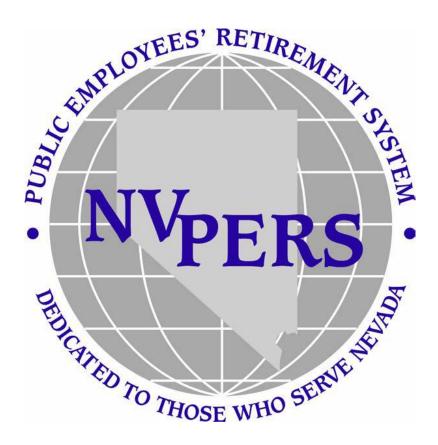
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA

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 Multiple-Employer 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

Macias Gini & O'Connell LAP

July 22, 2019

NI	A	A.		Employer	Employer Allocation
No.	Agency # (1)	Agency (2)		Contributions (3)	Percentage (4)
1.	100	STATE OF NEVADA	\$	150,523,924	16.22550%
2.	161	NV BD OF VET MEDICAL EXAM	Ψ	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%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
NO.	(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. 81.	270 271	SLAM ACADEMY OF NEVADA	258,333	0.02785% 0.05418%
82.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC. AMERICAN LEADERSHIP ACADEMY	502,619 355,062	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 TOWN OF KINGSTON	3,156,140	0.34021%
112.	328	TO WIN OF KINOSTON	5,802	0.00063%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
110.	(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 CALLENTE	59,635	0.00643%
132. 133.	603 604	CITY OF CARLIN CITY OF CARSON	153,395 6,404,046	0.01653% 0.69031%
133.	605	CITY OF ELKO	1,759,670	0.18968%
134.	606	CITY OF ELY	264,906	0.18908%
136.	607	CITY OF FALLON	916,137	0.0283678
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% 0.00715%
154. 155.	711 712	WHITE PINE CO 474 FIRE DT CENTRAL LYON COUNTY FPD	66,350 487,473	0.05255%
156.	712	TRUCKEE MEADOWS FIRE PD	2,182,971	0.03233%
150.	713	EAST FORK FIRE PROT DIST	1,064,168	0.2333176
157.	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%

No.	Agency #	Agency		ployer ributions	Employer Allocation Percentage
140.	(1)	(2)	COILL	(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 G I D		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%

Deferred Outflows of Resources Deferred Inflows of Resources Pension Expense/(Income)

	Net Pension	Differences Between Expected and Actual	Changes of	Changes in	Total Deferred	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in	Total Deferred	Proportionate Share of Pension	Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in	Differences Between Employers' Contributions and	Total Employer Pension
No. Agency	Liability	Experience	Assumptions	Proportion	Resources	Experience		Assumptions	Proportion	Resources	Expense	Proportion	of Contributions	Expense
(1) 1. STATE OF NEVADA	\$ 2,212,792,302	\$ 69,320,592	\$ 116,600,153	(5) \$ 45,445,283	(6) \$ 231,366,028	(7) \$ 102,711,557	\$ 10,535,057	§ -	\$ 47,239,338	\$ 160,485,952	(12) \$ 148,657,964	(13) \$ (1,274,198)	(14) \$ (416,972)	(15) \$ 146,966,794
2. NV BD OF VET MEDICAL EXAM	385,185	12,067	20,297	62,493	94,857	17,879	1,834	-	35,110	54,823	25,877	14,270	(73)	40,074
3. BD OF EXAM FOR SOC WORKER	507,744	15,906	26,755	140,856	183,517	23,568	2,417	-	3,053	29,038	34,111	26,257	(96)	60,272
4. BD OF CHIROPRACTIC EXAMIN	232,549	7,285	12,254	8,784	28,323	10,794	1,108	-	32,389	44,291	15,623	(4,299)	(44)	11,280
5. ST BD OF DENTAL EXAMINERS 6. NV BD OF DISPENSING OPT	947,807 113,724	29,692 3,563	49,943 5,993	288,397 56,233	368,032 65,789	43,994 5,279	4,513 542	-	2,764 23,417	51,271 29,238	63,676 7,640	59,251 12,117	(179)	122,748 19,736
NV BD OF DISPENSING OFF 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. LIO 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 13. NV ST BOARD ARCHITECTURE	3,490,261 650,546	109,340 20,380	183,915 34,280	756,439	1,049,694 54,660	162,008 30,196	16,617 3,097	-	181,872	178,625 215,165	234,480 43,704	172,833 (49,201)	(658)	406,655 (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 19. BOARD OF OSTEOPATHIC MED	294,968 471,448	9,241 14,769	15,543 24,842	140,666 12,745	165,450 52,356	13,692 21,883	1,404 2,244	-	29,997 73,008	45,093 97,135	19,818 31,672	20,836 (10,700)	(56)	40,598 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	-	114,637,504	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 26. ELKO CO SCHOOL DISTRICT	72,898,330 118,223,667	2,283,701 3,703,617	3,841,281 6,229,639	1,561,826 3,824,859	7,686,808 13,758,115	3,383,734 5,487,608	347,067 562,860	-	7,078,483 5,790,801	10,809,284 11,841,269	4,897,395 7,942,403	(933,150) (373,779)	(13,737) (22,278)	3,950,508 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)		113,629
28. EUREKA CO SCHOOL DISTRICT	9,088,632	284,721	478,913	256,186	1,019,820	421,869	43,270	-	58,296	523,435	610,585	73,053	(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 32. LYON CO SCHOOL DISTRICT	15,976,555 100,599,130	500,501 3,151,489	841,863 5,300,938	482,256 1,152,123	1,824,620 9,604,550	741,586 4,669,527	76,064 478,950	-	711,215 1,859,318	1,528,865 7,007,795	1,073,323 6,758,367	(31,116) (96,520)	(3,011)	1,039,196 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)		275,384
38. WASHOE CO SCHOOL-CERT 39. WASHOE CO SCHOOL-CLASS	544,536,950 183,424,027	17,058,819 5,746,161	28,693,651 9,665,285	4,870,373 6,072,086	50,622,843 21,483,532	25,275,863 8,514,024	2,592,526 873,277		30,983,569 2,195,805	58,851,958 11,583,106	36,582,629 12,322,641	(6,293,838) 1,476,726	(102,612)	30,186,179 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)		(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 45. BAILEY CHARTER SCHOOL	10,486,101 2,669,659	328,500 83,633	552,551 140,674	1,919,774 370,743	2,800,825 595,050	486,735 123,918	49,924 12,710		8,947	536,659 145,575	704,468 179,352	492,802 113,389	(1,976)	1,195,294 292,238
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 51. RAINSHADOW COM CHARTER HS	3,261,652 958,788	102,178 30,036	171,868 50,522	241,765 106,606	515,811 187,164	151,397 44,504	15,528 4,565	-	67,572 128,956	234,497 178,025	219,122 64,412	64,939 (23,872)	(615)	283,446 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 58. THE DELTA ACADEMY	2,235,712 1,793,650	70,039 56,190	117,808 94,514	785,659 490,057	973,506 640,761	103,775 83,256	10,644 8,539		25,800 18,969	140,219 110,764	150,198	172,490 127,415	(421)	322,267 247,576
59. CORAL ACADEMY LAS VEGAS	21,403,680	670,517	1,127,838	7,646,041	9,444,396	993,498	101,903		10,709	1,095,401	1,437,925	1,795,065	(4,033)	3,228,957
60. NV VIRTUAL ACADEMY	10,501,522	328,983	553,364	65,000	947,347	487,451	49,997	-	2,055,783	2,593,231	705,505	(453,331)	(1,979)	250,195
61. NV CONNECTIONS ACADEMY	9,427,305	295,331	496,759	2,373,895	3,165,985	437,589	44,883	-	-	482,472	633,337	649,954	(1,776)	1,281,515
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 64. ELKO INST ACADEMIC ACH	3,014,520 1,767,924	94,436 55,384	158,846 93,158	602,819 265,625	856,101 414,167	139,925 82,062	14,352 8,417	-	567,036	721,313 90,479	202,518	25,887 75,654	(568)	227,837 194,092
65. SILVER SANDS MONTESSORI	1,480,071	35,384 46,366	77,990	205,625	352,445	68,701	7,046		60,727	136,474	99,433	64,860	(279)	164,014
IL LE CHI OF HIS MOTT ESSON	1,700,071	70,500	77,790	220,009	332,773	00,701	7,040		00,727	150,474	//, 1 33	04,800	(2/3)	104,014

Deferred Outflows of Resources Deferred Inflows of Resources Pension Expense/(Income)

Color		Net Pension	Differences Between Expected and Actual	Changes of	Changes in	Total Deferred Outflows of	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in	Total Deferred Inflows of	Proportionate Share of Pension	Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in	Differences Between Employers' Contributions and Proportionate Share	Pension
6. AUTHOR CARRIEST (1.07.75) (1.07.7	No. Agency	Liability	Experience	Assumptions	Proportion (5)	Resources (6)	Experience (7)	Investments		Proportion (10)	Resources	Expense (12)	Proportion (13)	of Contributions	Expense (15)
15 ONE SCANDEN 1,175 1,156 1,1															
69. DEVICENCE CHARTER SERVICE 12-109 12-109 12-109 19-10	67. OASIS ACADEMY	4,178,587	130,903		1,334,717	1,685,805	193,958			-	213,852		389,308	(787)	669,243
The Confess Serious And Province 1,000 10,									-						
17. DORGER ACAD OF ETHERATORS 13.05.00 23.075 23.075 23.15 14.150 25.075 23.15 14.150 25.075 23.15 14.150 25.075 23.15 14.150 25.075 23.15 14.150 25.075 23.15 24.150															
27 DECEST ALCOHOLY IN VIV. 10,000 1,00															
27. DOLLAR ALGORITY CHEW 30-3000 52-307 1,665-50 58-51-23 1,665-50 58-51-23 1,665-50 1,665-5															
S. LEANNO REPORTER 1.11.501															
The Property of State Accordancy 1.6.1.1.4.4 107.107 101.10 1.51.708 1.61.10.50 1.61.201 1.6.201		1,313,558						6,254	-	-					
17. MART ACCREMY (F. 18.7) 1.13/14.85 41/13.15 61/14.8 8.737.97 9.80.048 99.072 62.482									-						
THE LEGISLATION OF NO. 64,784 20,177 13,477 25,111 77,197 25,000 1,000 1 2,200 41,112 75,000 11,000															
19. SEPTION ACCOUNTY ON NAVADON										-					
88 SAMA ACADEMY OF NYADA 3.705.65 1.116.07 3.705.67										-					
\$2. AURIGICAN LADIOSHIP ACCIDING \$ 5,219,625 16,316 275,014 4,471,10 4,679,677 \$ 242,50 2,4851 \$ - 20,111 5,306,01 12,473 (186) 123,018 (187) \$ 1,121,121 \$ 1,121,										-					
88. FERTIM ACADEMY (982-20) 98.982 51.900 79.980 81.10.000 1.10.000									-	-					
S. DORLA COMPANY OF IN INTORA 1.69.070 45.477 76.05 1.176.68 1.003.581 5.238 5.886 - 74.228 77.440 225.764 (27) 225.915 S. DORLA COMPANY OF IN INTORA S. DORLA COMPANY OF IN INTORA S. CHRICHILL COLORY 24.317.70 79.181 1.78.680 - 7.005.914 1.124.772 115.060 1.00.288 1.00									-						
85 DORAL ACADEMY OF IN NYAPA 1131-22										-					
S. PARTERIERIA TSLANSINES															
88. CHERCHILL CO VOL. PRIEDPY															
90. CLARK CORNYY	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
99. CLARK CO WATER RECLAMDST \$54,0477 \$1,040,000 \$2,144.072 7,995.222 27,15,08 200.471 \$2,040,071 \$3,045.072 \$2,045.072 \$1,040,072 \$3,045.072 \$4,040,0															
9. SOUTHERN W HEALTH IDST 9. \$46,000 1.71,000 1.70,500 1.															
92. LYCONY A VISIT AUTH															
99. DOGGLAS COUNTY 95. PLANES			2,397,661				3,552,587								
9- EIROCOUNTY							3,043,711								
96. EMERICALDA COUNTY 9,398-94 177,522 231,318 177,627 231,318 177,67 547,577 203,765 20.909 - 178,206 40.905 20.909 61.741 (1.72) 955,307 1.721 (1.72) 9.508.009 1.751															3,129,225
9F. ERREAK COUNTY 9, \$256,872 298,490 \$02.096 - 800.486 442.10 45.387 - 2.316,728 2.2804.295 6400.25 (624,498) (1,795) 13,732 98. HUMBOLD COUNTY 125.066,892 785,570 1.321,025 - 2.106,955 1.116,675 119,358 - 3.140,534 442.266 1.684.224 (804,70) (4.74) 874,70 98. LUNDER COUNTY (14,166,70) 444,806 73,746,500 673,012 1.863,318 673,828 67,488 - 1.447,844 1.772,874 591,734 (126,144) (126,1															
99. HANDROLITY COUNTY 25,009,992 785,370 1,21,025 - 2,106,995 1,165,673 119,358 - 3,149,334 4,432,965 1,664,224 (804,709) (4,724) 874,719 99. LANDROCROUNTY COUNTY 11,215,383 31,147 309,090 181,621 1,124,948 50,2566 5,396 - 6,01,883 1,175,065 733,463 (60,983) (2,113) 600,167 10. LYON COUNTY 4,622,82 3,952,222 1,106,850 4,603,944 1,932,007 1,981,644 2,983,744 5,114,085 2,786,592 4,642,018 1,060,167 1,000,16					178,697										
99. LANDER COUNTY (0) 14.166,794 443,896 746,500 673,012 1,853,318 657,882 67,448 - 1,047,844 1,772,874 951,743 (126,144) (2,670) 822,029 (10) LINCOLONITY (1,12),533 531,47 590,900 181,621 1,123,948 520,856 53,306 - 601,083 1,175,065 753,463 (60,933) (2,133) 0,003,67 101. LYON COUNTY (8,075,54 23,109 457,670 143,772 822,021 375,029 33,467 - 5,947,05 1,008,201 542,792 (140,506) 40,076 100. NIVERAL COUNTY (8,075,54 23,109 457,670 143,172 822,021 375,029 33,467 - 5,947,05 1,008,201 542,792 (140,506) 40,076 100. NIVERAL COUNTY (10,73,622 346,628 1,325,409 1,330,340 1,330,34															
DIL INCOLN COUNTY					673,012										
103. MYERAL COUNTY	100. LINCOLN COUNTY	11,215,383		590,980	181,621	1,123,948		53,396	-	601,083	1,175,065	753,463	(60,983)	(2,113)	690,367
103 NYE COUNTY															
104, FERSINING COUNTY 10,873,682 340,642 572,974 12,88,837 2,202,433 504,726 51,770 - 445,847 1,001,953 79,957 250,821 (2,049) 979,279 105, 510,785 12,001,133 12,088,607 21,847,833 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 10,001,001,001,001,001,001,001,001,001,															
105. STOREY COUNTY															
10, RENOSPARKS CNNNTION AUTH 12,979,720 406,618 683,949 663,025 1,726,592 602,482 61,796 - 1,193,004 1,857,282 871,934 (191,376) (24,46) 678,172 (198, WHITE PINE COUNTY 1,544,770 481,933 81,996 - 1,297,995 71,703 73,547 - 1,497,964 2,288,550 1,037,795 (371,616) (2,911) 652,268 (198, WHITE PINE CO TOUR & REC 1,206,163,012 38,412,256 64,611,031 47,892,163 1,901,549 56,915,014 5,837,730 - 28,381,346 91,134,090 82,375,067 2,165,837 (231,056) 84,309,848 (198, WHITE PINE CO TOUR & REC 411,867 12,93 21,703 22,746 874,000 19,118 1,960 - 48,335 69,413 27,670 4,258 (78, WHITE RIVE) (198, WHITE RIVE)															
109. IVMETER PINE COUNTY 15,447,701 483,933 813,996 - 1,297,929 717,039 73,457 - 1,497,964 2.288,550 1,037,795 (311,616) (2911) 663,268 109. IVMETER PINE CO TOUR & REC 141,867 12,003 21,703 21,703 52,704 87,400 19,118 1,960 - 48,335 69,413 27,670 4.258 (78) 31,859 111. IVVCLARK CO LIBRARY DIST 46,497,158 1,453,493 2,444,837 765,865 46,641,95 21,55,625 220,895 - 241,063 2,615,533 31,7016 199,024 (87,43) 3,027,97 112. TOWN OF KINGSTON 85,293 2,672 4,494 50,827 57,993 3,99 407 4,366 5,729 12,691 (16) 18,404 113,103,103,103 34,444 59,827 57,993 3,99 407 6,66,260 3,291,499 34,460,650 3,494,671 (16) 18,404 11,804 11,									-						
100 LV METRO POLICE DEPT 1.26, 163, 012 38.412, 256 64.611, 031 47.892, 163 150, 915, 450 56.915, 014 58.77, 30 - 28.381, 346 91, 134, 090 82.375, 067 2, 165.837 (231, 055) 84, 309.848 110. WHTE PINE CO TOUR & REC 41.867 41.867 42.981					636,025										
111. LYCLARK CO LIBRARY DIST 1,000 21,703 22,704 87,400 19,118 1,960 - 48,335 69,413 22,670 4,258 (78) 31,850 111. LYCLARK CO LIBRARY DIST 46,397,158 1,453,493 2,444,837 765,865 4,664,195 2,153,625 22,8095 - 241,063 2,615,583 3,117,016 199,024 (8,74) 30,20297 112. TOWN OF KINGSTON 88,293 2,672 4,404 50,827 57,993 3,959 407 4,266 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 22,809,733 2,442,146 - 6,662,620 32,914,499 34,406,660 3,404,637 (96,660 3,7858,627 114. HUMBOLDT GEN HOSPITAL 28,326,281 887,383 1,422,616 1,197,472 3,577,471 1,131,4826 134,800 - 1,445,686 1,902,993 274,661 (5,338) 2,722,166 115. 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 OLDIN MEDIC DETNER 6155,510 192,835 332,4356 388,933 903,144 288,721 29,306 - 2,233,467 548,494 415,555 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 (9,390) (1,998) 118. PERSHING GENERAL HOSPITAL 8,335,432 261,126 449,2225 514,828 1,215,179 386,907 39,685 - 435,427 86,099 579,985 66,613 (1,571) 625,027 119. WM. BEE RIRIE HOSPITAL 20,793,061 651,388 1,095,663 760,766 2,507,817 965,155 98,996 - 3,647,185 43,427 80,099 579,985 66,13 (1,571) 625,027 119. WM. BEE RIRIE HOSPITAL 20,793,061 651,388 1,095,663 760,766 2,507,817 965,155 98,996 - 3,647,185 43,427 80,099 579,985 66,13 (1,491) 1,997 12. LCC 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 12. LOVERON POWER DISTIC 5,64,197 80,299 135,1					47.002.172										
111. LV-CLARK CO LIBRARY DIST 46,397,158 4,339, 12,441,837 765,865 4,664,195 2,153,625 220,895 - 241,063 2,615,583 3,117,016 199,024 (8,743) 33,0297 12,117,000 12,000 12,000 13															
112 TOWN OF KINGSTON															
114. HUMBOLDT GEN HOSPITAL 28,326,281	112. TOWN OF KINGSTON	85,293					3,959	407	-	-	4,366	5,729			
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 61,55,510 192,835 324,356 385,953 903,144 285,721 29,306 - 233,467 588,494 413,535 (9,390) (1,698) 700,833 117. MT GRANT GENERAL HOSPITAL 8,335,432 261,126 439,225 514,828 1,215,179 386,907 39,685 - 435,427 862,019 559,985 66,613 (1,571) 625,027 119. WM BEE RIRE HOSPITAL 20,793,001 651,388 1,095,663 760,766 2,507,817 965,155 98,996 - 3,647,185 4,711,301 396,903 (361),469 (3,718) 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 (1,77) 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) (1,49) 261,002 122. LOVELOCK MEADOWS WTR 660,057 20,678 34,781 92,710 148,169 30,683 3,142 - 91,950 125,730 44,433 (442) (124) 43,777 124. OVERTON POWER DISTRICT #5 7,951,370 248,593 418,144 185,193 368,337 37,780 - 34,884 751,001 331,007 (66,155) (1,495) 405,005 125,004 19,36,363 60,661 102,034 72,994 235,689 89,880 9,219 - 125,654 224,755 130,086 (14,463) (365) 115,288 126,000 104,005 104,										6,662,620					
116. GROVER C DIL'S MED CENTER 6,155,510 192,835 324,356 385,933 903,144 285,721 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 1,40,699 712,221 (9,390) (1,998) 700,833 118. PERSHING GENERAL HOSPITAL 8,335,432 261,126 439,225 514,828 1,215,179 386,097 39,685 - 435,427 862,019 559,985 66,613 (1,1951) 625,027 119. WM. BEE RIRE HOSPITAL 20,793,061 651,388 1,095,663 760,766 2,507,817 965,155 98,996 - 3,647,185 4,711,336 1,396,903 631,946 (3,918) 761,039 120. SLVR SPG/STGE HSP D 92,408 2,895 4,869 54,038 61,802 4,289 440 - 4,729 6,208 13,716 (1,71) 19,907 121. CC COMMUNICATIONS 7,908,806 247,761 416,744 - 64,505 367,104 37,654 - 1,046,925 1,451,683 531,322 (268,830) (1,490) 261,002 122. LOVELOCK MEADOWS WITR 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 72,266 18,232 (488) 19,071 124. 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) 115,288 126,000 120,000 1										- 227.770					
$ \begin{array}{c} 117. \ MT \ GRANT \ GENERAL \ HOSPITAL \\ 118. \ PERSHING \ GENERAL \ HOSPITAL \\ 118. \ PERSHING \ GENERAL \ HOSPITAL \\ 119. \ WA \ BEE \ RIRIE \ HOSPITAL \\ 120. \ MOSPITAL \\ 120. \ MOS$															
118. PERSHING GENERAL HOSPITAL 8,335,432 261,126 439,225 514,828 1,215,179 386,907 39,685 - 435,427 862,019 559,985 66,613 (1,571) 625,027 119. WM. BEE RIRIE HOSPITAL 20,793,061 651,388 1,095,663 760,766 2,507,817 965,155 98,996 - 3,647,185 4,711,336 1,399,603 (63,1946) (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) 43,775 123. 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 1,336,363 60,661 102,034 72,994 235,689 89,880 9,219 - 125,654 224,753 130,066 (14,63) (365) 115,259 126. 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 2,657,104 83,240 140,013 120,89 344,092 123,355 12,650 - 18,509 154,494 178,507 24,586 (501) 20,259 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,259 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 153,007 (60,013) 13,291 (3,003) (37) 10,259 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 153,007 (3,003) (37) 10,259 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 153,007 (3,003) (37) 10,259 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,259 129. ALAMO SEWER & WATER GID 197,841 6															
120. SLVR SPGS/SFGE ISP 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 (422) (124) 43,77 123. 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) 190,015 124,0 VERTON 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 1,936,263 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) 140,125 127. 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 2,657,104 83,240 140,013 120,839 344,092 123,335 12,650 - 18,509 154,494 178,507 24,586 (501) 20,259 129. ALAMO SEWER & WATER GID 197,84 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,259 129.	119. WM. BEE RIRIE HOSPITAL	20,793,061	651,388	1,095,663	760,766	2,507,817	965,155		-		4,711,336	1,396,903	(631,946)		761,039
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. 2,664,197 80,329 135,117 105,377 320,823 119,023 12,208 - 60,593 19,824 172,266 18,232 (483) 190,015 124. OVERTION POWER DISTRICT#5 7,955,370 248,593 418,144 185,193 851,930 368,337 37,780 - 344,884 751,001 533,107 (66,015) (1,459) 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 - 88,281 212,770 150,289 (9,745) (422) 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 2,657,104 83,240 140,013 120,839 344,092 123,335 12,650 - 18,509 154,494 178,507 24,586 (501) 20,259 129. ALMOS SEWER & WATER GID 197,848 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,259 12,259 12,250 12,2				1,002	54,038			110		-					
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) 144,63) (66,015) (1,495) 465,597 125. SUN VALLEY [ID 80,0661 102,034 72,994 225,689 89,880 9,219 - 125,654 224,753 130,086 (14,463) (365) (46,015) (44,63) (365) 40,307 43,691 44,42 (31,29) (12) 128. VIRGIN VALLEY WATER DIST 2,657,104 83,240 140,013 120,839 344,092 123,355 12,650 - 18,509 154,494 178,507 24,586 (501) 202,592 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 6,1030 13,824 172,266 18,232 (483) 190,015 133,007 (66,015) (14,463) (365) (483) 190,015 140,015 143,008 144,613 146,108 146,108 147,266 18,232 (483) 190,015 148,597 148,507					02.710										
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 1,936,263 60,661 102,034 72,994 235,689 89,880 9,219 - 125,654 224,753 130,086 (14,643) (365) 115,258 (126, MOAPA VALLEY WATER 2,237,0081 117,879 35,054 223,014 103,838 10,651 - 98,281 212,770 150,289 (9,745) (422) 140,125 (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 (12) (13,014,144) (13,014,144) (14,014,															
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) 1,230 128. VIRGIN VALLEY WATER DIST 2,657,104 83,240 140,013 120,839 344,092 123,335 12,650 - 18,509 154,494 178,507 245,866 (501) 202,592 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,251															
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 1.28. VIRGIN VALLEY WATER DIST 2.657, 104 83,240 140,013 120,839 344,092 123,335 12.650 - 18,509 154,494 178,507 24,586 (501) 202,528 129. ALLEY WATER DIST 1.09 1.09 1.09 1.09 1.09 1.09 1.09 1.09	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
128. VIRGIN VALLEY WATER DIST 2,657,104 83,240 140,013 120,839 344,092 123,335 12,650 - 18,509 154,494 178,507 24,586 (501) 202,592 129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 10,251									-						
129. ALAMO SEWER & WATER GID 197,841 6,198 10,425 37,974 54,597 9,183 941 - 50,906 61,030 13,291 (3,003) (37) 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

Deferred Outflows of Resources Deferred Inflows of Resources Pension Expense/(Income)

	Net Pension	Differences Between Expected and Actual	Changes of	Changes in	Total Deferred Outflows of	Differences Between Expected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of	Changes in	Total Deferred Inflows of	Proportionate Share of Pension	Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in	Differences Between Employers' Contributions and Proportionate Share	Total Employer Pension
No. Agency	Liability	Experience	Assumptions	Proportion	Resources	Experience		Assumptions	Proportion	Resources	Expense	Proportion	of Contributions	Expense
(1) 131. CITY OF CALIENTE	(2) 876,670	(3) 27,464	(4) 46,195	(5) 8,433	(6) 82,092	(7) 40,693	(8) 4.174	(9)	(10) 42,212	(11) 87,079	(12) 58.896	(13)	(14)	(15) 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 137. CITY OF HENDERSON	13,467,765 412,902,806	421,907 12,935,089	709,666	383,364 2,060,824	1,514,937	625,136	64,119 1,965,820	-	902 8,972,067	690,157	904,780	118,705	(2,538)	1,020,947 25,928,692
137. CITY OF HENDERSON 138. CITY OF LAS VEGAS	412,902,806 526,511,425	16,494,130	21,757,365 27,743,820	10.482.268	36,753,278 54,720,218	19,165,779 24,439,169	2,506,708	-	14,991,618	30,103,666 41,937,495	27,739,294 35,371,654	(1,732,795) (1,135,707)	(77,807) (99,215)	34,136,732
139. CITY OF NORTH LAS VEGAS	211,887,053	6,637,828	11,165,107	10,402,200	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 145. CITY OF LOVELOCK	2,210,324 1,071,865	69,243 33,579	116,470 56,481	95,460	281,173 90,060	102,597 49,753	10,523 5,103	-	181,119 216,710	294,239 271,566	148,493 72,009	(19,541) (49,156)	(417) (202)	128,535 22,651
146. CITY OF MESOUITE	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)		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 14,256,070	4,837	8,136	20,455 1,383,223	33,428 2,581,031	7,167	735	-	67,823 1,115,333	75,725	10,372 957,740	(12,310)		(1,967)
152. TAHOE-DOUGLAS FIRE PROT 153. N LAKE TAHOE FIRE PRO DST	14,256,070	446,603 507,213	751,205 853,154	1,383,223	2,581,031	661,726 751,532	67,872 77,084	-	1,115,333	1,844,931 1,029,616	1,087,718	(47,228) 220,506	(2,686)	907,826 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	5,991,629	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 160. MASON VALLEY FIRE DI	1,167,654 1,038,039	36,579 32,519	61,528 54,698	627,700 613,942	725,807 701,159	54,199 48,183	5,560 4,942	-	-	59,759 53,125	78,445 69,738	171,915 154,294	(220) (196)	250,140 223,836
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)		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)		25,736
166. ELKO CONV & VISITORS AUTH 167. WINNEMUCCA VOL FIRE DEPT	1,327,259 1,330,110	41,579 41,669	69,938 70,088	76,948 56,833	188,465 168,590	61,608 61,740	6,319 6,333	-	36,828 106,992	104,755 175,065	89,168 89,358	16,122 (15,907)	(250)	105,040 73,200
168. ROUND HILL 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)		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)		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	(99,347)		2,435,349
172. ELKO VOL FIRE DEPT	733,428	22,976	38,647	53,823	115,446	34,044	3,492	-	2,364	2,364 127,177	49,273	(633)		(633) 38,339
173. PERSHING CO WATER CONS 174. NV ASSOC OF COUNTIES	561,269	17,583	29,575	55,825 80,186	127,344	26,053	2,672	-	89,641 91,563	127,177	49,273 37,707	(10,796) 4,010	(138)	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)		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)		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)		5,367
179. EAST FORK SWIMMING POOL	851,268	26,668 2,885	44,856 4,852	36,213	107,737 18,347	39,513 4,274	4,053 438	-	340,580 10,545	384,146 15,257	57,189 6,187	(64,781)		(7,752)
180. PERSHING CO VOL FIRE DPT 181. CITY OF WELLS VL FIRE DPT	92,085 45,395	1,422	2,392	10,610 3,134	6,948	2,107	438 216	-	3,559	5,882	3,050	113	(17)	6,179 3,154
182. TRUCKEE MDWS REG PLAN AGY	769,150	24,095	40,529	49,288	113,912	35,702	3,662		76,997	116,361	51,672	(12,007)	(145)	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)		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)		17,281
187. KINGSBURY IMPRV DIST	1,765,366	55,304	93,024	59,138	207,466	81,943 527	8,405 54	-	60,613	150,961 28,317	118,600	(575)		117,692
188. AUSTIN VOL FIRE DEPT 189. CONSERVATION DST OF SO NV	11,364	356	599	7,559	8,514	327	54	-	27,736 86,305	28,317 86,305	763	(3,660) (26,167)		(2,899) (26,167)
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)		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	5,183,623	162,388	273,144	172,734	608,266	240,609	24,679	-	993,072	1,258,360	348,242	(173,538)	(977)	173,727
195. TRUCKEE MEADOWS WATER ATH	37,659,238	1,179,759	1,984,404	4,516,811	7,680,974	1,748,035	179,295	-	497,918	2,425,248	2,529,992	1,245,324	(7,096)	3,768,220

			Deferred Outflo	ws of Resources			Deferr	ed Inflows of Re	esources			Pension Expe	ense/(Income)	
							Net Difference					Net Amortization of		
							Between					Deferred Amounts		
							Projected and					from Changes in	Differences	
		Differences				Differences	Actual					Proportion and	Between	
		Between				Between	Investment				Proportionate	Expensed Portion	Employers'	
		Expected and			Total Deferred	Expected and	Earnings on			Total Deferred	Share of	of Current-Period	Contributions and	Total Employer
	Net Pension	Actual	Changes of	Changes in	Outflows of	Actual	Pension Plan	Changes of	Changes in	Inflows of	Pension	Changes in	Proportionate Share	Pension
No. Agency	Liability	Experience	Assumptions	Proportion	Resources	Experience	Investments	Assumptions	Proportion	Resources	Expense	Proportion	of Contributions	Expense
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
196. HENDERSON DIST PUB LIBRAR	6,627,355	207,616	349,220	400,337	957,173	307,623	31,553	-	218,529	557,705	445,234	70,664	(1,249)	514,649
197. CANYON G I D	261,979	8,207	13,805	3,609	25,621	12,160	1,247	-	13,328	26,735	17,599	(1,410)	(49)	16,140
198. LANDER CO FAIR AND R	110,108	3,449	5,802	65,553	74,804	5,111	524	-	-	5,635	7,398	16,380	(21)	23,757
199. NV TAHOE CONSERV DIST	641,755	20,104	33,816	-	53,920	29,788	3,055	-	249,978	282,821	43,115	(68,336)	(121)	(25,342)
200. GRASS VALLEY VOL FIRE DPT	149,211	4,674	7,862	21,487	34,023	6,926	710	-	7,432	15,068	10,025	1,810	(28)	11,807
201. BOARD OF PHYSICAL THERAPY	257,716	8,074	13,580	41,784	63,438	11,962	1,227	-	36,068	49,257	17,313	17	(49)	17,281
202. GERLACH GID	41,941	1,314	2,210	1,190	4,714	1,947	200	-	15,571	17,718	2,817	(2,813)	(8)	(4)
203. RYE PATCH VOL FIRE DPT	40,926	1,282	2,157	13,637	17,076	1,900	195		20,992	23,087	2,750	(931)	(8)	1,811
204. NV STATE BD OF MASSAGE	704,012	22,055	37,097	69,203	128,355	32,678	3,352	-	94,482	130,512	47,298	(10,374)	(133)	36,791
205. RTC OF SOUTHERN NV	49,753,570	1,558,640	2,621,698	4,728,857	8,909,195	2,309,420	236,876		-	2,546,296	3,342,503	1,225,893	(9,375)	4,559,021
206. INCLINE VILLAGE VCB	581,365	18,213	30,634	54,770	103,617	26,985	2,768	-	12,673	42,426	39,058	6,497	(110)	45,445
207. DOUGLAS CO MOSQUITO DIST	222,376	6,966	11,718	48,410	67,094	10,322	1,059		2,585	13,966	14,940	14,074	(42)	28,972
208. LAHONTAN CONSER DIST	8,423	264	444	-	708	391	40	-	36,630	37,061	566	(7,874)	(2)	(7,310)
209. CARSON CITY AIRPORT AUTH	125,881	3,944	6,633	-	10,577	5,843	599	-	96,190	102,632	8,458	(21,413)	(24)	(12,979)
210. SO NV REG HOUSING AUTH	29,308,296	918,147	1,544,362	2,582,824	5,045,333	1,360,408	139,536	-	4,866,758	6,366,702	1,968,965	(671,584)	(5,523)	1,291,858
211. FERNLEY SWIMMING POOL	528,795	16,566	27,864	314,962	359,392	24,545	2,518	-	-	27,063	35,526	78,690	(100)	114,116

\$ 13,637,741,889 \$ 427,232,291 \$ 718,622,695 \$ 638,151,273 \$ 1,784,006,259 \$ 633,025,353 \$ 64,928,940 \$ - \$ 635,302,604 \$ 1,333,256,897

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.

	<u>(</u>	Total Employer Contributions
Contributions per CAFR FY18 p. 29	\$	930,269,427
Deduct		
PERS Contributions		(595,040)
Contributions not representative of future effort		(1,974,835)
Total Contributions in Schedule of Employer Allocations	\$	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 33 1/3 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 Allocation	Long-Term Geometric Expected Real Rate of 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	\$ 55,069,428,741
Plan fiduciary net position	(41,431,686,852)
Net pension liability	\$ 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 Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (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	Deferred
	Outflows of	Inflows of
	Resources	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 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.