# PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA 

Schedule of Employer Allocations, Schedule of Pension Amounts by Employer and Related Notes


For the Fiscal Year Ended June 30, 2018

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## Independent Auditor's Report

Public Employees’ Retirement Board of the State of Nevada
Carson City, Nevada
We have audited the accompanying schedule of employer allocations of the Public Employees' Retirement System of Nevada's (the System) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan) as of and for the year ended June 30, 2018, 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 pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2018, 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.

## Auditor's Responsibility

Our responsibility is to express opinions 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. 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 auditor's 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 entity's 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 opinions.

## Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Public Employees’ Retirement System of Nevada's Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2018, 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 the Public Employees’ Retirement System of Nevada’s Cost-Sharing MultipleEmployer Defined Benefit Pension Plan as of and for the year ended June 30, 2018, and our report thereon, dated December 4, 2018, expressed an unmodified opinion on those financial statements.

## Restriction on Use

Our report is intended solely for the information and use of the System's management, the Audit Committee, the Retirement Board, the System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.


Sacramento, California
July 22, 2019

Schedule of Employer Allocations as of and for the year ended June 30, 2018

| No. | Agency \# | Agency |  | Employer Contributions | Employer Allocation Percentage |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) |  | (3) | (4) |
| 1. | 100 | STATE OF NEVADA | \$ | 150,523,924 | 16.22550\% |
| 2. | 161 | NV BD OF VET MEDICAL EXAM |  | 26,202 | 0.00282\% |
| 3. | 162 | BD OF EXAM FOR SOC WORKER |  | 34,539 | 0.00372\% |
| 4. | 163 | BD OF CHIROPRACTIC EXAMIN |  | 15,819 | 0.00171\% |
| 5. | 164 | ST BD OF DENTAL EXAMINERS |  | 64,474 | 0.00695\% |
| 6. | 165 | NV BD OF DISPENSING OPT |  | 7,736 | 0.00083\% |
| 7. | 170 | COSMETOLOGY BOARD |  | 160,425 | 0.01729\% |
| 8. | 171 | LIQ PET GAS BD |  | 30,476 | 0.00329\% |
| 9. | 174 | BOARD OF NURSING |  | 233,987 | 0.02522\% |
| 10. | 175 | ACCOUNTANCY BOARD |  | 30,800 | 0.00332\% |
| 11. | 176 | LEGISLATIVE COUNSEL |  | 2,852,289 | 0.30746\% |
| 12. | 179 | NV ST BOARD OF PHARMACY |  | 237,423 | 0.02559\% |
| 13. | 181 | NV ST BOARD ARCHITECTURE |  | 44,253 | 0.00477\% |
| 14. | 182 | ST BD OF MEDICAL EXAMINER |  | 328,496 | 0.03541\% |
| 15. | 183 | NV BRD MAR, FAM, COU |  | 6,939 | 0.00075\% |
| 16. | 184 | STATE BOARD OF PSYCHOLOGICAL EXAMINERS |  | 8,819 | 0.00095\% |
| 17. | 187 | NV RURAL HOUSING |  | 289,748 | 0.03123\% |
| 18. | 188 | STATE BOARD OF OPTOMETRY |  | 20,065 | 0.00216\% |
| 19. | 189 | BOARD OF OSTEOPATHIC MED |  | 32,070 | 0.00346\% |
| 20. | 190 | UNIVERSITY OF NEVADA-RENO |  | 3,456,083 | 0.37254\% |
| 21. | 191 | UNLV |  | 3,294,268 | 0.35510\% |
| 22. | 193 | NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE) |  | 20,383,578 | 2.19722\% |
| 23. | 201 | CHURCHILL CO SCHOOL DIST |  | 2,635,652 | 0.28411\% |
| 24. | 202 | CLARK CO SCHOOL DISTRICT |  | 223,982,087 | 24.14382\% |
| 25. | 203 | DOUGLAS CO SCHOOL DIST |  | 4,958,867 | 0.53453\% |
| 26. | 204 | ELKO CO SCHOOL DISTRICT |  | 8,042,097 | 0.86689\% |
| 27. | 206 | ESMERALDA CO SCHOOL DIST |  | 140,636 | 0.01516\% |
| 28. | 207 | EUREKA CO SCHOOL DISTRICT |  | 618,249 | 0.06664\% |
| 29. | 208 | HUMBOLDT CO SCHOOL DIST |  | 3,075,804 | 0.33155\% |
| 30. | 209 | LANDER CO SCHOOL DISTRICT |  | 813,808 | 0.08772\% |
| 31. | 210 | LINCOLN CO SCHOOL DIST |  | 1,086,796 | 0.11715\% |
| 32. | 211 | LYON CO SCHOOL DISTRICT |  | 6,843,198 | 0.73765\% |
| 33. | 212 | MINERAL CO SCHOOL DIST |  | 547,859 | 0.05906\% |
| 34. | 213 | NYE COUNTY SCHOOL DIST |  | 4,470,534 | 0.48189\% |
| 35. | 214 | CARSON CITY SCHOOL |  | 6,102,308 | 0.65779\% |
| 36. | 215 | PERSHING CO SCHOOL DIST |  | 872,778 | 0.09408\% |
| 37. | 217 | STOREY CO SCHOOL DISTRICT |  | 442,794 | 0.04773\% |
| 38. | 218 | WASHOE CO SCHOOL-CERT |  | 37,041,813 | 3.99287\% |
| 39. | 219 | WASHOE CO SCHOOL-CLASS |  | 12,477,314 | 1.34497\% |
| 40. | 220 | WHITE PINE CO SCHOOL DIST |  | 1,032,790 | 0.11133\% |
| 41. | 221 | ICDA CHARTER HIGH SCHOOL |  | 106,158 | 0.01144\% |
| 42. | 223 | ODYSSEY CHARTER SCHOOL |  | 1,029,628 | 0.11099\% |
| 43. | 225 | SIERRA NEVADA ACADEMY |  | 175,253 | 0.01889\% |
| 44. | 227 | CORAL ACADEMY OF SCIENCE |  | 713,311 | 0.07689\% |
| 45. | 228 | BAILEY CHARTER SCHOOL |  | 181,602 | 0.01958\% |
| 46. | 230 | ANDRE AGASSI PREP ACDMY |  | 12,667 | 0.00137\% |
| 47. | 231 | EXPLORE KNOWLEDGE CHARTER |  | 430,851 | 0.04644\% |
| 48. | 232 | MARIPOSA ACADEMY |  | 103,677 | 0.01118\% |
| 49. | 233 | ACADEMY FOR CAREER ED |  | 118,263 | 0.01275\% |
| 50. | 234 | HIGH DSRT MONTESSORI SCH |  | 221,872 | 0.02392\% |
| 51. | 236 | RAINSHADOW COM CHARTER HS |  | 65,221 | 0.00703\% |
| 52. | 238 | SILVER STATE HIGH SCHOOL |  | 99,459 | 0.01072\% |
| 53. | 241 | NEVADA STATE HIGH SCHOOL |  | 106,397 | 0.01147\% |
| 54. | 242 | CARSON MONTESSORI SCHOOL |  | 163,625 | 0.01764\% |
| 55. | 243 | 100 ACADEMY OF EXCELLENCE |  | 183,288 | 0.01976\% |
| 56. | 244 | INNOVATIONS CHARTER |  | 518,392 | 0.05588\% |

The accompanying notes are an integral part of these schedules.

Schedule of Employer Allocations as of and for the year ended June 30, 2018

| No. | Agency \# | Agency | Employer Contributions | Employer Allocation Percentage |
| :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) | (4) |
| 57. | 245 | RAINBOW DREAMS ACADEMY | 152,083 | 0.01639\% |
| 58. | 246 | THE DELTA ACADEMY | 122,012 | 0.01315\% |
| 59. | 247 | CORAL ACADEMY LAS VEGAS | 1,455,973 | 0.15694\% |
| 60. | 248 | NV VIRTUAL ACADEMY | 714,360 | 0.07700\% |
| 61. | 249 | NV CONNECTIONS ACADEMY | 641,287 | 0.06913\% |
| 62. | 250 | QUEST ACADEMY CHARTER SCHOOL | 449,980 | 0.04850\% |
| 63. | 252 | BEACON ACADEMY OF NV | 205,061 | 0.02210\% |
| 64. | 253 | ELKO INST ACADEMIC ACH | 120,262 | 0.01296\% |
| 65. | 254 | SILVER SANDS MONTESSORI | 100,681 | 0.01085\% |
| 66. | 255 | ALPINE ACADEMY CHARTER | 69,643 | 0.00751\% |
| 67. | 256 | OASIS ACADEMY | 284,246 | 0.03064\% |
| 68. | 257 | SOMERSET ACADEMY OF LV | 2,795,108 | 0.30129\% |
| 69. | 258 | DISCOVERY CHARTER SCHOOL | 178,475 | 0.01924\% |
| 70. | 259 | IMAGINE SCHOOL AT MT VIEW | 180,798 | 0.01949\% |
| 71. | 261 | HONORS ACAD OF LITERATURE | 115,948 | 0.01250\% |
| 72. | 262 | PINECREST ACADEMY OF NV | 1,872,910 | 0.20189\% |
| 73. | 263 | DORAL ACADEMY OF NV | 2,067,269 | 0.22284\% |
| 74. | 264 | LEARNING BRIDGE CHARTER | 89,354 | 0.00963\% |
| 75. | 265 | AMERICAN PREP ACADEMY | 470,060 | 0.05067\% |
| 76. | 266 | FOUNDERS ACADEMY | 232,769 | 0.02509\% |
| 77. | 267 | MATER ACADEMY OF NV | 892,742 | 0.09623\% |
| 78. | 268 | LEADERSHIP ACADEMY OF NV | 43,725 | 0.00471\% |
| 79. | 269 | EQUIPO ACADEMY | 328,234 | 0.03538\% |
| 80. | 270 | SLAM ACADEMY OF NEVADA | 258,333 | 0.02785\% |
| 81. | 271 | LEGACY TRADITIONAL SCHOOLS-NEVADA, INC. | 502,619 | 0.05418\% |
| 82. | 272 | AMERICAN LEADERSHIP ACADEMY | 355,062 | 0.03827\% |
| 83. | 273 | FUTURO ACADEMY | 66,883 | 0.00721\% |
| 84. | 274 | MATER ACADEMY OF N. NEVADA | 98,662 | 0.01064\% |
| 85. | 275 | DORAL ACADEMY OF N. NEVADA | 76,965 | 0.00830\% |
| 86. | 279 | NV STATE HIGH AT SUNRISE | 548 | 0.00006\% |
| 87. | 301 | CHURCHILL COUNTY | 1,648,325 | 0.17768\% |
| 88. | 302 | CHURCHILL CO VOL FIRE DPT | 136,053 | 0.01467\% |
| 89. | 303 | CLARK COUNTY | 77,460,598 | 8.34975\% |
| 90. | 304 | CLARK CO WATER RECLAM DST | 4,008,437 | 0.43208\% |
| 91. | 305 | SOUTHERN NV HEALTH DIST | 4,730,828 | 0.50995\% |
| 92. | 306 | LV CONV \& VISIT AUTH | 5,206,322 | 0.56121\% |
| 93. | 307 | DOUGLAS COUNTY | 4,460,563 | 0.48082\% |
| 94. | 308 | ELKO COUNTY | 3,124,194 | 0.33677\% |
| 95. | 309 | ELKO CO AGRICULTURE | 17,812 | 0.00192\% |
| 96. | 310 | ESMERALDA COUNTY | 298,618 | 0.03219\% |
| 97. | 311 | EUREKA COUNTY | 648,060 | 0.06986\% |
| 98. | 312 | HUMBOLDT COUNTY | 1,705,365 | 0.18383\% |
| 99. | 313 | LANDER COUNTY GOVERNMENT | 963,688 | 0.10388\% |
| 100. | 314 | LINCOLN COUNTY | 762,920 | 0.08224\% |
| 101. | 315 | LYON COUNTY | 2,831,359 | 0.30520\% |
| 102. | 317 | MINERAL COUNTY | 549,605 | 0.05924\% |
| 103. | 318 | NYE COUNTY | 3,970,225 | 0.42796\% |
| 104. | 319 | PERSHING COUNTY | 739,676 | 0.07973\% |
| 105. | 320 | STOREY COUNTY | 927,223 | 0.09995\% |
| 106. | 321 | WASHOE COUNTY | 28,203,684 | 3.04017\% |
| 107. | 322 | RENO/SPARKS CNVNTION AUTH | 882,938 | 0.09517\% |
| 108. | 323 | WHITE PINE COUNTY | 1,050,821 | 0.11327\% |
| 109. | 324 | LV METRO POLICE DEPT | 83,409,034 | 8.99095\% |
| 110. | 325 | WHITE PINE CO TOUR \& REC | 28,017 | 0.00302\% |
| 111. | 327 | LV-CLARK CO LIBRARY DIST | 3,156,140 | 0.34021\% |
| 112. | 328 | TOWN OF KINGSTON | 5,802 | 0.00063\% |

The accompanying notes are an integral part of these schedules.

Schedule of Employer Allocations as of and for the year ended June 30, 2018

| No. | Agency \# | Agency | Employer Contributions | Employer Allocation Percentage |
| :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) | (4) |
| 113. | 402 | UNIV MEDICAL CENTER | 34,893,198 | 3.76126\% |
| 114. | 403 | HUMBOLDT GEN HOSPITAL | 1,926,879 | 0.20771\% |
| 115. | 404 | BATTLE MOUNTAIN GEN HOSP | 769,581 | 0.08296\% |
| 116. | 405 | GROVER C DILS MED CENTER | 418,725 | 0.04514\% |
| 117. | 407 | MT GRANT GENERAL HOSPITAL | 721,160 | 0.07774\% |
| 118. | 410 | PERSHING GENERAL HOSPITAL | 567,013 | 0.06112\% |
| 119. | 412 | WM. BEE RIRIE HOSPITAL | 1,414,436 | 0.15247\% |
| 120. | 416 | SLVR SPGS/STGE HSP D | 6,286 | 0.00068\% |
| 121. | 503 | CC COMMUNICATIONS | 537,992 | 0.05799\% |
| 122. | 504 | LOVELOCK MEADOWS WTR | 44,900 | 0.00484\% |
| 123. | 505 | LINCOLN CO. POWER DIST. | 174,428 | 0.01880\% |
| 124. | 507 | OVERTON POWER DISTRICT \#5 | 539,799 | 0.05819\% |
| 125. | 509 | SUN VALLEY GID | 131,720 | 0.01420\% |
| 126. | 510 | MOAPA VALLEY WATER | 152,175 | 0.01640\% |
| 127. | 511 | LANDER CO SEWER AND WATER | 4,497 | 0.00048\% |
| 128. | 514 | VIRGIN VALLEY WATER DIST | 180,748 | 0.01948\% |
| 129. | 515 | ALAMO SEWER \& WATER GID | 13,458 | 0.00145\% |
| 130. | 601 | CITY OF BOULDER | 2,117,867 | 0.22829\% |
| 131. | 602 | CITY OF CALIENTE | 59,635 | 0.00643\% |
| 132. | 603 | CITY OF CARLIN | 153,395 | 0.01653\% |
| 133. | 604 | CITY OF CARSON | 6,404,046 | 0.69031\% |
| 134. | 605 | CITY OF ELKO | 1,759,670 | 0.18968\% |
| 135. | 606 | CITY OF ELY | 264,906 | 0.02856\% |
| 136. | 607 | CITY OF FALLON | 916,137 | 0.09875\% |
| 137. | 609 | CITY OF HENDERSON | 28,087,476 | 3.02765\% |
| 138. | 610 | CITY OF LAS VEGAS | 35,815,637 | 3.86069\% |
| 139. | 611 | CITY OF NORTH LAS VEGAS | 14,413,495 | 1.55368\% |
| 140. | 612 | CITY OF RENO | 16,786,817 | 1.80951\% |
| 141. | 613 | CITY OF SPARKS | 6,471,083 | 0.69754\% |
| 142. | 614 | CITY OF WELLS | 94,779 | 0.01022\% |
| 143. | 615 | CITY OF WINNEMUCCA | 506,924 | 0.05464\% |
| 144. | 616 | CITY OF YERINGTON | 150,356 | 0.01621\% |
| 145. | 617 | CITY OF LOVELOCK | 72,913 | 0.00786\% |
| 146. | 618 | CITY OF MESQUITE | 1,599,298 | 0.17239\% |
| 147. | 620 | CITY OF WEST WENDOVER | 579,643 | 0.06248\% |
| 148. | 621 | CITY OF FERNLEY | 485,466 | 0.05233\% |
| 149. | 703 | TRUCKEE-CARSON IRR DIST | 277,713 | 0.02994\% |
| 150. | 704 | WALKER RIVER IRRIG DIST | 36,241 | 0.00391\% |
| 151. | 705 | WASHOE CO WATER CON DIST | 10,503 | 0.00113\% |
| 152. | 707 | TAHOE-DOUGLAS FIRE PROT | 969,761 | 0.10453\% |
| 153. | 708 | N LAKE TAHOE FIRE PRO DST | 1,101,371 | 0.11872\% |
| 154. | 711 | WHITE PINE CO 474 FIRE DT | 66,350 | 0.00715\% |
| 155. | 712 | CENTRAL LYON COUNTY FPD | 487,473 | 0.05255\% |
| 156. | 713 | TRUCKEE MEADOWS FIRE PD | 2,182,971 | 0.23531\% |
| 157. | 714 | EAST FORK FIRE PROT DIST | 1,064,168 | 0.11471\% |
| 158. | 715 | STOREY COUNTY FIRE PD | 433,188 | 0.04669\% |
| 159. | 716 | MT CHARLESTON FPD | 79,429 | 0.00856\% |
| 160. | 717 | MASON VALLEY FIRE DI | 70,612 | 0.00761\% |
| 161. | 718 | NORTH LYON CO FIRE D | 185,239 | 0.01997\% |
| 162. | 902 | RENO HOUSING AUTHORITY | 441,962 | 0.04764\% |
| 163. | 903 | BEATTY WATER \& SAN DIST | 25,750 | 0.00278\% |
| 164. | 905 | DOUGLAS CO SEWER DISTRICT | 160,033 | 0.01725\% |
| 165. | 911 | TAHOE DOUGLAS DISTRICT | 34,969 | 0.00377\% |
| 166. | 912 | ELKO CONV \& VISITORS AUTH | 90,286 | 0.00973\% |
| 167. | 913 | WINNEMUCCA VOL FIRE DEPT | 90,480 | 0.00975\% |
| 168. | 914 | ROUND HILL GID | 41,819 | 0.00451\% |

The accompanying notes are an integral part of these schedules.

Schedule of Employer Allocations as of and for the year ended June 30, 2018

| No. | Agency \# | Agency | Employer Contributions | Employer Allocation Percentage |
| :---: | :---: | :---: | :---: | :---: |
|  | (1) | (2) | (3) | (4) |
| 169. | 916 | MINDEN-GVILLE SAN DST | 95,409 | 0.01028\% |
| 170. | 917 | LOVELOCK VOL FIRE DEPT | 17,255 | 0.00186\% |
| 171. | 919 | RENO-TAHOE AIRPORT AUTH | 2,573,729 | 0.27743\% |
| 172. | 920 | ELKO VOL FIRE DEPT | - | 0.00000\% |
| 173. | 921 | PERSHING CO WATER CONS | 49,891 | 0.00538\% |
| 174. | 923 | NV ASSOC OF COUNTIES | 38,180 | 0.00412\% |
| 175. | 924 | REGIONAL TRANS COMM | 751,033 | 0.08096\% |
| 176. | 925 | STAGECOACH G.I.D. | 32,854 | 0.00354\% |
| 177. | 926 | CHURCHILL CO MOSQ ABATE | 48,142 | 0.00519\% |
| 178. | 927 | MINERAL CO HOUSING AUTH | 5,601 | 0.00060\% |
| 179. | 928 | EAST FORK SWIMMING POOL | 57,907 | 0.00624\% |
| 180. | 929 | PERSHING CO VOL FIRE DPT | 6,264 | 0.00068\% |
| 181. | 930 | CITY OF WELLS VL FIRE DPT | 3,088 | 0.00033\% |
| 182. | 931 | TRUCKEE MDWS REG PLAN AGY | 52,321 | 0.00564\% |
| 183. | 932 | INDIAN HILLS GID | 110,279 | 0.01189\% |
| 184. | 934 | GVILLE RANCHOS IMPRO DIST | 83,081 | 0.00896\% |
| 185. | 935 | BATTLE MT VOL FIRE DEPT | 12,180 | 0.00131\% |
| 186. | 936 | WINNEMUCCA RURAL VOL FIRE | 28,710 | 0.00309\% |
| 187. | 937 | KINGSBURY IMPRV DIST | 120,088 | 0.01294\% |
| 188. | 938 | AUSTIN VOL FIRE DEPT | 773 | 0.00008\% |
| 189. | 942 | CONSERVATION DST OF SO NV | - | 0.00000\% |
| 190. | 943 | PALOMINO GID | 17,578 | 0.00189\% |
| 191. | 944 | MCGILL-RUTH CONS SWR\&WTR | 25,168 | 0.00271\% |
| 192. | 945 | CNTRL DISPATCH ADMIN AUTH | 108,572 | 0.01170\% |
| 193. | 946 | EXAM ALCOHOL \& DRUG COUN | 15,497 | 0.00167\% |
| 194. | 947 | WORKFORCE CONNECTIONS | 352,613 | 0.03801\% |
| 195. | 948 | TRUCKEE MEADOWS WATER ATH | 2,561,748 | 0.27614\% |
| 196. | 949 | HENDERSON DIST PUB LIBRAR | 450,822 | 0.04860\% |
| 197. | 950 | CANYON GID | 17,821 | 0.00192\% |
| 198. | 951 | LANDER CO FAIR AND R | 7,490 | 0.00081\% |
| 199. | 952 | NV TAHOE CONSERV DIST | 43,655 | 0.00471\% |
| 200. | 953 | GRASS VALLEY VOL FIRE DPT | 10,150 | 0.00109\% |
| 201. | 954 | BOARD OF PHYSICAL THERAPY | 17,531 | 0.00189\% |
| 202. | 955 | GERLACH GID | 2,853 | 0.00031\% |
| 203. | 956 | RYE PATCH VOL FIRE DPT | 2,784 | 0.00030\% |
| 204. | 957 | NV STATE BD OF MASSAGE | 47,890 | 0.00516\% |
| 205. | 958 | RTC OF SOUTHERN NV | 3,384,458 | 0.36482\% |
| 206. | 960 | INCLINE VILLAGE VCB | 39,547 | 0.00426\% |
| 207. | 961 | DOUGLAS CO MOSQUITO DIST | 15,127 | 0.00163\% |
| 208. | 962 | LAHONTAN CONSER DIST | 573 | 0.00006\% |
| 209. | 963 | CARSON CITY AIRPORT AUTH | 8,563 | 0.00092\% |
| 210. | 964 | SO NV REG HOUSING AUTH | 1,993,680 | 0.21491\% |
| 211. | 965 | FERNLEY SWIMMING POOL | 35,971 | 0.00388\% |
|  |  |  |  |  |
|  |  | Total | \$ 927,699,552 | 100.00000\% |

The accompanying notes are an integral part of these schedules.

| No. Agency | Net Pension Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in Proportion | Differences Between Employers' Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | $\xrightarrow{(15)}$ |
| 1. STATE OF NEVADA | 2,212,792,302 | 69,320,592 | 116,600, 153 | 45,445,283 | 231,366,028 | 102,711,557 | 10,535,057 | S | $47,239,338$ 35,110 3,03 | 160,485,952 | 148,657,964 | $(1,274,198)$ 14.270 | (416,972) | $46,966,794$ 40,074 |
| 2. NV BD Of VET MEDICAL EXAM | 385,185 507744 | 12,067 15,906 7,285 | 20,297 <br> 26755 <br> 12254 | 62,493 140856 | 94,857 183517 | 17,879 23,568 | 1,834 2.417 1 |  | 35,110 3,053 3, | 54,823 29,038 | 25,877 34,111 | 14,270 26,257 | (73) (96) | 40,074 60,272 |
| 3. BD OF EXAM FOR SOC WORKER <br> 4. BD OF CHIROPRACTIC EXAMIN | 507,744 | 15,906 | 26,755 | 140,856 8,784 | 183,517 | 23,568 10,794 | 2,417 <br> 1,108 |  | 3,053 32,389 | 29,038 44 | 34,111 15,623 | 26,257 $(4,299)$ | (94) | 60,272 11,280 |
| 5. ST BD OF DENTAL EXAMINERS | 947,807 | 29,692 | 49,943 | 288,397 | 368,032 | 43,994 | 4,513 |  | 2,764 | 51,271 | 63,676 | 59,251 | (179) | 122,748 |
| 6. NV BD OF DISPENSING OPT | 113,724 | 3,563 | 5,993 | 56,233 | 65,789 | 5,279 | 542 |  | 23,417 | 29,238 | 7,640 | 12,117 | (21) | 19,736 |
| 7. COSMETOLOGY BOARD | 2,358,344 | 73,880 | 124,270 | 240,371 | 438,521 | 109,468 | 11,228 |  | 62,223 | 182,919 | 158,435 | 51,363 | (444) | 209,354 |
| 8. LlQ PET GAS BD | 448,016 | 14,035 | 23,608 | 13,673 | 51,316 | 20,796 | 2,133 |  | 1,304 | 24,233 | 30,098 | 3,317 | (84) | 33,331 |
| 9. BOARD OF NURSING | 3,439,750 | 107,758 | 181,253 | 151,175 | 440,186 | 159,663 | 16,377 |  | 23,552 | 199,592 | 231,087 | 27,631 | (648) | 258,070 |
| 10. ACCOUNTANCY BOARD | 452,779 | 14,184 | 23,859 | 15,175 | 53,218 | 21,017 | 2,155 |  | 14,085 | 37,257 | 30,419 | 1,278 | (85) | 31,612 |
| 11. LEGISLATIVE COUNSEL | 41,930,365 | 1,313,561 | 2,209,465 | 4,442,050 | 7,965,076 | 1,946,289 | 199,629 |  | 6,039,303 | 8,185,221 | 2,816,931 | $(114,095)$ | (7,901) | 2,694,935 |
| 12. NV ST BOARD OF PHARMACY | 3,490,261 | 109,340 | 183,915 | 756,439 | 1,049,694 | 162,008 | 16,617 |  |  | 178,625 | 234,480 | 172,833 | (658) | 406,655 |
| 13. NV ST BOARD ARCHITECTURE | 650,546 | 20,380 | 34,280 |  | 54,660 | 30,196 | 3,097 |  | 181,872 | 215,165 | 43,704 | $(49,201)$ | (123) | $(5,620)$ |
| 14. ST BD OF MEDICAL EXAMINER | 4,829,089 | 151,282 | 254,462 | 641,585 | 1,047,329 | 224,153 | 22,992 |  | 14,347 | 261,492 | 324,425 | 130,374 | (910) | 453,889 |
| 15. NV BRD MAR, FAM, COU | 102,007 | 3,196 | 5,375 | 81,206 | 89,777 | 4,735 | 486 |  | 25,137 | 30,358 | 6,852 | 15,007 | (19) | 21,840 |
| 16. STATE BOARD OF PSYCHOLOGICAL EXAMINERS | 129,645 | 4,061 | 6,831 | 94,733 | 105,625 | 6,018 | 618 |  |  | 6,636 | 8,709 | 19,814 | (24) | 28,499 |
| 17. NV RURAL HOUSING | 4,259,470 | 133,437 | 224,447 | 702,411 | 1,060,295 | 197,713 | 20,279 |  | 84,089 | 302,081 | 286,155 | 181,129 | (803) | 466,481 |
| 18. STATE BOARD OF OPTOMETRY | 294,968 | 9,241 | 15,543 | 140,666 | 165,450 | 13,692 | 1,404 |  | 29,997 | 45,093 | 19,818 | 20,836 | (56) | 40,598 |
| 19. BOARD OF OSTEOPATHIC MED | 471,448 | 14,769 | 24,842 | 12,745 | 52,356 | 21,883 | 2,244 |  | 73,008 | 97,135 | 31,672 | (10,700) | (89) | 20,883 |
| 20. UNIVERSITY OF NEVADA-RENO | 50,806,501 | 1,591,625 | 2,677,181 | 2,537,808 | 6,806,614 | 2,358,294 | 241,888 |  | 127,328,568 | 129,928,750 | 3,413,241 | (23,748,422) | $(9,574)$ | $(20,344,755)$ |
| 21. UNLV | 48,427,723 | 1,517,105 | 2,551,835 | 5,059,773 | 9,128,713 | 2,247,878 | 230,563 |  | 114,037,504 | 117,115,945 | 3,253,432 | (20,548,076) | $(9,126)$ | (17,303,770) |
| 22. NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE) | 299,650,868 | 9,387,223 | 15,789,704 | 243,475,790 | 268,652,717 | 13,908,945 | 1,426,630 |  |  | 15,335,575 | 20,130,897 | 46,642,872 | $(56,466)$ | 66,717,303 |
| 23. CHURCHILL CO SCHOOL DIST | 38,745,671 | 1,213,793 | 2,041,652 | 692,256 | 3,947,701 | 1,798,464 | 184,467 |  | 5,101,136 | 7,084,067 | 2,602,979 | $(1,303,030)$ | (7,301) | 1,292,648 |
| 24. CLARK CO SChool district | 3,292,671,516 | 103, 150,185 | 173,502,952 | 27,483,870 | 304,137,007 | 152,836,486 | 15,676,325 |  | 50,225,175 | 218,737,986 | 221,205,528 | $(1,610,139)$ | $(620,466)$ | 218,974,923 |
| 25. DOUGLAS CO SCHOOL DIST | 72,898,330 | 2,283,701 | 3,841,281 | 1,561,826 | 7,686,808 | 3,383,734 | 347,067 |  | 7,078,483 | 10,809,284 | 4,897,395 | (933,150) | $(13,737)$ | 3,950,508 |
| 26. ELKO CO SCHOOL DISTRICT | 118,223,667 | 3,703,617 | 6,229,639 | 3,824,859 | 13,758,115 | 5,487,608 | 562,860 |  | 5,790,801 | 11,841,269 | 7,942,403 | $(373,779)$ | $(22,278)$ | 7,546,346 |
| 27. ESMERALDA CO SCHOOL DIST | 2,067,434 | 64,767 | 108,941 | 122,970 | 296,678 | 95,964 | 9,843 |  | 152,513 | 258,320 | 138,893 | $(24,874)$ | (390) | 113,629 |
| 28. EUREKA CO SCHOOL DIITRICT | 9,088,632 | 284,721 | 478,913 | 256,186 | ${ }^{1,019,820}$ | 421,869 | 43,270 |  | 58,296 | 523,435 | ${ }^{610,585}$ | 73,053 34509 | (1,713) | 681,925 |
| 29. HUMBOLDT CO SCHOOL DIST | 45,216,170 | 1,416,496 | 2,382,606 | 1,832,263 | 5,631,365 | 2,098,807 | 215,274 |  | 1,453,268 | 3,767,349 | 3,037,675 | 34,509 | (8,520) | 3,063,664 |
| 30. Lander co school district | 11,963,468 | 374,782 | 630,399 | 143,221 | 1,148,402 | 555,310 | 56,958 |  | 2,109,880 | 2,722,148 | 803,719 | (418,186) | $(2,254)$ | 383,279 |
| 31. LINCOLN CO SCHOOL DIST | 15,976,555 | 500,501 | 841,863 | 482,256 | 1,824,620 | 741,586 | 76,064 |  | 711,215 | 1,528,865 | 1,073,323 | $(31,116)$ | $(3,011)$ | 1,039,196 |
| 32. LYON CO SCHOOL DISTRICT | 100,599,130 | 3,151,489 | 5,300,938 | 1,152,123 | 9,604,550 | 4,669,527 | 478,950 |  | 1,859,318 | 7,007,795 | 6,758,367 | (96,520) | $(18,957)$ | 6,642,890 |
| 33. MINERAL CO SCHOOL DIST | 8,053,857 | 252,305 | 424,387 | 274,683 | 951,375 | 373,837 | 38,345 |  | 78,464 | 490,646 | 541,068 | 33,033 | $(1,518)$ | 572,583 |
| 34. NYE COUNTY SCHOOL DIST | 65,719,541 | 2,058,809 | 3,463,004 | 913,166 | 6,434,979 | 3,050,515 | 312,889 |  | 1,397,041 | 4,760,445 | 4,415,116 | $(49,081)$ | (12,384) | 4,353,651 |
| 35. CARSON CITY SCHOOL | 89,707,601 | 2,810,288 | 4,727,023 | 2,045,206 | 9,582,517 | 4,163,973 | 427,096 |  | 1,826,163 | 6,417,232 | 6,026,662 | 55,092 | $(16,904)$ | 6,064,850 |
| 36. PERSHING CO SCHOOL DIST | 12,830,362 | 401,939 | 676,079 | 181,598 | 1,259,616 | 595,549 | 61,085 |  | 469,291 | 1,125,925 | 861,959 | $(53,598)$ | (2,418) | 805,943 |
| 37. STOREY CO SCHOOL DISTRICT | 6,509,338 | 203,919 | 343,001 | 69,730 | 616,650 | 302,145 | 30,991 |  | 876,037 | 1,209,173 | 437,306 | $(160,695)$ | $(1,227)$ | 275,384 |
| 38. WASHOE CO SCHOOL-CERT | 544,536,950 | 17,058,819 | 28,693,651 | 4,870,373 | 50,622,843 | 25,275,863 | 2,592,526 |  | 30,983,569 | 58,851,958 | 36,582,629 | $(6,293,838)$ | (102,612) | 30,186,179 |
| 39. WASHOE CO SCHOOL-CLASS | 183,424,027 | 5,746,161 | 9,665,285 | 6,072,086 | 21,483,532 | 8,514,024 | 873,277 |  | 2,195,805 | 11,583,106 | 12,322,641 | 1,476,726 | $(34,564)$ | 13,764,803 |
| 40. White pine co school dist | 15,182,635 | 475,629 | 800,029 | 97,023 | 1,372,681 | 704,735 | 72,284 |  | 2,450,689 | 3,227,708 | 1,019,987 | $(663,208)$ | (2,861) | 353,918 |
| 41. ICDA CHARTER HIGH SCHOOL | 1,560,587 | 48,889 | 82,233 | 11,812 | 142,934 | 72,438 | 7,430 |  | 449,952 | 529,820 | 104,842 | $(124,404)$ | (294) | (19,856) |
| 42. ODYSSEY CHARTER SCHOOL | 15,136,151 | 474,173 | 797,579 | 1,052,803 | 2,324,555 | 702,577 | 72,063 |  | 105,222 | 879,862 | 1,016,863 | 280,140 | $(2,852)$ | 1,294,151 |
| 43. SIERRA NEVADA ACADEMY | 2,576,325 | 80,709 | 135,756 | 402,989 | 619,454 | 119,586 | 12,266 |  | 36,573 | 168,425 | 173,081 | 77,954 | (485) | 250,550 |
| 44. CORAL ACADEMY OF SCIENCE | 10,486,101 | 328,500 | 552,551 | 1,919,774 | 2,800,825 | 486,735 | 49,924 |  |  | 536,659 | 704,468 | 492,802 | $(1,976)$ | 1,195,294 |
| 45. BAILEY Charter school | 2,669,659 | 83,633 | 140,674 | 370,743 | 595,050 | 123,918 | 12,710 |  | 8,947 | 145,575 | 179,352 | 113,389 | (503) | 292,238 |
| 46. ANDRE AGASSI PREP ACDMY | 186,213 | 5,834 | 9,812 | 885,894 | 901,540 | 8,643 | 887 |  | 12,654,506 | 12,664,036 | 12,510 | (2,259,964) | (35) | $(2,247,489)$ |
| 47. EXPLORE KNOWLEDGE CHARTER | 6,333,769 | 198,419 | 333,750 | 516,039 | 1,048,208 | 293,996 | 30,155 |  | 231,999 | 556,150 | 425,509 | 19,287 | (1,194) | 443,602 |
| 48. MARIPOSA ACADEMY | 1,524,114 | 47,746 | 80,311 | 277,166 | 405,223 | 70,745 | 7,256 |  | 121,287 | 199,288 | 102,391 | 35,512 | (287) | 137,616 |
| 49. ACADEMY FOR CAREER ED | 1,738,537 | 54,464 | 91,610 | 16,833 | 162,907 | 80,698 | 8,277 |  | 81,641 | 170,616 | 116,797 | (10,838) | (328) | 105,631 |
| 50. HIGH DSRT MONTESSORI SCH | 3,261,652 | 102,178 | 171,868 | 241,765 | 515,811 | 151,397 | 15,528 |  | 67,572 | 234,497 | 219,122 | 64,939 | (615) | 283,446 |
| 51. RAINSHADOW COM CHARTER HS | 958,788 | 30,036 | 50,522 | 106,606 | 187,164 | 44,504 | 4,565 |  | 128,956 | 178,025 | 64,412 | $(23,872)$ | (181) | 40,359 |
| 52. SILVER STATE HIGH SCHOOL | 1,462,107 | 45,804 | 77,044 | 15,282 | 138,130 | 67,867 | 6,961 |  | 1,605,879 | 1,680,707 | 98,227 | (348,841) | (276) | (250,890) |
| 53. NEVADA STATE HIGH SCHOOL | 1,564,100 | 48,999 | 82,418 | 417,061 | 548,478 | 72,601 | 7,447 |  | 15,276 | 95,324 | 105,079 | 86,138 | (295) | 190,922 |
| 54. CARSON MONTESSORI SCHOOL | 2,405,386 | 75,354 | 126,749 | 413,092 | 615,195 | 111,651 | 11,452 |  |  | 123,103 | 161,595 | 110,358 | (453) | 271,500 |
| 55. 100 ACADEMY OF EXCELLENCE | 2,694,444 | 84,409 | 141,980 | 7,056 | 233,445 | 125,068 | 12,829 |  | 493,498 | 631,395 | 181,016 | (107,189) | (508) | 73,319 |
| 56. INNOVATIONS CHARTER | 7,620,674 | 238,734 | 401,561 | 872,078 | 1,512,373 | 353,730 | 36,282 |  | 455,255 | 845,267 | 511,966 | 121,104 | $(1,436)$ | 631,634 |
| 57. RAINBOW DREAMS ACADEMY | 2,235,712 | 70,039 | 117,808 | 785,659 | 973,506 | 103,775 | 10,644 |  | 25,800 | 140,219 | 150,198 | 172,490 | (421) | 322,267 |
| 58. THE DELTA ACADEMY | 1,793,650 | 56,190 | 94,514 | $\stackrel{490,057}{ }$ | 640,761 | $\begin{array}{r}83,256 \\ 093 \\ \hline 988\end{array}$ | 8,539 |  | 18,969 | 110,764 | 120,499 | 127,415 | (338) | 247,576 322,957 |
| 59. CORAL ACADEMY LAS VEGAS 60. NV VIrtual academy | 21,403,680 | 670,517 | 1,127,838 | 7,646,041 | 9,444,396 | 993,498 | 101,903 |  |  | 1,095,401 | 1,437,925 | 1,795,065 | $(4,033)$ | 3,228,957 |
| 60. NV VIRTUAL ACADEMY | ${ }_{9}^{10,501,527,305}$ | ${ }^{328,983}$ | 553,364 496759 | 2,357,895 | 3,165,985 | 487,451 | $4,9,97$ 44,883 |  | 2,055,783 | 2,593,231 | ${ }_{633,337}$ | ${ }^{(453,331)} 6$ | $(1,979)$ $(1,776)$ | 250,195 $1,281,515$ 1 |
| 62. QUEST ACADEMY CHARTER SCHOOL | 6,614,977 | 207,229 | 348,567 | 3,881,694 | 4,437,490 | 307,048 | 31,494 |  | 3,109,805 | 3,448,347 | 444,403 | 839,046 | $(1,247)$ | 1,282,202 |
| 63. BEACON ACADEMY OF NV | 3,014,520 | 94,436 | 158,846 | 602,819 | 856,101 | 139,925 | 14,352 |  | 567,036 | 721,313 | 202,518 | 25,887 | (568) | 227,837 |
| 64. ELKO INST ACADEMIC ACH | 1,767,924 | 55,384 | 93,158 | 265,625 | 414,167 | 82,062 | ${ }_{7}^{8,417}$ |  |  | 90,479 136474 | 118,771 | 75,654 | (333) | 194,092 |
| 65. SILVER SANDS MONTESSORI | 1,480,071 | 46,366 | 77,990 | 228,089 | 352,445 | 68,701 | 7,046 |  | 60,727 | 136,474 | 99,433 | 64,860 | (279) | 164,014 |


| No. Agency | $\begin{gathered} \text { Net Pension } \\ \text { Liability } \\ \hline \end{gathered}$ | Deferred Outilows of Resources |  |  |  | Deferred Inflows of Resources |  |  |  |  | Pension Expense/(Income) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Differences } \\ \text { Between } \\ \text { Expected and } \\ \text { Actual } \\ \text { Experience } \\ \hline \end{gathered}$ | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Net Amortization of <br> Deferred Amounts <br> from Changes in <br> Proportion and <br> Expensed Portion <br> of Current-Period <br> Changes in <br> Proportion | Differences Between Employers' Contributions and Proportionate Share of Contributions | Total Employer Pension Expense |
| (1) ${ }^{\text {a }}$ ( ${ }^{\text {a }}$ | ${ }^{(2)}$ | (3) 32.073 | ${ }^{(4)} 53.947$ | ${ }^{(5)}$ | ${ }^{(6)}$ | ${ }^{(7)}{ }_{47,52}$ | ${ }^{(8)}{ }_{4874}$ | ${ }^{(9)}$ | ${ }^{(10)}{ }_{98,960}$ | ${ }^{(11)}$ | ${ }^{(12)}$ | (13) | (14) | ${ }^{(15)} 6$ |
| 66. ALPINE ACADEMY CHARTER | 1,023,794 $4,178,587$ | 32,073 130,903 | 53,947 220,185 | 144,914 $1,334,717$ | 230,934 $1,685,805$ | 47,522 193,958 | 4,874 19,894 |  | 98,960. | 151,356 213,852 | 68,780 280,722 | $(1,610)$ 389,308 | (193) | 66,977 669,243 |
| 68. SOMERSET ACADEMY OF LV | 41,089,770 | 1,287,228 | 2,165,171 | 14,290,495 | 17,742,894 | 1,907,271 | 195,627 |  |  | 2,102,898 | 2,760,458 | 3,857,602 | $(7,743)$ | 6,610,317 |
| 69. DISCOVERY CHARTER SCHOOL | 2,623,690 | 82,193 | 138,252 | 546,097 | 766,542 | 121,784 | 12,491 |  | 98,909 | 233,184 | 176,263 | 118,099 | (494) | 293,868 |
| 70. IMAGINE SCHOOL AT MT VIEW | 2,657,839 | 83,263 | 140,051 | 401,753 | 625,067 | 123,369 | 12,654 |  | 93,474 | 229,497 | 178,557 | 68,276 | (501) | 246,332 |
| 71. HONORS ACAD OF LITERATURE | 1,704,505 | 53,397 | 89,817 | 195,226 | 338,440 | 79,118 | 8,115 |  | 118,180 | 205,413 | 114,509 | 27,567 | (321) | 141,755 |
| 72. PINECREST ACADEMY OF NV | 27,532,904 | 862,529 | 1,450,810 | 14,683,064 | 16,996,403 | 1,277,999 | 131,083 |  |  | 1,409,082 | 1,849,692 | 3,465,461 | (5,188) | 5,309,965 |
| 73. DORAL ACADEMY OF NV | 30,390,099 | 952,037 | 1,601,366 | 16,782,353 | 19,335,756 | 1,410,622 | 144,686 |  |  | 1,555,308 | 2,041,642 | 4,126,063 | (5,727) | 6,161,978 |
| 74. LEARNING BRIDGE CHARTER | 1,313,558 | 41,150 | 69,216 | 392,833 | 503,199 | 60,972 | 6,254 |  |  | 67,226 | 88,248 | 111,701 | (248) | 199,701 |
| 75. AMERICAN PREP ACADEMY | 6,910,165 | 216,476 | 364,122 | 3,859,412 | 4,440,010 | 320,750 | 32,899 |  | 31,026 | 384,675 | 464,232 | 1,024,411 | $(1,302)$ | 1,487,341 |
| 76. FOUNDERS ACADEMY | 3,421,844 | 107,197 | 180,310 | 1,523,798 | 1,811,305 | 158,832 | 16,291 |  | 19,469 | 194,592 | 229,883 | 504,537 | (645) | 733,775 |
| 77. MATER ACADEMY OF NV | 13,123,845 | 411,133 | 691,544 | 8,577,971 | 9,680,648 | 609, 172 | 62,482 |  |  | 671,654 | 881,676 | 1,984,625 | $(2,473)$ | 2,863,828 |
| 78. LEADERSHIP ACADEMY OF NV | 642,784 | 20,137 | 33,871 | 324,131 | 378,139 | 29,836 | 3,060 |  |  | 32,896 | 43,182 | 95,003 | (121) | 138,064 |
| 79. EQUIPO ACADEMY | 4,825,237 | 151,161 | 254,259 | 2,991,143 | 3,396,563 | 223,974 | 22,973 |  |  | 246,947 | 324,165 | 721,746 | (909) | 1,045,002 |
| 80. SLAM ACADEMY OF NEVADA | 3,797,651 | 118,970 | 200,112 | 2,751,710 | 3,070,792 | 176,276 | 18,080 |  |  | 194,356 | 255,131 | 579,614 | (716) | 834,029 |
| 81. LEGACY TRADITIONAL SCHOOLS-NEVADA, INC. | 7,388,802 | 231,470 | 389,343 | 5,987,975 | 6,608,788 | 342,967 | 35,178 |  |  | 378,145 | 496,388 | 1,149,581 | $(1,392)$ | 1,644,577 |
| 82. AMERICAN LEADERSHIP ACADEMY | 5,219,625 | 163,516 | 275,041 | 4,241,110 | 4,679,667 | 242,280 | 24,851 |  |  | 267,131 | 350,661 | 812,473 | (984) | 1,162,150 |
| 83. FUTURO ACADEMY | 983,220 | 30,802 | 51,809 | 798,898 | 881,509 | 45,638 | 4,681 |  |  | 50,319 | 66,053 | 153,045 | ${ }^{(185)}$ | 218,913 |
| 84. MATER ACADEMY OF N. NEVADA | 1,450,391 | 45,437 | 76,426 | 1,178,488 | 1,300,351 | 67,323 | 6,905 |  |  | 74,228 | 97,440 | 225,764 | (273) | 322,931 |
| 85. DORAL ACADEMY OF N. NEVADA | 1,131,432 | 35,445 | 59,619 | 919,324 | 1,014,388 | 52,518 | 5,386 |  |  | 57,904 | 76,010 | 176,116 | (213) | 251,913 |
| 86. NV STATE HIGH AT SUNRISE | 8,056 | 252 | 424 | 6,545 | 7,221 | 374 | 39 |  |  | 413 | 542 | 1,254 | (2) | 1,794 |
| 87. CHURCHILL COUNTY | 24,231,370 | 759,101 | 1,276,840 |  | 2,035,941 | 1,124,752 | 115,365 |  | 960,382 | 2,200,499 | 1,627,892 | $(236,493)$ | $(4,566)$ | 1,386,833 |
| 88. CHURCHILL CO VOL FIRE DPT | 2,000,061 | 62,656 | 105,391 | 51,743 | 219,790 | 92,837 | 9,522 |  | 189,286 | 291,645 | 134,366 | $(33,45)$ | (377) | 100,531 |
| 89. CLARK COUNTY | 1,138,717,422 | 35,672,830 | 60,003,202 | 10,394,649 | 106,070,681 | 52,856,038 | 5,421,405 |  | 19,786,694 | 78,064,137 | 76,500,369 | (1,764,034) | (214,578) | 74,521,757 |
| 90. CLARK CO WATER RECLAM DST | 58,926,437 | 1,846,000 | 3,105,050 | 2,544,472 | 7,495,522 | 2,735,198 | 280,547 |  | 218,467 | 3,234,212 | 3,958,746 | 629,032 | $(11,104)$ | 4,576,674 |
| 91. SOUTHERN NV HEALTH DIST | 69,546,020 | 2,178,682 | 3,664,635 | 98,675 | 5,941,992 | 3,228,129 | 331,106 |  | 5,049,810 | 8,609,045 | 4,672, 184 | (1,635,940) | $(13,105)$ | 3,023,139 |
| 92. LV CONV \& VISIT AUTH | 76,536,068 | 2,397,661 | 4,032,966 | 1,423,557 | 7,854,184 | 3,552,587 | 364,386 |  | 329,572 | 4,246,545 | 5,141,783 | 391,383 | $(1,422)$ | 5,518,744 |
| 93. DOUGLAS COUNTY | 65,572,961 | 2,054,217 | 3,455,280 | 3,104,918 | 8,614,415 | 3,043,711 | 312,191 |  | 4,154,723 | 7,510,625 | 4,405,268 | $(420,836)$ | $(12,356)$ | 3,972,076 |
| 94. ELKO COUNTY | 45,927,533 | 1,438,781 | 2,420,090 | 1,514,639 | 5,373,510 | 2,131,826 | 218,660 |  | 2,560,689 | 4,911,175 | 3,085,466 | 52,414 | $(8,655)$ | 3,129,225 |
| 95. ELKO CO AGRICULTURE | 261,847 | 8,203 | 13,798 | 48,301 | 70,302 | 12,154 | 1,246 |  | 5,437 | 18,837 | 17,591 | 7,803 | (49) | 25,345 |
| 96. ESMERALDA COUNTY | 4,389,864 | 137,522 | 231,318 | 178,697 | 547,537 | 203,765 | 20,900 |  | 178,296 | 402,961 | 294,916 | 11,741 | (827) | 305,830 |
| 97. EUREKA COUNTY | 9,526,872 | 298,450 | 502,006 |  | 800,456 | 442,210 | 45,357 |  | 2,316,728 | 2,804,295 | 640,025 | $(624,498)$ | (1,795) | 13,732 |
| 98. HUMBOLDT COUNTY | 25,069,892 | 785,370 | 1,321,025 |  | 2,106,395 | 1,163,673 | 119,358 |  | 3,149,534 | 4,432,565 | 1,684,224 | $(804,790)$ | $(4,724)$ | 874,710 |
| 99. LANDER COUNTY GOVERNMENT | 14,166,794 | 443,806 | 746,500 | 673,012 | 1,863,318 | 657,582 | 67,448 |  | 1,047,844 | 1,772,874 | 951,743 | $(126,144)$ | $(2,670)$ | 822,929 |
| 100. LINCOLN COUNTY | 11,215,383 | 351,347 | 590,980 | 181,621 | 1,123,948 | 520,586 | 53,396 |  | 601,083 | 1,175,065 | 753,463 | $(60,983)$ | (2,113) | 690,367 |
| 101. LYON COUNTY | 41,622,682 | 1,303,922 | 2,193,252 | 1,106,820 | 4,603,994 | 1,932,007 | 198,164 |  | 2,983,914 | 5,114,085 | 2,796,259 | (432,018) | $(7,843)$ | 2,356,398 |
| 102. MINERAL COUNTY | 8,079,524 | 253,109 | 425,740 | 143,172 | 822,021 | 375,029 | 38,467 |  | 594,705 | 1,008,201 | 542,792 | $(140,506)$ | $(1,522)$ | 400,764 |
| 103. NYE COUNTY | 58,364,698 | 1,828,403 | 3,075,450 | 1,340,894 | 6,244,747 | 2,709,124 | 277,873 |  | 6,976,568 | 9,963,565 | 3,921,009 | (1,763,153) | $(10,998)$ | 2,146,858 |
| 104. PERSHING COUNTY | 10,873,682 | 340,642 | 572,974 | 1,288,837 | 2,202,453 | 504,726 | 51,770 |  | 445,457 | 1,001,953 | 730,507 | 250,821 | $(2,049)$ | 979,279 |
| 105. STOREY COUNTY | 13,630,736 | 427,013 | 718,254 | 799,072 | 1,944,339 | 632,700 | 64,895 |  | 1,903,329 | 2,600,924 | 915,729 | $(570,944)$ | $(2,569)$ | 342,216 |
| 106. WASHOE COUNTY | 414,611,133 | 12,988,607 | 21,847,383 | 9,669,878 | 44,505,868 | 19,245,075 | 1,973,953 |  | 7,340,198 | 28,559,226 | 27,854,061 | 974,207 | $(78,129)$ | 28,750,139 |
| 107. RENO/SPARKS CNVNTION AUTH | 12,979,720 | 406,618 | 683,949 | 636,025 | 1,726,592 | 602,482 | 61,796 |  | 1,193,004 | 1,857,282 | 871,994 | (191,376) | $(2,446)$ | 678,172 |
| 108. WHITE PINE COUNTY | 15,447,701 | 483,933 | 813,996 |  | 1,297,929 | 717,039 | 73,547 |  | 1,497,964 | 2,288,550 | 1,037,795 | (371,616) | $(2,911)$ | 663,268 |
| 109. LV METRO POLICE DEPT | 1,226,163,012 | 38,442,256 | 64,611,031 | 47,892,163 | 150,915,450 | 56,915,014 | 5,837,730 |  | 28,381,346 | 91,134,090 | 82,375,067 | 2,165,837 | (231,056) | 84,309,848 |
| 110. WHITE PINE CO TOUR \& REC | 411,867 | 12,903 | 21,703 | 52,794 | 87,400 | 19,118 | 1,960 |  | 48,335 | 69,413 | 27,670 | 4,258 | (78) | 31,850 |
| 111. LV-CLARK CO LIBRARY DIST | 46,397,158 | 1,453,493 | 2,444,837 | 765,865 | 4,664,195 | 2,153,625 | 220,895 |  | 241,063 | 2,615,583 | 3,117,016 | 199,024 | (8,743) | 3,307,297 |
| 112. TOWN OF KINGSTON | 85,293 | 2,672 | 4,494 | 50,827 | 57,993 | 3,959 | 407 |  |  | 4,366 | 5,729 | 12,691 | (16) | 18,404 |
| 113. UNIV MEDICAL CENTER | 512,951,016 | 16,069,320 | 27,029,272 | 29,735,065 | 72,833,657 | 23,809,733 | 2,442,146 |  | 6,662,620 | 32,914,499 | 34,460,650 | 3,494,637 | $(96,660)$ | 37,858,627 |
| 114. HUMBOLDT GEN HOSPITAL | 28,326,281 | 887,383 | 1,492,616 | 1,197,472 | 3,577,471 | 1,314,826 | 134,860 |  |  | 1,449,686 | 1,902,993 | 274,561 | $(5,338)$ | 2,172,216 |
| 115. battle mountain gen hosp | 11,313,304 | 354,414 | 596,140 | 568,479 | 1,519,033 | 525,132 | 53,862 |  | 2,227,779 | 2,806,773 | 760,041 | $(270,756)$ | $(2,132)$ | 487,153 |
| 116. GROVER C DILS MED CENTER | 6,155,510 | 192,835 | 324,356 | 385,953 | 903,144 | 285,721 | 29,306 |  | 233,467 | 548,494 | 413,535 | 9,694 | ${ }^{(1,160)}$ | 422,069 |
| 117. MT GRANT GENERAL HOSPITAL | 10,601,486 | 332,115 | 558,631 | 1,460,558 | 2,351,304 | 492,091 | 50,473 |  | 898,135 | 1,440,699 | 712,221 559085 | (9,390) | $(1,998)$ | 700,833 |
| 119. WM. BEE RIRIE HOSPITAL | 20,793,061 | 651,388 | 1,095,663 | 760,766 | ${ }_{2,507,817}^{1,217}$ | 965,155 | 98,996 |  | 3,647,185 | 4,711,336 | 1,396,903 | ${ }_{(631,946)}$ | (3,918) | ${ }_{761,039}$ |
| 120. SLVR SPGS/STGE HSP D | 92,408 | 2,895 | 4,869 | 54,038 | 61,802 | 4,289 | 440 |  |  | 4,729 | 6,208 | 13,716 | (17) | 19,907 |
| 121. CC COMMUNICATIONS | 7,908,806 | 247,761 | 416,744 |  | 664,505 | 367,104 | 37,654 |  | 1,046,925 | 1,451,683 | 531,322 | $(268,830)$ | $(1,490)$ | 261,002 |
| 122. LOVELOCK MEADOWS WTR | 660,057 | 20,678 | 34,781 | 92,710 | 148,169 | 30,638 | 3,142 |  | 91,950 | 125,730 | 44,343 | (442) | (124) | 43,777 |
| 123. LINCOLN CO. POWER DIST. | 2,564,197 | 80,329 | 135,117 | 105,377 | 320,823 | 119,023 | 12,208 |  | 60,593 | 191,824 | 172,266 | 18,232 | (483) | 190,015 |
| 124. OVERTON POWER DISTRICT \#5 | 7,935,370 | 248,593 | 418,144 | 185,193 | 851,930 | 368,337 | 37,780 |  | 344,884 | 751,001 | 533,107 | $(66,015)$ | $(1,495)$ | 465,597 |
| 125. SUN VALLEY GID | 1,936,363 | 60,661 | 102,034 | 72,994 | 235,689 | 89,880 | 9,219 |  | 125,654 | 224,753 | 130,086 | (14,463) | (365) | 115,258 |
| 126. MOAPA VALLEY WATER | 2,237,064 | 70,081 | 117,879 | 35,054 | 223,014 | 103,838 | 10,651 |  | 98,281 | 212,770 | 150,289 | (9,745) | (422) | 140,122 |
| 127. LANDER CO SEWER AND WATER | 66,109 | 2,071 | 3,484 | 28,969 | 34,524 | 3,069 | 315 |  | 40,307 | 43,691 | 4,442 | (3,129) | (12) | 1,301 |
| 128. VIRGIN VALLEY WATER DIST 129. ALAMO SEWER \& WATER GID | 2,657,104 | 83,240 6,198 | 140,013 10,425 | 120,839 37,974 | 344,092 54,597 | 123,335 9,183 | 12,650 |  | 18,509 50,906 | 154,494 61,030 | 178,507 13,291 | $\underset{(3,586}{24,586}$ | (501) | 202,592 10,251 |
| 130. CITY OF BOULDER | 31,133,920 | 975,339 | 1,640,561 | 1,442,487 | 4,058,387 | 1,445,148 | 148,227 |  | 1,404,521 | 2,997,896 | 2,091,614 | 102,820 | $(5,867)$ | 2,188,567 |

The accompanying notes are an integral part of these schedules.

| No. Agency |  | Deferred Outilows of Resources |  |  |  | Deferred Inflows of Resources |  |  |  |  | Pension Expense/(Income) |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Net Pension Liability | $\begin{gathered} \text { Differences } \\ \text { Between } \\ \text { Expected and } \\ \text { Actual } \\ \text { Experience } \\ \hline \end{gathered}$ | Changes of Assumptions | Changes in Proportion | Total Deferred Outflows of Resources | $\begin{gathered} \text { Differences } \\ \text { Between } \\ \text { Expected and } \\ \text { Actual } \\ \text { Experience } \\ \hline \end{gathered}$ | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion | Total Deferred Inflows of Resources | Proportionate <br> Share of <br> Pension <br> Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in Proportion | Differences Between Employers' Contributions and Proportionate Share of Contributions | Total Employer Expens Expense |
| (1) | (2) | (3) | (4) ${ }^{\text {(195 }}$ | (5) | (6) | ${ }^{(7)}{ }_{40,69}$ | (8) | (9) | (10) | (11) | ${ }^{(12)}$ | (13) | (14) | ${ }^{(15)}$ |
| 131. CITY OF CALIENTE | 876,670 | 27,464 | 46,195 | 8,433 | 82,092 | 40,693 | 4,174 |  | 42,212 | 87,079 | 58,896 | $(6,290)$ | (165) | 52,441 |
| 132. CITY OF CARLIN | 2,254,999 | 70,643 | 118,824 | 10,791 | 200,258 | 104,671 | 10,736 |  | 425,116 | 540,523 | 151,494 | $(84,504)$ | (425) | 66,565 |
| 133. CITY OF CARSON | 94,143,331 | 2,949,247 | 4,960,758 | 990,392 | 8,900,397 | 4,369,867 | 448,214 |  | 4,226,741 | 9,044,822 | 6,324,659 | $(632,675)$ | $(17,740)$ | 5,674,244 |
| 134. CITY OF ELKO | 25,868,208 | 810,379 | 1,363,091 | 133,087 | 2,306,557 | 1,200,729 | 123,157 |  | 1,514,661 | 2,838,547 | 1,737,856 | $(303,825)$ | $(4,875)$ | 1,429,156 |
| 135. CITY OF ELY | 3,894,278 | 121,997 | 205,204 | 497,504 | 824,705 | 180,761 | 18,540 | . | 212,880 | 412,181 | 261,624 | 112,833 | (734) | 373,723 |
| 136. CITY OF FALLON | 13,467,765 | 421,907 | 709,666 | 383,364 | 1,514,937 | 625,136 | 64,119 |  | 902 | 690,157 | 904,780 | 118,705 | $(2,538)$ | 1,020,947 |
| 137. CITY OF HENDERSON | 412,902,806 | 12,935,089 | 21,757,365 | 2,060,824 | 36,753,278 | 19,165,779 | 1,965,820 |  | 8,972,067 | 30,103,666 | 27,739,294 | (1,732,795) | $(77,807)$ | 25,928,692 |
| 138. CITY Of Las vegas | 526,511,425 | 16,494,130 | 27,74, ,220 | 10,482,268 | 54,720,218 | 24,439,169 | 2,506,708 |  | 14,991,618 | 41,937,495 | 35,371,654 | (1,135,707) | $(99,215)$ | 34,136,732 |
| 139. CITY OF NORTH LAS VEGAS | 211,887,053 | 6,637,828 | 11,165,107 |  | 17,802,935 | 9,835,197 | 1,008,789 |  | 28,244,319 | 39,088,305 | 14,234,820 | $(7,644,737)$ | (39,928) | 6,550,155 |
| 140. CITY OF RENO | 246,776,316 | 7,730,811 | 13,003,550 | 8,406,740 | 29,141,101 | 11,454,658 | 1,174,896 |  | 12,485,390 | 25,114,944 | 16,578,723 | $(1,509,105)$ | $(46,502)$ | 15,023,116 |
| 141. CITY OF SPARKS | 95,128,816 | 2,980,120 | 5,012,687 | 3,853 | 7,996,660 | 4,415,610 | 452,906 |  | 2,319,885 | 7,188,401 | 6,390,866 | (717,965) | (17,926) | 5,654,975 |
| 142. CITY OF WELLS | 1,393,308 | 43,648 | 73,419 | 23,054 | 140,121 | 64,673 | 6,633 |  | 151,213 | 222,519 | 93,604 | $(34,597)$ | (263) | 58,744 |
| 143. CITY OF WINNEMUCCA | 7,452,088 | 233,453 | 392,678 |  | 626,131 | 345,905 | 35,479 |  | 701,857 | 1,083,241 | 500,640 | $(166,585)$ | $(1,404)$ | 332,651 |
| 144. CITY OF YERINGTON | 2,210,324 | 69,243 | 116,470 | 95,460 | 281,173 | 102,597 | 10,523 |  | 181,119 | 294,239 | 148,493 | $(19,541)$ | (417) | 128,535 |
| 145. CITY OF LOVELOCK | 1,071,865 | 33,579 | 56,481 |  | 90,060 | 49,753 | 5,103 |  | 216,710 | 271,566 | 72,009 | (49,156) | (202) | 22,651 |
| 146. CITY OF MESQUITE | 23,510,643 | 736,523 | 1,238,862 | 1,014,214 | 2,989,599 | 1,091,297 | 111,934 |  | 773,049 | 1,976,280 | 1,579,472 | (40,942) | $(4,430)$ | 1,534,100 |
| 147. CITY OF WEST WENDOVER | 8,521,101 | 266,942 | 449,008 | 282,308 | 998,258 | 395,525 | 40,568 |  | 321,494 | 757,587 | 572,458 | (27,728) | $(1,606)$ | 543,124 |
| 148. CITY OF FERNLEY | 7,136,642 | 223,571 | 376,056 | 447,933 | 1,047,560 | 331,263 | 33,978 |  | 225,791 | 591,032 | 479,447 | 99,837 | $(1,345)$ | 577,939 |
| 149. TRUCKEE-CARSON IRR DIST | 4,082,548 | 127,895 | 215,124 | 360,824 | 703,843 | 189,500 | 19,437 |  | 106,229 | 315,166 | 274,270 | 36,660 | (769) | 310,161 |
| 150. WaLKER RIVER IRRIG DIST | 532,765 | 16,690 | 28,073 | 88,589 | 133,352 | 24,729 | 2,536 |  | 25,592 | 52,857 | 35,791 | 10,607 | (100) | 46,298 |
| 151. WASHOE CO WATER CON DIST | 154,400 | 4,837 | 8,136 | 20,455 | 33,428 | 7,167 | 735 |  | 67,823 | 75,725 | 10,372 | $(12,310)$ | (29) | $(1,967)$ |
| 152. TAHOE-DOUGLAS FIRE PROT | 14,256,070 | 446,603 | 751,205 | 1,383,223 | 2,581,031 | 661,726 | 67,872 |  | 1,115,333 | 1,844,931 | 957,740 | $(47,28)$ | $(2,686)$ | 907,826 |
| 153. N LAKE TAHOE FIRE PRO DST | 16,190,817 | 507,213 | 853,154 | 1,090,534 | 2,450,901 | 751,532 | 77,084 |  | 201,000 | 1,029,616 | 1,087,718 | 220,506 | $(3,051)$ | 1,305,173 |
| 154. WHITE PINE CO 474 FIRE DT | 975,385 | 30,556 | 51,397 | 294,743 | 376,696 | 45,275 | 4,644 |  | 81,779 | 131,698 | 65,528 | 97,455 | (184) | 162,799 |
| 155. CENTRAL LYON COUNTY FPD | 7,166,147 | 224,495 | 377,611 | 1,465,254 | 2,067,360 | 332,632 | 34,118 |  | 372,305 | 739,055 | 481,430 | 166,302 | $(1,350)$ | 646,382 |
| 156. TRUCKEE MEADOWS FIRE PD | 32,090,988 | 1,005,321 | 1,690,992 | 3,295,316 | 5,911,629 | 1,489,573 | 152,784 |  | 685,162 | 2,327,519 | 2,155,910 | 615,634 | $(6,047)$ | 2,765,497 |
| 157. EAST FORK FIRE PROT DIST | 15,643,910 | 490,080 | 824,335 | 951,828 | 2,266,243 | 726,146 | 74,480 |  | 1,132,150 | 1,932,776 | 1,050,976 | (85,627) | $(2,948)$ | 962,401 |
| 158. STOREY COUNTY FIRE PD | 6,368,124 | 199,496 | 335,560 | 3,271,276 | 3,806,332 | 295,590 | 30,318 |  | 1,120,695 | 1,446,603 | 427,819 | 923,513 | $(1,200)$ | 1,350,132 |
| 159. MT Charleston fpd | 1,167,654 | 36,579 | ${ }^{61,528}$ | 627,700 | 725,807 | 54,199 | 5,560 |  |  | 59,759 | 78,445 | 171,915 | (220) | 250,140 |
| 160. MASON VALLEY FIRE DI | 1,038,039 | 32,519 | 54,698 | 613,942 | 701,159 | 48,183 | 4,942 |  |  | 53,125 | 69,738 | 154,294 | (196) | 223,836 |
| 161. NORTH LYON CO FIRE D | 2,723,125 | 85,308 | 143,491 | 1,613,510 | 1,842,309 | 126,400 | 12,965 |  |  | 139,365 | 182,943 | 404,768 | (513) | 587,198 |
| 162. RENO HOUSING AUTHORITY | 6,497,107 | 203,536 | 342,356 | 69,197 | 615,089 | 301,577 | 30,933 |  | 187,054 | 519,564 | 436,481 | $(18,296)$ | $(1,224)$ | 416,961 |
| 163. BEATTY WATER \& SAN DIST | 378,541 | 11,859 | 19,947 | 35,228 | 67,034 | 17,571 | 1,802 |  | 18,023 | 37,396 | 25,431 | 4,352 | (71) | 29,712 |
| 164. DOUGLAS CO SEWER DISTRICT | 2,352,581 | 73,700 | 123,966 | 94,657 | 292,323 | 109,200 | 11,200 |  | 417,577 | 537,977 | 158,049 | (71,575) | (443) | 86,031 |
| 165. TAHOE DOUGLAS DISTRICT | 514,065 | 16,104 | 27,088 | 2,746 | 45,938 | 23,861 | 2,447 | - | 35,315 | 61,623 | 34,535 | (8,702) | (97) | 25,736 |
| 166. ELKO CONV \& VISITORS AUTH | 1,327,259 | 41,579 | 69,938 | 76,948 | 188,465 | 61,608 | 6,319 |  | 36,828 | 104,755 | 89,168 | 16,122 | (250) | 105,040 |
| 167. WINNEMUCCA VOL FIRE DEPT | 1,330,110 | 41,669 | 70,088 | 56,833 | 168,590 | 61,740 | 6,333 |  | 106,992 | 175,065 | 89,358 | $(15,907)$ | (251) | 73,200 |
| 168. ROUND HIL GID | 614,764 | 19,259 | 32,394 | 40,106 | 91,759 | 28,536 | 2,927 |  | 175,724 | 207,187 | 41,300 | (27,765) | (116) | 13,419 |
| 169. MINDEN-GVILLE SAN DST | 1,402,570 | 43,939 | 73,907 | 85,518 | 203,364 | 65,103 | 6,678 |  | 144,901 | 216,682 | 94,226 | (509) | (264) | 93,453 |
| 170. LOVELOCK VOL FIRE DEPT | 253,659 | 7,946 | 13,366 | 23,931 | 45,243 | 11,774 | 1,208 |  | 19,756 | 32,738 | 17,042 | (287) | (48) | 16,707 |
| 171. RENO-TAHOE AIRPORT AUTH | 37,835,366 | 1,185,276 | 1,993,684 | 645,876 | 3,824,836 | 1,756,211 | 180,133 |  | 1,275,021 | 3,211,365 | 2,541,826 | $(9,347)$ | $(7,130)$ | 2,435,349 |
| 172. ELKO VOL FIRE DEPT |  |  |  |  |  |  |  |  | 2,364 | 2,364 |  | (633) |  | (633) |
| 173. PERSHING CO WATER CONS | 733,428 | 22,976 | 38,647 | 53,823 | 115,446 | 34,044 | 3,492 |  | 89,641 | 127,177 | 49,273 | $(10,796)$ | (138) | 38,339 |
| 174. NV ASSOC OF COUNTIES | 561,269 | 17,583 | 29,575 | 80,186 | 127,344 | 26,053 | 2,672 |  | 91,563 | 120,288 | 37,707 | 4,010 | (106) | 41,611 |
| 175. REGIONAL TRANS COMM | 11,040,637 | 345,872 | 581,772 | 116,435 | 1,044,079 | 512,475 | 52,564 |  | 526,478 | 1,091,517 | 741,722 | (84,750) | $(2,080)$ | 654,892 |
| 176. STAGECOACH G.I.D. | 482,974 | 15,130 | 25,450 | 14,254 | 54,834 | 22,418 | 2,299 |  | 32,550 | 57,267 | 32,448 | $(6,277)$ | (91) | 26,080 |
| 177. CHURCHILL CO MOSQ ABATE | 707,716 | 22,171 | 37,292 | 84,030 | 143,493 | 32,850 | 3,369 |  | 138,715 | 174,934 | 47,545 | (22,155) | (133) | 25,257 |
| 178. MINERAL CO HOUSING AUTH | 82,338 | 2,579 | 4,339 | 5,394 | 12,312 | 3,822 | 392 |  | 6,428 | 10,642 | 5,532 | (149) | (16) | 5,367 |
| 179. EAST FORK SWIMMING POOL | 851,268 | 26,668 | 44,856 | 36,213 | 107,737 | 39,513 | 4,053 | - | 340,580 | 384,146 | 57,189 | $(64,781)$ | (160) | (7,752) |
| 180. PERSHING CO VOL FIRE DPT | 92,085 | 2,885 | 4,852 | 10,610 | 18,347 | 4,274 | 438 | - | 10,545 | 15,257 | 6,187 | 9 | (17) | 6,179 |
| 181. CITY OF WELLS VL Fire dpt 182. TRUCKEE MDWS | 45,395 769,150 | 1,422 24,095 | 2,392 40.529 | 3,134 49,288 | r $\begin{array}{r}\text { 6,948 } \\ 113,912\end{array}$ | 2,107 35,702 | 216 3.662 | : | 3,559 | 5,882 116,361 | 3,050 51,672 | 113 $(12.007)$ | ${ }_{\text {(145) }}$ | 3,154 39,520 |
| 183. INDIAN HILLS GID | 1,621,168 | 50,787 | 85,425 | 292,408 | 428,620 | 75,250 | 7,718 |  | 62,582 | 145,550 | 108,913 | 38,684 | (305) | 147,292 |
| 184. GVILLE RANCHOS IMPRO DIST | 1,221,341 | 38,261 | 64,357 | 20,631 | 123,249 | 56,691 | 5,815 |  | 24,132 | 86,638 | 82,051 | 2,043 | (230) | 83,864 |
| 185. BATTLE MT VOL FIRE DEPT | 179,053 | 5,609 | 9,435 | 3,015 | 18,059 | 8,311 | 852 |  | 18,598 | 27,761 | 12,029 | $(2,717)$ | (34) | 9,278 |
| 186. WINNEMUCCA RURAL VOL FIRE | 422,054 | 13,222 | 22,240 | 13,633 | 49,095 | 19,591 | 2,010 |  | 71,694 | 93,295 | 28,355 | $(10,994)$ | (80) | 17,281 |
| 187. KINGSBURY IMPRV DIST 188. AUSTIN VOL FIRE DEPT | 1,765,366 | 55,304 | 93,024 | 59,138 7,559 | 207,466 | 81,943 | 8,405 |  | ${ }^{60,613}$ | 150,961 | 118,600 | (575) | (333) | 117,692 |
| 188. AUSTIN VOL FIRE DEPT 189. CONSERVATION DST OF SO NV | 11,364 | 356 |  | 7,559 |  | 527 | 54 |  | 27,736 86,305 | 28,317 86,305 |  | $(3,660)$ $(26,167)$ | (2) | (2,899) |
| 190. PALOMINO GID | 258,407 | 8,095 | 13,616 | 5,664 | 27,375 | 11,995 | 1,230 | - | 4,154 | 17,379 | 17,360 | 900 | (49) | 18,211 |
| 191. MCGILL-RUTH CONS SWR\&WTR | 369,985 | 11,591 | 19,496 | 84,038 | 115,125 | 17,174 | 1,761 |  | 78,286 | 97,221 | 24,857 | $(5,439)$ | (70) | 19,348 |
| 192. CNTRL DISPATCH ADMIN AUTH | 1,596,074 | 50,001 | 84,103 | 104,655 | 238,759 | 74,085 | 7,598 |  | 89,643 | 171,326 | 107,227 | 126 | (301) | 107,052 |
| 193. EXAM ALCOHOL \& DRUG COUN | 227,815 | 7,137 | 12,004 | 21,981 | 41,122 | 10,575 | 1,084 | - | 476 | 12,135 | 15,305 | 7,155 | (43) | 22,417 |
| 194. WORKFORCE CONNECTIONS 195. TRUCKEE MEADOWS WATER ATH | $5,183,623$ $37,659,238$ | 162,388 $1,179,759$ | 273,144 $1,984,404$ | 172,734 $4,516,811$ | 608,266 $7,680,974$ | 240,609 $1,748,035$ | 24,679 179,295 | : | 993,072 497,918 | $1,258,360$ $2,425,248$ | 348,242 $2,529,992$ | ${ }_{1,245,324}(17,53)$ | (7,096) | 173,727 $3,768,220$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

The accompanying notes are an integral part of these schedules.
Deferred Outflows of Resources
$\qquad$
$\qquad$ ——— Pension Expense/(Income)


## 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, 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 ended June 30, 2018, 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.
5. The Public Employees' Retirement System of Nevada's financial statements required the use of estimates and assumptions. The actual results may differ from these amounts.

## B. Reconciliation of employer contributions in PERS' Statement of Changes in Fiduciary Net Position to the employer contributions used in determining each employer's proportionate share of the collective pension amounts reported in the Schedule of Employer Allocations.

|  | Total <br> Employer <br> Contributions |  |
| :--- | ---: | :--- |
| Contributions per CAFR FY18 p. 29 | $\$$ | $930,269,427$ |
| Deduct | $\underline{(1,974,835)}$ |  |
| PERS Contributions | $\underline{y}$ |  |
| Contributions not representative of future effort | $\underline{927,699,552}$ |  |

## Note 2: Plan Description

PERS administers a cost-sharing, multiple-employer, defined benefit pension plan, 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 $2.50 \%$ 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 $2.50 \%$ 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 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 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 5 years of service, at age 55 with 10 years of service, at age 50 with 20 years of service, or at any age with 25 years of service. Police/Fire members entering the System on or after January 1, 2010, are eligible for retirement at 65 with 5 years of service, or age 60 with 10 years of service, or age 50 with 20 years of service, or at any age with 30 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 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 results in a relatively level long-term contribution requirement as a percentage of salary.
5. For the year ended June 30, 2018, the statutory Employer/Employee matching rate was $14.50 \%$ for Regular and $20.75 \%$ for Police/Fire. The Employer-pay 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, 2018:

| Asset Class | Target <br> Allocation | Long-Term Geometric <br> Expected Real Rate of <br> Return* |
| :--- | :---: | :---: |
| Domestic stocks | $42 \%$ | $5.50 \%$ |
| International stocks | $18 \%$ | $5.75 \%$ |
| U.S. bonds | $30 \%$ | $0.25 \%$ |
| Private markets | $10 \%$ | $6.80 \%$ |

*As of June 30, 2018, PERS' long-term inflation assumption was 2.75\%

The System adopted a new target asset allocation in June 2018, with an effective implementation date of July 1, 2018. The new target allocation is as follows: $42 \%$ U.S. stock, $18 \%$ international stock, $28 \%$ U.S. bonds, and $12 \%$ Private markets.

## Note 4: Pension Liability

## A. Net Pension Liability

The components of the net pension liability at June 30, 2018 were as follows:

Total pension liability
Plan fiduciary net position
Net pension liability
\$ 55,069,428,741
$\$ \underset{ }{(41,431,686,852)} 13,637,741,889$

The net pension liability was measured as of June 30, 2018, 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 employer contributions relative to the total employer contributions for all employers for the period ended June 30, 2018.

## B. Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of PERS as of June 30, 2018, calculated using the discount rate of $7.50 \%$, as well as what PERS' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower ( $6.50 \%$ ) or 1-percentage-point higher ( $8.50 \%$ ) than the current discount rate:

|  | $1 \%$ Decrease in <br> Discount Rate <br> $(6.50 \%)$ | Discount Rate <br> $(7.50 \%)$ | $1 \%$ Increase in <br> Discount Rate <br> $(8.50 \%)$ |
| :--- | :---: | :---: | :---: |
| Net Pension Liability | $\$ 20,797,004,428$ | $\$ 13,637,741,889$ | $\$ 7,688,811,668$ |

## 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, 2018, 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 | $2.75 \%$ |
| :--- | :--- |
| Payroll Growth | $5.00 \%$, including inflation |
| Investment Rate of Return | $7.50 \%$ |
| Productivity pay increase | $0.50 \%$ |
| Projected salary increases | Regular: $4.25 \%$ to $9.15 \%$, depending on service |
|  | Police/Fire: $4.55 \%$ to $13.90 \%$, depending on service |
|  | Rates include inflation and productivity increases |
| Consumer Price Index | $2.75 \%$ |
| Other assumptions | Same as those used in the June 30, 2018 funding |
|  | actuarial valuation |

Actuarial assumptions used in the June 30, 2018 valuation were based on the results of the experience review completed in 2017.

The discount rate used to measure the total pension liability was $7.50 \%$ as of June 30, 2018. 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, 2018, 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, 2018.

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

As of June 30, 2018, the total employer pension expense was $\$ 916,199,470$. At June 30, 2018, 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 |
| :--- | :---: | :---: |
| Difference between expected and actual experience | $\$ 427,232,291$ | $\$ 633,025,353$ |
| Changes of assumptions or other inputs | $\$ 718,622,695$ | $\$ 0$ |
| Net difference between projected and actual earnings <br> on pension plan investments | N/A | $\$ 64,928,940$ |
| Changes in proportion | $\$ 638,151,273$ | $\$ 638,151,273$ |

The amount in the table listed above for the deferred inflows of resources for the changes in proportion does not tie to the Schedule of Pension Amounts by Employer because the PERS agency is not included in the schedule. This variance will disappear within three years, once it is fully amortized.

Average expected remaining service lives
6.22 years

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

| Reporting period ended June 30: |  |
| :--- | ---: |
| 2020 | $\$ 312,153,568$ |
| 2021 | $83,137,867$ |
| 2022 | $(214,002,148)$ |
| 2023 | $115,816,919$ |
| 2024 | $132,788,531$ |
| 2025 | $18,005,956$ |
| Thereafter | 0 |

## Note 5: Additional Information

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

