# SCHEDULE OF EMPLOYER ALLOCATIONS, SCHEDULE OF PENSION AMOUNTS BY EMPLOYER, AND RELATED NOTES 

## PUBLIC EMPLOYEES' RETIREMENT SYSTEM of NEVADA



For the Fiscal Year Ended June 30, 2016

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## INDEPENDENT AUDITORS' REPORT

Public Employees' Retirement Board of the State of Nevada<br>Carson City, Nevada

## Report on Schedules

We have audited the accompanying schedule of employer allocations of the Public Employees' Retirement System of Nevada (PERS), a component unit of the State of Nevada, as of and for the year ended June 30, 2016, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2016 (specified column totals), included in the accompanying schedule of pension amounts by employer of PERS, and the related notes.

## Management's Responsibility for the Schedules

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

## Auditors' Responsibility

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the PERS' preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes
evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

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

## Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all of PERS' participating entities as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

## Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of PERS as of and for the year ended June 30, 2016, and our report thereon, dated December 7, 2016, expressed an unmodified opinion on those statements.

## Restriction on Use

Our report is intended solely for the information and use of PERS' management, Board of Trustees, and employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 5, 2017, on our consideration of the PERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the PERS' internal control over financial reporting.

## Clifton $\operatorname{arsox}$ Alex $<\angle D$

## CliftonLarsonAllen LLP

Baltimore, Maryland
July 5, 2017

## Schedule of Employer Allocations as of and for the Fiscal Year ended June 30, 2016

| Agency \# | Agency | Contributions | Percentage |
| :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) |
| 100 | STATE OF NEVADA | \$271,203,080 | 15.99353\% |
| 161 | NV BD OF VET MEDICAL EXAM | 53,794 | 0.00317\% |
| 162 | BD OF EXAM FOR SOC WORKER | \$41,228 | 0.00243\% |
| 163 | BD OF CHIROPRACTIC EXAMIN | \$32,887 | 0.00194\% |
| 164 | ST BD OF DENTAL EXAMINERS | \$81,574 | 0.00481\% |
| 165 | NV BD OF DISPENSING OPT | \$10,916 | 0.00064\% |
| 170 | COSMETOLOGY BOARD | \$286,299 | 0.01688\% |
| 171 | LIQ PET GAS BD | \$55,381 | 0.00327\% |
| 174 | BOARD OF NURSING | \$414,015 | 0.02442\% |
| 175 | ACCOUNTANCY BOARD | \$58,856 | 0.00347\% |
| 176 | LEGISLATIVE COUNSEL | \$5,234,310 | 0.30868\% |
| 179 | NV ST BOARD OF PHARMACY | \$334,477 | 0.01972\% |
| 181 | NV ST BOARD ARCHITECTURE | \$97,660 | 0.00576\% |
| 182 | ST BD OF MEDICAL EXAMINER | 500,770 | 0.02953\% |
| 183 | NV BRD MAR, FAM, COU | 5,428 | 0.00032\% |
| 187 | NV RURAL HOUSING | 503,219 | 0.02968\% |
| 188 | STATE BOARD OF OPTOMETRY | 12,594 | 0.00074\% |
| 189 | BOARD OF OSTEOPATHIC MED | 70,023 | 0.00413\% |
| 190 | UNIVERSITY OF NEVADA-RENO | 25,918,448 | 1.52848\% |
| 191 | UNLV | 23,142,993 | 1.36480\% |
| 201 | CHURCHILL CO SCHOOL DIST | 5,109,301 | 0.30131\% |
| 202 | CLARK CO SCHOOL DISTRICT | 417,916,710 | 24.64560\% |
| 203 | DOUGLAS CO SCHOOL DIST | 9,978,558 | 0.58846\% |
| 204 | ELKO CO SCHOOL DISTRICT | 15,175,050 | 0.89491\% |
| 206 | ESMERALDA CO SCHOOL DIST | 238,267 | 0.01405\% |
| 207 | EUREKA CO SCHOOL DISTRICT | 1,118,042 | 0.06593\% |
| 208 | HUMBOLDT CO SCHOOL DIST | 5,665,933 | 0.33413\% |
| 209 | LANDER CO SCHOOL DISTRICT | 1,823,358 | 0.10753\% |
| 210 | LINCOLN CO SCHOOL DIST | 2,064,800 | 0.12177\% |
| 211 | LYON CO SCHOOL DISTRICT | 12,845,515 | 0.75753\% |
| 212 | MINERAL CO SCHOOL DIST | 960,642 | 0.05665\% |
| 213 | NYE COUNTY SCHOOL DIST | 8,418,189 | 0.49644\% |
| 214 | CARSON CITY SCHOOL | 11,288,917 | 0.66574\% |
| 215 | PERSHING CO SCHOOL DIST | 1,666,940 | 0.09830\% |
| 217 | STOREY CO SCHOOL DISTRICT | 950,788 | 0.05607\% |
| 218 | WASHOE CO SCHOOL-CERT | 71,435,243 | 4.21272\% |
| 219 | WASHOE CO SCHOOL-CLASS | 23,004,362 | 1.35662\% |
| 220 | WHITE PINE CO SCHOOL DIST | 2,066,228 | 0.12185\% |
| 221 | ICDA CHARTER HIGH SCHOOL | 241,020 | 0.01421\% |
| 223 | ODYSSEY CHARTER SCHOOL | 1,833,379 | 0.10812\% |
| 225 | SIERRA NEVADA ACADEMY | 279,235 | 0.01647\% |
| 227 | CORAL ACADEMY OF SCIENCE | 1,123,970 | 0.06628\% |
| 228 | BAILEY CHARTER SCHOOL | 326,940 | 0.01928\% |
| 230 | ANDRE AGASSI PREP ACDMY | 1,774,231 | 0.10463\% |
| 231 | EXPLORE KNOWLEDGE CHARTER | 714,341 | 0.04213\% |
| 232 | MARIPOSA ACADEMY | 156,306 | 0.00922\% |
| 233 | ACADEMY FOR CAREER ED | 228,456 | 0.01347\% |

## Schedule of Employer Allocations as of and for the Fiscal Year ended June 30, 2016

| Agency \# | Agency | Contributions | Percentage |
| :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) |
| 234 | HIGH DSRT MONTESSORI SCH | 415,065 | 0.02448\% |
| 236 | RAINSHADOW COM CHARTER HS | 108,656 | 0.00641\% |
| 238 | SILVER STATE HIGH SCHOOL | 423,987 | 0.02500\% |
| 241 | NEVADA STATE HIGH SCHOOL | 141,486 | 0.00834\% |
| 242 | CARSON MONTESSORI SCHOOL | 260,861 | 0.01538\% |
| 243 | 100 ACADEMY OF EXCELLENCE | 401,143 | 0.02366\% |
| 244 | INNOVATIONS CHARTER | 931,698 | 0.05494\% |
| 245 | RAINBOW DREAMS ACADEMY | 150,333 | 0.00887\% |
| 246 | THE DELTA ACADEMY | 176,295 | 0.01040\% |
| 247 | CORAL ACADEMY LAS VEGAS | 1,489,778 | 0.08786\% |
| 248 | NV VIRTUAL ACADEMY | 1,532,679 | 0.09039\% |
| 249 | NV CONNECTIONS ACADEMY | 996,666 | 0.05878\% |
| 250 | QUEST ACADEMY CHARTER SCHOOL | 1,325,702 | 0.07818\% |
| 252 | BEACON ACADEMY OF NV | 368,415 | 0.02173\% |
| 253 | ELKO INST ACADEMIC ACH | 194,319 | 0.01146\% |
| 254 | SILVER SANDS MONTESSORI | 194,486 | 0.01147\% |
| 255 | ALPINE ACADEMY CHARTER | 119,086 | 0.00702\% |
| 256 | OASIS ACADEMY | 454,787 | 0.02682\% |
| 257 | SOMERSET ACADEMY OF LV | 3,936,769 | 0.23216\% |
| 258 | DISCOVERY CHARTER SCHOOL | 289,714 | 0.01709\% |
| 259 | IMAGINE SCHOOL AT MT VIEW | 307,447 | 0.01813\% |
| 261 | HONORS ACAD OF LITERATURE | 199,231 | 0.01175\% |
| 262 | PINECREST ACADEMY OF NV | 1,699,437 | 0.10022\% |
| 263 | DORAL ACADEMY OF NV | 1,826,964 | 0.10774\% |
| 264 | LEARNING BRIDGE CHARTER | 131,085 | 0.00773\% |
| 265 | AMERICAN PREP ACADEMY | 473,828 | 0.02794\% |
| 266 | FOUNDERS ACADEMY | 391,668 | 0.02310\% |
| 267 | MATER ACADEMY OF NV | 586,827 | 0.03461\% |
| 268 | LEADERSHIP ACADEMY OF NV | 61,570 | 0.00363\% |
| 269 | EQUIPO ACADEMY | 273,134 | 0.01611\% |
| 301 | CHURCHILL COUNTY | 3,136,418 | 0.18496\% |
| 302 | CHURCHILL CO VOL FIRE DPT | 277,790 | 0.01638\% |
| 303 | CLARK COUNTY | 145,016,928 | 8.55201\% |
| 304 | CLARK CO WATER RECLAM DST | 7,252,182 | 0.42768\% |
| 305 | SOUTHERN NV HEALTH DIST | 8,843,278 | 0.52151\% |
| 306 | LV CONV \& VISIT AUTH | 9,545,749 | 0.56294\% |
| 307 | DOUGLAS COUNTY | 8,258,570 | 0.48703\% |
| 308 | ELKO COUNTY | 6,108,696 | 0.36025\% |
| 309 | ELKO CO AGRICULTURE | 26,069 | 0.00154\% |
| 310 | ESMERALDA COUNTY | 543,185 | 0.03203\% |
| 311 | EUREKA COUNTY | 1,397,771 | 0.08243\% |
| 312 | HUMBOLDT COUNTY | 3,362,713 | 0.19831\% |
| 313 | LANDER COUNTY GOVERNMENT | 1,793,272 | 0.10575\% |
| 314 | LINCOLN COUNTY | 1,492,242 | 0.08800\% |
| 315 | LYON COUNTY | 5,468,465 | 0.32249\% |
| 317 | MINERAL COUNTY | 1,036,691 | 0.06114\% |
| 318 | NYE COUNTY | 7,473,653 | 0.44074\% |

## Schedule of Employer Allocations as of and for the Fiscal Year ended June 30, 2016

| Agency \# | Agency | Contributions | Percentage |
| :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) |
| 319 | PERSHING COUNTY | 1,335,767 | 0.07877\% |
| 320 | STOREY COUNTY | 1,554,379 | 0.09167\% |
| 321 | WASHOE COUNTY | 50,934,724 | 3.00375\% |
| 322 | RENO/SPARKS CNVNTION AUTH | 1,678,144 | 0.09896\% |
| 323 | WHITE PINE COUNTY | 2,070,873 | 0.12212\% |
| 324 | LV METRO POLICE DEPT | 145,806,075 | 8.59855\% |
| 325 | WHITE PINE CO TOUR \& REC | 52,655 | 0.00311\% |
| 327 | LV-CLARK CO LIBRARY DIST | 5,796,639 | 0.34184\% |
| 328 | TOWN OF KINGSTON | 5,242 | 0.00031\% |
| 402 | UNIV MEDICAL CENTER | 59,099,074 | 3.48522\% |
| 403 | HUMBOLDT GEN HOSPITAL | 3,332,769 | 0.19654\% |
| 404 | BATTLE MOUNTAIN GEN HOSP | 1,786,937 | 0.10538\% |
| 405 | GROVER C DILS MED CENTER | 740,827 | 0.04369\% |
| 407 | MT GRANT GENERAL HOSPITAL | 1,080,260 | 0.06371\% |
| 410 | PERSHING GENERAL HOSPITAL | 1,116,625 | 0.06585\% |
| 412 | WM. BEE RIRIE HOSPITAL | 3,150,526 | 0.18579\% |
| 416 | SLVR SPGS/STGE HSP D | 5,780 | 0.00034\% |
| 503 | CC COMMUNICATIONS | 1,078,414 | 0.06360\% |
| 504 | LOVELOCK MEADOWS WTR | 75,425 | 0.00445\% |
| 505 | LINCOLN CO. POWER DIST. | 329,976 | 0.01946\% |
| 507 | OVERTON POWER DISTRICT \#5 | 976,684 | 0.05760\% |
| 509 | SUN VALLEY GID | 234,957 | 0.01386\% |
| 510 | MOAPA VALLEY WATER | 295,609 | 0.01743\% |
| 511 | LANDER CO SEWER AND WATER | 5,290 | 0.00031\% |
| 514 | VIRGIN VALLEY WATER DIST | 324,543 | 0.01914\% |
| 515 | ALAMO SEWER \& WATER GID | 30,700 | 0.00181\% |
| 601 | CITY OF BOULDER | 3,843,083 | 0.22664\% |
| 602 | CITY OF CALIENTE | 115,915 | 0.00684\% |
| 603 | CITY OF CARLIN | 337,761 | 0.01992\% |
| 604 | CITY OF CARSON | 12,064,398 | 0.71147\% |
| 605 | CITY OF ELKO | 3,444,508 | 0.20313\% |
| 606 | CITY OF ELY | 504,869 | 0.02977\% |
| 607 | CITY OF FALLON | 1,653,703 | 0.09752\% |
| 609 | CITY OF HENDERSON | 52,052,127 | 3.06964\% |
| 610 | CITY OF LAS VEGAS | 65,873,823 | 3.88474\% |
| 611 | CITY OF NORTH LAS VEGAS | 29,390,713 | 1.73324\% |
| 612 | CITY OF RENO | 30,008,161 | 1.76966\% |
| 613 | CITY OF SPARKS | 11,839,113 | 0.69818\% |
| 614 | CITY OF WELLS | 191,125 | 0.01127\% |
| 615 | CITY OF WINNEMUCCA | 1,005,576 | 0.05930\% |
| 616 | CITY OF YERINGTON | 272,583 | 0.01607\% |
| 617 | CITY OF LOVELOCK | 166,581 | 0.00982\% |
| 618 | CITY OF MESQUITE | 2,759,953 | 0.16276\% |
| 620 | CITY OF WEST WENDOVER | 1,078,386 | 0.06360\% |
| 621 | CITY OF FERNLEY | 925,358 | 0.05457\% |
| 703 | TRUCKEE-CARSON IRR DIST | 450,123 | 0.02654\% |
| 704 | WALKER RIVER IRRIG DIST | 52,280 | 0.00308\% |

## Schedule of Employer Allocations as of and for the Fiscal Year ended June 30, 2016

| Agency \# | Agency | Contributions | Percentage |
| :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) |
| 705 | WASHOE CO WATER CON DIST | 18,286 | 0.00108\% |
| 707 | TAHOE-DOUGLAS FIRE PROT | 1,752,433 | 0.10335\% |
| 708 | N LAKE TAHOE FIRE PRO DST | 1,855,206 | 0.10941\% |
| 711 | WHITE PINE CO 474 FIRE DT | 133,299 | 0.00786\% |
| 712 | CENTRAL LYON COUNTY FPD | 673,980 | 0.03975\% |
| 713 | TRUCKEE MEADOWS FIRE PD | 3,679,079 | 0.21696\% |
| 714 | EAST FORK FIRE PROT DIST | 1,907,104 | 0.11247\% |
| 715 | STOREY COUNTY FIRE PD | 904,219 | 0.05332\% |
| 716 | MT CHARLESTON FPD | 116,845 | 0.00689\% |
| 717 | MASON VALLEY FIRE DI | 63,363 | 0.00374\% |
| 718 | NORTH LYON CO FIRE D | 156,334 | 0.00922\% |
| 902 | RENO HOUSING AUTHORITY | 825,265 | 0.04867\% |
| 903 | BEATTY WATER \& SAN DIST | 43,090 | 0.00254\% |
| 905 | DOUGLAS CO SEWER DISTRICT | 355,428 | 0.02096\% |
| 911 | TAHOE DOUGLAS DISTRICT | 64,852 | 0.00382\% |
| 912 | ELKO CONV \& VISITORS AUTH | 169,507 | 0.01000\% |
| 913 | WINNEMUCCA VOL FIRE DEPT | 173,280 | 0.01022\% |
| 914 | ROUND HILL GID | 91,563 | 0.00540\% |
| 916 | MINDEN-GVILLE SAN DST | 196,659 | 0.01160\% |
| 917 | LOVELOCK VOL FIRE DEPT | 28,583 | 0.00169\% |
| 919 | RENO-TAHOE AIRPORT AUTH | 4,764,581 | 0.28098\% |
| 920 | ELKO VOL FIRE DEPT | 157 | 0.00001\% |
| 921 | PERSHING CO WATER CONS | 89,713 | 0.00529\% |
| 923 | NV ASSOC OF COUNTIES | 80,553 | 0.00475\% |
| 924 | REGIONAL TRANS COMM | 1,464,380 | 0.08636\% |
| 925 | STAGECOACH G.I.D. | 57,478 | 0.00339\% |
| 926 | CHURCHILL CO MOSQ ABATE | 88,878 | 0.00524\% |
| 927 | MINERAL CO HOUSING AUTH | 10,985 | 0.00065\% |
| 928 | EAST FORK SWIMMING POOL | 165,144 | 0.00974\% |
| 929 | PERSHING CO VOL FIRE DPT | 10,440 | 0.00062\% |
| 930 | CITY OF WELLS VL FIRE DPT | 5,916 | 0.00035\% |
| 931 | TRUCKEE MDWS REG PLAN AGY | 99,415 | 0.00586\% |
| 932 | INDIAN HILLS GID | 156,437 | 0.00923\% |
| 934 | GVILLE RANCHOS IMPRO DIST | 155,559 | 0.00917\% |
| 935 | BATTLE MT VOL FIRE DEPT | 25,404 | 0.00150\% |
| 936 | WINNEMUCCA RURAL VOL FIRE | 64,815 | 0.00382\% |
| 937 | KINGSBURY IMPRV DIST | 223,379 | 0.01317\% |
| 938 | AUSTIN VOL FIRE DEPT | 4,176 | 0.00025\% |
| 942 | CONSERVATION DST OF SO NV | 0 | 0.00000\% |
| 943 | PALOMINO GID | 32,870 | 0.00194\% |
| 944 | MCGILL-RUTH CONS SWR\&WTR | 47,148 | 0.00278\% |
| 945 | CNTRL DISPATCH ADMIN AUTH | 182,698 | 0.01077\% |
| 946 | EXAM ALCOHOL \& DRUG COUN | 27,558 | 0.00163\% |
| 947 | WORKFORCE CONNECTIONS | 742,745 | 0.04380\% |
| 948 | TRUCKEE MEADOWS WATER ATH | 4,535,069 | 0.26744\% |
| 949 | HENDERSON DIST PUB LIBRAR | 843,080 | 0.04972\% |
| 950 | CANYON G I D | 34,844 | 0.00205\% |

Schedule of Employer Allocations as of and for the Fiscal Year ended June 30, 2016

| Agency \# | Agency | Employer and Member Contributions | Employer Allocation Percentage |
| :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) |
| 951 | LANDER CO FAIR AND R | 6,699 | 0.00040\% |
| 952 | NV TAHOE CONSERV DIST | 100,817 | 0.00595\% |
| 953 | GRASS VALLEY VOL FIRE DPT | 14,862 | 0.00088\% |
| 954 | BOARD OF PHYSICAL THERAPY | 25,585 | 0.00151\% |
| 955 | GERLACH GID | 7,608 | 0.00045\% |
| 956 | RYE PATCH VOL FIRE DPT | 7,955 | 0.00047\% |
| 957 | NV STATE BD OF MASSAGE | 94,501 | 0.00557\% |
| 958 | RTC OF SOUTHERN NV | 5,744,106 | 0.33874\% |
| 960 | INCLINE VILLAGE VCB | 64,658 | 0.00381\% |
| 961 | DOUGLAS CO MOSQUITO DIST | 25,488 | 0.00150\% |
| 962 | LAHONTAN CONSER DIST | 5,867 | 0.00035\% |
| 963 | CARSON CITY AIRPORT AUTH | 29,186 | 0.00172\% |
| 964 | SO NV REG HOUSING AUTH | 4,134,102 | 0.24380\% |
| 965 | FERNLEY SWIMMING POO | 33,647 | 0.00198\% |
|  |  |  |  |
|  | Total Allocation | \$1,695,705,372 | 100.00000\% |


| Schedule of Pension Amounts by Employer as of and for the Fiscal Year ended June 30, 2016 |  |  | Deferred Outilows of Resources |  |  |  |  |  | Deferred Inflows of Resources |  |  | Pension Expense/(Income) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agency \# | Agency | $\begin{gathered} \text { Net Pension } \\ \text { Liability / (Asset) } \\ \hline \end{gathered}$ | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | $\qquad$ | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate <br> Share of <br> Pension <br> Expense/ <br> (Income) | Expensed Portion of Current-Period Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer <br> Pension <br> Expense |
| 100 | $\xrightarrow{\text { STATE OF NEVADA }}$ | ${ }_{2,152,270,011}$ | (3) | ${ }^{(4)}$ 200,080,291 | (5) | (6) | ${ }_{\text {(7) }}^{\text {200,080,291 }}$ | ${ }_{144,121,567}^{(8)}$ | (9) | (10) | $\stackrel{(11)}{\text { 299,571,727 }}$ | ${ }_{\text {277,464,409 }}$ | ${ }_{(13)}^{(12,253,857)}$ | ${ }_{(14)}^{(20,988,427)}$ | (15) |
| 161 | NV BD OF VET MEDICAL EXAM | 2,152, 426,910 | - | 39,687 | - | 106,843 | 146,530 | 144,28,587 | - | 15,450,60 | 29,33,199 | 27,464,036 | (12,25,586 | (20,98,398 | 24,22,10,020 |
| 162 | BD OF EXAM FOR SOC WORKER | 327,186 |  | 30,416 |  | 685 | 31,101 | 21,909 |  | 40,372 | 62,281 | 42,180 | $(2,583)$ | $(6,059)$ | 33,538 |
| 163 | bD OF Chiropractic examin | 260,992 |  | 24,263 |  | 15,674 | 39,937 | 17,477 |  | 42,696 | 60,173 | 33,647 | $(4,786)$ | (519) | 28,342 |
| 164 | St bd of dental examiners | 647,372 |  | 60,182 |  | 92,554 | 152,736 | 43,350 |  | 4,932 | 48,282 | 83,459 | 15,881 | 256 | 99,596 |
| 165 | NV BD OF DISPENSING OPT | 86,629 | - | 8,053 | - | 67,974 | 76,027 | 5,801 | - | 45,334 | 51,135 | 11,167 | $(7,446)$ | 13,951 | 17,672 |
| 170 | COSMETOLOGY BOARD | 2,272,071 |  | 211,218 | . | 202,849 | 414,067 | 152,144 | - | 201,179 | 353,323 | 292,908 | $(4,826)$ | 4,034 | 292,116 |
| 171 | LIP PET GAS BD | 439,504 |  | 40,857 |  | 23,447 | 64,304 | 29,430 |  |  | 29,430 | 56,660 | 3,375 | 1,184 | 61,219 |
| 174 | BOARD OF NURSING | 3,285,627 | - | 305,440 | - | 108,418 | 413,858 | 220,014 | - |  | 220,014 | 423,573 | 11,252 | 10,967 | 445,792 |
| 175 | ACCOUNTANCY BOARD | 467,082 |  | 43,421 |  | 32,047 | 75,468 | 31,277 |  |  | 31,277 | 60,216 | 4,959 | 1,171 | 66,346 |
| 176 | LEGISLATIVE COUNSEL | 41,539,530 |  | 3,861,617 | - | 2,798,373 | 6,659,990 | 2,781,594 |  | 6,003,101 | 8,784,695 | 5,355,156 | $(855,786)$ | 300,507 | 4,799,877 |
| 179 | NV ST BOARD OF Pharmacy | 2,654,412 |  | 246,760 | - | 267,386 | 514,146 | 177,746 | - | 6,305 | 184,051 | 342,199 | 40,754 | 8,213 | 391,166 |
| 181 | NV ST BOARD ARCHITECTURE | 775,031 |  | 72,049 |  |  | 72,049 | 51,898 |  | 184,422 | 236,320 | 99,916 | (12,601) | $(25,997)$ | 61,318 |
| 182 | St bd of Medical examiner | 3,974,115 | - | 369,444 | - | 95,115 | 464,559 | 266,117 | - | 25,599 | 291,716 | 512,331 | 14,896 | $(2,520)$ | 524,707 |
| 183 | NV BRD MAR, FAM, COU | 43,077 |  | 4,004 |  | 35,376 | 39,380 | 2,885 | - | ${ }^{3} 57$ | 2,885 | 5,554 | 6,455 |  | 12,009 |
| 187 | NV RURAL HoUSING | 3,993,550 |  | 371,250 |  | 793,359 | 1,164,609 | 267,418 |  | 335,775 | 603,193 | 514,836 | 91,984 | $(14,043)$ | 592,777 |
| 188 | STATE BOARD OF OPTOMETRY | 99,946 | - | 9,291 | - | 2,370 | 11,661 | 6,693 | - | 47,467 | 54,160 | 12,885 | (8,161) | (47) | 4,677 |
| 189 | BOARD OF OSTEOPATHIC MED | 555,703 |  | 51,659 |  | 20,071 | 71,730 | 37,211 |  | 19,510 | 56,721 | 71,640 | 2,170 | $(2,724)$ | 71,086 |
| 190 | UNIVERSITY OF NEVADA-RENO | 205,689,030 |  | 19,121,356 | - | 4,065,072 | 23,186,428 | 13,773,469 |  | 10,608,222 | 24,381,691 | 26,516,836 | (232,029) | $(1,284,469)$ | 25,000,338 |
| 191 | UNLV | 183,662,995 |  | 17,073,761 |  | 4,631,169 | 21,704,930 | 12,298,549 |  | 12,948,338 | 25,246,887 | 23,677,303 | $(480,487)$ | (1,406,260) | 21,790,556 |
| 201 | CHURCHILL CO SCHOOL DIST | 40,547,457 |  | 3,769,391 | - | 779,395 | 4,548,786 | 2,715,163 |  | 4,898,874 | 7,614,037 | 5,227,261 | (538,410) | (246,196) | 4,442,655 |
| 202 | CLARK CO SChool district | 3,316,590,666 | . | 308,318,388 | - | 104,288,980 | 412,607,368 | 222,087,484 | - |  | 222,087,484 | 427,565,288 | 10,061,293 | 11,546,485 | 449,173,066 |
| 203 | DOUGLAS CO SCHOOL DIST | 79,189,924 |  | 7,361,689 |  | 2,786,790 | 10,148,479 | 5,302,762 |  | 3,008,832 | 8,311,594 | 10,208,937 | (466,897) | 504,435 | 10,246,475 |
| 204 | ELKO CO SChOol district | 120,429,330 |  | 11,195,405 |  | 4,550,578 | 15,745,983 | 8,064,259 |  | 3,174,087 | 11,238,346 | 15,525,403 | 790,398 | $(653,640)$ | 15,662,161 |
| 206 | ESMERALDA CO SCHOOL DIST | 1,890,889 | - | 175,782 | - | 35,521 | 211,303 | 126,619 | - | 218,870 | 345,489 | 243,768 | (583) | $(39,090)$ | 204,095 |
| 207 | EUREKA CO SCHOOL DISTRICT | 8,872,791 |  | 824,836 |  | 495,105 | 1,319,941 | 594,145 |  | 85,121 | 679,266 | 1,143,855 | $(2,713)$ | 95,310 | 1,236,452 |
| 208 | HUMBOLDT CO SCHOOL DIST | 44,964,894 | - | 4,180,047 | - | 2,028,063 | 6,208,110 | 3,010,966 | , | 655,272 | 3,666,238 | 5,796,743 | 289,680 | (37,036) | 6,049,387 |
| 209 | LANDER CO SCHOOL DISTRICT | 14,470,185 |  | 1,345,183 |  | 483,992 | 1,829,175 | 968,961 |  | 208,751 | 1,177,712 | 1,865,454 | 62,064 | (10,944) | 1,916,574 |
| 210 | LINCOLN CO SCHOOL DIST | 16,386,271 |  | 1,523,308 |  | 991,413 | 2,514,721 | 1,097,267 |  | 278,879 | 1,376,146 | 2,112,470 | 152,139 | $(22,998)$ | 2,241,611 |
| 211 | LYON CO SCHOOL DISTRICT | 101,942,119 |  | 9,476,789 | - | 1,814,263 | 11,291,052 | 6,826,308 |  | 954,923 | 7,781,231 | 13,142,083 | 254,154 | $(126,044)$ | 13,270,193 |
| 212 | MINERAL CO SCHOOL DIST | 7,623,663 |  | 708,715 |  | 159,539 | 868,254 | 510,500 |  | 123,560 | 634,060 | 982,821 | $(11,533)$ | 23,563 | 994,851 |
| 213 | NYE COUNTY SCHOOL DIST | 66,806,822 |  | 6,210,525 |  | 2,620,251 | 8,830,776 | 4,473,557 |  | 50,325 | 4,523,882 | 8,612,542 | 358,931 | 147,390 | 9,118,863 |
| 214 | CARSON CITY SCHOOL | 89,588,944 | - | 8,328,407 | - | 2,693,697 | 11,022,104 | 5,999,107 | - | - | 5,999,107 | 11,549,548 | 285,279 | 268,566 | 12,103,393 |
| 215 | PERSHING CO SCHOOL DIST | 13,228,850 |  | 1,229,786 |  | 520,530 | 1,750,316 | 885,838 |  | 80,195 | 966,033 | 1,705,425 | 71,298 | 13,874 | 1,790,597 |
| 217 | STOREY CO SCHOOL DISTRICT | 7,545,462 |  | 701,444 |  | 260,059 | 961,503 | 505,264 |  | 78,810 | 584,074 | 972,740 | $(3,479)$ | 45,727 | 1,014,988 |
| 218 | WASHOE CO SCHOOL-CERT | 566,910,713 | . | 52,701,408 | - | 17,848,404 | 70,549,812 | 37,961,807 | - | 13,958,565 | 51,920,372 | 73,084,491 | 2,218,644 | $(1,685,226)$ | 73,617,909 |
| 219 | WASHOE CO SCHOOL-CLASS | 182,562,818 |  | 16,971,486 |  | 8,796,711 | 25,768,197 | 12,224,878 |  | 13,149,661 | 25,374,539 | 23,535,472 | $(73,091)$ | $(1,026,137)$ | 22,436,244 |
| 220 | White pine co school dist | 16,397,603 |  | 1,524,361 | - | 104,683 | 1,629,044 | 1,098,026 | - | 2,320,294 | 3,418,320 | 2,113,931 | (294,792) | (130,546) | 1,688,593 |
| 221 | ICDA CHARTER HIGH SCHOOL | 1,912,737 |  | 177,813 |  |  | 177,813 | 128,082 | - | 381,442 | 509,524 | 246,585 | $(24,770)$ | $(54,441)$ | 167,374 |
| 223 | ODYSSEY CHARTER SCHOOL | 14,549,712 |  | 1,352,577 |  | 1,042,315 | 2,394,892 | 974,286 |  | 25,412 | 999,698 | 1,875,707 | 51,438 | 161,080 | 2,088,225 |
| 225 | SIERRA NEVADA ACADEMY | 2,216,011 | - | 206,006 | - | 225,475 | 431,481 | 148,390 | - | 104,846 | 253,236 | 285,681 | 36,626 | (17,854) | 304,453 |
| 227 | CORAL ACADEMY OF SCIENCE | 8,919,836 |  | 829,210 |  | 1,420,466 | 2,249,676 | 597,295 | - | 610,057 | 1,207,352 | 1,149,920 | 145,565 | $(4,398)$ | 1,291,087 |
| 228 | BAILEY CHARTER SCHOOL | 2,594,599 | - | 241,200 | - | 573,929 | 815,129 | 173,741 | - |  | 173,741 | 334,488 | 69,609 | 42,537 | 446,634 |
| 230 | ANDRE AGASSI PREP ACDMY | 14,080,313 | . | 1,308,940 | - | 110,780 | 1,419,720 | 942,854 | - | 1,684,274 | 2,627,128 | 1,815,194 | $(76,621)$ | $(271,167)$ | 1,467,406 |
| 231 | EXPLORE KNOWLEDGE CHARTER | 5,669,016 |  | 527,006 |  |  | 527,006 | 379,612 |  | 571,121 | 950,733 | 730,832 | $(32,843)$ | $(89,110)$ | 608,879 |
| 232 | MARIPOSA ACADEMY | 1,240,446 | - | 115,315 | - | 41,667 | 156,982 | 83,063 | - | 77,631 | 160,694 | 159,915 | 5,693 | $(15,131)$ | 150,477 |
| 233 | ACADEMY FOR CAREER ED | 1,813,029 |  | 168,543 |  | 47,678 | 216,221 | 121,405 |  |  | 121,405 | 233,731 | 5,992 | 3,667 | 243,390 |
| 234 | HIGH DSRT MONTESSORI SCH | 3,293,959 |  | 306,214 |  | 373,409 | 679,623 | 220,572 |  | 73,413 | 293,985 | 424,647 | 22,502 | 37,992 | 485,141 |
| 236 | RAINSHADOW COM CHARTER HS | 862,295 | - | 80,161 | - |  | 80,161 | 57,741 | - | 251,978 | 309,719 | 111,166 | (9,812) | $(44,467)$ | 56,887 |
| 238 | SILVER STATE HIGH SCHOOL | 3,364,765 |  | 312,797 |  | 27,270 | 340,067 | 225,313 | - | 464,616 | 689,929 | 433,778 | (67, 174) | $(17,296)$ | 349,308 |
| 241 | NeVADA STATE HIGH SCHOOL | 1,122,834 |  | 104,382 |  | 145,396 | 249,778 | 75,188 |  | 38,701 | 113,889 | 144,752 | 25,505 | $(7,376)$ | 162,881 |
| 242 | CARSON MONTESSORI SCHOOL | 2,070,195 |  | 192,450 | - | 356,450 | 548,900 | 138,626 | - |  | 138,626 | 266,883 | 41,280 | 28,885 | 337,048 |
| 243 | 100 ACADEMY OF EXCELLENCE | 3,183,474 |  | 295,944 |  | 12,588 | 308,532 | 213,174 |  | 278,380 | 491,554 | 410,405 | (31,381) | (23,461) | 355,563 |
| 244 | inNovations charter | 7,393,963 | - | 687,361 | - | 800,141 | 1,487,502 | 495,119 | - | 194,317 | 689,436 | 953,207 | 140,593 | $(35,600)$ | 1,058,200 |
| 245 | Rainbow dreams academy | 1,193,044 |  | 110,908 |  | 152,411 | 263,319 | 79,889 |  | 109,023 | 188,912 | 153,805 18066 | 23,437 | (19,667) | 157,575 |
| 246 | THE DELTA ACADEMY | 1,399,079 |  | 130,061 | - | 361,215 | 491,276 | 93,686 | : | 29,869 | 123,555 | 180,366 | $(3,429)$ | 77,103 | 254,040 |
| 247 | CORAL ACADEMY LAS VEGAS | $11,822,891$ $12,163,354$ | : | $1,099,085$ 1,130735 | : | $1,851,906$ 115982 | 2,950,991 | 791,691 814.490 | : | 598,603 | $1,390,294$ 2,343329 | $1,524,173$ $1.568,065$ | 143,054 $(232539)$ | 96,674 | 1,763,901 |
| 249 | NV CONNECTIONS ACADEMY | $12,163,354$ $7,909,550$ | - | 1,130,735 | : | re, ${ }_{\text {2,214, } 1112}$ | + ${ }_{2}^{1,2469,717}$ | ${ }_{529,644}$ | : | 1,528,842 | 2,343,332 736,249 | ${ }^{1,568,065} 1$ | (232,539) 235,806 | ( ${ }^{(35,622)}$ | 1,299,904 $1,410,941$ |
| 250 | QUEST ACADEMY CHARTER SCHOOL | 10,520,783 | - | 978,038 | - | 6,926,158 | 7,904,196 | 704,499 | - | 858,397 | 1,562,896 | 1,356,311 | (119,272) | 1,476,722 | 2,713,761 |
| 252 | beacon academy of nv | 2,923,745 |  | 271,798 |  | 541,615 | 813,413 | 195,782 |  | 702,775 | 898,557 | 376,921 | (112,373) | 98,190 | 362,738 |
| 253 | ELKO INST ACADEMIC ACH | 1,542,117 |  | 143,359 |  | 242,286 | 385,645 | 103,264 | - |  | 103,264 | 198,805 | 16,322 | 33,875 | 249,002 |
| 254 255 | SILVER SANDS MONTESSORI | 1,543,443 | : | 143,482 87856 |  | 383,461 | 526,943 | 103,353 |  | 29,077 140816 | 132,430 213,100 | 198,976 | 28,688 | 43,157 | 270,821 |
| 256 | OASIS ACADEMY | 3,609,194 | - | 335,519 |  | 1,605,098 | 1,940,617 | 241,681 |  |  | 241,681 | 465,287 | 177,452 | 142,802 | 782,541 |


| Schedule of Pension Amounts by Employer as of and for the Fiscal Year ended June 30, 2016 |  |  | Deferred Outilows of Resources |  |  |  |  | Deferred Inflows of Resources |  |  |  | Pension Expense/(Income) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agency \# | Agency | Net Pension Liability / (Asset) | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and <br> Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and <br> Differences Between Employer Contributions and <br> Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense / (Income) | $\qquad$ | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer <br> Pension <br> Expense |
| 257 | $\frac{(1)}{\text { SOMERSET ACADEMY OF LV }}$ | ${ }_{31,242,233}$ | (3) | ${ }^{\text {(4) }}$ 2904,354 | (5) | ${ }^{\text {(6) }}$ (260.282 | ${ }_{\text {(7) }}$ (164, | ${ }^{(8)}$ | (9) | (10) | (11) | (12) | (13) | (14) | ${ }_{6}^{(15)}$ |
| 258 | DISCOVERY CHARTER SCHOOL | 2,299,173 | - | 213,736 | - | 367,964 | 581,700 | 153,959 | - | - | 153,959 | 296,402 | 6,750 | 73,155 | 376,307 |
| 259 | IMAGINE SCHOOL AT MT VIEW | 2,439,902 |  | 226,819 |  | 233,136 | 459,955 | 163,382 |  | 201,011 | 364,393 | 314,546 | 27,523 | $(28,560)$ | 313,509 |
| 261 | HONORS ACAD OF LITERATURE | 1,581,099 |  | 146,983 |  | 76,641 | 223,624 | 105,874 |  | 171,130 | 277,004 | 203,831 | (15,550) | $(3,867)$ | 184,414 |
| 262 | PINECREST ACADEMY OF NV | 13,486,747 | . | 1,253,761 | - | 7,322,036 | 8,575,797 | 903,107 | - | 305,112 | 1,208,219 | 1,738,672 | 1,232,102 | 56,066 | 3,026,840 |
| 263 | DORAL ACADEMY OF NV | 14,498,802 |  | 1,347,844 |  | 8,737,376 | 10,085,220 | 970,877 |  | 327,275 | 1,298,152 | 1,869,143 | 905,921 | 756,698 | 3,531,762 |
| 264 | LEARNING BRIDGE CHARTER | 1,040,292 | - | 96,708 | - | 360,685 | 457,393 | 69,661 | , |  | 69,661 | 134,112 | 20,161 | 55,117 | 209,390 |
| 265 | AMERICAN PREP ACADEMY | 3,760,303 | . | 349,567 | - | 2,904,590 | 3,254,157 | 251,800 | - | 121,228 | 373,028 | 484,766 | 371,994 | 163,701 | 1,020,461 |
| 266 | FOUNDERS ACADEMY | 3,108,281 |  | 288,953 |  | 2,203,090 | 2,492,043 | 208,139 |  | 150,463 | 358,602 | 400,710 | 91,603 | 340,801 | 833,114 |
| 267 | MATER ACADEMY OF NV | 4,657,064 | - | 432,932 | - | 3,574,326 | 4,007,258 | 311,849 | - | 63,732 | 375,581 | 600,376 | 450,703 | 228,734 | 1,279,813 |
| 268 | LEADERSHIP ACADEMY OF NV | 488,620 |  | 45,424 |  | 365,762 | 411,186 | 32,719 | - | 30,116 | 62,835 | 62,992 | 34,095 | 32,705 | 129,792 |
| 269 | EQUIPO ACADEMY | 2,167,594 | - | 201,505 | - | 1,762,933 | 1,964,438 | 145,148 |  | 19,141 | 164,289 | 279,440 | 318,210 | - | 597,650 |
| 301 | CHURCHILL COUNTY | 24,890,641 |  | 2,313,895 | - | 449,934 | 2,763,829 | 1,666,742 | - | 393,556 | 2,060,298 | 3,208,830 | 25,434 | $(12,429)$ | 3,221,835 |
| 302 | CHURCHILL CO VOL FIRE DPT | 2,204,544 |  | 204,940 |  | 120,463 | 325,403 | 147,622 |  | 59,485 | 207,107 | 284,203 | 18,054 | (7,842) | 294,415 |
| 303 | Clark county | 1,150,855,609 | - | 106,986,354 | - | 36,851,429 | 143,837,783 | 77,064,266 | - | 2,733,451 | 79,797,717 | 148,364,981 | 4,649,804 | 2,157,335 | 155,172,120 |
| 304 | CLARK CO WATER RECLAM DST | 57,55,380 | - | 5,350,303 | - | 3,855,422 | 9,205,725 | 3,853,923 | . |  | 3,853,923 | 7,419,616 | 541,662 | 207,290 | 8,168,568 |
| 305 | SOUTHERN NV HEALTH DIST | 70,180,332 |  | 6,524,136 | - | 1,317,245 | 7,841,381 | 4,699,456 | - | 6,727,884 | 11,427,340 | 9,047,446 | $(285,843)$ | (826,712) | 7,934,891 |
| 306 | LV CONV \& VISIT AUTH | 75,755,148 | - | 7,042,384 | - | 3,402,973 | 10,445,357 | 5,072,760 | - |  | 5,072,760 | 9,766,134 | 243,478 | 471,303 | 10,480,915 |
| 307 | DOUGLAS COUNTY | 65,540,084 |  | 6,092,767 |  | 1,197,407 | 7,290, 174 | 4,388,733 |  | 1,699,570 | 6,088,303 | 8,449,239 | $(198,798)$ | 144,512 | 8,394,953 |
| 308 | ELKO COUNTY | 48,478,665 |  | 4,506,695 |  | 3,462,715 | 7,969,410 | 3,246,257 |  |  | 3,246,257 | 6,249,729 | 192,313 | 539,638 | 6,981,680 |
| 309 | ELKo Co agriculture | 206,884 | - | 19,232 | - | 5,799 | 25,031 | 13,853 | - | 5,843 | 19,696 | 26,671 | 1,026 | $(1,237)$ | 26,460 |
| 310 | ESMERALDA COUNTY | 4,310,721 |  | 400,735 |  | 245,395 | 646,130 | 288,657 |  | 421,067 | 709,724 | 555,725 | $(58,932)$ | 30,380 | 527,173 |
| 311 | EUREKA COUNTY | 11,092,723 | - | 1,031,207 | - |  | 1,031,207 | 742,797 | - | 2,261,925 | 3,004,722 | 1,430,043 | $(240,725)$ | (212,682) | 976,636 |
| 312 | HUMBOLDT COUNTY | 26,686,520 |  | 2,480,844 | - | 512,443 | 2,993,287 | 1,786,998 |  | 2,739,366 | 4,526,364 | 3,440,350 | $(441,983)$ | 49,755 | 3,048,122 |
| 313 | LANDER COUNTY GOVERNMENT | 14,231,422 |  | 1,322,988 |  | 39,866 | 1,362,854 | 952,973 |  | 711,663 | 1,664,636 | 1,834,674 | (113,859) | $(12,008)$ | 1,708,807 |
| 314 | LINCOLN COUNTY | 11,842,446 | - | 1,100,903 | - | 324,071 | 1,424,974 | 793,001 | - | 196,193 | 989,194 | 1,526,695 | $(24,725)$ | 56,821 | 1,558,791 |
| 315 | LYON COUNTY | 43,397,786 | . | 4,034,365 | - | 786,665 | 4,821,030 | 2,906,028 | - | 2,204,161 | 5,110,189 | 5,594,717 | $(323,666)$ | 69,468 | 5,340,519 |
| 317 | MINERAL COUNTY | 8,227,189 |  | 764,820 |  | 152,714 | 917,534 | 550,914 |  | 513,179 | 1,064,093 | 1,060,626 | (37,878) | $(31,566)$ | 991,182 |
| 318 | NYE COUNTY | 59,310,976 | - | 5,513,694 | - | 1,146,492 | 6,660,186 | 3,971,616 | - | 7,756,031 | 11,727,647 | 7,646,201 | (867,642) | (391,800) | 6,386,759 |
| 319 | PERSHING COUNTY | 10,600,659 |  | 985,463 |  | 1,386,560 | 2,372,023 | 709,848 |  | 208,436 | 918,284 | 1,366,607 | 245,336 | $(38,207)$ | 1,573,736 |
| 320 | STOREY COUNTY | 12,33,565 | - | 1,146,744 | - | 267,098 | 1,413,842 | 826,021 | - | 3,396,135 | 4,222,156 | 1,590,265 | 22,052 | $(710,304)$ | 902,013 |
| 321 | WASHOE COUNTY | 404,218,415 | - | 37,577,134 | - | 12,177,681 | 49,754,815 | 27,067,510 | - | 4,493,857 | 31,561,367 | 52,110,670 | $(236,004)$ | 2,064,893 | 53,939,559 |
| 322 | RENO/SPARKS CNVNTION AUTH | 13,317,765 |  | 1,238,052 |  | 244,125 | 1,482,177 | 891,792 |  | 570,442 | 1,462,234 | 1,716,887 | $(18,009)$ | $(46,808)$ | 1,652,070 |
| 323 | WHITE PINE COUNTY | 16,434,466 | - | 1,527,789 | - |  | 1,527,789 | 1,100,494 | - | 1,210,738 | 2,311,232 | 2,118,683 | $(127,600)$ | (116,339) | 1,874,744 |
| 324 | LV METRO POLICE DEPT | 1,157,118,287 |  | 107,568,548 |  | 30,445,350 | 138,013,898 | 77,483,631 | - | 44,692,464 | 122, 176,095 | 149,172,347 | $(6,483,675)$ | 4,951,310 | 147,639,982 |
| 325 | WHITE PINE CO TOUR \& REC | 417,871 | - | 38,846 | - | 40,925 | 79,771 | 27,982 | - | - | 27,982 | 53,872 | 6,061 | 1,781 | 61,714 |
| 327 | Lv-Clark Co Library dist | 46,002,178 | - | 4,276,475 | - | 1,999,068 | 6,275,543 | 3,080,425 | - | - | 3,080,425 | 5,930,468 | 195,547 | 21,983 | 6,339,998 |
| 328 | TOWN OF KINGSTON | 41,601 |  | 3,867 |  | 34,163 | 38,030 | 2,786 |  |  | 2,786 | 5,364 | 6,234 |  | 11,598 |
| 402 | UNIV MEDICAL CENTER | 469,010,768 | - | 43,600,389 | - | 10,205,641 | 53,806,030 | 31,406,173 | - | 11,888,202 | 43,294,375 | 60,463,512 | 992,473 | (1,454,515) | 60,001,470 |
| 403 | HUMBOLDT GEN HOSPITAL | 26,448,884 | - | 2,458,753 | - | 242,234 | 2,700,987 | 1,771,086 | - | 1,899, 107 | 3,670,193 | 3,409,715 | (106,388) | (259,666) | 3,043,661 |
| 404 | BATTLE MOUNTAIN GEN HOSP | 14,181,148 |  | 1,318,314 |  | 1,014,345 | 2,332,659 | 949,606 |  | 1,390,925 | 2,340,531 | 1,828,191 | $(128,870)$ | 58,465 | 1,757,786 |
| 405 | GROVER C DILS MED CENTER | 5,879,210 | - | 546,546 | - | 117,407 | 663,953 | 393,687 | - | 563,241 | 956,928 | 757,932 | $(5,977)$ | (95,943) | 656,012 |
| 407 | mT Grant general hospital | 8,572,953 |  | 796,962 | - | 168,116 | 965,078 | 574,067 | - | 1,506,109 | 2,080,176 | 1,105,201 | (119,839) | (147,306) | 838,056 |
| 410 | PERSHING GENERAL HOSPITAL | 8,861,546 |  | 823,791 |  | 993,021 | 1,816,812 | 593,392 |  | - | 593,392 | 1,142,405 | 116,813 | 79,329 | 1,338,547 |
| 412 | wM. bee ririe hospital | 25,002,002 |  | 2,324,303 | - | 1,197,986 | 3,522,289 | 1,674,239 | - | 2,911,581 | 4,585,820 | 3,223,263 | 41,578 | $(454,403)$ | 2,810,438 |
| 416 | SLVR SPGS/STGE HSP D | 45,870 | - | 4,264 |  | 37,307 | 41,571 | 3,072 | - | 2,081 | 5,153 | 5,914 | 6,428 |  | 12,342 |
| 503 | CC COMMUNICATIONS | 8,558,303 |  | 795,601 | - | 163,464 | 959,065 | 573,086 |  | 824,350 | 1,397,436 | 1,103,312 | $(125,289)$ | 7,840 | 985,863 |
| 504 | LOVELOCK MEADOWS WTR | 598,573 | - | 55,645 | - | 80,304 | 135,949 | 40,082 | - | 130,783 | 170,865 | 77,167 | $(2,000)$ | 16,758 | 70,925 |
| 505 | LINCOLN CO. POWER DIST. | 2,618,692 |  | 243,441 |  | 213,985 | 457,426 | 175,354 |  |  | 175,354 | 337,594 | 29,994 | 11,454 | 379,042 |
| 507 | OVERTON POWER DISTRICT \#5 | 7,750,973 | - | 720,549 | - | 188,004 | 908,553 | 519,025 | - | 390,508 | 909,533 | 999,234 | 19,736 | $(66,388)$ | 952,582 |
| 509 | sun valley gid | 1,864,621 |  | 173,340 | - | 36,801 | 210,141 | 124,860 |  | 118,226 | 243,086 | 240,383 | $(18,880)$ | 5,302 | 226,805 |
| 510 | MOAPA VALLEY WATER | 2,345,956 |  | 218,086 |  | 99,731 | 317,817 | 157,091 |  |  | 157,091 | 302,434 | 9,381 | 11,139 | 322,954 |
| 511 | LANDER CO SEWER AND WATER | 41,981 |  | 3,902 | - | 11,844 | 15,746 | 2,811 | - | 48,952 | 51,763 | 5,411 | $(8,872)$ | 2,550 | (911) |
| 514 | VIRGIN VALLEY WATER DIST | 2,575,576 |  | 239,432 | - | 98,146 | 337,578 | 172,467 | - | 5,095 | 177,562 | 332,036 | 17,825 | $(1,005)$ | 348,856 |
| 515 | ALAMO SEWER \& WATER GID | 243,635 |  | 22,649 | - | 29,662 | 52,311 | 16,314 |  | 29,149 | 45,463 | 31,408 | 3,396 | $(4,266)$ | 30,538 |
| 601 | CITY OF BOULDER | 30,498,740 | - | 2,835,237 | - | 2,542,547 | 5,377,784 | 2,042,274 | - | 2,022,913 | 4,065,187 | 3,931,809 | (325,078) | 512,589 | 4,119,320 |
| 602 603 | CITY OF CALIENTE | 919,902 $2,680.474$ | : | 85,517 249,184 | : | 25,066 37786 | 110,583 | 61,599 179491 | : | 1,702 100728 | 63,301 280219 | 118,590 34558 | 3,752 | 570 | ${ }^{122,912}$ |
| 604 | CITY OF CARSON | 95,743,168 | : | 8,990,519 | : | 37,786 606,196 | 9,506,715 | 6,411,210 | : | 1,771,240 | 8,182,450 | 12,342,933 | (316,657) | 18,940 | 12,153,057 |
| 605 | CITY Of elko | 27,335,646 | . | 2,541,188 | - | 732,120 | 3,273,308 | 1,830,465 | - | 433,773 | 2,264,238 | 3,524,032 | $(39,660)$ | 119,619 | 3,603,991 |
| 606 | CITY OF ELY | 4,006,645 |  | 372,468 | - | 711,474 | 1,083,942 | 268,295 | - |  | 268,295 | 516,525 | 28,565 | 122,668 | 667,758 |
| 607 | CITY OF FALLON | 13,123,801 |  | 1,220,021 |  | 663,503 | 1,883,524 | 8778,804 | - |  | 878,804 | 1,691,882 | 29,518 | 113,126 | ${ }_{\text {1 }}$ 1,834,526 |
| 609 610 | CITY OF HENDERSON | $413,086,135$ $522,775,236$ | : | $38,401,499$ $48,598,466$ | : | $8,961,922$ $15,672,591$ | 47,363,421 $64,271,057$ | ${ }^{27,611,315}$ | : | $6,592,069$ $11,220,918$ | $34,253,384$ $46,227,299$ | $53,253,871$ $67,394,674$ | ${ }_{(1,2922,271)}^{(6071)}$ | $1,346,471$ $2,655,216$ | 53,994,265 $68,757,619$ |
| 611 | CITY OF NORTH LAS VEGAS | 233,244,955 | - | 21,683,022 | - | 4,368,051 | 26,051,073 | 15,618,685 | - | 19,430,911 | 35,049,596 | 30,069,265 | (1,264,310) | $(1,728,478)$ | 27,076,477 |


| Agency \# | Agency | Net Pension Liability / (Asset) | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense / (Income) | Expensed Portion of <br> Current-Period Changes in <br> Proportion and Differences Between Employer <br> Contributions and Proportionate Share of Contributions | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer <br> Contributions and Proportionate Share of Contributions | Total Employer <br> Pension <br> Expense |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 612 | CITY OF RENO | 238,145,028 | - | 22,138,545 |  | 4,374,980 | 26,513,525 | 15,946,807 |  | 11,133,041 | 27,079,848 | 30,700,969 | (431,600) | $(907,585)$ | 29,361,784 |
| 613 | CITY OF SPARKS | 93,955,304 | - | 8,734,315 | - | 1,726,570 | 10,460,885 | 6,291,490 | - | 3,652,708 | 9,944,198 | 12,112,446 | (346,031) | 15,966 | 11,782,381 |
| 614 | CITY OF WELLS | 1,516,770 |  | 141,002 |  | 56,751 | 197,753 | 101,567 |  | 88,055 | 189,622 | 195,537 | 8,161 | (16,462) | 187,236 |
| 615 | CITY OF WINNEMUCCA | 7,980,260 |  | 741,864 |  | 146,974 | 888,838 | 534,379 |  | 351,997 | 886,376 | 1,028,792 | $(30,860)$ | $(5,966)$ | 991,966 |
| 616 | CITY OF Yerington | 2,163,221 | - | 201,099 | . | 75,627 | 276,726 | 144,855 |  | 161,382 | 306,237 | 278,877 | $(26,323)$ | 13,385 | 265,939 |
| 617 | CITY OF LOVELOCK | 1,321,988 | - | 122,896 |  | 24,262 | 147,158 | 88,524 |  | 45,120 | 133,644 | 170,428 | (5,188) | 1,978 | 167,218 |
| 618 | CITY OF MESQUITE | 21,903,011 | - | 2,036,158 | - | 406,815 | 2,442,973 | 1,466,682 | . | 1,260,231 | 2,726,913 | 2,823,674 | (131,677) | $(23,598)$ | 2,668,399 |
| 620 | CITY OF WEST WENDOVER | 8,558,081 | . | 795,580 |  | 564,527 | 1,360,107 | 573,071 |  | 366,161 | 939,232 | 1,103,285 | 87,822 | (60,214) | 1,130,893 |
| 621 | CITY OF FERNLEY | 7,343,649 |  | 682,683 |  | 741,183 | 1,423,866 | 491,750 |  | 264,381 | 756,131 | 946,722 | 57,510 | 32,566 | 1,036,798 |
| 703 | TRUCKEE-CARSON IRR DIST | 3,572, 180 | - | 332,079 |  |  | 332,079 | 239,202 |  | 471,483 | 710,685 | 460,515 | (39,711) | $(59,857)$ | 360,947 |
| 704 | WALKER RIVER IRRIG DIST | 414,895 |  | 38,570 |  | 27,772 | 66,342 | 27,782 |  | 45,664 | 73,446 | 53,487 | 4,298 | $(9,004)$ | 48,781 |
| 705 | WASHOE CO WATER CON DIST | 145,118 |  | 13,491 | - | 29,830 | 43,321 | 9,717 | - | 104,899 | 114,616 | 18,708 | $(18,932)$ | 6,357 | 6,133 |
| 707 | TAHOE-DOUGLAS FIRE PROT | 13,907,324 |  | 1,292,859 |  | 2,242,054 | 3,534,913 | 931,270 |  | 1,990,105 | 2,921,375 | 1,792,892 | 385,742 | $(405,928)$ | 1,772,706 |
| 708 | N LAKE TAHOE FIRE PRO DST | 14,722,931 | - | 1,368,680 |  | 657,392 | 2,026,072 | 985,886 | - | 316,516 | 1,302,402 | 1,898,039 | $(36,485)$ | 122,181 | 1,983,735 |
| 711 | WHITE PINE CO 474 FIRE DT | 1,057,862 | . | 98,341 |  | 532,538 | 630,879 | 70,837 |  |  | 70,837 | 136,376 | 7,097 | 108,561 | 252,034 |
| 712 | CENTRAL LYON COUNTY FPD | 5,348,711 |  | 497,229 |  | 67,379 | 564,608 | 358,164 |  | 545,675 | 903,839 | 689,541 | $(64,511)$ | (26,460) | 598,570 |
| 713 | TRUCKEE MEADOWS FIRE PD | 29,197,203 |  | 2,714,243 |  | 1,929,221 | 4,643,464 | 1,955,120 | - | 473,584 | 2,428,704 | 3,764,019 | $(44,235)$ | 379,520 | 4,099,304 |
| 714 | EAST FORK FIRE PROT DIST | 15,134,794 | - | 1,406,967 |  | 556,723 | 1,963,690 | 1,013,465 |  | 1,079,059 | 2,092,524 | 1,951,135 | (175,041) | 99,685 | 1,875,779 |
| 715 | STOREY COUNTY FIRE PD | 7,175,890 |  | 667,088 |  | 5,177,907 | 5,844,995 | 480,516 |  |  | 480,516 | 925,095 | 265,579 | 818,139 | 2,000,813 |
| 716 | MT CHARLESTON FPD | 927,283 | - | 86,202 | - | 759,694 | 845,896 | 62,093 | - |  | 62,093 | 119,542 | 136,904 | 2,080 | 258,526 |
| 717 | MASON VALLEY FIRE DI | 502,849 |  | 46,746 |  | 412,955 | 459,701 | 33,672 |  |  | 33,672 | 64,825 | 75,357 |  | 140,182 |
| 718 | NORTH LYON CO FIRE D | 1,240,668 | - | 115,336 | - | 1,018,875 | 1,134,211 | 83,078 | - |  | 83,078 | 159,944 | 185,926 |  | 345,870 |
| 902 | RENO HOUSING AUTHORITY | 6,549,310 | - | 608,840 |  | 241,875 | 850,715 | 438,559 | - | 131,391 | 569,950 | 844,317 | (14,513) | 43,253 | 873,057 |
| 903 | BEATTY WATER \& SAN DIST | 341,963 |  | 31,790 |  | 27,474 | 59,264 | 22,899 |  | 28,381 | 51,280 | 44,085 | $(4,685)$ | 5,521 | 44,921 |
| 905 | DOUGLAS CO SEWER DISTRICT | 2,820,680 | - | 262,217 |  | 198,532 | 460,749 | 188,880 |  | 98,764 | 287,644 | 363,635 | 31,276 | $(15,106)$ | 379,805 |
| 911 | TAHOE DOUGLAS DISTRICT | 514,666 |  | 47,844 |  | 14,696 | 62,540 | 34,463 |  | 47,355 | 81,818 | 66,350 | (7,897) | 2,464 | 60,917 |
| 912 | ELKO CONV \& VISITORS AUTH | 1,345,209 |  | 125,054 |  | 137,228 | 262,282 | 90,079 |  |  | 90,079 | 173,420 | 18,357 | 8,324 | 200,101 |
| 913 | WINNEMUCCA VOL FIRE DEPT | 1,375,152 | - | 127,838 | - | 24,967 | 152,805 | 92,084 | - | 32,329 | 124,413 | 177,281 | 112 | $(1,429)$ | 175,964 |
| 914 | ROUND HILL GID | 726,645 |  | 67,551 |  | 13,542 | 81,093 | 48,658 |  | 44,567 | 93,225 | 93,678 | $(5,219)$ | (354) | 88,105 |
| 916 | MINDEN-GVILLE SAN DST | 1,560,688 | - | 145,085 | - | 166,767 | 311,852 | 104,508 | - |  | 104,508 | 201,200 | 19,236 | 13,798 | 234,234 |
| 917 | LOVELOCK VOL FIRE DEPT | 226,835 | - | 21,088 |  | 11,218 | 32,306 | 15,189 |  | 30,099 | 45,288 | 29,243 | $(5,164)$ | 2,128 | 26,207 |
| 919 | RENO-TAHOE AIRPORT AUTH | 37,811,756 |  | 3,515,073 |  | 917,360 | 4,432,433 | 2,531,973 |  | 392,408 | 2,924,381 | 4,874,583 | (16,974) | 144,483 | 5,002,092 |
| 920 | ELKO VOL FIRE DEPT | 1,246 | - | 116 | - | 53 | 169 | 83 | - | 2,416 | 2,499 | 161 | (430) | (1) | (270) |
| 921 | PERSHING CO WATER CONS | 711,963 | - | 66,186 | - | 13,233 | 79,419 | 47,675 | - | 57,529 | 105,204 | 91,784 | $(1,038)$ | $(8,304)$ | 82,442 |
| 923 | NV ASSOC OF COUNTIES | 639,269 | - | 59,428 |  | 113,264 | 172,692 | 42,807 |  | 5,435 | 48,242 | 82,414 | 19,723 | 63 | 102,200 |
| 924 | Regional trans Comm | 11,621,332 | - | 1,080,348 | - | 389,979 | 1,470,327 | 778,194 | - | 30,060 | 808,254 | 1,498,188 | 50,249 | 21,195 | 1,569,632 |
| 925 | Stagecoach gi.d. | 456,146 |  | 42,405 |  |  | 42,405 | 30,545 |  | 103,649 | 134,194 | 58,806 | (12,973) | $(7,853)$ | 37,980 |
| 926 | ChURCHILL CO MOSQ AbATE | 705,337 | - | 65,570 | - | 9,994 | 75,564 | 47,231 | - | 109,015 | 156,246 | 90,930 | $(10,364)$ | (9,212) | 71,354 |
| 927 | MINERAL CO HOUSING AUTH | 87,177 | - | 8,105 |  | 5,361 | 13,466 | 5,838 |  |  | 5,838 | 11,239 | 654 | 408 | 12,301 |
| 928 | EAST FORK SWIMMING POOL | 1,310,584 |  | 121,835 |  | 57,025 | 178,860 | 87,760 |  | 91,658 | 179,418 | 168,956 | 2,479 | (11,192) | 160,243 |
| 929 | PERSHING CO VOL FIRE DPT | 82,852 | - | 7,702 |  | 9,806 | 17,508 | 5,548 | - | 16,605 | 22,153 | 10,682 | $(2,910)$ | 2,031 | 9,803 |
| 930 | CITY OF WELLS VL Fire dpt | 46,949 | - | 4,364 |  | 4,345 | 8,709 | 3,144 | - | 1,836 | 4,980 | 6,052 | (267) | 883 | 6,668 |
| 931 | TRUCKEE MDWS REG PLAN AGY | 788,958 |  | 73,344 |  | 61,460 | 134,804 | 52,831 |  | 73,738 | 126,569 | 101,710 | 9,786 | $(14,294)$ | 97,202 |
| 932 | INDIAN HILLS GID | 1,241,485 | - | 115,411 | - | 1,247 | 116,658 | 83,133 | - | 111,885 | 195,018 | 160,048 | $(18,904)$ | $(1,868)$ | 139,276 |
| 934 | GVILLE RANCHOS IMPRO DIST | 1,234,518 |  | 114,764 |  | 55,797 | 170,561 | 82,666 |  |  | 82,666 | 159,152 | 5,671 | 5,704 | 170,527 |
| 935 | BATTLE MT VOL FIRE DEPT | 201,606 | - | 18,742 | - | 8,896 | 27,638 | 13,500 | - | - | 13,500 | 25,989 | 381 | 1,540 | 27,910 |
| 936 | WINNEMUCCA RURAL VOL FIRE | 514,372 | - | 47,817 | - | 30,906 | 78,723 | 34,444 | - |  | 34,444 | 66,312 | 4,048 | 2,030 | 72,390 |
| 937 | KINGSBURY IMPRV DIST | 1,772,738 |  | 164,798 |  | 17,460 | 182,258 | 118,707 |  | 22,648 | 141,355 | 228,537 | $(1,605)$ | 448 | 227,380 |
| 938 | AUSTIN VOL FIRE DEPT | 33,141 | - | 3,081 | - | 599 | 3,680 | 2,219 | - | 660 | 2,879 | 4,274 | 29 | (40) | 4,263 |
| 942 | CONSERVATION DST OF SO NV |  |  |  |  |  |  |  |  | 148,188 | 148,188 |  | (21,054) | $(7,449)$ | (36,301) |
| 943 | PALOMINO GID | 260,857 | - | 24,250 |  | 13,856 | 38,106 | 17,468 |  |  | 17,468 | 33,629 | 1,520 | 1,271 | 44,218 |
| 944 | MCGILL-RUTH CONS SWR\&WTR | 374,167 | - | 34,784 | - | 138,280 | 173,064 | 25,055 | - | 128,281 | 153,336 | 48,237 | 24,690 | $(27,447)$ | 45,480 |
| 945 | CNTRL DISPATCH ADMIN AUTH | 1,449,893 |  | 134,786 |  | 27,194 | 161,980 | 97,089 |  | 101,358 | 198,447 | 186,917 | $(15,079)$ | 2,220 | 174,058 |
| 946 | EXAM ALCOHOL \& DRUG COUN | 218,701 | - | 20,331 | - | 28,893 | 49,224 | 14,645 | - | 1,981 | 16,626 | 28,194 | 441 | 5,390 | 34,025 |
| 947 | WORKFORCE CONNECTIONS | 5,894,431 |  | 547,961 |  | 308,212 | 856,173 | 394,706 |  | 787,516 | 1,182,222 | 759,893 | (130,676) | 50,620 | 679,837 |
| 948 | TRUCKEE MEADOWS WATER ATH | 35,990,347 |  | 3,345,751 |  | 5,855,667 | 9,201,418 | 2,410,007 |  | - | 2,410,007 | 4,639,771 | 676,998 | 476,157 | 5,792,926 |
| 949 | HENDERSON DIST PUB LIBRAR | 6,690,690 | - | 621,983 |  | 513,218 | 1,135,201 | 448,026 | - |  | 448,026 | 862,544 | 27,624 | 80,043 | 970,211 |
| 950 | CANYONGID | 276,522 | - | 25,706 |  | 11,363 | 37,069 | 18,517 |  | 224 | 18,741 | 35,648 | 359 | 2,078 | 38,085 |
| 951 | LANDER CO FAIR AND R | 53,163 | - | 4,942 | - | 43,238 | 48,180 | 3,560 | - | 2,411 | 5,971 | 6,853 | 7,450 |  | 14,303 |
| 952 | NV TAHOE CONSERV DIST | 800,085 117945 | : | 74,378 10964 | - | 1,086 3,408 | 75,464 14,372 | 53,576 | - | 225,531 | 279,107 | 103, 146 | (27,988) | (15,565) | 59,593 |
| 953 | GRASS VALLEY VOL FIRE DPT | 117,945 |  | 10,964 |  | 3,408 | 14,372 | 7,898 | - | 13,262 | 21,160 80,661 | 15,205 | (9347) | (2,608) | 12,989 13,003 |
| 955 | BEARD OF PHYSICAL THERAPY | 203,043 60,377 | : | 18,876 5,613 |  | 1,874 | 18,876 7,487 | 13,596 4,043 |  | 67,065 7,109 | 80,61 11,152 | 26,174 7,784 | ${ }_{(0,347)}^{(158)}$ | $\underset{(1,041)}{(3,824)}$ | 13,003 6,585 |
| 956 | RYE PATCH VOL FIRE DPT | 63,131 | - | 5,868 | - | 22,382 | 28,250 | 4,227 | - | 5,904 | 10,131 | 8,138 | 4,009 | $(1,197)$ | 10,950 |
| 957 | NV STATE BD OF MASSAGE | 749,961 | . | 69,718 | - | 92,346 | 162,064 | 50,219 | - | 75,313 | 125,532 | 96,682 | 15,565 | $(14,828)$ | 97,419 |


| Schedule of Pension Amounts by Employer as of and for the Fiscal Year ended June 30, 2016 |  |  | Deferred Outiows of Resources |  |  |  |  | Deferred Inflows of Resources |  |  |  |  | Pension Expense/(Income) |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agency \# | Agency | Net Pension Liability / (Asset) | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in <br> Proportion and <br> Differences <br> Between <br> Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actua Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense / (Income) | Expensed Portion of Current-Period Changes in <br> Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer <br> Pension <br> Expense |
|  | $\xrightarrow{\text { RTC OF SOUTHERNNV }}$ | ${ }_{4}^{(2)} 5885$ | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| 958 | RTC OF SOUTHERN NV INCLINE VILLAGE VCB | $45,585,275$ 513,126 | - | $4,237,719$ 47,701 |  | 4,066,850 20,109 | $8,304,569$ 67810 | 3,052,508 34,360 |  | 22,611 | 3,052,508 <br> 56,971 <br> 1 | $5,876,721$ 66,151 | 461,465 <br> 2726 | $\begin{array}{r}346,819 \\ (3,711) \\ \hline\end{array}$ | 6,685,005 |
| 961 | DOUGLAS CO MOSQUITO DIST | 202,273 |  | 18,803 |  | 56,996 | 75,799 | 13,545 |  |  | 13,545 | 26,076 | 2,621 | 9,398 | 38,095 |
| 962 | LAHONTAN CONSER DIST | 46,561 |  | 4,328 | - |  | 4,328 | 3,118 |  | 15,317 | 18,435 | 6,003 | $(1,700)$ | $(1,398)$ | 2,905 |
| 963 | CARSON CITY AIRPORT AUTH | 231,620 |  | 21,532 |  |  | 21,532 | 15,510 |  | 46,878 | 62,388 | 29,860 | $(2,281)$ | $(7,909)$ | 19,670 |
| 964 | So NV REG HOUSING AUTH | 32,808,270 |  | 3,049,937 |  | 1,302,033 | 4,351,970 | 2,196,927 |  | 1,536,512 | 3,733,439 | 4,229,547 | 219,628 | $(314,423)$ | 4,134,752 |
| 965 | FERNLEY SWIMMING POO | 267,023 | - | 24,823 | - | 217,174 | 241,997 | 17,881 | - | 12,114 | 29,995 | 34,423 | 37,420 |  | 71,843 |
|  | Total Allocation | \$13,457,132,664 | S0 | \$1,251,007,997 | s0 | \$410,955,448 | \$1,661,963,445 | \$901,124,388 | S0 | \$413,882,994 | \$1,315,007,382 | \$1,734,854,671 | \$(553,742) | \$24,438 | \$1,734,325,367 |

## Notes to Schedules

Note 1: Summary of Significant Accounting and Reporting Policies
For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (PERS or System) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

## A. Basis of accounting

1. Employers participating in PERS cost-sharing, multiple-employer, defined benefit plans are required to report pension information in their financial statements for fiscal periods beginning on or after June 15, 2014, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer provide employers with the required information for financial reporting.
2. The underlying financial information used to prepare the pension allocation schedules is based on PERS' financial statements. PERS' financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) that apply to governmental accounting for fiduciary funds.
3. Contributions for employer pay dates that fall within PERS' fiscal year ending June 30, 2016, are used as the basis for determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.
4. The total pension liability is calculated by PERS' actuary. The plan's fiduciary net position is reported in PERS' financial statements and the net pension liability is disclosed in PERS' notes to the financial statements.
B. Reconciliation of employer and member contributions in PERS' Statement of Changes in Fiduciary Net Position to the employer and member contributions used in determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

|  | Plan <br> Member <br> Contributions | Employer <br> Matching <br> Contributions | Employer <br> Only <br> Contributions | Total <br> Employer <br> Contributions | Total <br> Employer <br> Contributions |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Contributions <br> Reported in the <br> Statement of <br> Changes in <br> Fiduciary Net <br> Position for the <br> Year Ended <br> June 30, 2016 | $\$ 129,788,195$ | $\$ 129,788,195$ | $\$ 1,439,921,401$ | $\$ 1,569,709,596$ | $\$ 1,699,497,791$ |
| Deduct PERS <br> Contributions <br> Not included in <br> The Allocation | $(146,337)$ | $(146,337)$ | $(709,177)$ |  |  |
| Deduct <br> Contributions <br> Not |  |  |  | $(855,514)$ | $(1,001,851)$ |
| Representative <br> Of Future <br> Effort | $(57,835)$ | $(57,835)$ | $(2,674,898)$ | $(2,732,733)$ | $(2,790,568)$ |
| Total <br> Contributions <br> Used for <br> Employers <br> Shares of <br> Collective <br> Pension <br> Amounts | $\$ 129,584,023$ | $\$ 129,584,023$ | $\$ 1,436,537,326$ | $\$ 1,566,121,349$ | $\$ 1,695,705,372$ |

## Note 2: Plan Description

PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earning capacities have been removed or substantially impaired by age or disability.

## A. Benefits Provided

1. Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010, and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.
2. Monthly benefit allowances for members are computed as $2.5 \%$ of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is $2.67 \%$ of average compensation. For members entering the System on or after January 1, 2010, there is a $2.5 \%$ service time factor and for regular members entering the System on or after July 1, 2015, there is a $2.25 \%$ factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.
3. Post-retirement increases are provided by authority of NRS 286.575-.579.

## B. Vesting

1. Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of
service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015, are eligible for retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with $331 / 3$ years of service.
2. Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.
3. The normal ceiling limitation on monthly benefit allowances is $75 \%$ of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to $90 \%$ of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

## C. Contributions

1. The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.
2. The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.
3. The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.
4. The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.
5. For the fiscal year ended June 30, 2016, the statutory Employer/Employee matching rate was $14.5 \%$ for Regular and $20.75 \%$ for Police/Fire. The Employerpay contribution (EPC) rate was $28 \%$ for Regular and $40.50 \%$ for Police/Fire.

## Note 3: Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

## The following was the Board adopted policy target asset allocation as of June 30, 2016:

| Asset Class | Target <br> Allocation | Long-Term Geometric <br> Expected Real Rate of <br> Return* |
| :--- | :---: | :---: |
| Domestic Equity | $42 \%$ | $5.50 \%$ |
| International Equity | $18 \%$ | $5.75 \%$ |
| Domestic Fixed Income | $30 \%$ | $0.25 \%$ |
| Private Markets | $10 \%$ | $6.80 \%$ |

*As of June 30, 2016, PERS' long-term inflation assumption was 3.5\%

## Note 4: Pension Liability

## A. Net Pension Liability

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The employer allocation percentage of the net pension liability was based on the total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2016.

## B. Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of PERS as of June 30, 2016, calculated using the discount rate of $8.00 \%$, as well as what PERS' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower $(7.00 \%)$ or 1 -percentage-point higher ( $9.00 \%$ ) than the current discount rate:

|  | $1 \%$ Decrease in <br> Discount Rate <br> $(7.00 \%)$ | Discount Rate <br> $(8.00 \%)$ | $1 \%$ Increase in <br> Discount Rate <br> $(9.00 \%)$ |
| :--- | :---: | :---: | :---: |
| Net Pension Liability | $\$ 19,725,527,478$ | $\$ 13,457,132,664$ | $\$ 8,241,905,366$ |

## C. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in PERS' Comprehensive Annual Financial Report (CAFR), available on the PERS website www.nvpers.org.

## D. Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate
Payroll Growth
Investment Rate of Return
Productivity pay increase
Projected salary increases

Consumer Price Index
Other assumptions
3.50\%
$5.00 \%$, including inflation
8.00\%
0.75\%

Regular: $4.60 \%$ to $9.75 \%$, depending on service Police/Fire: $5.25 \%$ to $14.5 \%$, depending on service Rates include inflation and productivity increases 3.50\%

Same as those used in the June 30, 2016 funding actuarial valuation

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of the experience review completed in 2013.

The discount rate used to measure the total pension liability was $8.00 \%$ as of June 30, 2016. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2016, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2016.

## E. Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2016, the total employer pension expense was $\$ 1,734,325,367$. At June 30, 2016, the measurement date, PERS reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|  | Deferred <br> Outflows of <br> Resources | Deferred <br> Inflows of <br> Resources |
| :--- | :---: | :---: |
| Differences between expected and actual experience | $\$ 0$ | $\$ 901,124,388$ |
| Changes of assumptions | $\$ 0$ | $\$ 0$ |
| Net difference between projected and actual earnings <br> on investments | $\$ 1,251,007,997$ | $\$ 0$ |
| Changes in proportion and differences between actual <br> contributions and proportionate share of contributions | $\$ 410,955,448$ | $\$ 413,882,994$ |

Average expected remaining service lives 6.48 years

Deferred outflows/(inflows) of resources related to pension will be recognized as follows:

| Reporting period ended June 30: |  |
| :--- | ---: |
| 2018 | $\$(103,703,589)$ |
| 2019 | $(103,703,589)$ |
| 2020 | $443,556,984$ |
| 2021 | $214,541,283$ |
| 2022 | $(82,598,733)$ |
| 2023 | $(18,208,748)$ |
| Thereafter | 0 |

## Note 5: Additional Information

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in PERS' CAFR available on our website: www.nvpers.org under Quick Links - Publications.

# CliftonLarsonAllen 

# INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS 

Public Employees' Retirement Board of the State of Nevada<br>Carson City, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2016 (specified column totals), included in the schedule of pension amounts by employer of the Public Employees' Retirement System of Nevada (PERS) and have issued our report thereon dated July 5, 2017.

## Internal Control over Financial Reporting

Management of PERS is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audits, we considered PERS' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of PERS' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of PERS' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether PERS' schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## Purpose of this Report

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


## CliftonLarsonAllen LLP

Baltimore, Maryland
July 5, 2017

