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, 2021

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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, 2021, 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, 2021, 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 of 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 in the schedule of 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, 2021, 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, 2021, and our report thereon, dated December 1, 2021, 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.

Macias Gini É O'Connell LP

Sacramento, California May 6, 2022

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
1.	100	STATE OF NEVADA	\$ 171,616,836	16.39655%
2.	161	NV BD OF VET MEDICAL EXAM	25,012	0.00239%
3.	162	BD OF EXAM FOR SOC WORKER	30,793	0.00294%
4.	163	BD OF CHIROPRACTIC EXAMIN	18,185	0.00174%
5.	164	ST BD OF DENTAL EXAMINERS	63,917	0.00611%
6.	165	NV BD OF DISPENSING OPT	9,061	0.00087%
7.	170	COSMETOLOGY BOARD	186,217	0.01779%
8.	171	LIQ PET GAS BD	32,116	0.00307%
9.	174	BOARD OF NURSING	281,389	0.02688%
10.	175	ACCOUNTANCY BOARD	33,093	0.00316%
11.	176	LEGISLATIVE COUNSEL	3,609,769	0.34488%
12.	179	NV ST BOARD OF PHARMACY	304,004	0.02905%
13.	181	NV ST BOARD ARCHITECTURE	46,487	0.00444%
14.	182	ST BD OF MEDICAL EXAMINER	366,972	0.03506%
15.	183	NV BRD MAR, FAM, COU	17,101	0.00163%
16.	184	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	8,776	0.00084%
17.	187	NV RURAL HOUSING	392,610	0.03751%
18.	188	STATE BOARD OF OPTOMETRY	20,528	0.00196%
19.	189	BOARD OF OSTEOPATHIC MED	35,111	0.00335%
20.	190	UNIVERSITY OF NEVADA-RENO	-	0.00000%
21.	191	UNLV	-	0.00000%
22.	193	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	31,330,626	2.99338%
23.	201	CHURCHILL CO SCHOOL DIST	2,893,358	0.27644%
24.	202	CLARK CO SCHOOL DISTRICT	248,763,437	23.76726%
25.	203	DOUGLAS CO SCHOOL DIST	5,382,689	0.51427%
26.	203	ELKO CO SCHOOL DISTRICT	9,006,261	0.86047%
27.	206	ESMERALDA CO SCHOOL DIST	190,071	0.01816%
28.	207	EUREKA CO SCHOOL DISTRICT	680,614	0.06503%
29.	208	HUMBOLDT CO SCHOOL DIST	3,667,355	0.35038%
30.	209	LANDER CO SCHOOL DISTRICT	964,366	0.09214%
31.	210	LINCOLN CO SCHOOL DIST	1,126,758	0.10765%
32.	210	LYON CO SCHOOL DISTRICT	7,663,104	0.73215%
33.	212	MINERAL CO SCHOOL DIST	569,230	0.05439%
34.	212	NYE COUNTY SCHOOL DIST	5,096,786	0.48696%
35.	213	CARSON CITY SCHOOL	6,726,754	0.64268%
36.	215	PERSHING CO SCHOOL DIST	1,024,913	0.09792%
37.	217	STOREY CO SCHOOL DISTRICT	515,784	0.04928%
38.	218	WASHOE CO SCHOOL-CERT	41,244,626	3.94058%
39.	219	WASHOE CO SCHOOL-CLASS	13,849,488	1.32320%
40.	220	WHITE PINE CO SCHOOL DIST	1,254,316	0.11984%
41.	221	ICDA CHARTER HIGH SCHOOL	-	0.00000%
42.	223	ODYSSEY CHARTER SCHOOL	1,267,630	0.12111%
43.	225	SIERRA NEVADA ACADEMY	223,347	0.02134%
44.	227	CORAL ACADEMY OF SCIENCE	824,158	0.07874%
45.	228	BAILEY CHARTER SCHOOL	129,864	0.01241%
46.	230	ANDRE AGASSI PREP ACDMY	129,001	0.00000%
40.	230	EXPLORE KNOWLEDGE CHARTER	409,488	0.03912%
48.	231	MARIPOSA ACADEMY	150,837	0.01441%
40. 49.	232	ACADEMY FOR CAREER ED	126,773	0.01211%
49. 50.	233	HIGH DSRT MONTESSORI SCH	250,771	0.0121176
50. 51.	234	RAINSHADOW COM CHARTER HS	85,424	0.02396%
51. 52.	230	SILVER STATE HIGH SCHOOL	05,424	0.00818%
52.	238	NEVADA STATE HIGH SCHOOL	257,915	
55.	241	NEVADA STATE HIGH SCHOOL	257,915	0.02464%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
55.	243	100 ACADEMY OF EXCELLENCE	171,003	0.01634%
56.	244	INNOVATIONS CHARTER	487,416	0.04657%
57.	245	RAINBOW DREAMS ACADEMY	84,735	0.00810%
58.	246	THE DELTA ACADEMY	174,545	0.01668%
59.	247	CORAL ACADEMY LAS VEGAS	2,116,663	0.20223%
60.	248	NV VIRTUAL ACADEMY	741,043	0.07080%
61.	249	NV CONNECTIONS ACADEMY	424,470	0.04055%
62.	250	QUEST ACADEMY CHARTER SCHOOL	292,094	0.02791%
63.	252	BEACON ACADEMY OF NV	250,259	0.02391%
64.	253	ELKO INST ACADEMIC ACH	133,767	0.01278%
65.	254	SILVER SANDS MONTESSORI	128,969	0.01232%
66.	255	ALPINE ACADEMY CHARTER	60,762	0.00581%
67.	256	OASIS ACADEMY	411,299	0.03930%
68.	257	SOMERSET ACADEMY OF LV	4,168,624	0.39828%
69.	258	DISCOVERY CHARTER SCHOOL	212,028	0.02026%
70.	259	IMAGINE SCHOOL AT MT VIEW	224,991	0.02150%
71.	261	HONORS ACAD OF LITERATURE	128,407	0.01227%
72.	262	PINECREST ACADEMY OF NV	3,057,424	0.29211%
73.	263	DORAL ACADEMY OF NV	2,743,584	0.26213%
74.	264	LEARNING BRIDGE CHARTER	125,086	0.01195%
75.	265	AMERICAN PREP ACADEMY	948,746	0.09064%
76.	266	FOUNDERS ACADEMY	396,458	0.03788%
77.	267	MATER ACADEMY OF NV	1,899,124	0.18145%
78.	268	LEADERSHIP ACADEMY OF NV	174,561	0.01668%
79.	269	EQUIPO ACADEMY	510,205	0.04875%
80.	270	SLAM ACADEMY OF NEVADA	506,290	0.04837%
81.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	1,997,435	0.19084%
82.	272	AMERICAN LEADERSHIP ACADEMY	433,372	0.04141%
83.	273	FUTURO ACADEMY	212,196	0.02027%
84.	274	MATER ACADEMY OF N. NEVADA	254,639	0.02433%
85.	275	DORAL ACADEMY OF N. NEVADA	383,194	0.03661%
86.	276	NV STATE HIGH AT MEADOW WOOD	15,716	0.00150%
87.	277	NV RISE ACADEMY	148,827	0.01422%
88.	278	NV PREPARATORY CHARTER	130,833	0.01250%
89.	279	NV STATE HIGH AT SUNRISE	20,977	0.00200%
90.	280	SIGNATURE ACADEMY	402,275	0.03843%
91.	281	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	44,176	0.00422%
92.	282	PINECREST ACADEMY OF NORTHERN NEVADA	313,628	0.02996%
93.	283	DEMOCRACY PREP AT THE AGASSI CAMPUS	387,229	0.03700%
94.	284	EXPLORE ACADEMY OF LAS VEGAS	71,652	0.00685%
95.	301	CHURCHILL COUNTY	1,900,973	0.18162%
96.	302	CHURCHILL CO VOL FIRE DPT	151,233	0.01445%
97.	303	CLARK COUNTY	80,870,138	7.72646%
98.	304	CLARK CO WATER RECLAM DST	4,328,474	0.41355%
99.	305	SOUTHERN NV HEALTH DIST	6,744,173	0.64435%
100.	306	LV CONV & VISIT AUTH	1,685,893	0.16107%
101.	307	DOUGLAS COUNTY	5,138,560	0.49095%
102.	308	ELKO COUNTY	3,526,082	0.33689%
103.	309	ELKO CO AGRICULTURE	13,801	0.00132%
104.	310	ESMERALDA COUNTY	322,299	0.03079%
105.	311	EUREKA COUNTY	869,626	0.08309%
106.	312	HUMBOLDT COUNTY	1,998,036	0.19090%
107.	313	LANDER COUNTY GOVERNMENT	1,278,343	0.12213%
108.	314	LINCOLN COUNTY	707,666	0.06761%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
109.	315	LYON COUNTY	3,316,278	0.31684%
110.	317	MINERAL COUNTY	699,866	0.06687%
111.	318	NYE COUNTY	4,939,558	0.47193%
112.	319	PERSHING COUNTY	857,880	0.08196%
113.	320	STOREY COUNTY	1,116,747	0.10670%
114.	321	WASHOE COUNTY	32,708,395	3.12501%
115.	322	RENO/SPARKS CNVNTION AUTH	444,858	0.04250%
116.	323	WHITE PINE COUNTY	1,254,424	0.11985%
117.	324	LV METRO POLICE DEPT	98,180,247	9.38030%
118.	325	WHITE PINE CO TOUR & REC	25,215	0.00241%
119.	327	LV-CLARK CO LIBRARY DIST	3,260,620	0.31152%
120.	328	TOWN OF KINGSTON	6,646	0.00063%
121.	402	UNIV MEDICAL CENTER	36,030,554	3.44242%
122.	403	HUMBOLDT GEN HOSPITAL	2,949,909	0.28184%
123.	404	BATTLE MOUNTAIN GEN HOSP	814,927	0.07786%
124.	405	GROVER C DILS MED CENTER	512,690	0.04898%
125.	407	MT GRANT GENERAL HOSPITAL	969,573	0.09263%
126.	410	PERSHING GENERAL HOSPITAL	654,524	0.06253%
127.	412	WM. BEE RIRIE HOSPITAL	1,596,760	0.15256%
128.	416	SLVR SPGS/STGE HSP D	7,485	0.00072%
129.	503	CC COMMUNICATIONS	600,646	0.05739%
130.	504	LOVELOCK MEADOWS WTR	46,965	0.00449%
130.	505	LINCOLN CO. POWER DIST.	240,785	0.02300%
131.	505	OVERTON POWER DISTRICT #5	650,797	0.06218%
132.	509	SUN VALLEY GID	141,861	0.01355%
133.	510	MOAPA VALLEY WATER	175,556	0.01555%
134.	510	LANDER CO SEWER AND WATER	-	0.00000%
135.	514	VIRGIN VALLEY WATER DIST	236,558	0.02260%
130.	515	ALAMO SEWER & WATER GID	20,794	0.00199%
137.	601	CITY OF BOULDER	2,677,106	0.25577%
138.	602	CITY OF CALIENTE	45,694	0.00437%
139.	603	CITY OF CALIENTE	183,449	0.01753%
140.	604	CITY OF CARSON	7,557,388	0.72204%
141.	605	CITY OF ELKO		0.18944%
142.	606	CITY OF ELY	1,982,787	
			266,937	0.02550%
144.	607	CITY OF FALLON	1,141,773	0.10909%
145.	609	CITY OF HENDERSON	31,733,165	3.03184%
146.	610	CITY OF LAS VEGAS	36,551,205	3.49216%
147.	611	CITY OF NORTH LAS VEGAS	17,110,815	1.63479%
148.	612	CITY OF RENO	19,964,598	1.90745%
149.	613	CITY OF SPARKS	8,022,441	0.76648%
150.	614	CITY OF WELLS	109,514	0.01046%
151.	615	CITY OF WINNEMUCCA	570,218	0.05448%
152.	616	CITY OF YERINGTON	182,954	0.01748%
153.	617	CITY OF LOVELOCK	79,978	0.00764%
154.	618	CITY OF MESQUITE	1,970,871	0.18830%
155.	620	CITY OF WEST WENDOVER	618,605	0.05910%
156.	621	CITY OF FERNLEY	621,239	0.05935%
157.	703	TRUCKEE-CARSON IRR DIST	326,067	0.03115%
158.	704	WALKER RIVER IRRIG DIST	48,141	0.00460%
159.	705	WASHOE CO WATER CON DIST	12,602	0.00120%
160.	707	TAHOE-DOUGLAS FIRE PROT	1,085,866	0.10375%
161.	708	N LAKE TAHOE FIRE PRO DST	1,360,943	0.13003%
162.	711	WHITE PINE CO 474 FIRE DT	17,376	0.00166%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
163.	712	CENTRAL LYON COUNTY FPD	631,604	0.06034%
164.	713	TRUCKEE MEADOWS FIRE PD	2,961,304	0.28293%
165.	714	EAST FORK FIRE PROT DIST	1,402,900	0.13404%
166.	715	STOREY COUNTY FIRE PD	583,372	0.05574%
167.	716	MT CHARLESTON FPD	120,886	0.01155%
168.	717	MASON VALLEY FIRE DI	89,284	0.00853%
169.	718	NORTH LYON CO FIRE D	321,359	0.03070%
170. 171.	720 901	MOAPA VALLEY FIRE DEPARTMENT LAS VEGAS HOUSING AUTHORITY	15,589 950	0.00149% 0.00009%
171.	901	RENO HOUSING AUTHORITY	930 517,948	0.04949%
172.	902	BEATTY WATER & SAN DIST	17,817	0.00170%
173.	905	DOUGLAS CO SEWER DISTRICT	167,064	0.01596%
175.	911	TAHOE DOUGLAS DISTRICT	47,256	0.00451%
176.	912	ELKO CONV & VISITORS AUTH	71,417	0.00682%
177.	913	WINNEMUCCA VOL FIRE DEPT	84,485	0.00807%
178.	914	ROUND HILL GID	56,288	0.00538%
179.	916	MINDEN-GVILLE SAN DST	118,297	0.01130%
180.	917	LOVELOCK VOL FIRE DEPT	15,708	0.00150%
181.	919	RENO-TAHOE AIRPORT AUTH	2,819,460	0.26938%
182.	920	ELKO VOL FIRE DEPT	-	0.00000%
183.	921	PERSHING CO WATER CONS	63,523	0.00607%
184.	923	NV ASSOC OF COUNTIES	48,195	0.00460%
185.	924	REGIONAL TRANS COMM	908,359	0.08679%
186.	925	STAGECOACH G.I.D.	39,332	0.00376%
187.	926	CHURCHILL CO MOSQ ABATE	50,398	0.00482%
188.	927	MINERAL CO HOUSING AUTH	5,677	0.00054%
189.	928	EAST FORK SWIMMING POOL	58,931	0.00563%
190. 191.	929 930	PERSHING CO VOL FIRE DPT CITY OF WELLS VL FIRE DPT	5,673 3,523	0.00054% 0.00034%
191.	930	TRUCKEE MDWS REG PLAN AGY	54,949	0.00525%
192.	932	INDIAN HILLS GID	83,249	0.00795%
194.	934	GVILLE RANCHOS IMPRO DIST	77,807	0.00743%
195.	935	BATTLE MT VOL FIRE DEPT	35,228	0.00337%
196.	936	WINNEMUCCA RURAL VOL FIRE	34,084	0.00326%
197.	937	KINGSBURY IMPRV DIST	121,388	0.01160%
198.	938	AUSTIN VOL FIRE DEPT	13,725	0.00131%
199.	942	CONSERVATION DST OF SO NV	-	0.00000%
200.	943	PALOMINO GID	18,547	0.00177%
201.	944	MCGILL-RUTH CONS SWR&WTR	29,465	0.00282%
202.	945	CNTRL DISPATCH ADMIN AUTH	124,801	0.01192%
203.	946	EXAM ALCOHOL & DRUG COUN	13,118	0.00125%
204.	947	WORKFORCE CONNECTIONS	277,296	0.02649%
205.	948	TRUCKEE MEADOWS WATER ATH	3,277,094	0.31310%
206.	949	HENDERSON DIST PUB LIBRAR	534,095	0.05103%
207.	950	CANYON G I D	19,276	0.00184%
208.	951	LANDER CO FAIR AND R	8,770	0.00084%
209.	952	NV TAHOE CONSERV DIST	49,204	0.00470%
210. 211.	953 954	GRASS VALLEY VOL FIRE DPT BOARD OF PHYSICAL THERAPY	9,943 27,341	0.00095% 0.00261%
211. 212.	954 955	GERLACH GID	5,855	0.00261%
212.	955	RYE PATCH VOL FIRE DPT	9,033	0.00036%
213.	930	NV STATE BD OF MASSAGE	56,557	0.00540%
214.	958	RTC OF SOUTHERN NV	3,668,251	0.35047%
215.	960	INCLINE VILLAGE VCB	42,043	0.00402%

No.	Agency #	Agency	с	Employer ontributions	Employer Allocation Percentage
	(1)	(2)		(3)	(4)
217.	961	DOUGLAS CO MOSQUITO DIST		18,647	0.00178%
218.	962	LAHONTAN CONSER DIST		-	0.00000%
219.	963	CARSON CITY AIRPORT AUTH		16,337	0.00156%
220.	964	SO NV REG HOUSING AUTH		2,119,678	0.20252%
221.	965	FERNLEY SWIMMING POOL		36,464	0.00348%
222.	967	TOWN OF KINGSTON FIRE COMPANY		12,963	0.00124%
223.	968	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT		58,671	0.00561%
		Total Allocation	\$	1,046,664,500	100.00000%

		Deferred Outflows 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 / (Income)	Expensed Portion of Current-Period Changes in Proportion	Differences Between Agencies' Contributions and Proportionate Share of Contributions	Total Employer Pension Expense / (Income)
(1) 1. STATE OF NEVADA	(2) \$1,495,249,832	(3) \$165,628,255	(4) \$496,448,710	(5) \$41,511,783	(6) \$703,588,748	(7) \$10,523,022	(8) \$1,220,076,228	(9)	(10) \$34,047,867	(11) \$1,264,647,117	(\$28,169,096)	(13) \$3,910,533	(14) (\$864,671)	(\$25,123,234)
2. NV BD OF VET MEDICAL EXAM	217,923	24,139	72,354	3,908	100,401	1,534	177.818		58,076	237,428	(328,109,090) (4,105)			(5,708)
3. BD OF EXAM FOR SOC WORKER	268,291	29,718	89,077	58,602	177,397	1,888	218,916	-	55,782	276,586	(5,053)		(120)	4,812
4. BD OF CHIROPRACTIC EXAMIN	158,441	17,550	52,605	6,498	76,653	1,115	129,283	-	11,202	141,600	(2,985)			(8,174
5. ST BD OF DENTAL EXAMINERS	556,891	61,687	184,897	196,440	443,024	3,919	454,405	-	129,849	588,173	(10,491)		(322)	31,045
6. NV BD OF DISPENSING OPT	78,946	8,745	26,211	10,451	45,407	556	64,418		3,949	68,923	(1,487)		(46)	4,579
7. COSMETOLOGY BOARD	1,622,457	179,719	538,684	181,613	900,016	11,418	1,323,874	-	64,142	1,399,434	(30,566)		(938)	18,027
8. LIQ PET GAS BD	279,818	30,995	92,904	2,976	126,875	1,969	228,322	-	16,459	246,750	(5,271)			(6,860)
9. BOARD OF NURSING 10. ACCOUNTANCY BOARD	2,451,664	271,570 31,938	813,995 95,731	200,769 2,055	1,286,334 129,724	17,254 2,029	2,000,480 235,268	-	12,455 18,116	2,030,189	(46,187) (5,432)		(1,418)	14,681 (7.828)
11. LEGISLATIVE COUNSEL	31,450,915	3,483,806	10,442,246	6,663,111	20,589,163	2,029	25,662,945	-	4,200,438	255,413 30,084,723	(592,506)		(167) (18,188)	(189,456)
12. NV ST BOARD OF PHARMACY	2,648,702	293,396	879,415	708,900	1,881,711	18,641	2,161,257		87,727	2,267,625	(49,899)		(1,532)	194,109
13. NV ST BOARD ARCHITECTURE	405,028	44,865	134,476	24,314	203,655	2,850	330,490	-	81,730	415,070	(7,631)			(55,092)
14. ST BD OF MEDICAL EXAMINER	3,197,325	354,166	1,061,567	481,294	1,897,027	22,502	2,608,915	-	217,643	2,849,060	(60,236)		(1,849)	64,003
15. NV BRD MAR, FAM, COU	148,996	16,504	49,469	104,621	170,594	1,049	121,576	-	25,911	148,536	(2,808)	34,286	(86)	31,392
16. STATE BOARD OF PSYCHOLOGICAL EXAMINERS	76,463	8,470	25,387	48,063	81,920	538	62,392	-	20,540	83,470	(1,441)		(44)	15,858
17. NV RURAL HOUSING	3,420,702	378,910	1,135,732	715,253	2,229,895	24,074	2,791,184		35,762	2,851,020	(64,443)		(1,978)	240,495
18. STATE BOARD OF OPTOMETRY	178,855	19,812	59,383	78,216	157,411	1,259	145,940	-	36,029	183,228	(3,370)		(103)	13,513
19. BOARD OF OSTEOPATHIC MED 20. UNIVERSITY OF NEVADA-RENO	305,912	33,886	101,568	25,682 304,798	161,136 304,798	2,153	249,615	-	53,747 79,090,207	305,515 79,090,207	(5,764)	(12,576) (31,757,874)	(177)	(18,517) (31,757,874)
20. UNIVERSITI OF NEVADA-RENO 21. UNLV				975,916	975,916	-			79,090,207	74,476,684		(28,343,908)		(28,343,908)
22. NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	272,975,043	30,237,342	90,632,417	163,000,003	283,869,762	1,921,099	222,738,937		6,059,266	230,719,302	(5,142,590)	63,645,377	(157,857)	58,344,930
23. CHURCHILL CO SCHOOL DIST	25,209,025	2,792,394	8,369,831	2,091,418	13,253,643	177,412	20,569,761	-	3,164,302	23,911,475	(474,914)		(14,578)	(1,800,646)
24. CLARK CO SCHOOL DISTRICT	2,167,406,738	240,082,822	719,616,377	55,418,479	1,015,117,678	15,253,420	1,768,534,837	-	76,844,284	1,860,632,541	(40,831,886)			(52,873,972)
25. DOUGLAS CO SCHOOL DIST	46,897,874	5,194,860	15,570,902	-	20,765,762	330,050	38,267,171	-	4,088,310	42,685,531	(883,512)		(27,120)	(2,559,817)
26. ELKO CO SCHOOL DISTRICT	78,469,051	8,691,987	26,053,077	2,926,280	37,671,344	552,237	64,028,245		3,927,222	68,507,704	(1,478,282)			(1,742,201)
27. ESMERALDA CO SCHOOL DIST	1,656,036	183,438	549,832	286,032	1,019,302	11,655	1,351,272	-	36,800	1,399,727	(31,198)		(958)	27,757
28. EUREKA CO SCHOOL DISTRICT	5,930,001	656,864	1,968,862	105,874	2,731,600	41,733	4,838,691	-	300,640	5,181,064	(111,716)		(3,429)	(112,810)
29. HUMBOLDT CO SCHOOL DIST 30. LANDER CO SCHOOL DISTRICT	31,952,646 8,402,253	3,539,382 930,714	10,608,829	3,316,917 762,026	17,465,128 4,482,433	224,871 59,132	26,072,341	-	778,392 963,439	27,075,604 7,878,542	(601,957) (158,291)		(18,478) (4,859)	(95,145) (459,125)
30. LANDER CO SCHOOL DISTRICT 31. LINCOLN CO SCHOOL DIST	9,817,130	1,087,440	3,259,456	72,810	4,482,433	69,089	8,010,464	-	1,097,282	9,176,835	(158,291) (184,944)			(402,465)
32. LYON CO SCHOOL DISTRICT	66,766,497	7,395,700	22,167,627	4,054,585	33,617,912	469,878	54,479,334		5,950,477	60,899,689	(1,257,818)			(1,514,212)
33. MINERAL CO SCHOOL DIST	4,959,543	549,367	1,646,654	139,277	2,335,298	34,903	4,046,829	-	395,941	4,477,673	(93,433)			(166.690)
34. NYE COUNTY SCHOOL DIST	44,406,881	4,918,933	14,743,850	1,888,783	21,551,566	312,519	36,234,599	-	1,487,022	38,034,140	(836,584)		(25,680)	(792,410)
35. CARSON CITY SCHOOL	58,608,339	6,492,024	19,458,978	4,766,168	30,717,170	412,464	47,822,537	-	8,076,940	56,311,941	(1,104,127)			(1,503,738)
36. PERSHING CO SCHOOL DIST	8,929,782	989,149	2,964,842	706,109	4,660,100	62,845	7,286,417		316,606	7,665,868	(168,230)		(5,164)	(130,959)
37. STOREY CO SCHOOL DISTRICT	4,493,883	497,786	1,492,046	226,612	2,216,444	31,626	3,666,865	-	354,122	4,052,613	(84,660)			(224,957)
38. WASHOE CO SCHOOL-CERT	359,352,972	39,805,392	119,311,378	1,806,792	160,923,562	2,528,995	293,220,574	-	13,696,244	309,445,813	(6,769,868)		(207,808)	(13,003,183)
39. WASHOE CO SCHOOL-CLASS 40. WHITE PINE CO SCHOOL DIST	120,666,743 10,928,507	13,366,209 1,210,547	40,063,437 3,628,453	2,407,786 806,790	55,837,432 5,645,790	849,209 76,911	98,460,217 8,917,313	-	4,070,656 547,731	103,380,082 9,541,955	(2,273,245) (205,882)		(69,780) (6,320)	(1,654,492) (623,937)
40. WHITE THE CO SCHOOL DIST 41. ICDA CHARTER HIGH SCHOOL	10,928,507	1,210,547	5,028,455	5,023	5,023	70,911	8,917,515	-	1,104,239	1,104,239	(205,882)	(355,537)	(0,520)	(355,537)
42. ODYSSEY CHARTER SCHOOL	11,044,508	1,223,396	3,666,967	1,584,202	6,474,565	77,727	9,011,966		195,896	9,285,589	(208,067)		(6,387)	220,560
43. SIERRA NEVADA ACADEMY	1,945,960	215,553	646,092	312,896	1,174,541	13,695	1,587,842	-	-	1,601,537	(36,661)		(1,125)	99,480
44. CORAL ACADEMY OF SCIENCE	7,180,660	795,399	2,384,103	741,425	3,920,927	50,535	5,859,189	-	114,206	6,023,930	(135,277)		(4,152)	360,072
45. BAILEY CHARTER SCHOOL	1,131,469	125,332	375,667	43,257	544,256	7,963	923,243	-	709,765	1,640,971	(21,317)	(63,051)	(654)	(85,022)
46. ANDRE AGASSI PREP ACDMY	-	-	-	267,930	267,930	-	-	-	5,386,023	5,386,023	-	(2,252,404)		(2,252,404)
47. EXPLORE KNOWLEDGE CHARTER 48. MARIPOSA ACADEMY	3,567,755 1,314,201	395,199 145,574	1,184,556 436,337	293,182 332,449	1,872,937 914,360	25,109 9,249	2,911,175 1,072,346		850,753 38,935	3,787,037 1,120,530	(67,215) (24,758)		(2,063)	(187,461) 85,255
49. ACADEMY FOR CAREER ED	1,104,538	122,349	366,726	58,745	547,820	7,773	901,268	-	156,613	1,065,654	(24,738) (20,808)			(46,242)
50. HIGH DSRT MONTESSORI SCH	2,184,898	242,020	725,424	444,242	1,411,686	15,377	1,782,807	-	338.668	2,136,852	(41,162)		(1,263)	3,204
51. RAINSHADOW COM CHARTER HS	744,276	82,443	247,112	167,553	497,108	5,238	607,305	-	54,982	667,525	(14,022)		(430)	1,388
52. SILVER STATE HIGH SCHOOL	-	-	-	-	-	-	-	-	1,357,969	1,357,969	-	(583,728)	-	(583,728)
53. NEVADA STATE HIGH SCHOOL	2,247,142	248,915	746,090	1,289,582	2,284,587	15,815	1,833,596	-	-	1,849,411	(42,334)		(1,299)	334,399
54. CARSON MONTESSORI SCHOOL	1,589,662	176,086	527,795	235,820	939,701	11,187	1,297,114	-	169,464	1,477,765	(29,948)		(919)	62,732
55. 100 ACADEMY OF EXCELLENCE	1,489,902	165,036	494,673	142,365	802,074	10,485	1,215,712	-	707,948	1,934,145	(28,067)			(215,739)
56. INNOVATIONS CHARTER 57. RAINBOW DREAMS ACADEMY	4,246,720 738,273	470,408	1,409,984	186,908 237,838	2,067,300 564,735	29,887	3,465,189 602,407		999,711 824,935	4,494,787 1,432,538	(80,005)			(148,822)
57. RAINBOW DREAMS ACADEMY 58. THE DELTA ACADEMY	1,520,762	81,778 168,454	245,119 504,919	237,838 505,812	564,735	5,196 10,703	602,407	-	824,935 26,947	1,432,538	(13,907) (28,649)		(427) (879)	(20,875) 142,289
59. CORAL ACADEMY 59. CORAL ACADEMY LAS VEGAS	18,441,897	2,042,802	6,123,027	6,230,109	14,395,938	129,787	15.048.000	-	677,409	15,855,196	(347,427)		(10,665)	2,334,784
60. NV VIRTUAL ACADEMY	6,456,502	715,184	2,143,670	1,133,945	3,992,799	45,439	5,268,300	-	1,915,825	7,229,564	(121,635)			(719,234)
61. NV CONNECTIONS ACADEMY	3,698,289	409,658	1,227,896	1,630,288	3,267,842	26,027	3,017,686	-	4,491,830	7,535,543	(69,672)			(142,252)
62. QUEST ACADEMY CHARTER SCHOOL	2,544,934	281,901	844,962		1,126,863	17,910	2,076,585	-	2,808,990	4,903,485	(47,944)	(295,812)	(1,472)	(345,228)
63. BEACON ACADEMY OF NV	2,180,437	241,526	723,943	440,273	1,405,742	15,345	1,779,168	-	351,103	2,145,616	(41,076)		(1,261)	(31,838
64. ELKO INST ACADEMIC ACH	1,165,475	129,099	386,958	134,559	650,616	8,202	950,990		139,725	1,098,917	(21,957)		(674)	33,954
65. SILVER SANDS MONTESSORI	1,123,671	124,469	373,078	232,488	730,035	7,908	916,880	-	99,161	1,023,949	(21,169)		(650)	54,644
66. ALPINE ACADEMY CHARTER	529,402	58,642	175,771	40,712	275,125	3,726	431,975	-	179,263	614,964	(9,974)			(35,097)
67. OASIS ACADEMY 68. SOMERSET ACADEMY OF LV	3,583,534 36,320,063	396,947 4,023,160	1,189,795 12,058,887	1,082,762 10,528,726	2,669,504 26,610,773	25,220	2,924,050 29,636,014	-	-	2,949,270 29,891,621	(67,511) (684,237)		(2,072) (21,003)	449,667 4,772,432
68. SOMERSET ACADEMY OF LV 69. DISCOVERY CHARTER SCHOOL	1,847,341	4,023,160 204,629	613,349	726,409	1,544,387	13,001	1,507,371	-	481,121	29,891,621 2,001,493	(34,803)		(21,003) (1,068)	4,772,432
70. IMAGINE SCHOOL AT MT VIEW	1,960,284	217,140	650,848	336,029	1,204.017	13,796	1,599,530		26,559	1,639,885	(36,930)		(1,134)	76,609

		Deferred Outflows of Resources			6	Deferred Inflows of Resources					Pension Expense/(Income)			
							Net Difference Between					Net Amortization of Deferred Amounts		
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	Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	from Changes in Proportion and Expensed Portion of Current-Period Changes in Proportion	Differences Between Agencies' 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	1,118,775	123,926	371,452	104,239	599,617	7,874	912,885	-	155,127	1,075,886	(21,076)		(647)	(7,438)
72. PINECREST ACADEMY OF NV 73. DORAL ACADEMY OF NV	26,638,486 23,904,085	2,950,735 2,647,846	8,844,436 7,936,568	13,029,389 8,566,541	24,824,560 19,150,955	187,472	21,736,156 19,504,972		-	21,923,628 19,673,200	(501,843) (450,331)		(15,405) (13,823)	4,920,892 4,182,303
74. LEARNING BRIDGE CHARTER	1,089,840	120,721	361,846	303,405	785,972	7,670	889,275	-	-	896,945	(450,551) (20,531)		(13,625)	118,059
75. AMERICAN PREP ACADEMY	8,266,160	915,639	2,744,508	5,496,078	9,156,225	58,174	6,744,923	-	118,030	6,921,127	(155,728)		(4,780)	1,688,009
76. FOUNDERS ACADEMY 77. MATER ACADEMY OF NV	3,454,228 16,546,540	382,624 1,832,854	1,146,863 5,493,736	1,394,894 11,830,687	2,924,381 19,157,277	24,310 116,449	2,818,540 13,501,450		37,753	2,880,603 13,617,899	(65,074) (311,721)		(1,998) (9,569)	559,226 3,461,902
78. LEADERSHIP ACADEMY OF NV	1,520,902	1,852,854	504,966	1,248,245	1,921,681	110,449	1,241,007	-	-	1.251.711	(28,652)		(9,309)	316.512
79. EQUIPO ACADEMY	4,445,274	492,401	1,475,908	2,128,463	4,096,772	31,284	3,627,202	-	-	3,658,486	(83,746)		(2,571)	931,786
80. SLAM ACADEMY OF NEVADA	4,411,164	488,623	1,464,582	2,717,323	4,670,528	31,044	3,599,369	-		3,630,413	(83,103)		(2,551)	943,338
81. LEGACY TRADITIONAL SCHOOLS-NEVADA, INC. 82. AMERICAN LEADERSHIP ACADEMY	17,403,096 3,775,850	1,927,734	5,778,128 1,253,647	14,045,477	21,751,339	122,477	14,200,372 3,080,973	-	- 161,124	14,322,849 3,268,670	(327,858) (71,132)		(10,064) (2,184)	3,805,137 805,304
83. FUTURO ACADEMY	1,848,805	204,791	613,835	1,521,072	2,339,698	13,011	1,508,566	-	-	1,521,577	(34,829)		(1,069)	404,538
84. MATER ACADEMY OF N. NEVADA	2,218,599	245,753	736,613	1,702,202	2,684,568	15,614	1,810,306	-	-	1,825,920	(41,795)		(1,283)	482,888
85. DORAL ACADEMY OF N. NEVADA	3,338,663	369,822	1,108,494	2,745,544	4,223,860	23,496	2,724,243	-	-	2,747,739	(62,897)		(1,931)	729,761
86. NV STATE HIGH AT MEADOW WOOD 87. NV RISE ACADEMY	136,929 1,296,688	15,168 143,634	45,463 430,523	138,411 1,240,294	199,042 1,814,451	964 9,126	111,730 1,058,056		-	112,694 1,067,182	(2,580) (24,429)		(79) (750)	30,339 286,504
88. NV PREPARATORY CHARTER	1,139,912	126,268	378,470	1,102,073	1,606,811	8,022	930,132	-	-	938,154	(21,476)		(659)	251,224
89. NV STATE HIGH AT SUNRISE	182,767	20,245	60,682	177,986	258,913	1,286	149,132	-	-	150,418	(3,442)			40,662
90. SIGNATURE ACADEMY	3,504,910	388,238	1,163,691	3,650,169	5,202,098	24,666	2,859,895	-		2,884,561	(66,029)		(2,027)	787,779
91. GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS 92. PINECREST ACADEMY OF NORTHERN NEVADA	384,893 2,732,554	42,634 302,684	127,791 907,255	487,954 3,464,234	658,379 4,674,173	2,709 19,231	314,060 2,229,677			316,769 2,248,908	(7,252) (51,479)		(223) (1,580)	87,458 620,916
93. DEMOCRACY PREP AT THE AGASSI CAMPUS	3,373,819	373,717	1,120,166	4,277,207	5,771,090	23,744	2,752,928	-	-	2,776,672	(63,559)		(1,950)	766,631
94. EXPLORE ACADEMY OF LAS VEGAS	624,284	69,152	207,273	791,445	1,067,870	4,393	509,395	-	-	513,788	(11,761)		(361)	141,856
95. CHURCHILL COUNTY 96. CHURCHILL CO VOL FIRE DPT	16,562,650 1,317,651	1,834,638 145,956	5,499,085 437,483	1,022,172	8,355,895 728,572	116,562 9,273	13,514,594	-	626,131 158,674	14,257,287 1,243,108	(312,023) (24,823)		(9,578)	(430,558)
96. CHURCHILL CO VOL FIRE DP1 97. CLARK COUNTY	704,599,053	78,048,170	233,939,024	145,133	313,785,063	4,958,712	574,930,375	-	78,390,015	658,279,102	(13,273,977)			(29,199,635)
98. CLARK CO WATER RECLAM DST	37,712,792	4,177,432	12,521,297	541,967	17,240,696	265,409	30,772,437		1,905,508	32,943,354	(710,472)		(21,809)	(547,867)
99. SOUTHERN NV HEALTH DIST	58,760,106	6,508,835	19,509,368	13,549,762	39,567,965	413,532	47,946,374	-	540,801	48,900,707	(1,106,984)		(33,980)	659,833
100. LV CONV & VISIT AUTH 101. DOUGLAS COUNTY	14,688,717 44,770,846	1,627,064 4,959,250	4,876,907 14,864,692	155,333 2,340,035	6,659,304 22,163,977	103,374 315,081	11,985,525 36,531,584		42,938,615 1,148,808	55,027,514 37,995,473	(276,723) (843,441)	(8,687,113) (185,577)	(8,494) (25,890)	(8,972,330) (1,054,908)
101. ELKO COUNTY	30,721,773	3,403,039	10,200,158	1,482,631	15,085,828	216,209	25,067,988		1,910,313	27,194,510	(578,769)			(720,090)
103. ELKO CO AGRICULTURE	120,244	13,319	39,923	22,631	75,873	846	98,115	-	48,456	147,417	(2,264)	(4,687)	(70)	(7,021)
104. ESMERALDA COUNTY	2,808,102	311,052	932,338	491,515	1,734,905	19,762	2,291,322	-	409,434	2,720,518	(52,901)			(92,454)
105. EUREKA COUNTY 106. HUMBOLDT COUNTY	7,576,810 17,408,333	839,280 1,928,314	2,515,631 5,779,866	1,376,702 861,238	4,731,613 8,569,418	53,323 122,514	6,182,436 14,204,644	-	511,591 777,310	6,747,350 15,104,468	(142,739) (327,957)			(407,926) (973,126)
107. LANDER COUNTY GOVERNMENT	11,137,848	1,233,735	3,697,957	2,092,718	7,024,410	78,384	9,088,129	-	269,176	9,435,689	(209,826)			58,513
108. LINCOLN COUNTY	6,165,697	682,972	2,047,118	-	2,730,090	43,392	5,031,013	-	1,656,639	6,731,044	(116,156)	(417,173)	(3,566)	(536,895)
109. LYON COUNTY	28,893,809	3,200,556	9,593,242	1,211,794	14,005,592	203,344	23,576,428	-	786,453	24,566,225	(544,332)			(818,851)
110. MINERAL COUNTY 111. NYE COUNTY	6,097,738 43,036,997	675,444 4,767,192	2,024,554 14,289,024	991,926 4,463,793	3,691,924 23,520,009	42,914 302,879	4,975,560 35,116,819		196,472 1,166,870	5,214,946 36,586,568	(114,875) (810,776)		(3,526) (24,888)	(63,195) (1,382,733)
112. PERSHING COUNTY	7,474,470	827,944	2,481,653	604,800	3,914,397	52,603	6,098,929		241,118	6,392,650	(140,812)		(4,322)	165,507
113. STOREY COUNTY	9,729,906	1,077,778	3,230,497	776,362	5,084,637	68,476	7,939,294	-	-	8,007,770	(183,303)			(278,568)
114. WASHOE COUNTY 115. RENO/SPARKS CNVNTION AUTH	284,979,162 3,875,924	31,567,034 429,335	94,617,991 1,286,874	12,446,380 270,493	138,631,405 1,986,702	2,005,580 27,277	232,533,915 3,162,630		2,905,776 4,716,916	237,445,271 7,906,823	(5,368,736) (73,019)		(164,799) (2,241)	(3,131,000) (1,376,382)
115. RENO/SPARKS CNVINION AUTH 116. WHITE PINE COUNTY	10,929,448	1,210,651	3,628,765	671,624	5,511,040	76,917	8,918,081	-	417,599	9,412,597	(205,901)		(6,320)	(403,326)
117. LV METRO POLICE DEPT	855,417,225	94,754,241	284,013,256	52,114,701	430,882,198	6,020,115	697,993,198	-	3,914,669	707,927,982	(16,115,250)		(494,673)	(6,848,005)
118. WHITE PINE CO TOUR & REC	219,691	24,335	72,941	34,194	131,470	1,546	179,261	-	77,175	257,982	(4,138)			(13,218)
119. LV-CLARK CO LIBRARY DIST 120. TOWN OF KINGSTON	28,408,876 57,905	3,146,840 6,414	9,432,236 19,225	840,469 18,890	13,419,545 44,529	199,931 408	23,180,738 47,249		4,588,376 3,509	27,969,045 51,166	(535,198) (1,090)		(16,428) (33)	(1,056,676)
121. UNIV MEDICAL CENTER	313,924,210	34,773,266	104,228,246	15,719,158	154,720,670	2,209,284	256,152,153	-	40,379,279	298,740,716	(5,914,035)	(2,535,638)	(181,537)	(8,631,210)
122. HUMBOLDT GEN HOSPITAL	25,701,738	2,846,972	8,533,420	8,721,428	20,101,820	180,879	20,971,799	-	171,453	21,324,131	(484,195)		(14,863)	1,440,540
123. BATTLE MOUNTAIN GEN HOSP 124. GROVER C DILS MED CENTER	7,100,233 4,466,926	786,490 494,800	2,357,400 1,483,096	- 463,867	3,143,890 2,441,763	49,969 31,437	5,793,564 3,644,869	-	1,125,787 38,854	6,969,320	(133,761)		(4,106) (2,583)	(618,570) 26,420
124. GROVER C DILS MED CENTER 125. MT GRANT GENERAL HOSPITAL	4,466,926 8,447,620	494,800 935,740	2,804,755	2,040,044	2,441,763 5,780,539	59,451	5,644,869 6,892,989	-	38,854 63,466	3,715,160 7,015,906	(84,152) (159,145)		(2,583) (4,885)	26,420 234,659
126. PERSHING GENERAL HOSPITAL	5,702,686	631,684	1,893,390	680,462	3,205,536	40,133	4,653,210	-	450,283	5,143,626	(107,432)	76,075	(3,298)	(34,655)
127. WM. BEE RIRIE HOSPITAL	13,912,126	1,541,041	4,619,066	1,339,902	7,500,009	97,908	11,351,852	-	2,223,336	13,673,096	(262,092)			(828,456)
128. SLVR SPGS/STGE HSP D 129. CC COMMUNICATIONS	65,215 5,233,262	7,224 579,686	21,652 1,737,533	16,959 183,850	45,835 2,501,069	459 36,830	53,213 4,270,175		421,508	53,672 4,728,513	(1,228) (98,590)		(38) (3,026)	13,291 (375,568)
129. CC COMMUNICATIONS 130. LOVELOCK MEADOWS WTR	5,235,262 409,193	45,326	1,737,533	51,888	2,501,069	2,880	4,2/0,1/5 333,889	-	421,508 69,141	4,728,513 405,910	(98,590) (7,708)		(3,026) (237)	(22,634)
131. LINCOLN CO. POWER DIST.	2,097,893	232,383	696,537	529,021	1,457,941	14,764	1,711,814	-	68,006	1,794,584	(39,523)	110,564	(1,213)	69,828
132. OVERTON POWER DISTRICT #5	5,670,214	628,087	1,882,609	414,584	2,925,280	39,905	4,626,714	-	53,599	4,720,218	(106,820)		(3,279)	(48,973)
133. SUN VALLEY GID 134. MOAPA VALLEY WATER	1,235,995 1,529,571	136,911 169,430	410,372 507,844	145,183	692,466 819,783	8,698 10,765	1,008,532 1,248,081		160,691 94,814	1,177,921	(23,284) (28,814)		(715) (885)	(51,197) (32,682)
134. MOAFA VALLET WATER 135. LANDER CO SEWER AND WATER	1,329,371	-	- 307,844	20,205	20,205	-	1,240,081	-	78,664	78,664	(28,814)	(15,218)		(15,218)
136. VIRGIN VALLEY WATER DIST	2,061,064	228,303	684,309	341,015	1,253,627	14,505	1,681,762	-	5,278	1,701,545	(38,828)	94,212	(1,192)	54,192
137. ALAMO SEWER & WATER GID	181,172	20,068	60,152	65,896	146,116	1,275	147,830	-	19,555	168,660	(3,414)		(105)	5,773
138. CITY OF BOULDER 139. CITY OF CALIENTE	23,324,881 398,119	2,583,688 44,100	7,744,262 132,182	2,394,599 18,191	12,722,549 194,473	164,152	19,032,360 324,853		215,153 180,304	19,411,665 507,959	(439,419) (7,501)		(13,488) (230)	50,845 (58,327)
140. CITY OF CARLIN	1,598,340	177,048	530,676	154,885	862,609	11,249	1,304,194	-	180,504	1,503,338	(30,111)			(94,935)

Between Bayesteed and Total Deferred Bayesteed and Total Deferred Expected and Changes in Outflows of Bayestee Bayestee Bayestee Changes in Outflows of Expected and Changes in Outflows of Bayestee Bayestee <th col<="" th=""><th>ifferences Between pected and Actual</th><th>Net Difference Between Projected and Actual Investment Earnings on Pension Plan</th><th></th><th></th><th></th><th></th><th>Net Amortization of Deferred Amounts</th><th></th><th></th></th>	<th>ifferences Between pected and Actual</th> <th>Net Difference Between Projected and Actual Investment Earnings on Pension Plan</th> <th></th> <th></th> <th></th> <th></th> <th>Net Amortization of Deferred Amounts</th> <th></th> <th></th>	ifferences Between pected and Actual	Net Difference Between Projected and Actual Investment Earnings on Pension Plan					Net Amortization of Deferred Amounts		
No. Agency Liability Experience Assumptions Proportion Resources Exp (1) (2) (3) (4) (5) (6) 141. CITY OF CARSON 65,845,423 7,293,672 21,861,815 4,049,286 33,204,773 142. CITY OF ELKO 17,275,472 1,915,598 5,735,754 454,684 8,104,036 143. CITY OF FLX 2,325,748 257,622 772,188 540,590 1,570,400 144. CITY OF FLALON 9,947,951 1,101,931 3,302,891 1,032,660 5,437,482 145. CITY OF HENDERSON 276,482,254 30,625,834 91,796,871 5,321,454 127,744,159 146. CITY OF LAS VEGAS 318,460,498 35,275,749 105,734,372 2,983,170 143,993,291 147. CITY OF RENO 173,945,998 19,267,932 19,433,922 76,445,376 148. CITY OF RENO 173,945,988 19,267,932 57,753,068 15,31,0426 92,31,426	xperience				Total Deferred	Proportionate Share of Pension	from Changes in Proportion and Expensed Portion of Current-Period	Differences Between Agencies' Contributions and Proportionate	Total Employer Pension	
(1) (2) (3) (4) (5) (6) 141. CTTY OF CARSON 65,845,423 7,293,672 21,861,815 4,049,286 33,204,773 142. CTTY OF ELKO 17,275,472 1,913,598 5,735,754 454,684 8,104,036 143. CTTY OF FLV 2,325,748 257,622 772,188 540,590 1,570,400 144. CTTY OF FALLON 9,947,951 1,101,931 3,302,891 1,032,660 5,437,482 145. CTTY OF HENDERSON 276,482,254 30,625,834 91,796,871 5,21,574,41,59 146. CTTY OF LORT HEAS VEGAS 318,460,498 35,275,749 105,734,372 2,983,170 143,993,291 147. CTTY OF NORTH LAS VEGAS 149,081,779 16,433,732 49,497,719 10,433,925 76,445,376 148. CTTY OF RENO 173,945,998 19,267,932 57,753,068 15,310,426 52,331,426		Investments	Changes of Assumptions	Changes in Proportion	Inflows of Resources	Expense / (Income)	Changes in Proportion	Share of Contributions	Expense / (Income)	
142. CITY OF ELKO 17.275,472 1.913,598 5,735,754 454,684 8,104,036 143. CITY OF ELKO 2,325,748 257,622 772,188 540,590 1,570,400 144. CITY OF FALLON 9,947,951 1,101,931 3,302,891 1,032,660 5,437,482 145. CITY OF HENDERSON 276,482,254 30,625,834 91,796,871 5,321,454 127,744,159 146. CITY OF LAS VEGAS 318,460,498 352,275,749 105,734,372 2,983,170 143,993,291 147. CITY OF NORTH LAS VEGAS 149,081,779 16,513,732 49,47,719 10,433,925 76,445,376 148. CITY OF RENO 17,345,948 19,267,932 57,753,068 15,310,426 2,331,426		(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
143. CITY OF ELY 2.325.748 257.622 772.188 540.590 1.570,400 144. CITY OF FALLON 9.947,951 1,101,931 3.302.891 1,032,660 5,437,482 145. CITY OF HENDERSON 276,482.254 30,625,834 91,796,871 5,321,454 127,744,159 146. CITY OF LAS VEGAS 318,460,498 35,277,49 105,734,372 2,983,170 1143,993,291 147. CITY OF NORTH LAS VEGAS 149,081,779 16,513,732 49,497,719 10,433,925 76,445,376 148. CITY OF RENO 173,945,998 19,267,932 57,753,068 15,310,426 92,331,426	463,396	53,727,767	-	1,656,691	55,847,854	(1,240,465)	25,587	(38,077)	(1,252,955)	
144. CITY OF FALLON 9,947,951 1,101,931 3,302,891 1,032,660 5,437,482 145. CITY OF HENDERSON 276,482,254 30,625,854 91,796,871 5,321,454 127,744,159 146. CITY OF LAS VEGAS 318,460,498 35,275,749 105,734,372 2,983,170 143,993,291 147. CITY OF NORTH LAS VEGAS 149,081,779 16,513,732 49,497,719 10433,925 76,445,376 148. CITY OF RENO 173,945,998 19,267,932 57,573,068 15,310,426 92,331,426	121,578 16,368	14,096,235 1,897,736	-	1,086,208 698,349	15,304,021 2,612,453	(325,455) (43,814)	(338,821) (728)	(9,990) (1,345)	(674,266) (45,887)	
146. CITY OF LAS VEGAS 318,460,498 32,275,749 105,734,372 2,983,170 143,993,291 147. CITY OF NORTH LAS VEGAS 149,081,779 16,513,732 49,497,719 10,433,925 76,445,376 148. CITY OF RENO 173,945,998 19,267,932 57,753,068 15,310,426 92,331,426	70,010	8,117,211	-	284	8,187,505	(187,410)	309,508	(5,753)	116,345	
147. CITY OF NORTH LAS VEGAS 149,081,779 16,513,732 49,497,719 10,433,925 76,445,376 148. CITY OF RENO 173,945,998 19,267,932 57,753,068 15,310,426 92,331,426	1,945,782	225,600,709	-	5,354,158	232,900,649	(5,208,662)	(1,768,975)	(159,885)	(7,137,522)	
148. CITY OF RENO 173,945,998 19,267,932 57,753,068 15,310,426 92,331,426	2,241,209	259,853,619		38,584,237	300,679,065	(5,999,493)	(9,907,579)	(184,160)	(16,091,232)	
	1,049,183	121,645,981 141,934,391	-	9,070,154 4,753,336	131,765,318 147,911,896	(2,808,559) (3,276,977)	(4,815,943) 1,354,892	(86,211) (100,590)	(7,710,713) (2,022,675)	
149. CITY OF SPARKS 69,897,300 7,742,497 23,207,108 7,646,467 38,596,072	491,912	57,033,970	-	263,499	57,789,381	(1,316,800)	925,379	(40,420)	(431,841)	
150. CITY OF WELLS 954,165 105,693 316,799 91,833 514,325	6,715	778,568	-	84,542	869,825	(17,976)	(20,230)	(552)	(38,758)	
151. CITY OF WINNEMUCCA 4,968,151 550,320 1,649,512 67,215 2,267,047	34,964	4,053,853	-	324,191	4,413,008	(93,594)		(2,873)	(255,796)	
152. CITY OF YERINGTON 1,594,027 176,570 529,245 218,259 924,074 153. CITY OF LOVELOCK 696,826 77,187 231,358 115,802 424,347	11,218 4,904	1,300,675 568,588		78,969 188,090	1,390,862 761,582	(30,030) (13,128)	6,078 (53,327)	(922) (403)	(24,874) (66,858)	
154. CITY OF MESQUITE 17,171,652 1,902,097 5,701,284 1,944,230 9,547,611	120.848	14,011,520	-	78,393	14,210,761	(323,497)	348.082	(9,930)	14,655	
155. CITY OF WEST WENDOVER 5,389,734 597,019 1,789,484 294,747 2,681,250	37,931	4,397,851	-	435,057	4,870,839	(101,537)	(61,155)	(3,117)	(165,809)	
156. CITY OF FERNLEY 5,412,683 599,561 1,797,104 747,660 3,144,325	38,092	4,416,576		85,427	4,540,095	(101,969)	226,619	(3,130)	121,520	
157. TRUCKEE-CARSON IRR DIST 2,840,931 314,689 943,238 333,459 1,591,386 158. WALKER RIVER IRRIG DIST 419,439 46,461 139,261 139,643 325,365	19,993 2,952	2,318,109 342,249	-	85,334 57,467	2,423,436 402,668	(53,520) (7,901)	70,251 29,908	(1,643) (243)	15,088 21,764	
150. WALKER KIVER HARD DIST 419(35) 40(40) 159(20) 159(045) 52(3)(50) 159. WALKER KIVER HARD DIST 109(798) 12(162) 36(455) 22(144) 70(761)	2,932	89,592		28.004	118,369	(2,069)	(13,492)	(63)	(15,624)	
160. TAHOE DOUGLAS FIRE PROT 9,460,849 1,047,975 3,141,165 757,377 4,946,517	66,582	7,719,751	-	439,429	8,225,762	(178,234)	135,676	(5,471)	(48,029)	
161. N LAKE TAHOE FIRE PRO DST 11,857,518 1,313,453 3,936,900 1,542,474 6,792,827	83,449	9,675,357	-	27,726	9,786,532	(223,385)	435,113	(6,857)	204,871	
162. WHITE PINE CO 474 FIRE DT 151,392 16,770 50,265 62,543 129,578	1,065	123,531		566,918	691,514	(2,853)	(72,025)	(88)	(74,966)	
163. CENTRAL LYON COUNTY FPD 5,502,990 609,564 1,827,088 1,285,857 3,722,509 164. TRUCKEE MEADOWS FIRE PD 25,801,019 2,857,969 8,566,383 6,010,116 17,434,468	38,728 181,578	4,490,265 21,052,810	-	45,414 163,198	4,574,407 21,397,586	(103,672) (486,067)	352,700 1,537,984	(3,182) (14,920)	245,846 1,036,997	
165. EAST FORK FIRE PROT DIST 12,223,078 1,353,946 4,058,273 2,160,081 7,572,300	86,022	9,973,642		236,020	10,295,684	(230,271)	314,553	(7,068)	77,214	
166. STOREY COUNTY FIRE PD 5,082,758 563,015 1,687,563 1,321,372 3,571,950	35,771	4,147,368	-	515,340	4,698,479	(95,755)	762,231	(2,939)	663,537	
167. MT CHARLESTON FPD 1,053,246 116,668 349,696 358,155 824,519	7,412	859,415	-	-	866,827	(19,842)		(609)	215,593	
168. MASON VALLEY FIRE DI 777,907 86,168 258,278 227,923 572,369	5,475	634,747			640,222	(14,655)	174,258	(450)	159,153	
169. NORTH LYON CO FIRE D 2,799,912 310,145 929,619 1,480,056 2,719,820 170. MOAPA VALLEY FIRE DEPARTMENT 135,823 15,045 45,095 172,191 232,331	19,705 956	2,284,639 110,827			2,304,344 111,783	(52,748) (2,557)	643,729 33,500	(1,619) (79)	589,362 30,864	
171. LAS VEGAS HOUSING AUTHORITY 8.277 917 2.748 10.493 14.158	58	6,754	-	-	6,812	(156)		(75)	1,881	
172. RENO HOUSING AUTHORITY 4,512,737 499,874 1,498,306 334,332 2,332,512	31,759	3,682,250	-	140,081	3,854,090	(85,015)	11,501	(2,610)	(76,124)	
173. BEATTY WATER & SAN DIST 155,235 17,195 51,541 23,322 92,058	1,092	126,666	-	119,000	246,758	(2,924)	(21,766)	(90)	(24,780)	
174. DOUGLAS CO SEWER DISTRICT 1,455,582 161,234 483,278 110,241 754,753 175. TAHOE DOUGLAS DISTRICT 411,728 45,607 136,701 85,088 267,396	10,244 2,898	1,187,708 335,957		314,032 57,274	1,511,984 396,129	(27,421) (7,757)	(89,811) 6,212	(842) (238)	(118,074) (1,783)	
175. ELICO CONV & USITORS AUTH 622.236 68.925 206.593 9.827 285.345	4,379	507.726	-	328,201	840,306	(11,723)	(51,303)	(258)	(63,386)	
177. WINNEMUCCA VOL FIRE DEPT 736,094 81,537 244,396 24,172 350,105	5,180	600,629	-	195,756	801,565	(13,867)	(51,027)		(65,320)	
178. ROUND HILL GID 490,422 54,324 162,828 92,405 309,557	3,451	400,169		66,030	469,650	(9,239)	(7,512)	(284)	(17,035)	
179. MINDEN-GVILLE SAN DST 1,030,689 114,169 342,206 87,622 543,997	7,254	841,009	-	61,345	909,608	(19,418)		(596)	(3,087)	
180. LOVELOCK VOL FIRE DEPT 136,859 15,160 45,440 12,911 73,511 181. RENO-TAHOE AIRPORT AUTH 24,565,172 2,721,075 8,156,060 301,778 11,178,913	963 172,881	111,673 20,044,398		44,866 1,579,990	157,502 21,797,269	(2,579) (462,785)	(9,043) (305,550)	(79) (14,206)	(11,701) (782,541)	
182. ELKO VOL FIRE DEPT	- 1/2,881	20,044,398	-	473	473	(402,785)	(505,550)	(14,200)	(782,541) (625)	
183. PERSHING CO WATER CONS 553,458 61,306 183,758 84,609 329,673	3,895	451,604	-	48,826	504,325	(10,426)		(320)	(2,381)	
184. NV ASSOC OF COUNTIES 419,910 46,513 139,417 82,396 268,326	2,955	342,633		50,155	395,743	(7,910)	15,670	(243)	7,517	
185. REGIONAL TRANS COMM 7,914,280 876,662 2,627,677 439,884 3,944,223 186. STAGECOACH G.I.D. 342,689 37,960 113,779 27,441 179,180	55,698 2,412	6,457,800 279,623		174,829	6,688,327 289,688	(149,098)	43,578 (1.462)	(4,577) (198)	(110,097) (8,116)	
186. STAGECOACH G.I.D. 342,689 37,960 113,779 27,441 179,180 187. CHURCHILL CO MOSQ ABATE 439,104 48,639 145,790 123,514 317,943	2,412 3,090	279,623 358,295	-	7,653	289,688 491,543	(6,456) (8,272)		(198) (254)	(8,116) (34,122)	
188. MINERAL CO HOUSING AUTH 49,462 5,479 16,422 10,474 32,375	348	40,360	-	14,933	55,641	(931)	(1,516)	(29)	(2,476)	
189. EAST FORK SWIMMING POOL 513,449 56,875 170,474 25,513 252,862	3,613	418,958	-	204,473	627,044	(9,672)	(77,442)	(297)	(87,411)	
190. PERSHING CO VOL FIRE DPT 49.427 5.475 16.411 2.302 24.188 10. CPU COL VIE UN	348	40,331		14,919	55,598	(932)		(29)	(4,721)	
191. CITY OF WELLS VL FIRE DPT 30,695 3,400 10,191 4,622 18,213 192. TRUCKEE MDWS REG PLAN AGY 478,755 53,032 158,955 12,778 224,765	216 3,369	25,046 390,649	-	5,971 46,355	31,233 440,373	(578) (9,018)	(197) (13,348)	(18) (277)	(793) (22,643)	
192. INDUKEE MIJWS RED FLAN AGT 476,753 53,552 156,953 12,776 224,705 193. INDUK HILLS GID 725,325 80,344 240,821 137,260 458,425	5,105	590,849	-	297,984	894,931	(13,665)	(45,767)	(419)	(59,851)	
194. GVILLE RANCHOS IMPRO DIST 677,911 75,092 225,078 2,396 302,566	4,771	553,154	-	126,392	684,317	(12,771)	(32,159)	(392)	(45,322)	
195. BATTLE MT VOL FIRE DEPT 306,932 33,999 101,907 179,794 315,700	2,160	250,446	-	65,908	318,514	(5,783)	40,037	(177)	34,077	
196. WINNEMUCCA RURAL VOL FIRE 226,964 32,895 98,597 31,077 162,569	2,090	242,313		45,183	289,586	(5,594)	(8,000)	(172)	(13,766)	
197. KINGSBURY IMPRV DIST 1,057,620 117,152 351,148 21,053 489,353 198. AUSTIN VOL FIRE DEPT 119,582 13,246 39,703 99,730 152,679	7,443 842	862,984 97,575		134,521 25,284	1,004,948 123,701	(19,924) (2,254)	(31,589) 22,561	(612) (69)	(52,125) 20,238	
199. CONSERVATION DST OF SO NV	-	-	-	10,104	10,104	(2,234)	(23,867)	-	(23,867)	
200. PALOMINO GID 161,595 17,900 53,652 36,666 108,218	1,137	131,856	-	33,874	166,867	(3,045)	(1,657)	(93)	(4,795)	
201. MCGILL-RUTH CONS SWR&WTR 256,720 28,437 85,236 29,438 143,111	1,807	209,476	-	8,396	219,679	(4,838)		(148)	4,532	
202. CNTRL DISPATCH ADMIN AUTH 1,087,356 120,446 361,021 74,883 556,350	7,652	887,249		34,804	929,705	(20,484)	5,762	(629)	(15,351)	
203. EXAM ALCOHOL & DRUG COUN 114,293 12,660 37,947 2,690 53,297 204. WORKFORCE CONNECTIONS 2,416,003 267,620 802,155 - 1,069,775	804 17.003	93,260 1,971,381		46,077 1,102,734	140,141 3,091,118	(2,154) (45,515)	(4,680) (451,547)	(66) (1,397)	(6,900) (498,459)	
205. TRUCKEE MEADOWS WATER ATH 28,552,410 3,162,740 9,479,892 3,807,433 16,450,065	200,941	23,297,856		211,760	23,710,557	(537,902)		(16,511)	1,305,093	
206. HENDERSON DIST PUB LIBRAR 4,653,421 515,458 1,545,016 305,811 2,366,285	32,749	3,797,043	-	86,054	3,915,846	(87,667)	91,381	(2,691)	1,023	
207. CANYON G I D 167,946 18,603 55,761 1,103 75,467	1,182	137,039	-	11,901	150,122	(3,165)		(97)	(7,029)	
208. LANDER CO FAIR AND R 76,411 8,464 25,370 21,056 54,890 209. NV TAHOE CONSERV DIST 428,701 47,487 142,336 58,078 247,901	538 3,017	62,348 349,806		784 87,593	63,670	(1,439) (8,075)	17,078 (60,990)	(44) (248)	15,595	
209. NV TAHOE CONSERV DIST 428,701 47,487 142,336 58,078 247,901 210. GRASS VALLEY VOL FIRE DPT 86,631 9,596 28,763 17,590 55,949	5,017	70,688		25,395	440,416 96,693	(1,631)		(248) (50)	(69,313) (1,725)	

			Deferred Outflo	ws of Resources	3		Deferre	ed Inflows of Re	sources		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 / (Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Expensed Portion of Current-Period Changes in Proportion	Differences Between Agencies' 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)	
211. BOARD OF PHYSICAL THERAPY	238,215	26,387	79,091	79,168	184,646	1,676	194,375	-	7,598	203,649	(4,488)	15,920	(138)	11,294	
212. GERLACH GID	51,013	5,651	16,937	25,032	47,620	359	41,625		6,188	48,172	(962)	2,888	(29)	1,897	
213. RYE PATCH VOL FIRE DPT	78,702	8,718	26,130	56,589	91,437	554	64,218		7,026	71,798	(1,483)	12,090	(46)	10,561	
214. NV STATE BD OF MASSAGE	492,765	54,583	163,607	50,597	268,787	3,468	402,081	-	41,061	446,610	(9,285)	2,165	(285)		
215. RTC OF SOUTHERN NV	31,960,452	3,540,247	10,611,421	2,440,769	16,592,437	224,926	26,078,710		3,632,456	29,936,092	(602,104)	771,120	(18,482)	150,534	
216. INCLINE VILLAGE VCB	366,309	40,576	121,621	34,282	196,479	2,578	298,897		47,352	348,827	(6,902)	3,115	(212)		
217. DOUGLAS CO MOSQUITO DIST	162,466	17,996	53,942	21,867	93,805	1,143	132,567		818	134,528	(3,061)	13,353	(94)	10,198	
218. LAHONTAN CONSER DIST		-			-		-		17,450	17,450	-	(8,942)		(8,942)	
219. CARSON CITY AIRPORT AUTH	142,340	15,767	47,259	125,037	188,063	1,002	116,144		140,545	257,691	(2,682)	(6,218)	(82)	(8,982)	
220. SO NV REG HOUSING AUTH	18,468,166	2,045,712	6,131,749	866,740	9,044,201	129,972	15,069,435		2,210,790	17,410,197	(347,922)	(794,384)	(10,680)	(1,152,986)	
221. FERNLEY SWIMMING POOL	317,701	35,192	105,482	93,447	234,121	2,236	259,233		39,282	300,751	(5,983)	70,390	(184)	64,223	
222. TOWN OF KINGSTON FIRE COMPANY	112,943	12,511	37,499	129,113	179,123	795	92,158	-	19,228	112,181	(2,127)	27,521	(65)		
223. TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	511,184	56,624	169,722	591,129	817,475	3,598	417,110	-	-	420,708	(9,629)	125,507	(296)	115,582	
Total Allocation	\$9,119,297,102	61 010 141 000	#2 005 5 C 5 C 4 C	\$622,929,832	\$4,660,834,658	\$64,178,295	\$7.441.055.857		\$622,929,832	\$8,128,163,984	(\$171,798,906)	\$614.421	(05.050.505)	(\$176,458,020)	

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

- 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, 2021, 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>
Employer Contributions per Annual Comprehensive Financial Report FY21 p. 29	\$ 1,051,938,035
Deduct	
PERS Contributions	(700,119)
Contributions not representative of future effort	<u>(4,573,416)</u>
Total Contributions in Schedule of Employer Allocations, FY21 p. 9	\$ <u>1,046,664,500</u>

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% multiplier 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 at 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 62 with 10 years of service, or at age 62 with 10 years of service, or at age 55 with 5 years of service, or at 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 age 65 with 5 years of service, or age 60 with 10 years of service, or at 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, 2021, 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.

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%

The following was the Board adopted policy target asset allocation as of June 30, 2021:

*As of June 30, 2021, PERS' long-term inflation assumption was 2.50%

Note 4: Net Pension Liability

A. Net Pension Liability

The components of the net pension liability on June 30, 2021, were as follows:

Total pension liability	\$ 67,577,781,457
Plan fiduciary net position	(58,458,484,355)
Net pension liability	\$ 9,119,297,102

The net pension liability was measured as of June 30, 2021, 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, 2021.

B. Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of PERS as of June 30, 2021, calculated using the discount rate of 7.25%, as well as what PERS' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current discount rate:

	1% Decrease in Discount Rate (6.25%)	Discount Rate (7.25%)	1% Increase in Discount Rate (8.25%)
Net Pension Liability	\$18,156,228,324	\$9,119,297,102	\$1,664,568,442

C. Pension Plan Fiduciary Net Position

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

D. Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2021, 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	2.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.20% to 9.10%, depending on service
	Police/Fire: 4.60% to 14.50%, depending on service
	Rates include inflation and productivity increases
Investment rate of return	7.25%
Other assumptions	Same as those used in the June 30, 2021, funding actuarial valuation

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of the experience study for the period July 1, 2016, through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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 the 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, 2021.

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

As of June 30, 2021, the total proportionate share of pension income was \$171,798,906. On June 30, 2021, 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	\$1,010,141,080	\$64,178,295
Changes of assumptions or other inputs	\$3,027,763,746	\$0
Net difference between projected and actual earnings on pension plan investments	N/A	\$7,441,055,857
Changes in proportion	\$622,929,832	\$622,929,832

Average expected remaining service lives

6.14 years

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

Reporting period ending June 30:	
2023	\$(1,035,781,984)
2024	(1,018,810,373)
2025	(1,056,821,690)
2026	(1,132,716,058)
2027	681,514,024
2028	95,286,755
Thereafter	0

Note 5: Additional Information

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