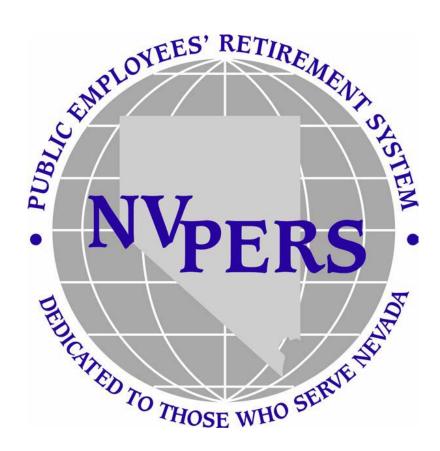
# PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA

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



For the Fiscal Year Ended June 30, 2020

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#### **Independent Auditor's Report**

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

#### **Report on the Schedules**

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, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense/(income) (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, 2020, 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 employer pension expense/(income) 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, 2020, 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, 2020, and our report thereon, dated December 2, 2020, 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 É O'Connell LAP

May 28, 2021

No.	Agency#	Agency	Employer Contributions	Employer Allocation Percentage
110.	(1)	(2)	(3)	(4)
1.	100	STATE OF NEVADA	\$ 172,683,894	16.57035%
2.	161	NV BD OF VET MEDICAL EXAM	27,091	0.00260%
3.	162	BD OF EXAM FOR SOC WORKER	30,650	0.00294%
4.	163	BD OF CHIROPRACTIC EXAMIN	17,770	0.00171%
5.	164	ST BD OF DENTAL EXAMINERS	55,613	0.00534%
6.	165	NV BD OF DISPENSING OPT	8,726	0.00084%
7.	170	COSMETOLOGY BOARD	177,439	0.01703%
8.	171	LIQ PET GAS BD	31,970	0.00307%
9.	174	BOARD OF NURSING	273,493	0.02624%
10.	175	ACCOUNTANCY BOARD	33,239	0.00319%
11.	176	LEGISLATIVE COUNSEL	3,265,462	0.31335%
12.	179	NV ST BOARD OF PHARMACY	266,075	0.02553%
13.	181	NV ST BOARD ARCHITECTURE	45,360	0.00435%
14.	182	ST BD OF MEDICAL EXAMINER	343,052	0.03292%
15.	183	NV BRD MAR, FAM, COU	18,399	0.00177%
16.	184	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	7,599	0.00073%
17.	187	NV RURAL HOUSING	370,412	0.03554%
18.	188	STATE BOARD OF OPTOMETRY	19,824	0.00190%
19.	189	BOARD OF OSTEOPATHIC MED	34,447	0.00331%
20.	190	UNIVERSITY OF NEVADA-RENO	776	0.00007%
21.	191	UNLV	-	0.00000%
22.	193	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	31,740,945	3.04579%
23.	201	CHURCHILL CO SCHOOL DIST	2,731,024	0.26206%
24.	202	CLARK CO SCHOOL DISTRICT	242,917,198	23.30978%
25.	203	DOUGLAS CO SCHOOL DIST	5,396,337	0.51782%
26.	204	ELKO CO SCHOOL DISTRICT	8,974,601	0.86118%
27.	206	ESMERALDA CO SCHOOL DIST	191,328	0.01836%
28.	207	EUREKA CO SCHOOL DISTRICT	690,119	0.06622%
29.	208	HUMBOLDT CO SCHOOL DIST	3,402,448	0.32649%
30.	209	LANDER CO SCHOOL DISTRICT	937,779	0.08999%
31.	210	LINCOLN CO SCHOOL DIST	1,162,976	0.11160%
32.	211	LYON CO SCHOOL DISTRICT	8,091,490	0.77644%
33.	212	MINERAL CO SCHOOL DIST	564,126	0.05413%
34.	213	NYE COUNTY SCHOOL DIST	4,929,187	0.47299%
35.	214	CARSON CITY SCHOOL	6,937,074	0.66567%
36.	215	PERSHING CO SCHOOL DIST	959,077	0.09203%
37.	217	STOREY CO SCHOOL DISTRICT	501,614	0.04813%
38.	218	WASHOE CO SCHOOL-CERT	40,963,456	3.93076%
39.	219	WASHOE CO SCHOOL-CLASS	13,878,013	1.33170%
40.	220	WHITE PINE CO SCHOOL DIST	1,255,839	0.12051%
41.	221	ICDA CHARTER HIGH SCHOOL	7,599	0.00073%
42.	223	ODYSSEY CHARTER SCHOOL	1,166,170	0.11190%
43.	225	SIERRA NEVADA ACADEMY	219,677	0.02108%
44.	227	CORAL ACADEMY OF SCIENCE	830,113	0.07966%
45.	228	BAILEY CHARTER SCHOOL	171,761	0.01648%
46.	230	ANDRE AGASSI PREP ACDMY	-	0.00000%
47.	231	EXPLORE KNOWLEDGE CHARTER	469,145	0.04502%
48.	232	MARIPOSA ACADEMY	147,455	0.01415%
49.	233	ACADEMY FOR CAREER ED	134,339	0.01289%
50.	234	HIGH DSRT MONTESSORI SCH	211,662	0.02031%
51.	236	RAINSHADOW COM CHARTER HS	88,989	0.00854%
52. 53.	238	SILVER STATE HIGH SCHOOL	221.520	0.00000%
33.	241	NEVADA STATE HIGH SCHOOL	231,539	0.02222%

No.	Agency #	Agener	Employer Contributions	Employer Allocation Percentage
NO.	Agency # (1)	Agency (2)	(3)	(4)
54.	242	CARSON MONTESSORI SCHOOL	174,853	0.01678%
55.	243	100 ACADEMY OF EXCELLENCE	186,647	0.01791%
56.	244	INNOVATIONS CHARTER	513,843	0.04931%
57.	245	RAINBOW DREAMS ACADEMY	138,667	0.01331%
58.	246	THE DELTA ACADEMY	146,798	0.01409%
59.	247	CORAL ACADEMY LAS VEGAS	2,168,546	0.20809%
60.	248	NV VIRTUAL ACADEMY	635,615	0.06099%
61.	249	NV CONNECTIONS ACADEMY	798,336	0.07661%
62.	250	QUEST ACADEMY CHARTER SCHOOL	339,007	0.03253%
63.	252	BEACON ACADEMY OF NV	270,403	0.02595%
64.	253	ELKO INST ACADEMIC ACH	138,324	0.01327%
65.	254	SILVER SANDS MONTESSORI	115,203	0.01105%
66.	255	ALPINE ACADEMY CHARTER	68,876	0.00661%
67.	256	OASIS ACADEMY	373,861	0.03587%
68.	257	SOMERSET ACADEMY OF LV	4,143,021	0.39755%
69.	258	DISCOVERY CHARTER SCHOOL	173,957	0.01669%
70.	259	IMAGINE SCHOOL AT MT VIEW	210,695	0.02022%
71.	261	HONORS ACAD OF LITERATURE	137,661	0.01321%
72.	262	PINECREST ACADEMY OF NV	2,773,440	0.26613%
73.	263	DORAL ACADEMY OF NV	2,535,894	0.24334%
74.	264	LEARNING BRIDGE CHARTER	117,933	0.01132%
75.	265	AMERICAN PREP ACADEMY	576,902	0.05536%
76.	266	FOUNDERS ACADEMY	318,862	0.03060%
77.	267	MATER ACADEMY OF NV	1,237,464	0.11874%
78.	268	LEADERSHIP ACADEMY OF NV	122,150	0.01172%
79.	269	EQUIPO ACADEMY	446,959	0.04289%
80.	270	SLAM ACADEMY OF NEVADA	496,440	0.04764%
81.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	1,866,425	0.17910%
82.	272	AMERICAN LEADERSHIP ACADEMY	423,282	0.04062%
83.	273	FUTURO ACADEMY	170,251	0.01634%
84.	274	MATER ACADEMY OF N. NEVADA	216,414	0.02077%
85.	275	DORAL ACADEMY OF N. NEVADA	346,120	0.03321%
86.	276	NV STATE HIGH AT MEADOW WOOD	8,820	0.00085%
87.	277	NV RISE ACADEMY	113,060	0.01085%
88.	278	NV PREPARATORY CHARTER	82,251	0.00789%
89.	279	NV STATE HIGH AT SUNRISE	17,823	0.00171%
90.	280	SIGNATURE ACADEMY	338,588	0.03249%
91.	301	CHURCHILL COUNTY	1,806,289	0.17333%
92.	302	CHURCHILL CO VOL FIRE DPT	138,138	0.01326%
93.	303	CLARK COUNTY	87,029,755	8.35118%
94.	304	CLARK CO WATER RECLAM DST	4,416,473	0.42379%
95.	305	SOUTHERN NV HEALTH DIST	5,871,226	0.56339%
96.	306	LV CONV & VISIT AUTH	4,628,946	0.44418%
97.	307	DOUGLAS COUNTY	5,096,263	0.48903%
98.	308	ELKO COUNTY	3,382,436	0.32457%
99.	309	ELKO CO AGRICULTURE	13,480	0.00129%
100.	310	ESMERALDA COUNTY	278,174	0.02669%
101.	311	EUREKA COUNTY	784,477	0.07528%
102.	312	HUMBOLDT COUNTY	1,911,739	0.18345%
103.	313	LANDER COUNTY GOVERNMENT	1,168,160	0.11209%
104.	314	LINCOLN COUNTY	790,571	0.07586%
105.	315	LYON COUNTY	3,275,434	0.31430%
106.	317	MINERAL COUNTY	644,194	0.06182%

	A	•	Employer	Employer Allocation
No.	Agency # (1)	Agency (2)	Contributions (3)	Percentage (4)
107.	318	NYE COUNTY	4,804,717	0.46105%
108.	319	PERSHING COUNTY	831,871	0.07982%
109.	320	STOREY COUNTY	1,107,000	0.10623%
110.	321	WASHOE COUNTY	31,846,358	3.05590%
111.	322	RENO/SPARKS CNVNTION AUTH	608,999	0.05844%
112.	323	WHITE PINE COUNTY	1,203,204	0.11546%
113.	324	LV METRO POLICE DEPT	96,115,017	9.22298%
114.	325	WHITE PINE CO TOUR & REC	24,645	0.00236%
115.	327	LV-CLARK CO LIBRARY DIST	3,605,292	0.34596%
116.	328	TOWN OF KINGSTON	6,064	0.00058%
117.	402	UNIV MEDICAL CENTER	38,179,687	3.66364%
118.	403	HUMBOLDT GEN HOSPITAL	2,364,746	0.22692%
119.	404	BATTLE MOUNTAIN GEN HOSP	817,731	0.07847%
120.	405	GROVER C DILS MED CENTER	503,010	0.04827%
121.	407	MT GRANT GENERAL HOSPITAL	897,198	0.08609%
122.	410	PERSHING GENERAL HOSPITAL	614,317	0.05895%
123.	412	WM. BEE RIRIE HOSPITAL	1,491,889	0.14316%
124.	416	SLVR SPGS/STGE HSP D	7,166	0.00069%
125.	503	CC COMMUNICATIONS	581,469	0.05580%
126.	504	LOVELOCK MEADOWS WTR	48,875	0.00469%
127.	505	LINCOLN CO. POWER DIST.	211,092	0.02026%
128.	507	OVERTON POWER DISTRICT #5	646,540	0.06204%
129. 130.	509	SUN VALLEY GID	138,068	0.01325%
130.	510 511	MOAPA VALLEY WATER LANDER CO SEWER AND WATER	164,325 3,706	0.01577% 0.00036%
131.	514	VIRGIN VALLEY WATER DIST	221,700	0.0036%
132.	514	ALAMO SEWER & WATER GID	17,309	0.02127%
134.	601	CITY OF BOULDER	2,598,911	0.24939%
135.	602	CITY OF CALIENTE	43,961	0.00422%
136.	603	CITY OF CARLIN	168,692	0.01619%
137.	604	CITY OF CARSON	7,217,140	0.69254%
138.	605	CITY OF ELKO	1,974,894	0.18951%
139.	606	CITY OF ELY	281,621	0.02702%
140.	607	CITY OF FALLON	1,089,786	0.10457%
141.	609	CITY OF HENDERSON	31,163,244	2.99035%
142.	610	CITY OF LAS VEGAS	37,787,418	3.62599%
143.	611	CITY OF NORTH LAS VEGAS	16,396,960	1.57341%
144.	612	CITY OF RENO	18,867,734	1.81050%
145.	613	CITY OF SPARKS	7,347,665	0.70507%
146.	614	CITY OF WELLS	101,124	0.00970%
147.	615	CITY OF WINNEMUCCA	569,589	0.05466%
148.	616	CITY OF YERINGTON	166,857	0.01601%
149.	617	CITY OF LOVELOCK	70,177	0.00673%
150.	618	CITY OF MESQUITE	1,899,963	0.18232%
151.	620	CITY OF WEST WENDOVER	606,496	0.05820%
152.	621	CITY OF FERNLEY	590,184	0.05663%
153.	703	TRUCKEE-CARSON IRR DIST	314,162	0.03015%
154.	704	WALKER RIVER IRRIG DIST	42,799	0.00411%
155.	705	WASHOE CO WATER CON DIST	12,131	0.00116%
156.	707	TAHOE-DOUGLAS FIRE PROT	1,032,064	0.09903%
157.	708	N LAKE TAHOE FIRE PRO DST	1,257,630	0.12068%
158.	711	WHITE PINE CO 474 FIRE DT	11,979	0.00115%
159.	712	CENTRAL LYON COUNTY FPD	606,844	0.05823%

No.	Agency#	Agency	Employer Contributions	Employer Allocation Percentage
110.	(1)	(2)	(3)	(4)
160.	713	TRUCKEE MEADOWS FIRE PD	2,639,769	0.25331%
161.	714	EAST FORK FIRE PROT DIST	1,325,652	0.12721%
162.	715	STOREY COUNTY FIRE PD	485,827	0.04662%
163.	716	MT CHARLESTON FPD	115,321	0.01107%
164.	717	MASON VALLEY FIRE DI	85,796	0.00823%
165.	718	NORTH LYON CO FIRE D	264,459	0.02538%
166.	902	RENO HOUSING AUTHORITY	485,565	0.04659%
167.	903	BEATTY WATER & SAN DIST	17,432	0.00167%
168.	905	DOUGLAS CO SEWER DISTRICT	157,579	0.01512%
169.	911	TAHOE DOUGLAS DISTRICT	49,069	0.00471%
170.	912	ELKO CONV & VISITORS AUTH	93,726	0.00899%
171.	913	WINNEMUCCA VOL FIRE DEPT	93,330	0.00896%
172.	914	ROUND HILL GID	54,339	0.00521%
173.	916	MINDEN-GVILLE SAN DST	117,448	0.01127%
174.	917	LOVELOCK VOL FIRE DEPT	17,004	0.00163%
175.	919	RENO-TAHOE AIRPORT AUTH	2,886,707	0.27700%
176.	920	ELKO VOL FIRE DEPT	-	0.00000%
177.	921	PERSHING CO WATER CONS	62,572	0.00600%
178.	923	NV ASSOC OF COUNTIES	44,992	0.00432%
179.	924	REGIONAL TRANS COMM	902,300	0.08658%
180.	925	STAGECOACH G.I.D.	37,959	0.00364%
181.	926	CHURCHILL CO MOSQ ABATE	42,267	0.00406%
182.	927	MINERAL CO HOUSING AUTH	6,119	0.00059%
183.	928	EAST FORK SWIMMING POOL	60,516	0.00581%
184.	929	PERSHING CO VOL FIRE DPT	6,444	0.00062%
185.	930	CITY OF WELLS VL FIRE DPT	3,477	0.00033%
186.	931	TRUCKEE MDWS REG PLAN AGY	54,669	0.00525%
187.	932	INDIAN HILLS GID	81,560	0.00783%
188.	934	GVILLE RANCHOS IMPRO DIST	77,422	0.00743%
189.	935	BATTLE MT VOL FIRE DEPT WINNEMUCCA RURAL VOL FIRE	36,905	0.00354%
190. 191.	936	KINGSBURY IMPRV DIST	32,940	0.00316%
191.	937 938	AUSTIN VOL FIRE DEPT	124,866 12,810	0.01198% 0.00123%
192.	938	CONSERVATION DST OF SO NV	12,810	0.00123%
193. 194.	942	PALOMINO GID	16,933	0.00162%
194.	943	MCGILL-RUTH CONS SWR&WTR	27,953	0.00162%
196.	945	CNTRL DISPATCH ADMIN AUTH	120,923	0.0020876
197.	946	EXAM ALCOHOL & DRUG COUN	16,754	0.00161%
198.	947	WORKFORCE CONNECTIONS	279,660	0.02684%
199.	948	TRUCKEE MEADOWS WATER ATH	3,156,823	0.30292%
200.	949	HENDERSON DIST PUB LIBRAR	519,370	0.04984%
201.	950	CANYON G I D	19,093	0.00183%
202.	951	LANDER CO FAIR AND R	8,391	0.00081%
203.	952	NV TAHOE CONSERV DIST	44,553	0.00428%
204.	953	GRASS VALLEY VOL FIRE DPT	11,651	0.00112%
205.	954	BOARD OF PHYSICAL THERAPY	24,203	0.00232%
206.	955	GERLACH GID	5,036	0.00048%
207.	956	RYE PATCH VOL FIRE DPT	5,830	0.00056%
208.	957	NV STATE BD OF MASSAGE	58,521	0.00562%
209.	958	RTC OF SOUTHERN NV	3,979,775	0.38189%
210.	960	INCLINE VILLAGE VCB	46,129	0.00443%
211.	961	DOUGLAS CO MOSQUITO DIST	18,511	0.00178%
212.	962	LAHONTAN CONSER DIST	-	0.00000%

# Schedule of Employer Allocations as of and for the year ended June 30, 2020

No.	Agency#	Agency	c	Employer Contributions	Employer Allocation Percentage
	(1)	(2)		(3)	(4)
213.	963	CARSON CITY AIRPORT AUTH		25,882	0.00248%
214.	964	SO NV REG HOUSING AUTH		2,110,852	0.20255%
215.	965	FERNLEY SWIMMING POOL		36,703	0.00352%
216.	967	TOWN OF KINGSTON FIRE COMPANY		14,640	0.00140%
217.	968	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT		25,029	0.00240%
		Total Allocation	\$	1,042,125,593	100.00000%

Part				Deferred Outflo	ws of Resources			Defer	red Inflows of R	esources		Pension Expense/(Income)			
1. SECTION PROVIDED   1. SECTION   1. SECT	No. Agency (1)	Liability	Between Expected and Actual Experience	Assumptions	Proportion	Outflows of Resources	Between Expected and Actual Experience	Between Projected and Actual Investment Earnings on Pension Plan Investments	Assumptions	Proportion	Inflows of Resources	Share of Pension Expense	Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in Proportion	Locations' Contributions and Proportionate Share of Contributions	Expense / (Income)
B. DECK SAMERING SERVICE   19.00   1	STATE OF NEVADA		\$ 71,707,171	\$ 64,828,516	\$ 59,364,685	\$ 195,900,372	\$ 29,801,556	\$ 87,185,521	\$ -	\$ 23,986,926	\$ 140,974,003	\$ 201,183,461	\$ 6,226,696	\$ (494,321)	\$ 206,915,836
A DOT CHIMOMATE FAMILY   1.00   1.0									-						40,757
S. PEREN INSOLAL INSOLATION   19.000		,		,,	,	,	-,		-		, ,,,,,,	,,	,,		,
A VER OF DIRECTANGE   10.05															
CONTRICTOR NAME   1.571-05   77.00															
A COUNTY COMPANY   1,125				0,		,	-,	.,		,		,	,		
3. SALES   1.5.50   11.50															35,783
DATE CONTINUES PROMISED															367,230
1. SY TRIPOLADO OF PLANSAKETY   1.04685   0.0468   0.04		444,250							-						37,073
1.9 No. 15 MARCH STEPHEN   460-52   18,385   1700   75-40   33.144   75-80   20.00   1.00									-						3,783,703
1.5 TROY SAMPLE LEXAMENT   4,948   41,445   13,456   10,256   10						700,007				100,700		507,700			
S. YINDERSON CONTROLLED   1.00   1.									-						
B. STATE DOUGHOUT ANY TRANSPORT   1.545   1.526   1.									-						
1. N. PAREN BOUNDS   1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.									-						
1. STATE REAGED OF SPETIMENT   2-6-594   1-225   7-401   10.004   10.005   1-1.005   10.005									-						
Description   19.00															38,507
1   SECTION	19. BOARD OF OSTEOPATHIC MED								-						26,282
22 SPANDA SYSTEMS OF HEIGHTS FOLLOWS PLANDA SYSTEMS OF HEIGHTS FOLLOWS PLA		10,371	322	291			134	392	-			904		(2)	(31,697,411)
35. CHERGINLL COSTROOL DIST   35,000,000   1,150,001   1,152,274   1,151,173				-			-		-	104,078,185				-	(28,188,369)
14 CARRY CONTRICT   1,246,46458   103,71,258   12,1258										4.050.040	,		0.,0=.,==0		,
25. DOCIGAS COS SERIOLIDET   121,137.63   23,083.52   20,08.79   33,08.62   4,09.735   31,09.259   1,168,357   4,371.05   3,09.62   1,169,359   3,07.715   3,09.02   4,110.05   4,09.715   3,09.02   4,110.05   4,09.715   4,09.02   4,110.05   4,09.715   4,09.02   4,110.05   4,09.715   4,09.02   4,110.05   4,09.715   4,09.02   4,110.05   4,09.715   4,09.02   4,110.05   4,09.02   4,09.0									-						
25   SENERADO CONTROL DISTRICT   19948.99   37,767.15   3,309.20   4,510.024   19,059.77   1,548.25   4,511.024   7,100.00   - 4,670.00   1,000.00   - 4,670.00   1,000.00   - 4,670.00   1,000.00   - 4,670.00   1,000.00   - 4,670.00   1,000.00   - 4,670.00   - 4,6															
2. ENREALDA COS ENIGOL DISTET  2. PAGE 19 78.489  7. SALVEY DE STORT COST DISTETET  2. SALVEY DE STORT COST DISTETET  2. SALVEY DE STORT COST DISTETET  3. SALVEY DE STORT COST DISTETET  4. SALVEY DE STORT COST DISTETET  4. SALVEY DE STORT COST DISTETET  4. SALVEY DE STORT COST DISTETET  5. SALVEY DE STORT COST DISTETE  5. SALVEY DE STORT COST DISTETE															
28. FIRMADIC SCHOOL DISTRICT									-						266,909
D. LINDEGE CO SCINCOL INSTRICT   12,53,712   389,444   32,089   674,409   1,415,641   10,141   1,415,441   1,415	28. EUREKA CO SCHOOL DISTRICT				188,531	734,187	119,100		-	215,887	683,418	804,017	62,550		864,591
31. LINCOIGN COSTROOL DISTICT 15,545,549 48,927 48,661 209.292 1,128,200 200.705 \$87,169 - 90,080 1,883,764 1,354,912 (19,709) (3,329) 1,200,875 1,210,100,100,100,100,100,100,100,100,10															3,877,296
22. FORCO SCHOOL DISTRICT   10,145,127   3,300,000   3,077,685   5,325,947   11,726,002   17,966,19   4,985,273   - 1,235,188   6,908,800   9,45,690   76,938   (21,03)   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,075   10,103,003   10,173,003   10															
3.8 NYECOND (STORD)   15,9872   23,424   21,178   161,521   69,528   97,356   24,819   . 25,500   90,675   867,230   (29,975)   (1,161)   5,784,574   5,784,674   (29,155)   (1,161)   5,784,574   5,784,674   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (1,161)   5,784,574   (29,155)   (29,154)															
34 NYE COUNTY SCHOOL DIST															
S. CARSON CITY SCHOOL   92,716,779   28,96,277   29,9427   5,96,327   29,9427   1,990,00   1,997,															
5. PERSINNCO SCHOOL DISTECT   12,818,366   396,258   300,054   77,20   815,542   165,516   484,224   4.88,88   1,117,622   308,708   31,117,622   320,809   34,499,817   37,000,410   30,681,837   38,3257   5.558,81   885,228   58,444   31,117,622   32,000,410   31,813   38,3258   38,542   31,117,622   32,000,410   31,813   38,3258   31,117,622   32,000,410   31,813   38,3258   32,000,410   31,813   38,3258   32,000,410   31,813   38,3258   32,000,410   31,813   38,3258   32,000,410   31,913   32,000,	35. CARSON CITY SCHOOL				6,505,696	11,990,620					11,708,043		175,224		8,237,328
38. WASHOE COSCHOOL CERF   47,489,489   17,100,119   17,783,890   24,489,817   7,009,419   20,081,839   - 2,1342,101   47,240,21   (7,026,847)   (117,26)   9,079,911   17,390,000   40. WHITE PINE CO SCHOOL DIST   17,446,41   52,248   47,464   10,06,690   2,019,642   216,731   634,054   - 1,087,099   1,978,84   1,463,102   (461,895)   (3,995)   0,796,124   41,000,100,100   1,018,33   31,555   2,833   37,268   1,311   33,387   - 1,018,100   1,978,84   1,463,102   (461,895)   (3,995)   0,796,124   42,000,100,100   1,978,84   1,463,102   (461,895)   (3,995)   0,796,124   42,000,100,100   1,978,84   1,463,102   (461,895)   (4					77,230			484,224	-				(97,998)	(2,745)	1,016,619
39. WASHOE CO SCHOOL CLASS   15,484,014   57,62,860   5,210,946   43,85,546   15,358,842   2,295,949   7,006,803   - 4,185,999   13,587,811   10,168,425   12,10,902   (97,72)   17,390,004   14,100,100   101,663   3,185   2,853   7,286   13,244   1311   3,837   - 1,361,336   13,66,844   8,853   (360,695)   (23)   (31,88)   (30,895)   (23)   (31,88)   (30,895)   (23)   (31,88)   (30,895)   (32)   (31,88)   (30,895)   (32)   (31,88)   (30,895)   (32)   (31,88)   (30,895)   (32)   (31,88)   (30,895)   (32)   (31,88)   (32,895)   (32,89									-						431,812
40. HIEP PINE CO SCHOOL DIST   16,784,684   \$21,488   471,464   1,026,690   2,019,622   216,731   634,054   - 1,087,090   1,937,884   1,461,012   (46),895   (3.99)   977,012   (3.186)   41,102   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   42,00   (3.186)   43,00   (3.186)   43,00   (3.186)   44,									-						
4. CONSTRUCTABRES RIGHOL  10.1568, 29 44253 437,800 82.59 1,744.652 201.56 588.72 - 270.990 1,061.028 1,358.63 302,701 (3.38) 1,659.694 3,1858.644 259.695 1,744.652 201.56 588.72 - 270.990 1,061.028 1,358.63 302,701 (3.38) 1,659.694 3,1858.644 2,000.000.000.000.000.000.000.000.000.00								.,,							
42 ODYSSEY CHARTER SCHOOL 15,586,239 484,253 437,800 822,599 1,744,652 201,256 588,782 - 270,990 1,061,08 1,358,633 302,701 (3,388) 1,657,994 (3,381,818 PANEADA ACADEMY 2,986,952 1)21 82,471 422,249 595,941 37,912 11,011 - 7,878 156,701 255,933 124,979 (6,28) 380,284 44. CORAL ACADEMY OF SCIENCE 11,044,722 344,705 311,639 1,264,165 1,200,509 143,260 419,112 - 11,166 573,538 96,71,14 554,456 (2,376 1,519,194) 1,446,462 140,537 276,343 29,542 86,702 - 307,440 422,772 20,110 46,455 (4,376 1,519,194) 1,446,462 140,537 276,343 29,542 86,702 - 307,440 422,772 20,110 46,455 (4,376 1,519,194) 1,446,462 147,318 47,318 7,344,415 (2,289,106) - (2,289,106) 1,446,462 140															
43. SIRRA NEWADA ACADEMY   2,936,052   91,221   82,471   422,249   599,941   37,912   11,091   - 7,887   15,6710   255,931   124,979   (6.9)   380,284   44. CORAL ACADEMY OF SCIENCE   11,047,22   344,705   311,639   124,615   120,0509   143,200   419,112   - 11,166   573,38   967,114   524,545   (2.376   159,194   45. Balley CHARTER SCHOOL   2,295,640   71,324   64,482   140,537   276,343   29,642   86,720   - 307,410   423,772   200,110   46,415   (4.92   246,033   47. EVEPLORE KNOWLEDGE CHARTER   6,270,271   194,813   176,125   409,889   780,827   80,964   226,864   - 271,529   589,357   546,572   (10,399)   (1,343   534,884   4.90,489								0,007				0,000			
44. CADEMY OF SCIENCE		,,		,					-						380,283
46. ANDRE AGASSI PREP ACDMY 47. EXPLORE KNOWLEDGE CHARETR 47. EXPLORE KNOWLEDGE CHARETR 48. MARIPOSA ACADEMY 1,70,783 1,121 1,795,483 1,76,123 1,795,483 1,76,123 1,795,483 1,706,123 1,795,483 1,796,123 1,7					1,264,165				-						1,519,194
47. EPILORE KNOWLEDGE CHARTER  6.270.271		2,295,640	71,324	64,482			29,642	86,720	-			200,110	46,415	(492)	246,033
48. MARIPOSA ACADEMY  1.970,783  5.517  4.9. ACADEMY POR CAREER ED  1.795,883  5.578  5.9. MIGH DSRT MONTESSORI SCH  2.828,929  8.7893  7.9462  8.11,03  248,458  3.6,218  3.6,228  1.6,326  3.6,238  3.7,142  3.8,458  3.6,218  3.6,228  3.6,238  3.6,238  3.6,348  3.6,238  3.6,248  3.6,248  3.6,248  3.6,248  3.6,248  3.6,249  3.6		C 270 271	104.012	176 105			- 00.001	226.051				546.500			
94. ACADEMY FOR CAREER ED 1,795,483 55,784 50,433 77,123 183,340 23,184 67,826 - 92,235 183,245 156,511 (7,231) (3,85) 148,392 (7,95) 116,910 118,936 183,940															
9. HIGH DSRT MONTESSORI SCH															
S. RANSHADOW COM CHARTER HS   1,89,366   36,953   33,408   220,929   291,200   15,358   44,929   - 40,366   100,653   103,675   9,081   1,255   11,250															231,222
\$\frac{1}{25}\$ \text{ILVER STATE HIGH SCHOOL}\$\frac{1}{3},094,992\$\frac{9}{9},6147\$\frac{1}{8},6024\$\frac{1}{1},336,194\$\frac{1}{1},356,194\$\frac{1}{1},361,194\$	51. RAINSHADOW COM CHARTER HS	1,189,366	36,953	33,408	220,929	291,290	15,358	44,929	-	40,366	100,653	103,675			112,501
54. CARSON MONTESSORI SCHOOL 2,336,965 72,608 65,643 280,220 418,471 30,176 88,280 - 210,496 328,952 203,710 90,341 (501) 293,555 (510) ACADEMY OF EXCELLENCE 2,494,596 77,505 70,071 188,657 336,233 32,211 94,235 - 723,907 850,553 217,450 (150,203) (534) 66,7475 (55. INNOVATIONS CHARTER CHOOL 213,374 192,906 415,298 821,578 88,678 299,431 - 916,238 1,264,347 998,649 (22,421) (1,461) 674,757 (1,476) 68,7475 (1,47			-	-				-	-					-	(581,028)
55. INOACADEMY OF EXCELLENCE 2,494,596 77,505 70,071 188,657 336,233 32,211 94,235 - 723,907 850,353 217,450 (150,203) (534) 66,715   56. INNOATIONS CHARTER 6,687,674 213,374 192,906 415,298 821,578 88,678 259,431 - 916,238 1,264,347 598,649 (22,421) (1,471) 574,757   57. RAINBOW DREAMS ACADEMY 1,853,328 57,582 52,058 420,445 530,085 23,931 70,011 - 294,501 888,443 161,553 166,104 (397) 267,266   58. THE DELTA ACADEMY 1,962,001 60,958 55,111 331,293 447,362 25,334 74,116 - 38,287 137,737 171,024 147,115 (420) 317,716   59. CORAL ACADEMY LAS VEGAS 28,983,300 900,491 814,110 9,054,777 10,769,378 374,245 1,094,867 1,469,112 2,526,441 2,902,547 (420) 317,716   60. NV VIRTUAL ACADEMY 8,495,195 263,940 238,621 14,018 516,579 109,604 320,913 - 2,744,320 3,174,027 740,516 (803,004) (1,820) (64,306   61. NV CONNECTIONS ACADEMY 6 10,670,012 331,510 299,709 2,472,574 31,03,793 137,776 403,068 - 425,650 966,494 930,092 820,753 (2,285) 1,748,566   62. QUEST ACADEMY CHARTER SCHOOL 4,530,935 140,773 127,269 837,230 1,105,272 88,505 171,160 - 3,333,549 3,533,214 394,956 493,177 (970) 887,163   63. BEACON ACADEMY OF NV 3,614,021 112,285 101,514 647,074 860,873 46,666 136,522 - 266,072 449,260 315,030 109,884 (774) 424,140   64. ELKO INST ACADEMIC ACH 1,848,744 57,439 11,99 222,264 331,632 23,872 69,838 - 102,768 196,478 161,152 81,446 (736) 424,140   65. SILVER SANDS MONTESSORI 1,539,774 42,88 43,249 165,383 256,470 19,882 58,165 - 130,610 208,657 134,216 68,406 (330) 202,236 (65. ALPER SANDS MONTESSORI 1,539,774 44,986,478 14,125,116 64,520 188,757 253,277 435,562 504,920 (1,070) 939,412 (85.80) 1,555,362 15,906,668 1474,327 611,699 30,001 87,828 - 61,5602 730,411 20,2667 59,305 (498) 10,751,451 (498)									-				,		589,914
66. INOVATIONS CHARTER         6,867,674         213,74         192,00         415,298         821,578         88,678         259,431         -         916,238         1,264,347         598,699         (22,421)         (1,471)         574,737           57. RAINBOW DREAMS ACADEMY         1,853,328         87,582         22,088         420,445         530,085         23,931         70,011         -         294,501         38,843         161,553         161,610         (371)         574,757           58. THE DELTA ACADEMY         1,962,001         60,958         55,111         331,293         447,362         25,344         74,116         -         38,287         137,737         171,024         147,115         (420)         317,737           59. CORAL ACADEMY LAS VEGAS         28,983,300         900,491         811,101         9,054,777         10,769,378         374,245         1,094,867         -         -         -         1,469,112         2,525,641         2,902,547         (620)         317,777           61. NV VENTUAL ACADEMY         8,495,195         263,940         238,621         14,018         516,579         109,694         320,913         -         2,744,320         3,174,927         740,516         (803,004)         (1,820)         643,08									-						293,550
57. RAINBOW DREAMS ACADEMY 1,853,328 57,582 52,088 420,445 530,085 23,931 70,011 - 294,501 388,443 161,553 106,104 (397) 267,262 58. THE DELTA ACADEMY 1,962,001 60,958 55,111 331,293 447,362 25,334 74,116 - 38,287 137,373 171,024 147,115 (420) 317,715 59. CORAL ACADEMY LAS VEGAS 28,983,300 904,491 814,110 9,054,777 10,769,378 374,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,526,441 2,902,547 (6,208) 5,422,788 (6,08) 74,245 1,094,867 - 1,469,112 2,424 1,018 1,			77,505						-						
58. THE DELTA ACADEMY       1,962,001       60,988       55,111       331,293       447,362       25,334       74,116       -       38,287       137,737       171,024       147,115       (420)       317,737         95. CORAL ACADEMY LAS VEGAS       28,983,300       900,491       814,110       9,054,777       10,769,378       374,245       1,048,667       -       -       1,469,112       2,256,441       2,902,547       (6,208)       5,227,88         60. NV VIRTUAL ACADEMY       8,495,195       263,940       238,621       14,018       516,579       109,694       320,913       -       2,744,320       3,174,927       740,516       (803,004)       (1,820)       (64,308         61. NV CONNECTIONS ACADEMY       10,670,012       331,510       299,709       2,472,574       3,103,793       137,776       403,068       -       425,650       966,494       930,092       820,733       (2,288)       1,748,566         63. BEACON ACADEMY CHARTER SCHOOL       4,530,035       140,773       127,269       837,230       1,105,722       88,505       171,160       -       3,303,549       3,533,214       394,956       493,177       (970)       848,566       36,866       136,522       -       266,072       449,260       315,030					,=,				-	, <del>, .</del>					
99. CORAL ACADEMY LAS VEGAS 28,983,300 900,491 814,110 9,054,777 10,769,378 374,245 1,094,867 1,469,112 2,526,441 2,902,547 (6,208) 5,242,748 60. NV VIRTUAL ACADEMY 10,670,012 331,510 299,709 2,472,574 3,103,793 137,776 403,068 - 425,650 966,494 990,992 820,753 (2,285) 14,48,560 62. QUEST ACADEMY CHARTER SCHOOL 4,530,935 140,773 127,269 837,230 1,105,272 88,095 171,160 - 3,303,549 3,533,214 394,956 493,177 (970) 887,166 63. BEACON ACADEMY OF NV 3,614,021 112,285 101,5114 647,074 860,873 46,666 136,522 - 266,072 449,260 315,030 109,884 (774) 424,146 64. ELKO INST ACADEMIC ACH 1,848,744 57,439 51,929 222,264 331,632 23,872 69,838 - 102,768 196,478 161,152 81,446 (396) 65. ALPINE ACADEMY CHARTER 920,549 2,8601 2,887) 75,446 12,904 11,887 74,405 11,887 74,405 12,7794 174,455 80,242 (21,555) 130,010 208,667 134,216 68,406 63,407 68, ALPINE ACADEMY OF LARTER 920,549 2,8601 2,887 75,446 12,904 11,887 75,446 12,904 11,887 75,446 12,904 11,887 75,446 12,904 11,887 75,446 12,904 11,887 75,447 12,7794 174,455 80,242 (21,555) 130,010 208,697 134,216 68,406 6															317.719
60. NV CINTUAL ACADEMY 8,495,195 263,940 238,621 14,018 516,579 199,694 320,913 - 2,744,320 3,174,927 740,516 (803,004) (1,820) (64,306) (1,810) (1,81										30,207					5,422,780
61. NV CONNECTIONS ACADEMY 10,670,012 331,510 299,709 2,472,574 3,103,793 137,776 403,068 - 425,650 966,494 930,092 820,753 (2,285) 1,748,560 2. QUEST ACADEMY CHARTER SCHOOL 4,530,935 140,773 127,269 837,230 1,105,272 58,505 171,160 - 3,303,549 3,533,214 394,956 493,177 (970) 887,163 63. BEACON ACADEMY OF NV 3,614,021 112,285 101,514 647,074 860,873 46,666 136,522 - 266,072 449,260 315,030 109,884 (774) 424,144 64,174										2,744,320				(1,820)	(64,308)
63. BEACON ACADEMY OF NV 3,614,021 112,285 101,514 647,074 860,873 46,666 136,522 - 266,072 449,260 315,030 199,884 (774) 424,146 (786) 424,147 (786) 487,14		10,670,012							-			,			1,748,560
64. ELKO INST ACADEMIC ACH 1,848,744 57,439 51,929 222,264 331,632 23,872 69,838 - 102,768 196,478 161,152 81,446 (396) 242,202 (5. SILVER SANDS MONTESSORI 1,539,724 47,838 43,249 165,383 256,470 19,882 58,165 - 130,610 208,657 134,216 68,406 (330) 202,227 (6. ALPINE ACADEMY CHARTER S 290,549 28,601 25,857 75,446 129,004 11,887 34,774 - 127,794 174,455 80,216 (21,555) (197) 58,492 (67. OASIS ACADEMY 4996,770 155,246 140,354 1,129,516 1,425,116 64,520 188,757 - 127,794 174,455 80,216 50,942 (1,070) 39,941 (68. SOMERSET ACADEMY OF LV 55,372,780 1,720,394 1,555,362 15,906,668 19,182,424 71,997 2,091,750 - 2,806,747 4,826,780 5,939,214 (11,860) 10,754,134 (69. DISCOVERY CHARTER S CHOOL 2,324,990 72,235 65,306 474,327 611,869 30,021 87,828 - 612,662 730,411 202,667 59,305 (46.98) 261,474		1,000,000	110,775	127,207	057,250		20,202		-			371,730	170,111		887,163
65. SILVER SANDS MONTESSORI 1,539,724 47,838 43,249 165,383 256,470 19,882 58,165 - 130,610 208,657 134,216 68,406 (330) 202,292 (66. ALPINE ACADEMY CHARTER 920,549 28,601 25,857 75,446 129,904 11,887 34,774 - 127,794 174,455 80,242 (21,555) (197) 58,494 (67. OASIS ACADEMY 4,996,770 155,246 140,354 1,129,516 1,425,116 64,520 188,757 253,277 435,562 504,920 (1,070) 939,412 (68. SOMERSET ACADEMY OF LV 55,372,780 1,720,394 1,555,362 15,906,668 19,182,424 714,997 2,091,750 2,806,747 4,826,780 5,939,214 (18,60) 10,754,134 (19,10) 10,754									-						424,140
66. ALPINE ACADEMY CHARTER 920,549 28,601 25,857 75,446 129,904 11,887 34,774 - 127,794 174,455 80,242 (21,555) (197) 58,496 77. OASIS ACADEMY 4,996,770 155,246 143,054 1,129,516 1,425,116 64,520 188,757 253,277 435,562 504,920 (1,070) 93,442 (68. SOMERSET ACADEMY OF LV 55,372,780 1,720,394 1,555,362 15,906,668 19,182,424 714,997 2,091,750 2,806,747 4,826,780 5,93,214 (11,860) 10,754,134 (69. DISCOVERY CHARTER SCHOOL 2,324,990 72,236 65,306 474,327 611,869 30,021 87,828 - 612,562 730,411 202,667 59,305 (498) 261,474									-						
67. OASIS ACADEMY 4.996,770 155,246 140,354 1,129,516 1,425,116 64,520 188,757 253,277 435,562 504,920 (1,070) 939,412 68. SOMERSET ACADEMY OF LV 55,372,780 1,720,394 1,555,362 15,906,668 19,182,424 714,997 2,091,750 2,806,747 4,826,780 5,939,214 (11,860) 10.754,149 (9). DISCOVERY CHARTER SCHOOL 2,324,990 72,236 65,306 474,327 611,869 30,021 87,828 - 612,562 730,411 202,667 59,305 (498) 261,474						256,470			-						
68. SOMERSET ACADEMY OF LV 55,372,780 1,720,394 1,555,362 15,906,668 19,182,424 714,997 2,091,750 2,806,747 4,826,780 5,939,214 (11,860) 10,754,134 69. DISCOVERY CHARTER SCHOOL 2,324,990 72,236 65,306 474,327 611,869 30,021 87,828 - 612,562 730,411 202,667 59,305 (498) 261,474															
69. DISCOVERY CHARTER SCHOOL 2,324,990 72,236 65,306 474,327 611,869 30,021 87,828 - 612,562 730,411 202,667 59,305 (498) 261,474									-						10,754,134
70 DALCHE COTTOOL TENTETTIEN AND TO THE TOTO THE	69. DISCOVERY CHARTER SCHOOL	2,324,990	72,236				30,021	87,828	-	612,562		202,667	59,305		261,474
/U. IMAGINE SCHOOL AT MT VIEW 2,816,005 87,491 /9,099 293,557 461,947 36,361 106,376 - 47,736 190,473 245,468 84,231 (603) 329,096	70. IMAGINE SCHOOL AT MT VIEW	2,816,005	87,491	79,099	295,357	461,947	36,361	106,376	-	47,736	190,473	245,468	84,231	(603)	329,096

			Deferred Outflo	ws of Resources			Deferred Inflows of Resources			Pension Expense/(Income)				
_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	Expensed Portion of Current-Period	Differences Between Locations' Contributions and Proportionate Share of Contributions	Total Employer Pension Expense / (Income)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
71. HONORS ACAD OF LITERATURE	1,839,883	57,164	51,680	163,663	272,507	23,757	69,503	-	70,252	163,512	160,380	43,039	(394)	203,025
72. PINECREST ACADEMY OF NV	37,067,899	1,151,674	1,041,197	14,879,847	17,072,718	478,637	1,400,269	-		1,878,906	3,231,166	4,887,602	(7,939)	8,110,829
73. DORAL ACADEMY OF NV	33,893,022	1,053,033	952,018	10,618,337	12,623,388	437,641	1,280,335 59,542	-	-	1,717,976	2,954,416 137,397	4,573,061	(7,259)	7,520,218
74. LEARNING BRIDGE CHARTER 75. AMERICAN PREP ACADEMY	1,576,212 7,710,477	48,972 239,559	44,274 216,579	355,021 2,510,311	448,267 2,966,449	20,353 99,561	59,542 291,269		156,941	79,895 547,771	672,113	148,948 1,130,159	(338) (1,651)	286,007 1,800,621
76. FOUNDERS ACADEMY	4,261,691	132,408	119,706	1,027,749	1,279,863	55,029	160,989		49,837	265,855	371,487	621,743	(913)	992,317
77. MATER ACADEMY OF NV	16,539,096	513,858	464,565	6,954,628	7,933,051	213,560	624,777		17,037	838,337	1,441,692	2,477,423	(3,542)	3,915,573
78. LEADERSHIP ACADEMY OF NV	1,632,573	50,723	45,857	909,764	1,006,344	21,080	61,671	-	-	82,751	142,309	250,064	(350)	392,023
79. EQUIPO ACADEMY	5,973,748	185,600	167,796	2,337,743	2,691,139	77,136			-	302,799	520,725	886,373	(1,279)	1,405,819
80. SLAM ACADEMY OF NEVADA	6,635,077	206,147	186,372	3,644,878	4,037,397	85,675	250,645	-	-	336,320	578,372	1,012,471	(1,421)	1,589,422
81. LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	24,945,358	775,035	700,688	16,567,166	18,042,889	322,105	942,330			1,264,435	2,174,459	3,878,992	(5,343)	6,048,108
82. AMERICAN LEADERSHIP ACADEMY	5,657,297	175,768	158,907	2,981,662	3,316,337	73,049	213,709	-	200,137	486,895	493,140	860,899	(1,212)	1,352,827
83. FUTURO ACADEMY	2,275,458	70,697	63,915	1,417,843	1,552,455	29,382			-	115,339	198,349	351,891	(487)	549,753
84. MATER ACADEMY OF N. NEVADA 85. DORAL ACADEMY OF N. NEVADA	2,892,441 4.626.003	89,866 143,727	81,246 129,939	1,736,240 3,070,846	1,907,352 3,344,512	37,348 59,733	109,264 174,751	-		146,612 234,484	252,131 403,244	445,847 718,158	(620) (991)	697,358 1,120,411
86. NV STATE HIGH AT MEADOW WOOD	117.882	3,663	3,311	80,926	87,900	1,522	4.454	- :		5,976	10.275	18,261	(25)	28,511
87. NV RISE ACADEMY	1,511,083	46,948	42,445	1,086,542	1,175,935	19,512				76,595	131,720	235,879	(324)	367,275
88. NV PREPARATORY CHARTER	1,099,311	34,155	30,878	739,136	804,169	14,195				55,723	95,826	169,728	(235)	265,319
89. NV STATE HIGH AT SUNRISE	238,210	7,401	6,691	181,605	195,697	3,076	8,999	-	-	12,075	20,764	37,599	(51)	58,312
90. SIGNATURE ACADEMY	4,525,335	140,599	127,112	3,685,135	3,952,846	58,433	170,948	-	-	229,381	394,467	722,143	(969)	1,115,641
91. CHURCHILL COUNTY	24,141,621	750,063	678,112	78,529	1,506,704	311,727	911,969	-	936,962	2,160,658	2,104,396	(328,737)	(5,171)	1,770,488
92. CHURCHILL CO VOL FIRE DPT	1,846,258	57,362	51,859	22,005	131,226	23,840	69,744	-	231,704	325,288	160,936	(64,041)	(395)	96,500
93. CLARK COUNTY	1,163,180,082	36,139,198	32,672,473	4,899,343	73,711,014	15,019,479		-	10,734,290	69,693,797	101,393,053	(1,737,171)	(249,133)	99,406,749
94. CLARK CO WATER RECLAM DST 95. SOUTHERN NV HEALTH DIST	59,027,552 78,470,784	1,833,945 2,438,033	1,658,020 2,204,160	1,186,878 5,369,069	4,678,843 10.011.262	762,189 1,013,248	2,229,812 2,964,294		951,082 1,740,124	3,943,083 5,717,666	5,145,363 6,840,205	448,743 (475,702)	(12,643) (16,807)	5,581,463 6,347,696
96. LV CONV & VISIT AUTH	61,867,321	1,922,175	1,737,786	490,643	4,150,604	798,857	2,337,086		12,862,490	15,998,433	5,392,902	(2,188,124)	(13,251)	3,191,527
97. DOUGLAS COUNTY	68,113,160	2,116,229	1,913,225	2,905,929	6,935,383	879,506	2,573,027		2,165,498	5,618,031	5,937,345	(237,795)	(14,589)	5,684,961
98. ELKO COUNTY	45,207,322	1,404,560	1,269,825	415,871	3,090,256	583,736	1,707,741	-	2,668,083	4,959,560	3,940,669	(208,386)	(9,683)	3,722,600
99. ELKO CO AGRICULTURE	180,164	5,598	5,061	29,257	39,916	2,326	6,806	-	63,229	72,361	15,705	(5,764)	(39)	9,902
100. ESMERALDA COUNTY	3,717,883	115,512	104,431	55,057	275,000	48,007	140,446	-	577,132	765,585	324,083	(105,878)	(796)	217,409
101. EUREKA COUNTY	10,484,782		294,506	593,610	1,213,871	135,384	396,071	-	1,067,732	1,599,187	913,948	(504,802)	(2,246)	406,900
102. HUMBOLDT COUNTY	25,550,994	793,852	717,700	-	1,511,552	329,925	965,209	-	1,579,968	2,875,102	2,227,251	(813,144)	(5,473)	1,408,634
103. LANDER COUNTY GOVERNMENT 104. LINCOLN COUNTY	15,612,826 10,566,230	485,080 328,285	438,547 296,794	1,240,361 39,171	2,163,988 664,250	201,599 136,436	589,786 399,148	-	528,732 973,649	1,320,117 1,509,233	1,360,951 921,046	52,878 (199,560)	(3,344) (2,263)	1,410,485 719,223
104. ENCOUNTY	43,777,207	1,360,127	1,229,654	1,335,783	3,925,564	565,270		-	1,518,940	3,737,928	3,816,008	(237,120)	(9,376)	3,569,512
106. MINERAL COUNTY	8.609.856	267,502	241.842	519,454	1.028.798	111.174	325.244		366.345	802.763	750.511	(82.183)	(1.844)	666.484
107. NYE COUNTY	64,216,556	1,995,164	1,803,774	4,183,305	7,982,243	829,192	2,425,830	-	2,936,510	6,191,532	5,597,683	(1,042,256)	(13,754)	4,541,673
108. PERSHING COUNTY	11,118,218	345,435	312,299	729,424	1,387,158	143,563	419,999	-	350,474	914,036	969,162	253,846	(2,381)	1,220,627
109. STOREY COUNTY	14,795,404	459,683	415,587	1,032,256	1,907,526	191,045	558,908	-	410,523	1,160,476	1,289,699	(436,103)	(3,169)	850,427
110. WASHOE COUNTY	425,636,603	13,224,234	11,955,673	7,174,297	32,354,204	5,496,002	16,078,752	-	4,775,270	26,350,024	37,102,246	1,332,352	(91,164)	38,343,434
111. RENO/SPARKS CNVNTION AUTH	8,139,463	252,887	228,629	392,337	873,853	105,100		-	3,939,102	4,351,677	709,507	(978,915)	(1,743)	(271,151)
112. WHITE PINE COUNTY	16,081,200	499,632	451,704	210,969	1,162,305	207,647	607,480	-	754,732	1,569,859	1,401,780	(324,396)	(3,444)	1,073,940
113. LV METRO POLICE DEPT 114. WHITE PINE CO TOUR & REC	1,284,607,470 329,388	39,911,863 10,234	36,083,237 9,252	48,305,780 46,201	124,300,880 65,687	16,587,401 4,253	48,527,042 12,443		12,070,228 104,240	77,184,671 120,936	111,977,738 28,712	7,130,919 (9,562)	(275,141)	118,833,516 19,079
115. LV-CLARK CO LIBRARY DIST	48,185,863	1,497,101	1,353,489	1,278,375	4,128,965	622,196	1,820,259		776,318	3,218,773	4,200,306	316,614	(10,321)	4,506,599
116. TOWN OF KINGSTON	81,047	2,518	2,277	25,445	30,240	1,047	3,062	-	4,459	8,568	7,064	11,741	(17)	18,788
117. UNIV MEDICAL CENTER	510,283,540	15,854,156	14,333,314	23,180,792	53,368,262	6,588,999	19,276,356		19,825,387	45,690,742	44,480,823	1,264,369	(109,294)	45,635,898
118. HUMBOLDT GEN HOSPITAL	31,605,575	981,963	887,766	3,129,825	4,999,554	408,105	1,193,925	-	225,370	1,827,400	2,755,020	704,362	(6,769)	3,452,613
119. BATTLE MOUNTAIN GEN HOSP	10,929,232	339,564	306,990	122,613	769,167	141,123			1,645,111	2,199,094	952,688	(366,704)	(2,341)	583,643
120. GROVER C DILS MED CENTER	6,722,887	208,875	188,839	530,046	927,760	86,809	253,962		90,695	431,466	586,026	77,516	(1,440)	662,102
121. MT GRANT GENERAL HOSPITAL 122. PERSHING GENERAL HOSPITAL	11,991,334 8,210,540	372,562 255,096	336,824 230,625	1,762,026 455,179	2,471,412 940,900	154,837 106,018	452,982 310,159	-	290,161 644,138	897,980 1,060,315	1,045,270 715,703	174,263 22,400	(2,568)	1,216,965 736,344
123. WM. BEE RIRIE HOSPITAL	19,939,566	619,508	560,081	518,569	1,698,158	257,468	753,232		3,258,321	4,269,021	1,738,108	(841,089)	(4,271)	892,748
124. SLVR SPGS/STGE HSP D	95,776	2,976	2,690	27,718	33.384	1.237	3.618		5,230,321	4,207,021	8.350	13.938	(21)	22,267
125. CC COMMUNICATIONS	7,771,516	241,456	218,294	27,710	459,750	100,349	.,		731,228	1,125,152	677,434	(316,642)	(1,665)	359,127
126. LOVELOCK MEADOWS WTR	653,230	20,295	18,349	77,533	116,177	8,435	24,676	-	81,464	114,575	56,942	(3,359)	(140)	53,443
127. LINCOLN CO. POWER DIST.	2,821,311	87,656	79,248	288,555	455,459	36,430	106,577		96,634	239,641	245,930	51,226	(604)	296,552
128. OVERTON POWER DISTRICT #5	8,641,211	268,476	242,722	528,043	1,039,241	111,579		-	124,946	562,954	753,244	19,407	(1,851)	770,800
129. SUN VALLEY GID	1,845,322	57,333	51,833	147,647	256,813	23,828	69,709		232,465	326,002	160,854	(33,872)	(395)	126,587
130. MOAPA VALLEY WATER	2,196,255	68,236	61,690	41,097	171,023	28,359	82,965	-	135,131	246,455	191,443	(23,070)	(470)	167,903
131. LANDER CO SEWER AND WATER 132. VIRGIN VALLEY WATER DIST	49,532 2,963,090	1,539 92,061	1,391 83,230	30,791 256,113	33,721 431,404	640 38,261	1,871 111,933	-	55,356 9,469	57,867 159,663	4,319 258,289	(6,176) 64,029	(11)	(1,868) 321,683
132. VIRGIN VALLEY WATER DIST 133. ALAMO SEWER & WATER GID	2,963,090	92,061 7,188	83,230 6,498	256,113 42,815	431,404 56,501	38,261 2,987	8,739	-	9,469 32,171	159,663	258,289 20,165	64,029 1,441	(635)	321,683 21,556
134. CITY OF BOULDER	34.735.264	1,079,201	975,676	2,412,407	4,467,284	448,517	1,312,151	- :	611.609	2,372,277	3.027.833	556,173	(7,440)	3,576,566
135. CITY OF CALIENTE	587,553	18,255	16,504	3,587	38,346	7,587	22,196	-	236,636	266,419	51,216	(53,991)	(126)	(2.901)
136. CITY OF CARLIN	2,254,622	70,050	63,330	2,327	135,707	29,113	85,170	-	284,255	398,538	196,533	(92,128)	(483)	103,922
137. CITY OF CARSON	96,459,349	2,996,925	2,709,439	963,321	6,669,685	1,245,524	3,643,827	-	2,619,832	7,509,183	8,408,250	(580,941)	(20,660)	7,806,649
138. CITY OF ELKO	26,395,080	820,077	741,409	626,372	2,187,858	340,825	997,094	-	1,587,369	2,925,288	2,300,828	(313,813)	(5,653)	1,981,362
139. CITY OF ELY	3,763,953	116,943	105,725	765,690	988,358	48,602	142,187	-	714,242	905,031	328,099	84,861	(806)	412,154
140. CITY OF FALLON	14,565,333	452,535	409,124	719,053	1,580,712	188,074	550,217	-	490	738,781	1,269,644	244,898	(3,120)	1,511,422

Page			Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense/(Income)			
Color   Colo	No. Agency		Between Expected and Actual			Outflows of	Between Expected and Actual	Between Projected and Actual Investment Earnings on Pension Plan			Inflows of	Share of Pension	Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in	Locations' Contributions and Proportionate Share	Pension Expense /
C. C. T. C.	(1)		(-)					(-)	(9)			( /		( )	(/
BOOK OF PREMER LANGES   19.05-12   19.05-1								,,	-			0.0,0.0,0.0			
March   Marc									-						
March   Marc									-						
Heart of while   Hear															
Beauty   B															
16. CT OF VIRENCIPON.   1.27				213,834	88,352	538,708			-		866,099				
10. CT OF ABSQUITE   1.0   1			69,288						-	133,352		194,395			
15. CT   17. CT   1	149. CITY OF LOVELOCK	937,938					12,111		-					(201)	
12. CT OF FEMALEY   7,000   20,000   12,000   10,000						0,1.0,0.0									
19.3 STANDAM   1.00									-						
14 MARIE REVER REDICE DET   1,777   1,607   12,000   13,707   13,707   1,007		7,887,995							-						
SEX PRODUCTION WITE CORD BOT   10,1136   25.007   45.88   20.99   36.70   20.007   14,100   20.007															
16. TAMPS CHICATE AS TRIFF PROT   1,373,360   25,560   307,075   1,418,575   1,913   21,176   1,903   1,903,586   1,203,346															
15. STREET PROCESS   1.00															
190   PRINCE ALL STATES   1846   1859   2578   1444   277   1954   1965   1967   1968   1967   1968   1967   1968   1967   196	157. N LAKE TAHOE FIRE PRO DST	16,808,621	522,232	472,136	744,440	1,738,808	217,040	634,959	-	85,484	937,483	1,465,188	263,612	(3,600)	1,725,200
10.   TRANSPORDER POT   19.00   19.0									-						
B. P. SETTORK FREE PROTEINST   17,777.56   590.28   997.51   120.007   127.5644   120.007   127.5644   120.007   127.5644   120.007   127.5644   120.007															
18. STORMANDEN   14.159							,								
16. MICHARLISTON 1990		6.403.231													
164 MONOVALLEY FIRED   1.66,09   35,677   32,309   30,009   42,925   14,907   43,318															
16. RESPONDENTION ACTIONITY															
16.5 B. DOUGLAS ONEN DETIRED.   22,069.01   6.435   30.509   44.662   3.080   8.801   19.2391   16.430   20.099   (0.143)   (0.5)   (4.90)   (1.145)   (1.155)   (1.	165. NORTH LYON CO FIRE D														
185. DOCIGLAS COS SEWER DEFRECT									-						
1967 TABRIC DOCIGAS DESTRICT   685,823   20,376   18,422   112,466   151,235   8,486   24,774   - 51,466   45,400   57,167   11,055   (26)   18,532   17, 18,100   17, 18,100   17, 18,100   1									-						
170   ENCOLONY A VISITION ACTURE DEPT   1,26,288   38,509   35,166   30,944   104,700   16,175   47,211   - 109,526   146,227   109,325   108,237   133,100   129,75   15,166   129,228   108,237   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   129,75   133,100   133,								,	-						
17. WINNEMICCA VOLFREE PEPT	.,,								-						
17. ROIND IIILL GID															
174. LUNELOCK VOLFREDET 227.26 7.06 18.34 11.98,700 19.06 22.06 12.06 12.06 12.05 18.38 1.08 1.08 1.08 1.08 1.08 1.08 1.08 1.0															
175   EINOTAHOR AIRPORT AUTH   18,8   19,8   198,709   94)10   2,773,441   48,814   14,77.66   1,018   2,777.21   3,03,126   (10,709)   (2,244)   (17,725)   (17,72			48,770		127,948	220,810			-	89,197					
17. ERISINGO WATER CONS   \$8.24   2.598   23.491   108.265   157.395   10.995   13.592   - 1.7307   115.461   12.288   23.373   1.99   17.595   1															
177 PRESING CO WATER CONS		38,581,748	1,198,708	1,083,720	491,013	2,773,441	498,184	1,457,456				3,363,126		(8,264)	
178 NASSOC OF COUNTIES   60 332   18,68   16,89   7994   115,508   77.65   22,716   - 71,700   102,18   52,418   8,66   82,93   108,469   19   19   REGIONAL TRANS COMM   12,9524   374,68   38,73   570,60   12,84022   155,718   485,558   - 200,62   901,38   151,215   36,062   (2.53)   108,469   19   15   10   10   10   10   10   10   10		926 204	25.002	22 401	100 265	157 720	10.700	21 502				72 909		(170)	
179 REGIONAL TRANS COMM   12,99,524   374,681   338,739   570,602   1,284,022   15,718   45,558   - 290,062   90,138   1,051,1215   5,0038   (2,83)   1,084,060   1,081,1215   1,081,1315									-						
180 STAGECOACH GLID									-						
182. MINERAL CO HOUSING AUTH   81,782   2,541   2,297   13,857   15,095   1,056   3,089   -   13,648   17,793   7,130   (415)   (18)   6,697     183. EAST FORK SWIMMING POOL   88,815   25,129   22,279   42,372   90,20   14,44   30,554   -   274,382   315,383   70,02   24,773   (17)   (18)   6,489     184. PERSHING CO VOL FIRE DPT   86,126   2,676   2,419   4,532   9,627   1,112   3,254   -   10,566   14,732   7,507   (1,234)   (18)   6,215     185. CITY OF WELLS VE FIRE DPT   46,471   1,444   1,305   6,120   8,869   600   1,755   8,974   10,429   4,950   80   (10)   4,120     185. CITY OF WELLS VE FIRE DPT   7,0668   22,701   20,524   24,640   67,865   9,435   27,601   -   72,117   109,153   63,690   (20,730)   (156)   42,894     185. COLLIE RAN-CHOS IMPRO DIST   1,047,79   32,150   29,066   7,287   88,503   13,361   30,089   -   164,773   216,523   90,200   (31,009)   (222)   55,900     185. BATTLES MIN VOL. FIRE DEPT   49,347   13,338   13,348   13															
188. EAST FORK SVMMING POOL   808.815   25.129   22.719   42.372   90.220   10.444   30.554   - 274.382   315.380   70.502   74.7377   (172)   (4.498)									-					(121)	
184 PERSINING CO VOL FIRE DPT									-						
185. CITY OF WELLS VERREDPT 44.471 1.444 1.305 6.120 8.869 600 1.755 - 8.074 10.429 4.050 80 (10) 4.120 186. TRUCKER EMWS REG PLAN ACY 730.668 22.701 20.552 4.24640 67.865 9.435 77.601 - 72.7101 20.551 4.060 (20.730) (1.55) 42.801 187. INDIAN HILLS GID 1.090.075 33.868 30.619 179.072 243.559 14.076 41.179 - 403.62 458.417 95.021 (48.510) (23) 46.278 187. INDIAN HILLS GID 1.034.769 32.150 29.066 7.287 68.503 13.361 39.089 - 164.073 216.523 90.200 (31.009) (22.21 \$8.909 189. BB.TILE BAT VOLE PRED PET 493.247 15.325 13.855 23.6994 266.174 6.369 18.633 - 88.823 83.825 42.966 44.461 (106) 87.351 199. WINNEMOUCA RURAL VOLFRE EDET 400.257 13.678 12.366 87.212 13.376 (9.770) (44) 28.251 191. KINGSBURY IMPRV DIST 1.668.873 13.678 12.366 87.212 13.376 (9.770) (44) 28.251 191. KINGSBURY IMPRV DIST 1.068.873 15.881 46.877 32.674 131.402 21.549 63.043 124.664 209.256 145.473 (21.335) (357) 123.781 192. AUSTIN VOLFIRE DETF 1.076.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1															
186. RTUCKEE MDWS REG PLAN AGY   730,668   22,701   20,524   24,640   67,865   9,435   27,601   - 72,117   109,153   63,690   (20,730)   (15)6   42,804   187. NDIAN HILLS GID   1,090,075   33,868   30,619   179,072   243,559   14,076   41,179   - 403,162   458,417   95,021   48,510   (23)   46,278   188. GYILLE RANCHOS IMPRO DIST   1,044,769   32,150   29,066   7,287   68,503   13,61   39,089   - 164,073   216,523   90,200   (31,009)   (22)   58,909   198. BATILLE MY VOL FIRE DEPT   493,247   15,325   13,855   236,994   266,174   63,69   18,633   - 8,58,833   83,825   49,996   444,61   (100)   87,351   199. WINNEMUCCA RURAL VOL FIRE   440,253   13,678   12,266   29,589   55,633   5,885   16,631   - 64,896   87,212   33,376   (9,770)   (04)   225,121   199. KINGSBURY IMPRY DIST   1,668,873   51,851   46,877   32,674   131,402   21,549   63,043   - 124,664   209,256   145,473   21,315)   (23),351   199. GONSBERV IMPRY DIST   17,1210   53,19   48,09   119,585   129,713   22,11   6467   - 33,915   42,593   14,925   20,661   (37)   35,549   (38),400   (3															
187. INDIAN HILLS GID									- :						
188. BATLE ENCHOS IMPRO DIST   1.014,769   32,150   2.90.66   7.287   68,503   13,261   39,089   - 164,073   216,523   90,200   (31,009)   (222   \$5,909   19.000   (31,009)   (322   \$5,909   19.000   (31,009)   (323   19.000   (31,009)   (31,000															
190   WINNEMUCCA RURAL VOLFIRE   440,253   13,678   12,366   29,589   55,633   5,685   16,631   -   64,896   87,212   38,376   (9,770)   (94)   28,512   191. RINOSQUEY IMPREV DIST   1,6668,73   51,851   46,877   32,674   131,402   21,549   63,043   -   24,664   209,256   145,473   (21,335)   (357)   192. RINOSQUEY IMPREV DIST   17,210   5,319   4,809   119,585   129,13   2,211   6,467   -   33,915   42,593   14,925   20,661   (37)   35,549   (37)   192. RINOSQUEY REPORT OF SO NV   -   -   -   -   -   -   -   -   -	188. GVILLE RANCHOS IMPRO DIST	1,034,769	32,150	29,066	7,287	68,503	13,361		-	164,073	216,523	90,200	(31,009)	(222)	58,969
191. KINGSBURY IMPRV DIST   1,668,873   51,851   46,877   32,674   131,402   21,549   63,043   - 124,664   200,256   145,473   (21,335)   (357)   123,781     192. AUSTIN VOL FIRE DEPT   17,1210   5,319   4,809   119,585   129,713   2,211   6,467   - 33,191   33,971   - (26,167)   - (26,167)     194. PALOMINO GID   226,315   7,031   6,357   25,786   39,174   2,922   8,549   - 44,974   56,445   19,728   (4,672)   (48)   15,006     195. MCGILLE, UTH CONS SWR&WITR   373,601   11,608   10,494   39,015   61,117   4,824   14,114   - 26,799   44,974   56,445   19,728   (4,672)   (48)   15,006     196. CNTRL DISPATCH ADMIN AUTH   1,616,174   50,213   45,397   63,193   158,803   20,869   61,052   - 61,571   143,492   140,880   (2,160)   (346)   183,749     197. EXAM ALCOHOL & BRUGCOUN   223,922   6,957   62,90   7,455   20,702   2,891   8,459   - 6,583   17,933   19,519   5,789   (48)   18,250     198. WORKFORCE CONNECTIONS   3,737,744   116,129   104,989   37,256   258,374   48,263   141,197   - 1,544,274   1,733,734   325,515   (413,366)   (801)   (88,395)     199. TRUCKE MEADOWS WATER ATH   42,191,944   1,310,874   1,185,126   4356,809   68,82,809   544,800   1,593,833   - 307,146   2,445,779   3,677,822   1,821,744   (9,037)     201. CANYON GID   255,184   79,28   7,168   779   15,875   3,295   9,640   - 16,662   29,597   22,244   (3,346)   (55)   18,484     202. LANDER CO FAIR ANDR   112,148   3,484   4,185   10,050   9,086   64,512   8,3678   4,177   1,220   - 1,1031   6,716   9,774   16,342   (24)   (24)   (25)   (26,092   20)     203. RAYLEF VOLE TRED PT   155,719   4,388   43,74   24,804   34,016   2,011   5,882   - 9,447   1,734   1,345   2,422   (33)   4,680   (17)   11,456     204. GRASS VALLEF VOLE FIRE DPT   155,719   4,388   43,74   24,804   34,016   2,011   5,882   - 9,447   1,734   15,243   6,793   4,680   (17)   11,456     206. GREAL GRAD GRASS AGE   78,215   24,201   21,89   31,019   35,629   1,006   2,943   - 11,204   15,243   6,793   4,680   (17)   11,456     207. RYE PATCH VOL FIRE DPT   7,920   2									-						
192 AUSTIN VOLFRE DEPT									-						
193. CONSERVATION DST OF SO NV															
194 PALOMINO GID   226,315   7,03   6,357   25,786   39,174   2,922   8,549   - 44,974   56,445   19,728   (4,672)   (48)   15,008   195. MCGILL-RUTH CONS WR&WTR   373,601   11,608   10,494   39,015   61,117   4,824   14,114   - 26,799   45,737   32,567   (6,154)   (8) 08   26,333   196. CNTL DISPATCH ADMIN AUTH   1,616,174   50,213   45,397   63,193   158,803   20,869   61,052   - 61,571   143,492   140,880   (2,160)   (346)   183,74   197. EXAM ALCOHOL & DRUG COUN   223,922   6,957   6,290   7,455   20,702   2,891   8,459   - 6,583   17,933   19,519   5,789   (48)   25,260   198. WORKFORCE CONNECTIONS   3,737,744   116,129   104,989   37,256   258,374   48,263   141,197   - 1,544,274   1,733,734   325,815   (41),356   (80)   18,833   19. 199. TRUCKEE MEADOWS WATER ATH   42,191,934   1,310,874   1,185,126   4,356,809   6,852,809   544,800   1,593,833   - 307,146   2,445,779   3,677,822   1,821,744   (9,037)   5,490,529   200. HENDERSON DIST PUB LIBRAR   6,941,544   215,669   194,980   286,610   697,259   89,652   262,223   - 139,916   491,771   605,086   97,002   (1,487)   700,601   201. CANYON GI D   12,148   3,484   3,150   33,863   40,497   1,448   4,237   - 1,031   6,716   9,774   16,342   (24)   26,092   203. NY TAHOE CONSERV DIST   595,465   18,501   16,726   10,991   46,218   7,689   22,494   - 160,304   190,487   51,097   (77,432)   (24)   (26,092   203. NY TAHOE CONSERV) DIST   155,719   4,838   4,374   24,804   34,016   2,011   5,882   - 9,447   17,340   13,574   2,422   (3)   15,976   206. GRANS VALLEY VOLFIRE DPT   155,719   4,838   4,374   24,804   34,016   2,011   5,882   - 9,447   17,340   13,574   2,422   (3)   15,976   206. GRANS VALLEY VOLFIRE DPT   155,719   4,838   4,374   24,804   34,016   2,011   5,882   - 9,447   17,340   13,574   2,422   (3)   15,976   206. GRANS VALLEY VOLFIRE DPT   77,920   2,421   2,189   31,019   35,629   1,006   2,943   - 11,294   15,243   6,793   4,680   (11)   11,456   207. RYE PATCH YOLF FIRE DPT   77,920   2,421   2,189   31,019   35,629   7,065,274   686,824		1/1,210	5,319	4,809		129,713	2,211								
195. MCGILL-RUTH CONS SWREWTR   373,601   11,608   10,494   39,015   61,117   4,824   14,114   - 26,799   45,737   32,567   (6,154)   (80) 26,338   196. CNTRL DISPATCH ADMIN AUTH   1,616,174   50,213   45,397   63,193   158,803   20,869   61,052   - 61,571   143,492   140,800   (2,160)   (346)   138,374   197. EXAM ALCOHOL & DRUG COUN   22,392   69,57   6,290   7,455   20,702   2,891   8,459   - 6,683   17,933   19,519   5,789   (48) 25,260   198. WORKFORCE CONNECTIONS   3,737,744   116,129   104,989   37,256   258,374   48,263   141,197   - 1,544,274   1,733,734   325,815   (413,366)   (80) 10,838,329   200. HENDERSON DIST PUB LIBBRAR   42,191,994   1,310,874   215,669   194,980   286,610   697,259   89,632   262,223   - 139,916   491,771   605,086   97,002   (1,487)   700,601   200. LANDYONG ID   255,184   7,928   7,168   779   15,875   32,95   9,640   - 16,662   29,997   22,244   (3,346)   (4,547)   203. NV TAHOE CONSERV DIST   112,148   3,484   3,150   33,863   40,497   1,448   4,237   - 1,1031   6,716   9,774   16,342   (24)   26,092   203. NV TAHOE CONSERV DIST   595,465   18,501   16,726   10,991   46,218   7,689   22,494   - 160,304   190,487   51,907   (77,456)   (128)   (25,657)   205. GRAND OF PHYSICAL HIERPY   323,481   10,050   9,086   64,542   83,678   41,77   12,220   - 17,066   33,463   28,197   9,370   (69)   37,498   206. GREIACH GID   67,308   209. RTOR OF SUTHERN N   53,109,046   1,652,606   1,494,076   3,918,592   7,065,274   686,82   2,093,29   2,666,153   4,666,94   1,594,01   (168)   67,498   209. RTOR SOUTHERN N   53,109,046   1,652,606   1,494,076   3,918,592   7,065,274   686,82   2,009,29   2,666,153   4,666,94   1,594,01   1,194   1,1456   1,		226 315	7 031	6 357		39 174	2 922		- :						
196. CNTRL DISPATCH ADMIN AUTH   1,616,174   50,213   45,397   63,193   158,803   20,869   61,052   -   61,571   144,492   140,880   (2,160)   (3,46)   138,374   197. EXAM ALCOHOLE, DRUG COUND   223,922   69,57   6290   7,455   20,702   2,891   8,459   -   6,583   17,933   19,519   5,789   (346)   138,374   197. EXAM ALCOHOLE, DRUG COUND   3,737,44   116,129   104,989   37,256   258,374   48,263   141,197   -   1,544,274   1,733,734   325,815   (413,366)   (801)   (88,352)   199. TRUCKEE MEADOWS WATER ATH   42,191,934   1,310,874   1,181,126   4,356,809   68,82,809   544,800   1,593,833   -   307,146   2,445,779   3,677,822   1,821,744   (9,0.37)   5,490,529   (20). HENDERSON DIST PUB LIBRAR   6,941,544   215,669   194,980   286,610   697,259   89,632   262,223   -   139,916   491,771   605,086   97,040   (1,487)   700,601   (20). CANYON G1D   255,184   7,928   7,168   779   15,875   3,295   9,640   -   16,662   29,597   22,244   (3,340)   (55)   18,843   (20). CANYON G1D   (20). CANY															
98 WORKFORCE CONNECTIONS   3,737,744   116,129   104,989   37,256   258,374   48,263   141,197   - 1,544,274   1,733,734   325,815   (413,366) (801) (88,352)     99, TRUCKEM EMBADONS WATER ATH   42,191,994   1,310,874   1,185,126   4356,869   6852,809   544,800   1,593,833   - 307,146   2,445,779   3,677,822   1,821,764   (9,037)   5,490,529     200. HENDERSON DIST PUB LIBRAR   6,941,544   215,669   194,980   286,610   697,259   89,632   262,223   - 139,916   491,771   605,086   97,002   (1,487)   700,601     201. CANYON G1 D   255,184   79,28   7,168   779   15,875   3,295   9,640   - 16,662   29,597   22,244   (3,346)   (5,55)     202. LANDER CO FAIR AND R   112,148   3,484   3,150   33,863   40,497   1,448   4,237   - 1,031   6,716   9,774   16,342   (24)   26,092     203. NV TAHOE CONSERV DIST   595,465   18,501   16,726   10,991   46,218   7,689   22,494   - 160,304   190,487   51,907   (77,436)   (128)   (25,657)     204. GRASS VAILLEY VOLF IRE DPT   155,719   4,818   4,374   24,804   34,016   2,011   5,882   - 9,447   17,340   13,574   2,422   (3)   (25,657)     205. BOARD OF PHYSICAL THERAPY   323,481   10,050   9,086   64,542   83,678   4,177   12,220   - 17,066   33,463   28,197   9,370   (69)   37,498     206. GERLACH GID   67,308   2,091   1,891   20,476   24,458   869   2,543   - 9,261   12,673   5,867   1,093   (41)   6,946     207. RYE PATCH VOLFIRE DPT   77,920   2,421   2,189   31,019   35,629   1,006   2,943   - 11,294   15,243   6,793   4,680   (17)   11,456     208. NV STATE BD OF MASSAGE   782,152   24,301   21,970   78,542   124,813   10,099   29,547   - 37,564   77,210   68,180   1,545,011   1,456     209. RYC OF SOUTHERN NV   53,109,046   1,652,066   1,494,076   3,918,592   7,065,274   686,82   2,009,329   2,666,153   4,665,691   1,594,01   (161) 30,621,702     209. RYC OF SOUTHERN NY   53,109,046   1,652,066   1,494,076   3,918,592   7,065,274   686,82   2,009,329   2,666,153   4,666,94   1,594,01   1,616   1,616   1,616   1,616   1,616   1,616   1,616   1,616   1,616   1	196. CNTRL DISPATCH ADMIN AUTH	1,616,174	50,213	45,397			20,869	61,052	-	61,571		140,880			138,374
199, TRUCKEE MEADOWS WATER ATH   42,191,994   1,310,874   1,185,126   4,356,809   6,885,2809   544,800   1,593,833   - 307,146   2,445,779   3,677,822   1,821,744   (9,037)   5,490,529   200. HENDERSON DIST PUB LIBRAR   6,941,544   215,669   194,980   286,610   697,259   89,632   262,223   - 139,916   491,771   665,086   97,002   (1,487)   700,601   201. CANYON G1 D   255,184   7,928   7,168   779   15,875   3,295   9,640   - 16,662   29,597   22,244   (3,346)   (4,57)   4,834   3,150   33,863   40,497   1,448   4,227   - 1,031   6,716   9,774   16,342   (24)   26,092   203. NV TAHOE CONSERV DIST   595,465   18,501   16,726   10,991   46,218   7,689   22,494   - 160,314   190,487   51,907   (77,436)   (128)   (25,657)   204. GRASS VALLEY VOLFIRE DPT   155,719   4,838   4,374   24,804   34,016   2,011   5,882   - 9,447   17,340   13,574   2,422   (33)   15,963   205. BOARD OF PHYSICAL THERAPY   323,481   10,050   9,086   64,542   83,678   4,177   12,220   - 17,066   33,463   28,197   9,370   (69)   37,498   206. GREIACH GID   67,308   2,091   1,891   20,476   24,458   869   2,543   - 9,261   12,673   5,867   1,093   (49)   6,946   207. RYE PATCH YOL FIRE DPT   77,920   2,421   2,189   31,019   35,629   1,006   2,943   - 11,294   15,243   6,793   4,680   (11)   11,456   208. NV STATE BD OF MASSAGE   782,152   24,301   21,970   78,542   12,4813   10,099   29,547   - 37,564   77,210   68,180   (514)   (168)   67,980   209. RTC OF SOUTHERN NV   33,190,346   1,652,606   1,494,076   3,918,592   7,065,274   686,824   2,009,329   2,696,153   4,666,594   1,594,501   (11,393)   6,217,792   2,242   2,301   2,1970   3,918,592   7,065,274   686,824   2,009,329   2,696,153   4,666,594   1,594,501   (11,393)   6,217,792   2,242   2,242   2,301   2,1970   2,142   2,142   2,1424   2,14															
200. LENDERSON DIST PUB LIBRAR 6,941,544 215,669 194,980 286,610 697,259 89,632 262,223 - 139,916 491,771 605,086 97,002 (1,487) 700,601 $201$ . CANDYONG ID 5 255,184 79,28 7,168 779 15,875 3,295 9,640 - 16,662 29,597 22,244 (3,346) (1,55) 18,843 202. LANDER CO FAIR AND R 112,148 3,484 3,150 33,863 40,497 1,448 4,237 - 1,1031 6,716 9,774 16,342 (24) 26,092 $203$ . NV TAHOE CONSERV DIST 959,465 18,501 16,726 10,991 46,218 7,689 22,494 - 160,304 190,487 51,907 (77,450) (128) (25,657) $205$ . BOARD OF PHYSICAL THERPY 323,481 10,050 9,086 64,542 83,678 4,177 12,220 - 17,066 33,463 28,197 9,370 (69) 37,498 $205$ . BOARD OF PHYSICAL THERPY 323,481 10,050 9,086 64,542 83,678 4,177 12,220 - 17,066 33,463 28,197 9,370 (69) 37,498 $205$ . BOARD OF PHYSICAL THERPY 77,920 2,421 2,189 31,019 35,629 1,006 2,943 - 11,294 15,243 6,793 4,680 (17) 11,456 $205$ . NY STATE BD OF MASSAGE 782,124 2,101 1,970 78,542 124,813 10,099 29,547 - 37,564 77,210 66,180 (514) (168) 67,498 $209$ . RYC PS OF HITENEN NY 33,109,046 1,652,606 1,494,076 3,918,592 7,065,274 686,82 2,009,329 2,666,153 4,666,05 1,594,01 (11,93) 6219,702															
201. CANYON GI D 255,184 7,928 7,168 779 15,875 3,295 9,640 - 16,662 29,597 22,244 (3,346) (55) 18,843 202. LANDER CO FAIR AND R 112,148 3,484 3,150 33,863 40,497 1,448 4,237 - 1,031 6,716 9,774 16,342 (2,4) 26,092 203. NV TAHOE CONSERV DIST 995,465 18,501 16,726 10,991 46,218 7,689 22,494 - 160,304 190,487 51,907 (77,436) (128) 25,5579 204. GRASS VALLEY VOLFIRE DPT 155,719 4,838 4,374 24,804 34,016 2,011 5,882 - 9,447 17,340 13,574 2,422 (3) 15,963 205. BOARD OF PHYSICAL THERAPY 323,481 10,050 9,086 64,542 83,678 4,177 12,220 - 17,066 33,463 28,197 9,370 (69) 37,498 205. GREILACH GID 67,308 2,091 1,891 20,476 24,458 869 2,543 - 9,261 12,673 5,867 1,093 (14) 6,946 207. RYE PATICH VOLFIRE DPT 77,920 2,421 2,189 31,019 35,629 1,006 2,943 - 11,294 15,243 6,793 4,686 (17) 11,456 208. NV STATE BD OF MASSAGE 782,152 24,301 21,970 78,542 124,813 10,099 29,547 - 37,564 77,210 68,180 (514) (168) 67,498 209. RTC OF SOUTHERNNV 53,190,946 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,299 2 6,666,153 4,656,594 1,594,501 (11,594,501 (11,594,501) (11,594,501) (11,594,501) (11,594,501)		42,191,934							-						
202. LANDER CO FAIR AND R 112,148 3,484 3,150 33,863 40,497 1,448 4,237 - 1,031 6,716 9,774 16,342 (24) 26,092 203. NV TAHOE CONSERV DIST 595,465 18,501 16,726 10,991 46,218 7,689 22,494 - 160,304 190,487 51,097 (77,436) (128) (25,657) 204. GRASS VALLEY VOLFIRE DPT 155,719 4,838 4,374 24,804 34,016 2,011 5,882 - 9,447 17,340 13,574 2,422 (33) 15,963 205. BOARD OF PHYSICAL THERAPY 323,481 10,050 9,086 64,542 83,678 4,177 12,220 - 17,066 33,463 28,197 9,370 (69) 37,498 206. GREACH GID 67,308 2,091 1,891 20,476 24,458 869 2,543 - 9,261 12,673 5,867 1,093 (14) 6,948 207, RYE PATCH VOLFIRE DPT 77,920 2,421 2,189 31,019 35,629 1,006 2,943 - 11,294 15,243 6,793 4,680 (17) 11,456 208. NV STATE BD OF MASSAGE 782,152 24,301 21,970 78,542 124,813 10,099 29,547 - 37,564 77,210 68,180 (514) (168) 67,988 20,9 RTC OF SOUTHERN NV 533,190,346 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,329 2,696,153 4,656,594 1,594,501 (11,39) 621,709			,	-, ,,,	,		07,000		-	,	.,.,,,,				,
203. NVTAHOE CONSERV DIST 595,465 18,501 16,726 10,991 46,218 7,689 22,494 - 160,304 190,487 51,907 (77,436) (128) (25,657) 204. GRASS VALLEY VOLFIRE DPT 155,719 4,838 4,374 24,804 34,016 2,011 5,882 - 9,447 17,340 13,574 2,422 (3,3) 15,963 205. BOARD OF PHYSICAL THERAPY 323,481 10,050 9,086 64,542 83,678 4,177 12,220 - 17,066 33,463 22,107 9,370 (69) 37,498 206. GRELACH GID 67,308 2,091 1,891 20,476 24,458 869 2,543 - 9,261 12,673 5,867 1,093 (14) 6,946 207. RYE PATCH VOLFIRE DPT 77,920 2,421 2,189 31,019 35,629 1,006 2,943 - 11,294 15,243 6,793 4,686 (17) 11,456 208. NV STATE BD OF MASSAGE 782,152 24,301 21,970 78,542 124,813 10,099 29,547 - 37,564 77,210 68,180 (514) (168) 67,498 209. RTC OF SOUTHERN NV 53,190,946 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,329 2,666,153 4,656,594 1,594,501 (11,193) 6,219,702															
204. GRASS VALLEY VOLFIRE DPT 155.779 4,838 4,374 24,804 34,016 2,011 5,882 - 9,447 17,340 13,574 2,422 (33) 15,963 205. BOARD OF PHYSICAL THERAPY 323,481 10,050 9,086 645,42 83,678 4,177 12,220 - 17,066 33,463 28,197 9,370 (69) 37,498 206. GRELACH GID 67,308 2,091 1,891 20,476 24,458 869 2,543 - 9,261 12,673 5,867 1,093 (14) 6,946 207. RYE PATCH VOLFIRE DPT 77,920 2,421 2,189 31,019 35,629 1,006 2,943 - 11,294 15,243 6,793 4,680 (17) 11,456 208. NV STATE BD OF MASSAGE 782,152 24,301 21,970 78,542 124,813 10,099 29,547 - 37,564 77,210 68,180 (51) (16) 67,988 20. RTC OF SOUTHERN NV 33,190,346 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,329 2 6,666,153 4,656,594 1,594,501 (11,393) 6,219,709 (11,394) 6,219,709 (11				5,150	22,002	10,127		1,207		1,001		2,111	10,512		20,072
205. BOARD OF PHYSICAL THERAPY 323.481 10.05 9.086 64.542 83.678 4.177 12.20 - 17.066 33.463 28.197 9.370 (69) 37.498 20.6 GERLACH GID 67.308 2.091 1.891 20.476 24.488 869 2.543 - 9.261 12.673 5.867 1.093 (69) 37.498 20.6 GERLACH GID 67.498 2.091 2.09									-						
206. GERLACH GID       67,308       2,091       1,891       20,476       24,458       869       2,543       -       9,261       12,673       5,867       1,093       (14)       6,946         207. RYE PATCH VOL FIRE DPT       77,920       2,421       2,189       31,019       35,629       1,006       2,943       -       11,294       15,243       6,793       4,680       (17)       11,456         208. NV STATE BD OF MASSAGE       782,152       24,301       21,970       78,542       124,813       10,099       29,547       -       37,564       77,210       68,180       (514)       (168)       67,498         209. RTC OF SOUTHERN NV       53,190,946       1,652,606       1,494,076       3,918,592       7,065,274       686,824       2,009,329       -       -       2,696,153       4,636,594       1,594,501       (11,393)       6,219,702	205. BOARD OF PHYSICAL THERAPY	323,481	10,050	9,086	64,542	83,678	4,177	12,220	-	17,066	33,463	28,197	9,370	(69)	37,498
208. NV STATE BD OF MASSAGE 782,152 24,301 21,970 78,542 124,813 10,099 29,547 - 37,564 77,210 68,180 (514) (168) 67,498 (209. RTC OF SOUTHERN NV 53,190,946 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,329 2,696,153 4,636,594 1,594,501 (11,393) 6,219,702	206. GERLACH GID		-,	-,	,		869	-,						(14)	6,946
209. RTC OF SOUTHERN NV 53,190,946 1,652,606 1,494,076 3,918,592 7,065,274 686,824 2,009,329 2,696,153 4,636,594 1,594,501 (11,393) 6,219,702															
	209. RTC OF SOUTHERN NV 210. INCLINE VILLAGE VCB	53,190,946	1,652,606	1,494,076	3,918,592	7,065,274 85,817	7.961	23,290	-	2,735	2,696,153	4,636,594 53,742	1,594,501	(11,393)	63,703

			Deferred Outfloy	vs of Resources			Deferr	ed Inflows of Re	esources			Pension Expe	nse/(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	Expensed Portion of Current-Period	Differences Between Locations' Contributions and Proportionate Share	Total Employer Pension
No. Agency	Liability	Experience	Assumptions	Proportion	Resources	Experience	Investments	Assumptions	Proportion	Resources	Expense	Proportion	of Contributions	(Income)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
211. DOUGLAS CO MOSQUITO DIST	247,405	7,687	6,949	35,078	49,714	3,195	9,345	-	1,407	13,947	21,567	17,292	(53)	38,806
212. LAHONTAN CONSER DIST	-	-	-	-	-	-	-	-	26,392	26,392		(9,192)		(9,192)
213. CARSON CITY AIRPORT AUTH	345,921	10,748	9,717	159,068	179,533	4,467	13,068	-	53,364	70,899	30,152	12,618	(74)	
214. SO NV REG HOUSING AUTH	28,212,202	876,534	792,450	1,438,768	3,107,752	364,288	1,065,738	-	3,572,350	5,002,376	2,459,225	(938,549)	(6,043)	1,514,633
215. FERNLEY SWIMMING POOL	490,547	15,241	13,779	175,661	204,681	6,334	18,531	-	45,843	70,708	42,760	71,247	(105)	113,902
216. TOWN OF KINGSTON FIRE COMPANY	195,668	6,079	5,496	160,375	171,950	2,527	7,391	-	-	9,918	17,056	31,262	(42)	48,276
217. TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	334,520	10,393	9,396	274,181	293,970	4.319	12,636			16,955	29,160	53,446	(72)	82,534

# **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 plan 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' year ended June 30, 2020, are used as the basis for determining each employer's proportionate share of the collective contribution 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 contribution amounts reported in the Schedule of Employer Allocations.

	Total Employer <u>Contributions</u>
Contributions per Comprehensive Annual Financial Report	
(Annual Report) FY20 p. 29	\$ 1,045,108,804
Deduct	
PERS Contributions	(689,772)
Contributions not representative of future effort	(2,293,439)
Total Contributions in Schedule of Employer Allocations	\$ 1,042,125,593

### **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. In one plan, contributions

- are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).
- 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, 2020, the statutory Employer/Employee matching rate was 15.25% for Regular and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate was 29.25% for Regular and 42.50% 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, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%

<sup>\*</sup>As of June 30, 2020, PERS' long-term inflation assumption was 2.75%

### **Note 4: Net Pension Liability**

#### A. Net Pension Liability

The components of the net pension liability on June 30, 2020 were as follows:

Total pension liability	\$ 60,663,454,082
Plan fiduciary net position	(46,735,117,356)
Net pension liability	\$ 13,928,336,726

The net pension liability was measured as of June 30, 2020, 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 year ended June 30, 2020.

### B. Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of PERS as of June 30, 2020, 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	\$21,722,824,038	\$13,928,336,726	\$7,447,799,867

# C. Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in PERS' Annual Report, available on the PERS website <a href="https://www.nvpers.org">www.nvpers.org</a>.

#### D. Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2020, 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% 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

Investment rate of return 7.50%

Other assumptions Same as those used in the June 30, 2020 funding

actuarial valuation

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. 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, 2020.

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

As of June 30, 2020, the total employer pension expense was \$1,214,116,890. On June 30, 2020, 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	\$432,743,760	\$179,848,644
Changes of assumptions or other inputs	\$391,231,945	\$0
Net difference between projected and actual earnings on pension plan investments	N/A	\$526,153,704
Changes in proportion	\$614,750,381	\$614,750,381

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 two years, once it is fully amortized.

Average expected remaining service lives

6.13 years

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

Reporting period ended June 30:	
2022	\$(220,239,016)
2023	109,580,051
2024	126,551,662
2025	88,540,345
2026	12,645,977
2027	894,338
Thereafter	0

**Note 5: Additional Information** 

The PERS' Annual Report is available on our website: www.nvpers.org/publications/reports