
Kramer, NE.

Legal Description: Lots One (1) thru Twelve (12), inclusive, Block Nine (9), as surveyed, platted and recorded, Village of Kramer, Lancaster County, State of Nebraska

Grantor: Branden Brazee and Rebeka D. Brazee, Husband & Wife

Grantee: Samuel Van Asperen and Autumn Van Asperen, Husband & Wife

Instrument: Survivorship Warranty Deed                      Date: 02/03/2015  
Recorded: 02/06/2015

Tract Size: 42,600 SF (0.98 Ac), more or less

Sale Price: \$ 67,000  
Assessed Value of Improvements: \$ 47,900  
Land Residual Value: \$ 19,100                      \$/SF: \$ 0.45/SF

Financing: Cash to Seller

Zoning: Residential Development

Highest and Best Use at Time of the Sale: Residential Development

Improvements: The site at the time of sale was improved with a single-family home constructed in 1910

Confirmed: Register of Deeds Office  
Lancaster County, NE

**Land Valuation (Continued)**

Land Sale No. 2

Parcel Identification Number: 01-04-400-005-000

Location: 10400 Panama Rd.  
Lancaster Co., NE

Legal Description: A lengthy legal briefly described as a part of Lot Fourteen (14), Irregular Tract, located in the Southeast Quarter (SE ¼) of Section Four (4), Township Seven (7) North, Range Five (5) East of the 6<sup>th</sup> P.M., Lancaster County, State of Nebraska

Grantor: Lee C. Miller, single person

Grantee: Kory J. Lehr and Abby M. Lehr, Husband & Wife

Instrument: Survivorship Warranty Deed      Date: 08/25/2015  
Recorded: 09/01/2015

Tract Size: 438,047 SF (10.06 Ac), more or less  
Less Excess Land: 300,128 SF (6.89 Ac.), more or less  
Developable Building Site: 138,085 SF (3.17 Ac.) more or less

Sale Price: \$ 300,000  
Assessed Value of Improvements: \$ 234,300  
Land Residual Value: \$ 65,700      \$/SF: \$ 0.48/SF

Financing: Cash to Seller

Zoning: Agricultural Homesite Development

Highest and Best Use at Time of the Sale: Existing Development

Improvements: The site at the time of sale was improved with a single-family home constructed in 1990

Confirmed: Register of Deeds Office  
Lancaster County, NE



## Land Valuation (Continued)

The preceding sales are summarized as follows:

### Unimproved Land Sales

Sale	Location	Date	Price	Residual Land Value	Tract Size (SF)	Price \$/SF
1	11300 W. Kramer	02/2015	\$ 67,000	\$ 19,100	42,600	\$ 0.45
2	10400 Panama	08/2015	300,000	65,700	138,085	0.48
3	12901. Stagecoach	12/2016	252,500	69,900	144,981	0.48
Subject	SW 114 <sup>th</sup> W. Meinke				5,214	

The above sales range in size from a low of 42,600 SF to a high of 144,981 SF with an arithmetic mean of 108,555 SF, compared to the subject site's size of 5,214 SF. The residual land values range from a low of \$ 19,100 to a high of \$ 69,900. The prices paid per square foot vary from a low of \$ 0.45/SF to a high of \$ 0.48/SF with an arithmetic mean of \$ 0.47/SF. The weighed average is \$ 0.48/SF (\$ 154,700 Total Residual Land Value Consideration by 325,666 Total SF).

In the process of estimating a market value for the subject site, the preceding sales must first be analyzed to identify significant differences between the elements of comparison and make adjustments either positive or negative for those differences. The items considered to warrant adjustments are property rights conveyed by the sale, terms and conditions of the sale, the financing surrounding the sale, and finally any physical adjustments for size, location, access and the functional utility or usage of the subject site.

Each of the above sales involved the transfer of the fee simple estate and do not require any further adjustments for property rights conveyed. Each of the above sales are considered to have been cash sales, or have been adjusted for financing and do not require any further adjustments for below market or special financing adjustments.

In adjusting for changing market conditions over the past year, an analysis of the above sales indicates a market for residential lots in the area surrounding the Village of Kramer. Each of the above are considered sufficiently recent, in terms of the date of the sale to the effective date of the appraisal, and as such the above sales do not require any further adjustments for time or changing market conditions, relative to that of the date of the appraisal.

The next step is to make adjustments for physical characteristics and differences. The subject is the norm and the sales are adjusted accordingly toward the subject with sales which are considered to be inferior requiring upward adjustments; and conversely, sales which are considered to be superior requiring downward adjustments toward the subject.

The underlying real estate principle governing the adjustments is the larger the size of the unit of comparison, the smaller the price paid per unit of value, and conversely, the smaller the size of the unit of value, the higher the price paid per unit of value, all other valuation considerations being equal. The subject site is considered the norm, and sales are adjusted according utilizing the above mentioned real estate principle.

## Land Valuation (Continued)

In adjusting for size, the subject site contains 5,214 SF or 0.01 Acres. Each of the comparable sales are larger than the subject site and are considered to be inferior to that of the subject site in terms of size and require varying degrees of upward adjustment toward the smaller subject site to account for these differences, relative to size. The magnitude of the adjustment is not well-documented from an analysis of the above sales; however, utilizing the above principle, these sales each require an upward adjustment for differences in size, relative to that of the subject site. The magnitude of the adjustment for purposes of this report, I will use a five percent adjustment for each of these sales to account for the element of size.

The next adjustment is for location and takes into consideration the marketability of the comparable sale, relative to that of the subject site. The above sales considered to be comparable to the subject site for this consideration and require only minor adjustments, relative to the subject site for this consideration.

The last adjustment is for the functional use or functional utility of the comparable sales, relative to that of the subject site. The subject site is a narrow strip that is landlocked on three sides, and is too small to be a buildable lot. Each of the above sales are fully developable lots and are considered superior to the subject site for access and functional utility or use, and require downward adjustments toward the subject site to account for this consideration. The magnitude of the adjustment not well-documented from an analysis of the sales; however, for purposes of this report, I will use a downward adjustment of fifteen percent toward the subject site for each of these sales to account for these considerations. The above adjustments are shown on the following adjustment grid. An adjustment factor greater than one indicates the subject is superior; and an adjustment factor less than one indicates the subject is inferior.

### UNIMPROVED SALES ADJUSTMENT GRID

Attribute	Sale 1	Sale 2	Sale 3
Prop. Rights	1.00	1.00	1.00
Condition	1.10	1.00	1.00
Financing	1.00	1.00	1.00
Time	1.00	1.00	1.00
Size	1.05	1.05	1.05
Location	1.00	1.00	1.00
Utility	0.85	0.85	0.85
Composite	0.89	0.89	0.89
Unadj. \$/SF	\$ 0.45	\$ 0.48	\$ 0.48
Composite	0.89	0.89	0.89
Adjust. \$/SF	\$ 0.40	\$ 0.43	\$ 0.43

Arraying the above sales in linear fashion, results in the adjusted sales ranging from a low of \$ 0.40/SF to a high of \$ 0.43/SF. Based on the analysis of the above sales, I am of the opinion the market value of the subject site, as of January 26, 2017, to be \$0.43/SF. This results in the following indication of value for the subject site to be:

$$5,214 \text{ SF @ } \$ 0.43/\text{SF} = \$ 2,242$$

Call It \$ 2,250

## CERTIFICATION

I certify that, to the best of my knowledge and belief:

- the statements of fact contained in this report are true and correct.
- the reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of his report or to the parties involved with this assignment.
- my engagement in this assignment was not contingent upon developing or reporting predetermined results.
- my compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction of value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have made a personal inspection of the property that is the subject of this report.
- no one provided significant real property appraisal assistance to the person signing this certification.



James J. Shotkoski  
General Certified Appraiser  
Nebraska CG-920233



**ADDENDA**

VACATION  
W. MEINKE Rd  
01/05/17

BEFORE THE BOARD OF COUNTY COMMISSIONERS  
OF LANCASTER COUNTY, NEBRASKA

DIRECTING THE COUNTY ENGINEER )  
TO CONDUCT A STUDY REGARDING )  
VACATING PORTIONS OF WEST MEINKE )  
ROAD, MORE PARTICULARLY ) RESOLUTION NO. R-17-0002  
DESCRIBED IN EXHIBIT "A", AND LOCATED )  
IN LANCASTER COUNTY, NEBRASKA )

WHEREAS, the Board of County Commissioners of Lancaster County, Nebraska,  
(hereinafter referred to as the "County Board") received a petition, see Exhibit "A" attached  
hereto and incorporated by this reference, that the public interest will be served by vacating  
portions of West Meinke Road, more particularly described in Exhibit "A," located in Lancaster  
County, Nebraska; and

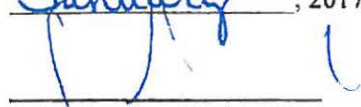
WHEREAS, pursuant to Neb. Rev. Stat. §§ 39-1723 and 39-1722, within two weeks of  
the filing of a duly submitted petition with the Lancaster County Clerk, the Board shall by  
resolution direct the Lancaster County Engineer to study the use being made of such public road  
and to submit in writing to the County Board within thirty days a report upon the study made and  
her recommendation as to the vacation or abandonment thereof;



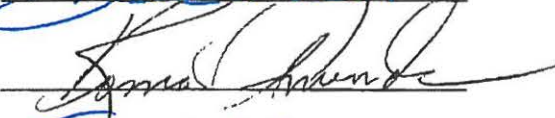

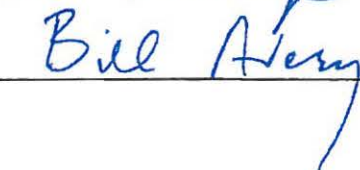
NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of  
Lancaster County, Nebraska, that the Lancaster County Engineer, or such person designated by  
the Engineer, shall conduct a study of the use being made of the above-described portion of  
county road, and to submit in writing to the County Board within thirty days, a report upon the  
study made and his recommendation as to the vacation thereof.

DATED this 3 day of January, 2017.

BY THE BOARD OF COUNTY  
COMMISSIONERS OF LANCASTER  
COUNTY, NEBRASKA

APPROVED AS TO FORM  
this 3 day of  
January, 2017.

  
for JOE KELLY  
County Attorney

RECEIVED

DEC 27 2016

LANCASTER COUNTY CLERK

INFORMATION SHEET

This information sheet should be completed by each primary petitioner. The attached "Petition to Vacate with Release and Waiver of Rights and Title and Quit Claim to County of Lancaster, Nebraska" should also be completed according to the instruction contained in the Instruction Sheet.

- 1. Petitioner's Name Jeffrey D. and Tiffaney M. Radik
- 2. Petitioner's Address 82500 SW 114th St, Kramer, NE 68333 (22500 SW 114th)
- 3. Petitioner's Telephone Number 402-381-8800
- 4. Street/Alley/Public Way sought to be vacated West Meinke Road  
Adjacent to Lot 1 and the Alley of Block 3, Kramer, 33' Wide  
and 158' long
- 5. Why are you seeking to have this street/alley/public way vacated?  
Petitioners own the real estate on both side of West Meinke Road and the area is NOT used as a roadway
- 6. What use(s) do you propose to make of the public way if vacated?  
The Petitioners have had a chicken coop on this area for many years and want to clear the records and connect their land  
I (WE) DO INTEND TO PURCHASE (describe area intended to be purchased)

33' x 158' of West Meinke Road adjacent to Lot 1 and Alley, Block 3  
OF THE VACATED PUBLIC WAY WHICH ABUTS THE PROPERTY OWNED BY ME (US) AS DESCRIBED IN THE PETITION TO VACATE PUBLIC ROAD.

YES  NO

*Prior to the public hearing the property will be appraised. The purchase price of the portion you intend to buy must be deposited with the County Clerk before receiving a deed to said property or the property will be sold to any other party willing to pay the purchase price. The vacation resolution will not become final until the full price of the entire public road proposed to be vacated has been paid.*

**BE SURE THAT THE PETITION TO VACATE PUBLIC WAY HAS BEEN COMPLETED AND IS ATTACHED TO THE INFORMATION SHEET.**



The undersigned hereby represent(s) that he, she, they or it is (are) the owner(s) of the following described property in Lancaster County, Nebraska, abutting on said street, alley or other public way, to-wit:

Lots 11 and 12, Block 3 AND Lot10, Irregular Tract #86-13906

On both sides of this portion of West Meinke Road, Kramer, NE

Dated this 27 day of December, 2016.

Jeffrey D. Radik  
Tiffany M. Radik

State of Nebraska )  
 )ss  
Saline County )

Before me, a notary public qualified for said county, personally came \_\_\_\_\_

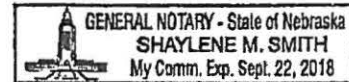
Jeffrey D. Radik and Tiffany M. Radik, Husband & Wife

known to be the identical person(s) who signed the foregoing instrument, and acknowledged the execution thereof to be his, her or their voluntary act and deed for the purposes therein set forth, and acknowledged that he, she or they signed the foregoing instrument with the view of having said County of Lancaster vacate said street, alley or other public road and the County of Lancaster reserving and retaining in said street, alley or other public road such title, rights and privileges as it may deem necessary, together with a waiver and release of any and all claims, causes of action, title, rights, demands and quitclaim.

WITNESS my hand and notarial seal on December 27, 2016.

Shaylene M. Smith, Notary Public

My commission expires: 9/22/2018



**PETITION FOR VACATION OF PUBLIC ROAD**

The undersigned registered voters of Lancaster County, Nebraska reside within ten (10) miles of a segment of public road right-of-way described as:

a map of which is attached hereto, hereby petition the County Board of Lancaster County to vacate said segment of public road for the reason that:

And further request that a time and date be set for a public hearing before the County Board on this matter.

NAME	ADDRESS
1. Jimmy Fox	5954 W. Gage Rd. <sup>Hallam</sup> NE 68368
2. Michael Zoder	5954 W. Gage Rd. Hallam NE 68368
3. Steve Vander	12530 W Panama Rd. Crete, NE 68333
4. Debra J. ...	10600 W Panama Rd. Crete, NE 68333
5. ...	1700 W 3rd St Sprague NE 68438
6. ...	10509 W Panama Rd Crete 68333
7. ...	10600 W Panama Rd 68333
8. Steve Mearik	11817 W Princeton Rd <sup>Hallam</sup> NE 68368
9. Dennis Kattau	8291 W Panama Rd Hallam NE 68368
10. Maria Rode	13833 SW 100th St Crete, NE. 68333
11. ...	13116 W Stagecoach Rd Crete Ne. 68333
12. Jayne VanAsperen	12530 W Panama Rd Crete NE 68333
13. Blake Vost	12530 W Panama Rd Crete NE 68333
14. Glynis Wolf	21421 SW 128th St Crete NE 68333
15. Judy Wolf	21421 SW 128th St Crete, Ne 68333

41.1/2638.712636.7126

55.35

ST

SW 114TH ST

264.0

#86

#86

264.0

LOT

5.87 ± A

5.83 ± A

33

50

12

16

W. MEINKE

142

1

50

2

50

3

50

3

50



**ARTICLE 6**  
**"R" RESIDENTIAL DISTRICT**

This district is intended to provide a small town residential area of relatively low residential density. This district provides for single-family, two-family and multiple residential uses plus support facilities.

6.001. Scope of Regulations. The regulations set forth in this Article or set forth elsewhere in this resolution when referred to in this Article, are the district regulations in the "R" Residential District.

6.003. Use Regulations. A building or premises shall be used only for the following purposes:

- a) Farms and Farmsteads;
- b) Single-family dwellings;
- c) Two-family dwellings;
- d) Multiple dwellings
- e) Public parks, playgrounds and community buildings;
- f) Public libraries;
- g) Public schools, elementary and high, or private schools having a curriculum equivalent to a public elementary or public high school and having no rooms regularly used for housing or sleeping purposes;
- h) Churches;
- i) Golf courses, except miniature courses and driving tees;
- j) Accessory buildings and accessory uses, customarily incidental to the above uses (not involving the conduct of a business), including a private garage, home occupations, the use of a lot or portion thereof for a vegetable or flower garden and the keeping of small animals and fowl, but not on a commercial basis or on a scale reasonably objectionable to adjacent property owners. Accessory uses shall also include public building bulletin boards and temporary signs not exceeding ten (10) square feet in area, pertaining to the lease, hire or sale of a building or premises, and church bulletin boards not exceeding twenty (20) square feet in area.
- k) Wind energy conversion systems (WECS) (Resolution R-08-0090, Approved October 15, 2008)

6.005. Permitted Special Uses. A building or premises may be used for the following purposes in the "R" Residential district if a special permit for such use has been obtained in conformance with the requirements of Article 13.

- a) Expansion of non-conforming use;
- b) Historical preservation;
- c) Any public building erected by any department of a governmental agency;
- d) Private schools, including nursery, pre-kindergarten, kindergarten, play and special schools;
- e) Hospitals, clinics and institutions, including educational, religious and philanthropic institutions; provided, however, that such buildings occupy not over forty (40) percent of the total area of the lot and will not have any serious and depreciating effect upon the value of the surrounding property and provided further, that the buildings shall be setback from all yard lines a distance of not less than one (1) foot for each foot of building height and that adequate off-street parking space will be provided;

- f) Cemeteries;
- g) Community buildings or recreation fields;
- h) Airports or landing fields;
- i) Trailer, mobile home courts in accordance with the provisions of the Lancaster County Trailer Regulations, and amendments thereto; (Resolution No. 3777, January 18, 1983)
- j) Except as provided in Section 17.031, church steeples, towers, and ornamental spires which exceed the maximum district height; (Resolution No. 5408, November 19, 1996)
- k) Community unit plans;
- l) Private recreational activities, including cabins and trailers not used as a residence;
- m) Riding stables and private stables;
- n) Roadside stands for temporary or seasonal operation;
- o) Mining and storage and processing thereof in the "AG" and "AGR" Districts;
- p) Clubs and semi-public buildings;
- q) Nursing homes when approved by the City-County Health Department;
- r) Temporary dwellings;
- s) Wind energy conversion systems over the district height; (Resolution R-08-0090, Approved October 15, 2008; Resolution No. 3744A, October 5, 1982)
- t) A mobile home on an individual lot subject to the following conditions: (Resolution No. 3777, January 18, 1983)
  - 1) The lot meets all the height and area regulations of this district except the Planning Commission may increase the yard areas. (Resolution No. R-11-0023, March 29, 2011)
  - 2) The mobile home has:
    - i. No less than an eight hundred (800) square foot floor area excluding garages.
    - ii. No less than an eighteen (18) foot exterior width.
    - iii. A three (3) inch in twelve (12) inch pitched roof or steeper.
    - iv. A non-reflective exterior siding material which is or simulates wood, stucco or masonry.
    - v. A non-reflective roof material which is or simulates asphalt or wood shingles, tile or rock.
    - vi. Permanent connections to permanently located utilities complying with plumbing codes and electrical codes.
    - vii. A certificate stating the construction complies with the Federal Department of Housing and Urban Development's mobile home construction and safety standards.
  - 3) The mobile home's longest exterior dimension is less than three (3) times the most narrow exterior dimension.
  - 4) The towing bar and hitch, wheels and tires, and axles are removed.
  - 5) The mobile home's exterior siding extends to the ground and is supported to withstand wind loads as set forth in the building code or the foundation forms a complete enclosure under the exterior walls. The space beneath the mobile home shall be properly ventilated.
  - 6) The mobile home is securely and permanently attached to a permanent foundation complying with the building code.
  - 7) The mobile home's placement is inspected and complies with this resolution before the mobile home is occupied. (Resolution No. 3777, January 18, 1983)

6.007. Use Regulations. An accessory building that is not a part of the main structure shall be located not less than sixty (60) feet from the front lot line.

6.009. Parking Regulations. Whenever a structure is erected, converted or structurally altered for a dwelling, there shall be provided accessible parking space on the lot to accommodate one (1) automobile for each dwelling unit. Any church that is on a new site shall provide off-street parking space upon the lot or within two hundred (200) feet thereof, which space is adequate to accommodate one (1) car for every fifty (50) square feet for which seating provided in the largest meeting hall of the church, exclusive of the seating capacity of Sunday School and other rooms.

6.011. Height Regulations. No building shall exceed two and one-half (2-1/2) stories nor shall it exceed thirty-five (35) feet in height except as provided in Article 15 and 17 hereof.

6.013. Sign Regulations. Signs within the "R" Residential District shall be regulated in conformance with the provisions of Article 16.

6.015. Area Regulations.

a) Front yard:

- 1) There shall be a front yard having a depth of not less than thirty (30) feet except as provided in Article 17 hereof;
- 2) Where lots have a double frontage, the required front yard shall be provided on both streets;
- 3) Where a lot is located at the intersection of two (2) or more streets, there shall be a front yard on each street side of a corner lot; provided, however, that the buildable width of a buildable lot at the time of the passage of this resolution need not be reduced to less than thirty five (35) feet, except where necessary to provide a yard along the side street with a depth not less than five (5) feet. No accessory building shall project beyond the front yard line on either street and the front yard line shall be separately computed for accessory buildings except that the buildable width for accessory buildings shall not be reduced to less than twenty two (22) feet;

b) Side yard:

- 1) Except as hereinafter provided in the following paragraph and in Article 17, there shall be a side yard on each side of a building, having a width of not less than ten (10) feet;
- 2) Wherever a buildable lot at the time of passage of this resolution has a width less than required in the district, the side yard on each side of a building may be reduced to a width of not less than ten (10) percent of the width of the lot, but in no instance shall it be less than four (4) feet.

c) Rear yard: Except as hereinafter provided in Article 17, there shall be a rear yard having a depth of not less than thirty (30) feet or twenty (20) percent of the depth of the lot, whichever amount is smaller;

4) Intensity of use: Minimum buildable lot areas and buildable lot widths for dwellings shall be provided as follows:

- 1) Single-family dwellings. . . . . 9,000 square feet  
Two-family dwellings. . . . . 14,000 square feet  
Multiple dwelling, provided. . . . 14,000 square feet  
    other applicable adopted  
    standards and resolutions  
    are met, i.e., percolation. . . . 5,000 square feet for  
    tests for septic fields; each family over two
- 2) The minimum lot width shall be sixty (60) feet;
- 3) A buildable lot containing less area or width than herein required may be used for single family purposes, provided its boundary lines along their entire length touched lands under other ownership on the effective date of this resolution and have not since been changed.
- 4) Accessory buildings not a part of the main structure, if located not less than sixty (60) feet from the front lot line, may extend into the required side yard though not nearer than two (2) feet to the side lot line. A garage which is entered from an alley shall not be located closer than ten (10) feet to the alley line. (Resolution No. 3657, December 22, 1981)

# State of Nebraska Real Property Appraiser Board



Hereby certifies that: JAMES J SHOTKOSKI  
LANCASTER CO. ENGINEERING  
444 CHERRYCREEK, BLDG "C"  
LINCOLN, NE 68528

Is credentialed in the State of Nebraska as a:  
Certified General Real Property Appraiser

Holding credential number: CG920233

Issued on: Jan 01, 2017

Set to expire on: Dec 31, 2018

Nebraska Real Property Appraiser Board Director:

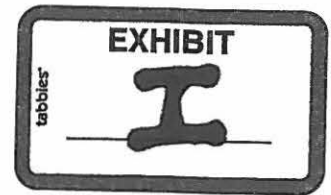
A handwritten signature in black ink, reading "Tyler N. Kohy", is written over a horizontal line.

All address changes, business or residence must be reported to the Real Property Appraiser Board immediately.

This Pocket Card is proof that such person is credentialed under the Real Property Appraiser Act unless credential has been canceled, surrendered, suspended, or revoked.

Nebraska Real Property Appraiser Board  
301 Centennial Mall South, LL PO Box 94963  
Lincoln, Nebraska 68509-4963  
Phone: 402-471-9015 Fax: 402-471-9017 [www.appraiser.ne.gov](http://www.appraiser.ne.gov)

<i>Administrative Identification Number:</i> 6129-2017	<i>Registration Fee Paid:</i> \$275.00
<i>Random Fingerprint Audit Program Fee Paid:</i> \$5.00	<i>Federal Registry Fee Paid:</i> \$40.00



## MEMORANDUM

**DATE:** January 18, 2017

**TO:** County Board of Commissioners

**FROM:** Tom Cajka, Planning

**RE:** Request for Vacation of W. Meinke Street adjacent Lots 12, Block 3, Kramer located in Section 9-7-5, Lancaster County.

**CC:** Ken Schroeder  
Terry Kathe

In accordance with County Resolution #R-17-0002 the Planning Department has reviewed the request for the vacation of a portion of W. Meinke Street in the NW Quarter of Section 9, Township 7 North, Range 5 East, Lancaster County, NE.

This County Road is not shown in the Lincoln-Lancaster County Comprehensive Plan Existing Functional Classification map or the Rural Road Project Needs map. This road is classified as a local county road. The road is not improved. The land adjacent to this road is zoned "R" and "AG".

The applicant is requesting to vacate 158' of W. Meinke Street from the east ROW line of SW 114<sup>th</sup> Street. The applicant owns property on the north and south side of the street. Although this would result in a dead-end alley, the alley is not improved and there are no plans to improve the alley.

This vacation would not create any lots or parcels without frontage or access to a county road.

The vacation does not appear to cause or create any issues or problems and would not be considered in conflict with the Plan.

The Planning Department supports the application to vacate Wet Meinke Street 158' east from the east ROW line of SW 114<sup>th</sup> Street.