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, 2022

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Independent Auditor's Report

To the Public Employees' Retirement Board of the State of Nevada Public Employees' Retirement System of Nevada

Opinions

We have audited the schedule of employer allocations of Public Employees' Retirement System of Nevada (NVPERS) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the "Plan") as of and for the year ended June 30, 2022 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (the "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, 2022 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS).

Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audits of the Schedules section of our report. We are required to be independent of NVPERS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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 Responsibilities for the Audits of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.



To the Public Employees' Retirement Board of the State of Nevada Public Employees' Retirement System of Nevada

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audits 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 Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Public Employees' Retirement System of Nevada as of and for the year ended June 30, 2022, and our report thereon dated December 1, 2022 expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of NVPERS' management, the retirement board, and the Plan's employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Alente & Moran, PLLC

June 22, 2023

No.	Agency#	Agency	Employer Contributions	Employer Allocation Percentage
110.	(1)	(2)	(3)	(4)
1.	100	STATE OF NEVADA	\$169,585,649	15.41703%
2.	161	NV BD OF VET MEDICAL EXAM	28,072	0.00255%
3.	162	BD OF EXAM FOR SOC WORKER	32,152	0.00292%
4.	163	BD OF CHIROPRACTIC EXAMIN	18,714	0.00170%
5.	164	ST BD OF DENTAL EXAMINERS	67,187	0.00611%
6.	165	NV BD OF DISPENSING OPT	9,440	0.00086%
7.	170	COSMETOLOGY BOARD	171,473	0.01559%
8.	171	LIQ PET GAS BD	33,404	0.00304%
9.	174	BOARD OF NURSING	295,323	0.02685%
10.	175	ACCOUNTANCY BOARD	34,285	0.00312%
11.	176	LEGISLATIVE COUNSEL	3,437,936	0.31254%
12.	179	NV ST BOARD OF PHARMACY	332,107	0.03019%
13. 14.	181 182	NV ST BOARD ARCHITECTURE ST BD OF MEDICAL EXAMINER	49,472	0.00450% 0.03705%
14.	183	NV BRD MAR, FAM, COU	407,513 12,492	0.03703%
16.	184	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	6,511	0.00011476
17.	187	NV RURAL HOUSING	473,361	0.04303%
18.	188	STATE BOARD OF OPTOMETRY	21,041	0.00191%
19.	189	BOARD OF OSTEOPATHIC MED	39,121	0.00356%
20.	190	UNIVERSITY OF NEVADA-RENO	-	0.00000%
21.	191	UNLV	-	0.00000%
22.	193	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	30,545,880	2.77693%
23.	194	PRIVATE INVESTIGATORS LICENSING BOARD	50,354	0.00458%
24.	201	CHURCHILL CO SCHOOL DIST	2,745,713	0.24961%
25.	202	CLARK CO SCHOOL DISTRICT	255,489,992	23.22659%
26.	203	DOUGLAS CO SCHOOL DIST	5,383,899	0.48945%
27.	204	ELKO CO SCHOOL DISTRICT	9,266,863	0.84245%
28.	206	ESMERALDA CO SCHOOL DIST	194,860	0.01771%
29.	207	EUREKA CO SCHOOL DISTRICT	757,120	0.06883%
30.	208	HUMBOLDT CO SCHOOL DIST	3,540,258	0.32184%
31.	209	LANDER CO SCHOOL DISTRICT	1,071,684	0.09743%
32.	210	LINCOLN CO SCHOOL DIST	1,107,537	0.10069%
33.	211	LYON CO SCHOOL DISTRICT	7,774,066	0.70674%
34.	212	MINERAL CO SCHOOL DIST	623,424	0.05668%
35. 36.	213 214	NYE COUNTY SCHOOL DIST CARSON CITY SCHOOL	5,410,585	0.49188% 0.62124%
36.	214	PERSHING CO SCHOOL DIST	6,833,576 930,568	0.08460%
38.	217	STOREY CO SCHOOL DISTRICT	540,007	0.04909%
39.	218	WASHOE CO SCHOOL-CERT	42,707,542	3.88254%
40.	219	WASHOE CO SCHOOL-CLASS	13,944,099	1.26766%
41.	220	WHITE PINE CO SCHOOL DIST	1,415,196	0.12866%
42.	221	ICDA CHARTER HIGH SCHOOL	-	0.00000%
43.	223	ODYSSEY CHARTER SCHOOL	1,282,924	0.11663%
44.	225	SIERRA NEVADA ACADEMY	215,175	0.01956%
45.	227	CORAL ACADEMY OF SCIENCE	930,846	0.08462%
46.	228	BAILEY CHARTER SCHOOL	155,222	0.01411%
47.	230	ANDRE AGASSI PREP ACDMY	-	0.00000%
48.	231	EXPLORE KNOWLEDGE CHARTER	451,424	0.04104%
49.	232	MARIPOSA ACADEMY	146,646	0.01333%
50.	233	ACADEMY FOR CAREER ED	133,473	0.01213%
51.	234	HIGH DSRT MONTESSORI SCH	283,835	0.02580%
52.	236	RAINSHADOW COM CHARTER HS	94,518	0.00859%
53.	238	SILVER STATE HIGH SCHOOL	-	0.00000%
54.	241	NEVADA STATE HIGH SCHOOL	323,490	0.02941%

N-	A marray #	A marrier	Employer	Employer Allocation
No.	Agency #	Agency	Contributions	Percentage
55.	(1) 242	(2) CARSON MONTESSORI SCHOOL	203,245	(4) 0.01848%
56.	242	100 ACADEMY OF EXCELLENCE	155,540	0.01414%
57.	244	INNOVATIONS CHARTER	491,223	0.04466%
58.	245	RAINBOW DREAMS ACADEMY	177,415	0.01613%
59.	246	THE DELTA ACADEMY	222,485	0.02023%
60.	247	CORAL ACADEMY LAS VEGAS	2,371,315	0.21558%
61.	248	NV VIRTUAL ACADEMY	815,135	0.07410%
62.	249	NV CONNECTIONS ACADEMY	432,077	0.03928%
63.	250	QUEST ACADEMY CHARTER SCHOOL	313,284	0.02848%
64.	252	BEACON ACADEMY OF NV	365,914	0.03327%
65.	253	ELKO INST ACADEMIC ACH	137,125	0.01247%
66.	254	SILVER SANDS MONTESSORI	128,523	0.01168%
67.	255	ALPINE ACADEMY CHARTER	75,730	0.00688%
68.	256	OASIS ACADEMY	483,480	0.04395%
69.	257	SOMERSET ACADEMY OF LV	4,634,282	0.42130%
70.	258	DISCOVERY CHARTER SCHOOL	220,225	0.02002%
71.	259	IMAGINE SCHOOL AT MT VIEW	210,528	0.01914%
72.	261	HONORS ACAD OF LITERATURE	121,117	0.01101%
73.	262	PINECREST ACADEMY OF NV	3,422,574	0.31115%
74.	263	DORAL ACADEMY OF NV	3,102,546	0.28205%
75.	264	LEARNING BRIDGE CHARTER	123,790	0.01125%
76.	265	AMERICAN PREP ACADEMY	1,210,182	0.11002%
77.	266	FOUNDERS ACADEMY	438,196	0.03984%
78.	267	MATER ACADEMY OF NV	2,519,356	0.22903%
79.	268	LEADERSHIP ACADEMY OF NV	175,658	0.01597%
80.	269	EQUIPO ACADEMY	577,975	0.05254%
81.	270	SLAM ACADEMY OF NEVADA	792,379	0.07204%
82.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	1,954,198	0.17766%
83.	272	AMERICAN LEADERSHIP ACADEMY	467,964	0.04254%
84.	273	FUTURO ACADEMY	296,636	0.02697%
85.	274	MATER ACADEMY OF N. NEVADA	308,621	0.02806%
86.	275	DORAL ACADEMY OF N. NEVADA	434,910	0.03954%
87.	276	NV STATE HIGH AT MEADOW WOOD	11,165	0.00102%
88.	277	NV RISE ACADEMY	230,664	0.02097%
89.	278	NV PREPARATORY CHARTER	139,511	0.01268%
90.	279	NV STATE HIGH AT SUNRISE	402 405	0.00000%
91. 92.	280 281	SIGNATURE ACADEMY	483,485	0.04395%
92.	281	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS PINECREST ACADEMY OF NORTHERN NEVADA	45,284	0.00412% 0.03558%
93.	283	DEMOCRACY PREP AT THE AGASSI CAMPUS	391,411 430,245	0.03338%
9 4 . 95.	284	EXPLORE ACADEMY OF LAS VEGAS	122,051	0.03911%
96.	285	TEACH LAS VEGAS	88,923	0.00808%
97.	286	CIVICA NEVADA ACADEMY	314,768	0.02862%
98.	289	YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEC	788	0.00007%
99.	301	CHURCHILL COUNTY	2,200,497	0.20005%
100.	302	CHURCHILL CO VOL FIRE DPT	145,212	0.01320%
101.	303	CLARK COUNTY	91,738,502	8.33994%
101.	304	CLARK COUNTY CLARK CO WATER RECLAM DST	4,819,584	0.43815%
102.	305	SOUTHERN NV HEALTH DIST	7,659,900	0.69636%
104.	306	LV CONV & VISIT AUTH	4,147,541	0.37705%
105.	307	DOUGLAS COUNTY	5,325,379	0.48413%
106.	308	ELKO COUNTY	3,669,578	0.33360%
107.	309	ELKO CO AGRICULTURE	14,291	0.00130%
108.	310	ESMERALDA COUNTY	348,478	0.03168%

No	A manay #	A	Employer Contributions	Employer Allocation Percentage
No.	Agency # (1)	Agency (2)	(3)	(4)
109.	311	EUREKA COUNTY	911,824	0.08289%
110.	312	HUMBOLDT COUNTY	2,177,987	0.19800%
111.	313	LANDER COUNTY GOVERNMENT	1,324,312	0.12039%
112.	314	LINCOLN COUNTY	769,149	0.06992%
113.	315	LYON COUNTY	3,469,742	0.31543%
114.	317	MINERAL COUNTY	700,502	0.06368%
115.	318	NYE COUNTY	5,611,205	0.51011%
116.	319	PERSHING COUNTY	853,969	0.07763%
117.	320	STOREY COUNTY	1,146,136	0.10420%
118.	321	WASHOE COUNTY	34,809,072	3.16449%
119.	322	RENO/SPARKS CNVNTION AUTH	525,287	0.04775%
120.	323	WHITE PINE COUNTY	1,319,675	0.11997%
121.	324	LV METRO POLICE DEPT	106,150,894	9.65018%
122.	325	WHITE PINE CO TOUR & REC	27,259	0.00248%
123.	327	LV-CLARK CO LIBRARY DIST	3,393,543	0.30851%
124.	328	TOWN OF KINGSTON	6,794	0.00062%
125.	329	WESTERN NEVADA REGIONAL YOUTH CENTER	71,267	0.00648%
126.	402	UNIV MEDICAL CENTER	38,408,217	3.49169%
127.	403	HUMBOLDT GEN HOSPITAL	3,817,056	0.34701%
128.	404	BATTLE MOUNTAIN GEN HOSP	834,516	0.07587%
129.	405	GROVER C DILS MED CENTER	534,143	0.04856%
130.	407	MT GRANT GENERAL HOSPITAL	867,397	0.07886%
131.	410	PERSHING GENERAL HOSPITAL	624,153	0.05674%
132.	412	WM. BEE RIRIE HOSPITAL	1,725,841	0.15690%
133.	416	SLVR SPGS/STGE HSP D	7,919	0.00072%
134.	503	CC COMMUNICATIONS	638,591	0.05805%
135. 136.	504 505	LOVELOCK MEADOWS WTR LINCOLN CO. POWER DIST.	54,731 243,507	0.00498% 0.02214%
130.	507	OVERTON POWER DISTRICT #5	676,317	0.02214%
137.	509	SUN VALLEY GID	147,791	0.01344%
139.	510	MOAPA VALLEY WATER	188,133	0.01710%
140.	510	LANDER CO SEWER AND WATER	100,133	0.00000%
141.	514	VIRGIN VALLEY WATER DIST	254,682	0.02315%
142.	515	ALAMO SEWER & WATER GID	22,742	0.00207%
143.	601	CITY OF BOULDER	3,030,439	0.27550%
144.	602	CITY OF CALIENTE	51,379	0.00467%
145.	603	CITY OF CARLIN	196,778	0.01789%
146.	604	CITY OF CARSON	8,237,792	0.74890%
147.	605	CITY OF ELKO	2,164,623	0.19679%
148.	606	CITY OF ELY	306,811	0.02789%
149.	607	CITY OF FALLON	1,243,700	0.11306%
150.	609	CITY OF HENDERSON	34,947,727	3.17710%
151.	610	CITY OF LAS VEGAS	37,883,294	3.44397%
152.	611	CITY OF NORTH LAS VEGAS	18,307,758	1.66436%
153.	612	CITY OF RENO	21,434,420	1.94860%
154.	613	CITY OF SPARKS	8,342,781	0.75844%
155.	614	CITY OF WELLS	119,558	0.01087%
156.	615	CITY OF WINNEMUCCA	624,945	0.05681%
157.	616	CITY OF YERINGTON	216,887	0.01972%
158.	617	CITY OF LOVELOCK	78,075	0.00710%
159.	618	CITY OF MESQUITE	2,287,506	0.20796%
160.	620	CITY OF WEST WENDOVER	669,716	0.06088%
161.	621	CITY OF FERNLEY	667,753	0.06071%
162.	703	TRUCKEE-CARSON IRR DIST	319,468	0.02904%

NI-	A	.	Employer	Employer Allocation
No.	Agency # (1)	Agency (2)	Contributions (3)	Percentage
163.	704	WALKER RIVER IRRIG DIST	52,291	(4) 0.00475%
164.	704	WASHOE CO WATER CON DIST	13,394	0.00473%
165.	707	TAHOE-DOUGLAS FIRE PROT	1,327,597	0.12069%
166.	707	N LAKE TAHOE FIRE PRO DST	1,437,922	0.13072%
167.	711	WHITE PINE CO 474 FIRE DT	19,198	0.00175%
168.	712	CENTRAL LYON COUNTY FPD	703,034	0.06391%
169.	713	TRUCKEE MEADOWS FIRE PD	3,414,041	0.31037%
170.	714	EAST FORK FIRE PROT DIST	1,631,355	0.14831%
171.	715	STOREY COUNTY FIRE PD	701,606	0.06378%
172.	716	MT CHARLESTON FPD	120,847	0.01099%
173.	717	MASON VALLEY FIRE DI	101,739	0.00925%
174.	718	NORTH LYON CO FIRE D	383,436	0.03486%
175.	720	MOAPA VALLEY FIRE DEPARTMENT	18,967	0.00172%
176.	721	ELKO COUNTY FIRE PROTECTION DISTRICT	177,208	0.01611%
177.	901	LAS VEGAS HOUSING AUTHORITY	-	0.00000%
178.	902	RENO HOUSING AUTHORITY	539,526	0.04905%
179.	903	BEATTY WATER & SAN DIST	25,282	0.00230%
180.	905	DOUGLAS CO SEWER DISTRICT	163,333	0.01485%
181.	911	TAHOE DOUGLAS DISTRICT	46,631	0.00424%
182.	912	ELKO CONV & VISITORS AUTH	79,965	0.00727%
183.	913	WINNEMUCCA VOL FIRE DEPT	91,760	0.00834%
184.	914	ROUND HILL GID	59,756	0.00543%
185.	916	MINDEN-GVILLE SAN DST	141,170	0.01283%
186.	917	LOVELOCK VOL FIRE DEPT	15,733	0.00143%
187.	919	RENO-TAHOE AIRPORT AUTH	3,086,672	0.28061%
188.	920	ELKO VOL FIRE DEPT	-	0.00000%
189.	921	PERSHING CO WATER CONS	61,639	0.00560%
190.	923	NV ASSOC OF COUNTIES	38,561	0.00351%
191. 192.	924 925	REGIONAL TRANS COMM	904,879	0.08226%
192.	923	STAGECOACH G.I.D. CHURCHILL CO MOSQ ABATE	41,566 49,275	0.00378% 0.00448%
193.	920	MINERAL CO HOUSING AUTH	6,044	0.00055%
194.	927	EAST FORK SWIMMING POOL	68,647	0.00624%
196.	929	PERSHING CO VOL FIRE DPT	5,208	0.000247%
197.	930	CITY OF WELLS VL FIRE DPT	2,730	0.0004776
198.	931	TRUCKEE MDWS REG PLAN AGY	57,088	0.00519%
199.	932	INDIAN HILLS GID	97,608	0.00887%
200.	934	GVILLE RANCHOS IMPRO DIST	77,770	0.00707%
201.	935	BATTLE MT VOL FIRE DEPT	29,779	0.00271%
202.	936	WINNEMUCCA RURAL VOL FIRE	32,783	0.00298%
203.	937	KINGSBURY IMPRV DIST	136,213	0.01238%
204.	938	AUSTIN VOL FIRE DEPT	14,880	0.00135%
205.	942	CONSERVATION DST OF SO NV	-	0.00000%
206.	943	PALOMINO GID	20,008	0.00182%
207.	944	MCGILL-RUTH CONS SWR&WTR	30,762	0.00280%
208.	945	CNTRL DISPATCH ADMIN AUTH	112,731	0.01025%
209.	946	EXAM ALCOHOL & DRUG COUN	13,749	0.00125%
210.	947	WORKFORCE CONNECTIONS	320,728	0.02916%
211.	948	TRUCKEE MEADOWS WATER ATH	3,496,744	0.31789%
212.	949	HENDERSON DIST PUB LIBRAR	575,607	0.05233%
213.	950	CANYON G I D	18,620	0.00169%
214.	951	LANDER CO FAIR AND R	9,353	0.00085%
215.	952	NV TAHOE CONSERV DIST	63,842	0.00580%
216.	953	GRASS VALLEY VOL FIRE DPT	10,602	0.00096%

No.	Agency #	Agency	Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
217.	954	BOARD OF PHYSICAL THERAPY	30,182	0.00274%
218.	955	GERLACH GID	7,844	0.00071%
219.	956	RYE PATCH VOL FIRE DPT	4,464	0.00041%
220.	957	NV STATE BD OF MASSAGE	59,783	0.00543%
221.	958	RTC OF SOUTHERN NV	4,350,322	0.39549%
222.	960	INCLINE VILLAGE VCB	46,381	0.00422%
223.	961	DOUGLAS CO MOSQUITO DIST	19,839	0.00180%
224.	962	LAHONTAN CONSER DIST	=	0.00000%
225.	963	CARSON CITY AIRPORT AUTH	18,611	0.00169%
226.	964	SO NV REG HOUSING AUTH	2,090,296	0.19003%
227.	965	FERNLEY SWIMMING POOL	36,835	0.00335%
228.	967	TOWN OF KINGSTON FIRE COMPANY	11,160	0.00101%
229.	968	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	71,399	0.00649%
230.	969	TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIS	29,636	0.00269%
		Total Allocation	\$1,099,989,308	100.00000%

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

No. Agency	Net Pension Liability	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 Outflows of Resources	Differences Between Expected and Actual Experience	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)
STATE OF NEVADA	\$2,783,528,000	\$360,420,895	\$33,960,771	\$357,563,579	\$23,658,881	\$775,604,126	\$1,988,477	-	\$124,906,056	\$126,894,533	\$263,290,072	(\$14,577,425)	(\$616,784)	\$248,095,863
2. NV BD OF VET MEDICAL EXAM	460,765	59,662	5,621	59,189	16,848	141,320	329		41,090	41,419	43,583	(9,493)	(102)	33,988
BD OF EXAM FOR SOC WORKER BD OF CHIROPRACTIC EXAMIN	527,733 307,166	68,333 39,773	6,439 3,747	67,791 39,458	31,194 5,101	173,757 88,079	377 219		40,970 8,069	41,347 8,288	49,918 29,055	10,195 (6,284)	(117)	59,996 22,703
5. ST BD OF DENTAL EXAMINERS	1,102,787	142,793	13,455	141,661	126,679	424,588	788		94,644	95,432	104,311	34,712	(244)	138,779
6. NV BD OF DISPENSING OPT	154,945	20,063	1,890	19,904	5,635	47,492	111		1,324	1,435	14,655	1,246	(34)	15,867
7. COSMETOLOGY BOARD	2,814,506	364,432	34,339	361,543	126,782	887,096	2,011	-	264,617	266,628	266,220	(21,961)	(624)	243,635
8. LIQ PET GAS BD	548,283	70,994	6,690	70,431	933	149,048	392		14,760	15,152	51,861	(3,641)	(121)	48,099
9. BOARD OF NURSING	4,847,343	627,651	59,140	622,675	137,373	1,446,839	3,463		9,673	13,136	458,504	56,014	(1,074)	513,444
10. ACCOUNTANCY BOARD	562,744	72,866	6,866	72,288		152,020	402		16,205	16,607	53,229	(5,508)	(125)	47,596
11. LEGISLATIVE COUNSEL 12. NV ST BOARD OF PHARMACY	56,429,251 5,451,105	7,306,656 705,828	688,472 66,507	7,248,731 700,232	4,636,521 587,602	19,880,380 2,060,169	40,312 3,894		5,967,026 66,486	6,007,338 70,380	5,337,565 515,613	(277,391) 244,402	(12,504) (1,208)	5,047,670 758,807
13. NV ST BOARD OF PHARMACT	812,019	105,143	9,907	104,309	24,734	244,093	580		44,514	45,094	76,808	(30,580)	(1,208)	46,048
14. ST BD OF MEDICAL EXAMINER	6,688,796	866,089	81,607	859,223	510,040	2,316,959	4,778		162,634	167,412	632,682	166,204	(1,482)	797,404
15. NV BRD MAR, FAM, COU	205,040	26,549	2,502	26,339	65,880	121,270	146		69,840	69,986	19,394	19,962	(45)	39,311
16. STATE BOARD OF PSYCHOLOGICAL EXAMINERS	106,870	13,838	1,304	13,728	25,747	54,617	76	-	41,156	41,232	10,109	11,899	(24)	21,984
17. NV RURAL HOUSING	7,769,606	1,006,036	94,794	998,060	1,044,136	3,143,026	5,550		19,653	25,203	734,916	350,123	(1,722)	1,083,317
18. STATE BOARD OF OPTOMETRY	345,361	44,719	4,213	44,364	42,610	135,906	247		26,995	27,242	32,667	20,475	(77)	53,065
19. BOARD OF OSTEOPATHIC MED	642,120	83,144	7,834	82,485	39,359	212,822	459	-	32,065	32,524	60,737	(9,943)	(142)	50,652
20. UNIVERSITY OF NEVADA-RENO 21. UNLV		-	-	- :	198,654	198,654		-	46,626,587 44,875,183	46,626,587 44,875,183		(28,824,239)		(32,158,822) (28,824,239)
22. NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	501,370,916	64,919,251	6,117,036	64,404,589	98,175,780	233,616,656	358,166		27,344,871	27,703,037	47,423,983	58,865,706	(111,096)	106,178,593
23. PRIVATE INVESTIGATORS LICENSING BOARD	826,495	107,018	10,084	106,169	475,092	698,363	590		27,311,071	590	78,178	101,083	(183)	179,078
24. CHURCHILL CO SCHOOL DIST	45,067,310	5,835,472	549,849	5,789,210	1,592,964	13,767,495	32,195		4,645,691	4,677,886	4,262,854	(1,396,312)	(9,986)	2,856,556
25. CLARK CO SCHOOL DISTRICT	4,193,536,127	542,993,654	51,163,746	538,688,950	42,599,504	1,175,445,854	2,995,749		104,636,654	107,632,403	396,660,796	(27,440,502)	(929,226)	368,291,068
26. DOUGLAS CO SCHOOL DIST	88,369,704	11,442,417	1,078,166	11,351,705		23,872,288	63,129		4,892,661	4,955,790	8,358,769	(2,319,725)	(19,581)	6,019,463
27. ELKO CO SCHOOL DISTRICT	152,103,511	19,694,892	1,855,757	19,538,756	1,774,346	42,863,751	108,659	-	4,326,377	4,435,036	14,387,261	(717,310)	(33,704)	13,636,247
28. ESMERALDA CO SCHOOL DIST 29. EUREKA CO SCHOOL DISTRICT	3,198,374 12,427,141	414,137 1,609,109	39,022 151,619	410,853 1,596,353	188,595 458,620	1,052,607 3,815,701	2,285 8,878		71,437 228,395	73,722 237,273	302,530 1,175,466	76,067 53,655	(709) (2,754)	377,888 1,226,367
30. HUMBOLDT CO SCHOOL DIST	58,108,733	7,524,121	708,963	7,464,472	2,470,423	18,167,979	41,511	- :	3,381,577	3,423,088	5,496,424	(142,569)	(12,876)	5,340,979
31. LANDER CO SCHOOL DISTRICT	17,590,300	2,277,653	214,612	2,259,597	1,123,360	5,875,222	12,566		483,642	496,208	1,663,843	(175,337)	(3,898)	1,484,608
32. LINCOLN CO SCHOOL DIST	18,178,780	2,353,852	221,792	2,335,191	3,126	4,913,961	12,986		1,505,640	1,518,626	1,719,505	(398,755)	(4,028)	1,316,722
33. LYON CO SCHOOL DISTRICT	127,601,188	16,522,246	1,556,814	16,391,262	2,952,410	37,422,732	91,155		7,105,519	7,196,674	12,069,621	(940,424)	(28,275)	11,100,922
34. MINERAL CO SCHOOL DIST	10,232,695	1,324,965	124,845	1,314,461	320,378	3,084,649	7,310		278,110	285,420	967,895	(10,658)	(2,267)	954,970
35. NYE COUNTY SCHOOL DIST 36. CARSON CITY SCHOOL	88,807,720 112,164,268	11,499,133 14,523,420	1,083,509 1,368,473	11,407,971 14,408,282	1,912,762 3,137,059	25,903,375 33,437,234	63,442 80,127		939,757 8,197,310	1,003,199 8,277,437	8,400,200 10,609,463	48,151	(19,678) (24,854)	8,428,673 9,634,935
36. CARSON CITY SCHOOL 37. PERSHING CO SCHOOL DIST	112,164,268	1,977,739	1,368,473	14,408,282	3,137,059 548,560	33,437,234 4,674,712	80,127 10,911		8,197,310 1,566,864	8,277,437 1,577,775	1,444,753	(949,674) (269,224)	(24,854)	9,634,935 1,172,144
38. STOREY CO SCHOOL DISTRICT	8,863,513	1,147,679	108,140	1,138,580	178,041	2,572,440	6,332		179,674	186,006	838,387	(149,389)	(1,964)	687,034
39. WASHOE CO SCHOOL-CERT	700,988,790	90,766,468	8,552,499	90,046,897	914,195	190,280,059	500,768		13,760,913	14,261,681	66,305,562	(6,347,504)	(155,329)	59,802,729
40. WASHOE CO SCHOOL-CLASS	228,874,260	29,635,436	2,792,408	29,400,494	1,351,611	63,179,949	163,502		8,546,089	8,709,591	21,648,900	(1,459,576)	(50,715)	20,138,609
41. WHITE PINE CO SCHOOL DIST	23,228,603	3,007,720	283,404	2,983,876	1,501,861	7,776,861	16,594	-	153,398	169,992	2,197,161	20,242	(5,147)	2,212,256
42. ICDA CHARTER HIGH SCHOOL				-	2,760	2,760		-	783,055	783,055		(318,921)	-	(318,921)
43. ODYSSEY CHARTER SCHOOL	21,057,530	2,726,602	256,915	2,704,987	1,192,657	6,881,161	15,043		585,840	600,883	1,991,802	217,507	(4,666)	2,204,643
44. SIERRA NEVADA ACADEMY 45. CORAL ACADEMY OF SCIENCE	3,531,818	457,312	43,090	453,687	189,138	1,143,227	2,523		184,463 90,967	186,986	334,071	84,510 485,562	(783)	417,798
45. CORAL ACADEMY OF SCIENCE 46. BAILEY CHARTER SCHOOL	15,278,627 2,547,767	1,978,330 329,894	186,409 31,084	1,962,646 327,278	972,946 179,836	5,100,331 868,092	10,915 1,820		549,434	101,882 551,254	1,445,184 240,990	(82,457)	(565)	1,927,360 157,968
47. ANDRE AGASSI PREP ACDMY	2,317,707	525,051	-	327,270	72,452	72,452	-		2,972,489	2,972,489	210,550	(2,218,056)	(303)	(2,218,056)
48. EXPLORE KNOWLEDGE CHARTER	7,409,538	959,413	90,401	951,807	375,306	2,376,927	5,293		655,266	660,559	700,858	(36,476)	(1,642)	662,740
49. MARIPOSA ACADEMY	2,407,003	311,667	29,367	309,196	201,681	851,911	1,719		133,445	135,164	227,674	89,390	(533)	316,531
50. ACADEMY FOR CAREER ED	2,190,786	283,671	26,729	281,422	45,017	636,839	1,565		113,440	115,005	207,223	(26,685)	(485)	180,053
51. HIGH DSRT MONTESSORI SCH	4,658,783	603,235	56,840	598,453	536,061	1,794,589	3,328		243,570	246,898	440,667	45,227	(1,032)	484,862
52. RAINSHADOW COM CHARTER HS 53. SILVER STATE HIGH SCHOOL	1,551,390	200,879	18,928	199,287	158,917	578,011	1,108		37,881	38,989 800,993	146,743	45,794 (556,976)	(344)	192,193 (556,976)
54. NEVADA STATE HIGH SCHOOL	5,309,668	687,514	64,781	682,064	1,416,776	2.851.135	3,793	:	800,993	3,793	502.235	(556,976) 472,793	(1,177)	973,851
55. CARSON MONTESSORI SCHOOL	3,336,002	431,957	40,701	428,533	243,549	1,144,740	2,383		128,432	130,815	315,547	82,788	(739)	397,596
56. 100 ACADEMY OF EXCELLENCE	2,552,987	330,570	31,148	327,949	97,597	787,264	1,824		717,754	719,578	241,484	(222,051)	(566)	18,867
57. INNOVATIONS CHARTER	8,062,787	1,043,998	98,371	1,035,721	33,122	2,211,212	5,760		924,920	930,680	762,648	(161,590)	(1,787)	599,271
58. RAINBOW DREAMS ACADEMY	2,912,037	377,061	35,528	374,071	903,400	1,690,060	2,080		641,353	643,433	275,445	161,949	(645)	436,749
59. THE DELTA ACADEMY	3,651,802	472,848	44,554	469,099	732,074	1,718,575	2,609		18,438	21,047	345,419	212,029	(809)	556,639
60. CORAL ACADEMY LAS VEGAS	38,922,053	5,039,763	474,873	4,999,809	4,986,829	15,501,274	27,805		545,617	573,422	3,681,583	2,791,402	(8,625)	6,464,360
61. NV VIRTUAL ACADEMY	13,379,381	1,732,409	163,236	1,718,675	1,256,182	4,870,502	9,558		1,190,727	1,200,285	1,265,537	(431,540)	(2,965)	831,032
62. NV CONNECTIONS ACADEMY	7,091,982	918,295	86,526	911,015	1,019,198	2,935,034	5,066	-	3,711,369	3,716,435	670,820	(329,779)	(1,571)	339,470

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

No. Agency	Net Pension Liability	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 Outflows of Resources	Differences Between Expected and Actual Experience	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)
63. QUEST ACADEMY CHARTER SCHOOL	5,142,150	665,823	62,737	660,545	59,522	1,448,627	3,673	-	1,711,048	1,714,721	486,389	(1,085,278)	(1,139)	(600,028)
64. BEACON ACADEMY OF NV	6,006,003	777,678	73,277	771,513	1,269,856	2,892,324	4,291	-	208,278	212,569	568,101	205,082	(1,331)	771,852
65. ELKO INST ACADEMIC ACH	2,250,729	291,432	27,460	289,122	71,012	679,026	1,608		141,222	142,830	212,893	25,487	(499)	237,881
66. SILVER SANDS MONTESSORI 67. ALPINE ACADEMY CHARTER	2,109,538 1,243,010	273,150 160,949	25,738 15,165	270,985 159,673	166,337 128,872	736,210 464,659	1,507 888	-	133,914 137,820	135,421 138,708	199,538 117,575	20,617 6,246	(467) (275)	219,688 123,546
68. OASIS ACADEMY	7,935,696	1,027,542	96,821	1,019,395	1,211,930	3,355,688	5,669		137,820	5,669	750,626	456,990	(1,758)	1,205,858
69. SOMERSET ACADEMY OF LV	76,065,715	9,849,254	928,049	9,771,171	8,729,676	29,278,150	54,339			54,339	7,194,951	4,697,178	(16,855)	11,875,274
70. DISCOVERY CHARTER SCHOOL	3,614,707	468,045	44,102	464,334	525,434	1,501,915	2,582		374,261	376,843	341,911	64,304	(801)	405,414
71. IMAGINE SCHOOL AT MT VIEW	3,455,543	447,436	42,160	443,889	222,301	1,155,786	2,469	-	252,060	254,529	326,854	42,574	(766)	368,662
72. HONORS ACAD OF LITERATURE	1,987,978	257,410	24,254	255,370	54,080	591,114	1,420	-	242,561	243,981	188,039	(20,680)	(441)	166,918
73. PINECREST ACADEMY OF NV	56,177,103	7,274,007	685,396	7,216,341	10,270,449	25,446,193	40,131	-	-	40,131	5,313,715	5,154,796	(12,448)	10,456,063
74. DORAL ACADEMY OF NV	50,924,260	6,593,850	621,307	6,541,576	6,908,941	20,665,674	36,379		72.255	36,379	4,816,856	4,165,608	(11,284)	8,971,180
75. LEARNING BRIDGE CHARTER 76. AMERICAN PREP ACADEMY	2,031,852 19,863,565	263,091 2,572,003	24,790 242,347	261,006 2,551,613	203,221 5,914,668	752,108 11,280,631	1,452 14,190		72,355 79,119	73,807 93,309	192,189 1,878,868	84,789 1,980,894	(450) (4,401)	276,528 3,855,361
77. FOUNDERS ACADEMY	7,192,418	931,299	87,752	923,916	1,210,626	3,153,593	5,138		25,669	30,807	680,322	418,650	(1,594)	1,097,378
78. MATER ACADEMY OF NV	41,351,954	5,354,395	504,520	5,311,947	13,353,156	24,524,018	29,541		,	29,541	3,911,424	4,467,412	(9,163)	8,369,673
79. LEADERSHIP ACADEMY OF NV	2,883,198	373,326	35,177	370,367	940,979	1,719,849	2,060	-	73,559	75,619	272,717	291,615	(639)	563,693
80. EQUIPO ACADEMY	9,486,708	1,228,372	115,744	1,218,634	1,671,807	4,234,557	6,777	-	-	6,777	897,335	934,682	(2,102)	1,829,915
81. SLAM ACADEMY OF NEVADA	13,005,871	1,684,045	158,679	1,670,695	4,144,224	7,657,643	9,291	-		9,291	1,230,207	1,551,523	(2,882)	2,778,848
82. LEGACY TRADITIONAL SCHOOLS-NEVADA, INC. 83. AMERICAN LEADERSHIP ACADEMY	32,075,620 7,681,021	4,153,263 994,565	391,343	4,120,337 986,681	9,902,418 1,373,264	18,567,361 3,448,223	22,914 5,487		1,368,092 122,111	1,391,006 127,598	3,033,989 726,538	3,851,976	(7,107) (1,702)	6,878,858 1,628,575
83. AMERICAN LEADERSHIP ACADEMY 84. FUTURO ACADEMY	4,868,894	630,441	93,713 59,403	625,443	1,373,264	3,448,223	3,487		122,111	3,478	726,538 460,541	903,739 588,243	(1,079)	1,028,575
85. MATER ACADEMY OF N. NEVADA	5,065,613	655,913	61,803	650,713	1,563,156	2,931,585	3,619			3,619	479,150	608,289	(1,122)	1,086,317
86. DORAL ACADEMY OF N. NEVADA	7,138,482	924,316	87,094	916,988	2,254,700	4,183,098	5,100			5,100	675,218	859,216	(1,582)	1,532,852
87. NV STATE HIGH AT MEADOW WOOD	183,259	23,729	2,236	23,541	105,413	154,919	131		50,493	50,624	17,335	22,255	(41)	39,549
88. NV RISE ACADEMY	3,786,050	490,231	46,192	486,344	1,629,207	2,651,974	2,705		-	2,705	358,118	460,746	(839)	818,025
89. NV PREPARATORY CHARTER	2,289,892	296,503	27,939	294,153	847,701	1,466,296	1,636	-	-	1,636	216,596	277,399	(507)	493,488
90. NV STATE HIGH AT SUNRISE	-		-	-	133,776	133,776	-	-	208,002	208,002	-	(46)	- (4 850)	(46)
91. SIGNATURE ACADEMY 92. GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	7,935,778 743,278	1,027,552 96,242	96,822 9,068	1,019,406 95,479	3,367,184 393,021	5,510,964 593,810	5,669 531		10,781	5,669 11,312	750,634 70,307	977,718 92,639	(1,758)	1,726,594 162,781
93. PINECREST ACADEMY OF NORTHERN NEVADA	6,424,503	831,867	78,383	825,272	3,373,387	5,108,909	4,589		10,781	4,589	607,685	798,045	(1,424)	1,404,306
94. DEMOCRACY PREP AT THE AGASSI CAMPUS	7,061,912	914,401	86,160	907,152	3,664,786	5,572,499	5,045			5,045	667,976	878,890	(1,565)	1,545,301
95. EXPLORE ACADEMY OF LAS VEGAS	2,003,309	259,395	24,442	257,339	1,078,541	1,619,717	1,431	-	-	1,431	189,490	247,824	(444)	436,870
96. TEACH LAS VEGAS	1,459,555	188,988	17,807	187,490	838,992	1,233,277	1,043	-	-	1,043	138,057	178,509	(323)	316,243
97. CIVICA NEVADA ACADEMY	5,166,508	668,977	63,034	663,674	2,969,849	4,365,534	3,691	-	-	3,691	488,694	631,883	(1,145)	1,119,432
98. YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEG	12,934	1,675	158	1,661	7,435	10,929	9		-	9	1,223	1,582	(3)	
99. CHURCHILL COUNTY 100. CHURCHILL CO VOL FIRE DPT	36,118,298 2,383,466	4,676,723 308,620	440,665 29,080	4,639,647 306,173	2,732,540 111,149	12,489,575 755,022	25,802 1,703		361,374 222,342	387,176 224,045	3,416,380 225,449	343,977 (59,407)	(8,003)	3,752,354 165,514
101. CLARK COUNTY	1,505,768,266	194,972,116	18,371,308	193,426,431	63,919,582	470,689,437	1,075,680		60,100,760	61,176,440	142,428,541	(3,194,208)	(333,656)	138,900,677
102. CLARK CO WATER RECLAM DST	79,107,207	10,243,076	965,157	10,161,872	2,729,878	24,099,983	56,512		1,445,011	1,501,523	7,482,642	447,768	(17,529)	7,912,881
103. SOUTHERN NV HEALTH DIST	125,727,302	16,279,609	1,533,951	16,150,548	15,947,705	49,911,813	89,816		99,584	189,400	11,892,372	3,707,427	(27,859)	15,571,940
104. LV CONV & VISIT AUTH	68,076,494	8,814,781	830,576	8,744,900	22,465,371	40,855,628	48,632		33,916,192	33,964,824	6,439,262	(4,147,873)	(15,085)	2,276,304
105. DOUGLAS COUNTY	87,409,174	11,318,044	1,066,447	11,228,318	1,508,922	25,121,731	62,443	-	1,003,173	1,065,616	8,267,914	(172,448)		8,076,097
106. ELKO COUNTY	60,231,353	7,798,965	734,860	7,737,137	1,146,911	17,417,873	43,028	-	1,493,607	1,536,635	5,697,200	(494,617)		5,189,237
107. ELKO CO AGRICULTURE 108. ESMERALDA COUNTY	234,568 5,719,813	30,373 740,621	2,861 69,785	30,132 734,750	12,964 483,483	76,330 2,028,639	168 4.086		36,328 265,477	36,496 269,563	22,188 541,028	(4,900) (24,261)		17,236 515,500
108. ESMERALDA COUNTY	14,966,406	1,937,902	182,599	1,922,539	1,081,366	5,124,406	10,692		169,494	180,186	1,415,651	(70,872)		1,341,463
110. HUMBOLDT COUNTY	35,748,826	4,628,882	436,158	4,592,186	1,431,090	11,088,316	25,538		237,348	262,886	3,381,432	(215,511)		3,158,000
111. LANDER COUNTY GOVERNMENT	21,736,860	2,814,564	265,203	2,792,251	1,563,200	7,435,218	15,528	-	242,735	258,263	2,056,060	283,847	(4,817)	2,335,090
112. LINCOLN COUNTY	12,624,581	1,634,675	154,028	1,621,715	239,927	3,650,345	9,019	-	1,206,885	1,215,904	1,194,141	(398,706)	(2,797)	792,638
113. LYON COUNTY	56,951,305	7,374,253	694,841	7,315,792	832,206	16,217,092	40,684		332,532	373,216	5,386,946	(251,596)		5,122,730
114. MINERAL COUNTY	11,497,830	1,488,779	140,281	1,476,976	766,847	3,872,883	8,214		411,960	420,174	1,087,565	39,847	(2,548)	1,124,864
115. NYE COUNTY 116. PERSHING COUNTY	92,100,636	11,925,511 1,814,943	1,123,685 171,014	11,830,969 1,800,555	7,203,841 316,375	32,084,006 4,102,887	65,794 10,013		199,005 591,654	264,799 601,667	8,711,672 1,325,829	1,097,816 94,095	(20,408)	9,789,080 1,416,818
116. PERSHING COUNTY 117. STOREY COUNTY	14,016,791 18,812,333	2,435,886	171,014 229,522	2,416,575	457,679	4,102,887 5,539,662	10,013		259,523	272,962	1,325,829	94,095 263,465	(3,106)	1,416,818 2,038,730
118. WASHOE COUNTY	571,345,671	73,979,826	6,970,773	73,393,335	12,863,547	167,207,481	408,154		1,462,707	1,870,861	54,042,798	3,108,900	(126,602)	57,025,096
119. RENO/SPARKS CNVNTION AUTH	8,621,903	1,116,394	105,192	1,107,544	693,661	3,022,791	6,159	-	3,357,604	3,363,763	815,534	(1,121,508)	(1,910)	(307,884)
120. WHITE PINE COUNTY	21,660,750	2,804,709	264,275	2,782,474	538,252	6,389,710	15,474		179,318	194,792	2,048,861	(89,560)		1,954,501
121. LV METRO POLICE DEPT	1,742,328,948	225,602,817	21,257,496	223,814,300	63,315,466	533,990,079	1,244,673		-	1,244,673	164,804,491	18,853,011	(386,075)	183,271,427
122. WHITE PINE CO TOUR & REC	447,421	57,934	5,459	57,474	26,562	147,429	320	-	50,110	50,430	42,321	(10,744)		31,478
123. LV-CLARK CO LIBRARY DIST	55,700,597	7,212,307	679,582	7,155,130	527,408	15,574,427	39,791	-	3,958,635	3,998,426	5,268,642	(696,537)	(12,342)	4,559,763
124. TOWN OF KINGSTON	111,515	14,439	1,361	14,325	8,215	38,340	80	-	4,357	4,437	10,549	9,342	(25)	19,866

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

No. Agency	Net Pension Liability	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 Outflows of Resources	Differences Between Expected and Actual Experience	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)
125. WESTERN NEVADA REGIONAL YOUTH CENTER	1,169,755	151,464	14,272	150,263	672,407	988,406	836	-	-	836	110,646	143,065	(259)	253,452
126. UNIV MEDICAL CENTER	630,420,958	81,629,100	7,691,527	80,981,967	13,535,029	183,837,623	450,356		31,819,045	32,269,401	59,630,649	(174,261)	(139,692)	59,316,696
127. HUMBOLDT GEN HOSPITAL 128. BATTLE MOUNTAIN GEN HOSP	62,652,013 13,697,495	8,112,401 1,773,599	764,394 167,118	8,048,088 1,759,539	13,514,504	30,439,387 3,700,256	44,757 9,785	- :	117,536 745,054	162,293 754,839	5,926,168 1,295,626	3,355,641 (631,660)	(13,883)	9,267,926 660,931
129. GROVER C DILS MED CENTER	8,767,263	1,135,216	106,966	1,126,216	310.014	2,678,412	6,263		54,937	61,200	829,283	116,531	(1,943)	943,871
130. MT GRANT GENERAL HOSPITAL	14,237,194	1,843,481	173,702	1,828,867	1,414,660	5,260,710	10,171		1,430,100	1,440,271	1,346,677	257,642	(3,155)	1,601,164
131. PERSHING GENERAL HOSPITAL	10,244,660	1,326,514	124,992	1,315,998	497,586	3,265,090	7,319		857,603	864,922	969,028	(138,889)	(2,270)	827,869
132. WM. BEE RIRIE HOSPITAL	28,327,437	3,667,935	345,612	3,638,857	1,427,248	9,079,652	20,236	-	1,275,587	1,295,823	2,679,454	(488,941)	(6,277)	2,184,236
133. SLVR SPGS/STGE HSP D	129,980	16,830	1,586	16,697	6,440	41,553	93	-	-	93	12,294	11,122	(29)	23,387
134. CC COMMUNICATIONS	10,481,641	1,357,199	127,883	1,346,440	217,370	3,048,892	7,488	-	191,828	199,316	991,443	(179,170)	(2,323)	809,950
135. LOVELOCK MEADOWS WTR	898,338	116,320	10,960	115,398	85,205	327,883	642	-	41,214	41,856	84,972	239	(199)	85,012
136. LINCOLN CO. POWER DIST.	3,996,851	517,526	48,764	513,423	406,512	1,486,225	2,855	-	129,438	132,293	378,056	74,719	(886)	451,889
137. OVERTON POWER DISTRICT #5 138. SUN VALLEY GID	11,100,864 2,425,797	1,437,379	135,437	1,425,983	286,549 100,833	3,285,348	7,930 1,733	-	101,505	109,435	1,050,014	88,562	(2,460)	1,136,116
138. SUN VALLEY GID 139. MOAPA VALLEY WATER	3,087,959	314,101 399,840	29,596 37,675	311,611 396,670	145,625	756,141 979,810	2,206		112,376 54,497	114,109 56,703	229,454 292,085	(18,811)	(538) (684)	210,105 289,537
140. LANDER CO SEWER AND WATER	3,067,939	399,040	37,073	390,070	10,896	10,896	2,200		57,506	57,506	292,063	(11,849)	(084)	(11,849)
140. EANDER CO SEWER AND WATER 141. VIRGIN VALLEY WATER DIST	4,180,274	541,276	51,002	536,985	309,196	1,438,459	2,986		1,482	4,468	395,406	97,502	(926)	491,982
142. ALAMO SEWER & WATER GID	373,280	48,334	4,555	47,950	55,188	156,027	267	-	7,575	7,842	35,308	8,896	(83)	44,121
143. CITY OF BOULDER	49,740,717	6,440,601	606,868	6,389,542	3,780,964	17,217,975	35,533		10,654	46,187	4,704,906	891,489	(11,022)	5,585,373
144. CITY OF CALIENTE	843,320	109,196	10,289	108,330	45,388	273,203	602	-	124,069	124,671	79,769	(45,019)	(187)	34,563
145. CITY OF CARLIN	3,229,855	418,213	39,406	414,897	162,329	1,034,845	2,307	-	100,505	102,812	305,509	(49,262)	(716)	255,531
146. CITY OF CARSON	135,212,648	17,507,804	1,649,679	17,369,007	5,917,228	42,443,718	96,592	-	852,269	948,861	12,789,577	707,464	(29,961)	13,467,080
147. CITY OF ELKO	35,529,473	4,600,480	433,482	4,564,008	1,074,224	10,672,194	25,381	-	616,862	642,243	3,360,685	(164,124)		3,188,688
148. CITY OF ELY	5,035,904	652,066	61,441	646,897	638,062	1,998,466	3,598		472,521	476,119	476,339	(22,657)	(1,116)	452,566
149. CITY OF FALLON 150. CITY OF HENDERSON	20,413,719 573,621,513	2,643,239 74,274,510	249,060 6,998,539	2,622,285 73,685,682	1,186,389 19,227,368	6,700,973 174,186,099	14,583 409,780		78 2,862,953	14,661 3,272,733	1,930,906 54,258,067	346,750 1,886,170	(4,523) (127,106)	2,273,133 56,017,131
150. CITY OF HENDERSON 151. CITY OF LAS VEGAS	621,805,029	80,513,480	7,586,408	79,875,191	1,639,400	169,614,479	444.201		32,651,202	33,095,403	58,815,679	(10,654,921)	(127,100)	48,022,975
152. CITY OF NORTH LAS VEGAS	300,498,051	38,909,534	3,666,263	38,601,070	11,071,939	92,248,806	214.668		3,944,758	4,159,426	28,423,696	(2,042,402)	(66,586)	26,314,708
153. CITY OF RENO	351,818,143	45,554,638	4,292,400	45,193,493	15,032,911	110,073,442	251,329		2,794,952	3,046,281	33,277,992	3,498,901	(77,958)	36,698,935
154. CITY OF SPARKS	136,935,906	17,730,938	1,670,703	17,590,372	6,102,386	43,094,399	97,823	-	851,607	949,430	12,952,578	1,120,875	(30,343)	14,043,110
155. CITY OF WELLS	1,962,389	254,097	23,942	252,083	113,430	643,552	1,402	-	50,982	52,384	185,620	(4,071)	(435)	181,114
156. CITY OF WINNEMUCCA	10,257,660	1,328,198	125,150	1,317,668	288,331	3,059,347	7,328	-	180,236	187,564	970,258	(71,275)	(2,273)	896,710
157. CITY OF YERINGTON	3,559,918	460,951	43,433	457,296	394,244	1,355,924	2,543	-	39,898	42,441	336,728	66,567	(789)	402,506
158. CITY OF LOVELOCK	1,281,500	165,933	15,636	164,618	91,963	438,150	915	-	171,765	172,680	121,216	(60,885)	(284)	60,047
159. CITY OF MESQUITE	37,546,438	4,861,643	458,090	4,823,102	3,428,759	13,571,594	26,822	-	-	26,822	3,551,467	911,224	(8,320)	4,454,371
160. CITY OF WEST WENDOVER 161. CITY OF FERNLEY	10,992,518 10,960,298	1,423,349 1,419,177	134,116 133,723	1,412,066 1,407,927	384,037 692,750	3,353,568 3,653,577	7,853 7,830	-	283,336 38,639	291,189 46,469	1,039,767 1,036,720	(16,799) 178,198	(2,436) (2,429)	1,020,532 1,212,489
162. TRUCKEE-CARSON IRR DIST	5,243,652	678,966	63,976	673,584	217,133	1,633,659	3,746		276,835	280,581	495,989	42,233	(1,162)	537,060
163. WALKER RIVER IRRIG DIST	858,289	111,134	10,471	110,253	108,239	340,097	613		43,552	44,165	81,185	36,911	(190)	117,906
164. WASHOE CO WATER CON DIST	219,845	28,466	2,682	28,241	16,402	75,791	157		14,152	14,309	20,795	(6,394)	(49)	14,352
165. TAHOE-DOUGLAS FIRE PROT	21,790,779	2,821,546	265,861	2,799,177	2,210,176	8,096,760	15,567	-	319,549	335,116	2,061,160	560,306	(4,829)	2,616,637
166. N LAKE TAHOE FIRE PRO DST	23,601,621	3,056,020	287,954	3,031,793	1,169,058	7,544,825	16,860	-	-	16,860	2,232,446	433,139	(5,230)	2,660,355
167. WHITE PINE CO 474 FIRE DT	315,110	40,802	3,844	40,478	56,626	141,750	225	-	418,413	418,638	29,805	(131,869)	(70)	(102,134)
168. CENTRAL LYON COUNTY FPD	11,539,389	1,494,160	140,788	1,482,315	1,205,401	4,322,664	8,243	-	3,382	11,625	1,091,495	487,558	(2,557)	1,576,496
169. TRUCKEE MEADOWS FIRE PD	56,037,045	7,255,872	683,687	7,198,349	7,316,520	22,454,428	40,031		34,152	74,183	5,300,466	2,018,655	(12,417)	7,306,704
170. EAST FORK FIRE PROT DIST 171. STOREY COUNTY FIRE PD	26,776,572 11,515,951	3,467,124 1,491,125	326,691 140,502	3,439,637 1,479,304	3,060,992 1,746,443	10,294,444 4,857,374	19,128 8,227		39,705 288,472	58,833 296,699	2,532,758 1,089,279	699,028 360,868	(5,933) (2,552)	3,225,853 1,447,595
172. MT CHARLESTON FPD	1,983,546	256,836	24,201	254,800	193,739	729,576	1,417		58,476	59,893	187,621	151,974	(440)	339,155
173. MASON VALLEY FIRE DI	1,669,913	216,226	20,374	214,512	167,067	618,179	1,193	-	20,170	1,193	157,954	151,323	(370)	308,907
174. NORTH LYON CO FIRE D	6,293,604	814,918	76,786	808,457	1,363,298	3,063,459	4,496			4,496	595,304	639,733	(1,395)	1,233,642
175. MOAPA VALLEY FIRE DEPARTMENT	311,319	40,311	3,799	39,991	163,068	247,169	222	-	-	222	29,448	38,687	(69)	68,066
176. ELKO COUNTY FIRE PROTECTION DISTRICT	2,908,639	376,621	35,488	373,635	1,671,965	2,457,709	2,078	-	-	2,078	275,125	355,737	(645)	630,217
177. LAS VEGAS HOUSING AUTHORITY					8,451	8,451		-	9,420	9,420		38		38
178. RENO HOUSING AUTHORITY	8,855,618	1,146,656	108,044	1,137,566	269,287	2,661,553	6,326	-	129,460	135,786	837,641	(615)	(1,962)	835,064
179. BEATTY WATER & SAN DIST	414,971	53,732	5,063	53,306	76,120	188,221	296	-	88,302	88,598	39,251	(8,465)		30,694
180. DOUGLAS CO SEWER DISTRICT	2,680,899	347,132	32,708	344,380	78,279	802,499	1,915		305,560	307,475	253,583	(116,594)	(594)	136,395
181. TAHOE DOUGLAS DISTRICT 182. ELKO CONV & VISITORS AUTH	765,387 1,312,522	99,105 169,950	9,338 16,013	98,319 168,603	58,330 46,867	265,092 401,433	547 938	-	69,241 256,131	69,788 257,069	72,398 124,151	4,025 (52,934)	(170) (291)	76,253 70,926
183. WINNEMUCCA VOL FIRE DEPT	1,506,121	195,018	18,375	193,472	40,867	448,178	1,076	-	137,483	138,559	142,463	(32,934)	(334)	100,707
183. WINNEMOCCA VOL FIRE DEFT 184. ROUND HILL GID	980,817	127,000	11,967	125,993	69,688	334,648	701		34,631	35,332	92,774	(1,814)	(217)	90,743
185. MINDEN-GVILLE SAN DST	2,317,122	300,029	28,270	297,650	216,320	842,269	1,655		33,493	35,148	219,172	36,211	(513)	254,870
186. LOVELOCK VOL FIRE DEPT	258,237	33,437	3,151	33,172	7,686	77,446	184	-	39,941	40,125	24,427	(8,571)		15,799

			Deferre	d Outflows of Re	esources			Deferred Inflo	ws of Resources	-		Pension Expe	ense/(Income)	
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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	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	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)
187. RENO-TAHOE AIRPORT AUTH	50,663,709	6,560,113	618,129	6,508,107	1,306,826	14,993,175	36,193	-	1,122,439	1,158,632	4,792,211	(48,674)	(11,226)	4,732,311
188. ELKO VOL FIRE DEPT	-	-					-	-	74	74	-	(399)		(399)
189. PERSHING CO WATER CONS	1,011,724	131,002	12,344	129,963	52,000	325,309	723		79,555	80,278	95,697	4,749	(224)	100,222
190. NV ASSOC OF COUNTIES	632,929	81,954	7,722	81,304	54,955	225,935	452		143,329	143,781	59,867	(17,718)	(140)	42,009
191. REGIONAL TRANS COMM	14,852,413	1,923,142	181,209	1,907,896	298,470	4,310,717	10,610		532,701	543,311	1,404,868	(70,075)	(3,291)	1,331,502
192. STAGECOACH G.I.D.	682,252	88,340	8,324	87,640	20,975	205,279	487		2,456	2,943	64,534	3,902	(151)	68,285
193. CHURCHILL CO MOSQ ABATE	808,785	104,724	9,868	103,894	90,338	308,824	578		117,766	118,344	76,501	(21,446)	(179)	54,876
194. MINERAL CO HOUSING AUTH	99,204	12,845	1,210	12,743	8,211	35,009	71		10,034	10,105	9,382	(1,746)	(22)	7,614
195. EAST FORK SWIMMING POOL	1,126,751	145,896	13,747	144,739	77,408	381,790	805		111,723	112,528	106,579	(67,825)	(250)	38,504
196. PERSHING CO VOL FIRE DPT	85,483	11,069	1,043	10,981	1,058	24,151	61		17,618	17,679	8,086	(4,685)	(19)	3,382
197. CITY OF WELLS VL FIRE DPT	44,809	5,802	547	5,756	3,142	15,247	32		13,217	13,249	4,238	(2,401)	(10)	1,827
198. TRUCKEE MDWS REG PLAN AGY	937,025	121,329	11,433	120,367	4,857	257,986	669		35,739	36,408	88,632	(10,253)	(208)	78,171
199. INDIAN HILLS GID	1,602,108	207,447	19,547	205,802	173,460	606,256	1,145		202,160	203,305	151,541	(16,253)	(355)	134,933
200. GVILLE RANCHOS IMPRO DIST	1,276,493	165,285	15,574	163,974	425	345,258	912		126,461	127,373	120,742	(43,742)	(283)	76,717
201. BATTLE MT VOL FIRE DEPT	488,784	63,289	5,963	62,788	123,225	255,265	349		117,090	117,439	46,234	24,865	(108)	70,991
202. WINNEMUCCA RURAL VOL FIRE	538,090	69,674	6,565	69,121	21,543	166,903	384		54,129	54,513	50,898	(16,277)	(119)	34,502
203. KINGSBURY IMPRV DIST	2,235,759	289,494	27,278	287,199	93,038	697,009	1,597		91,311	92,908	211,476	(16,325)	(495)	194,656
204. AUSTIN VOL FIRE DEPT	244,236	31,625	2,980	31,374	72,838	138,817	174	-	16,731	16,905	23,103	23,554	(54)	46,603
205. CONSERVATION DST OF SO NV	-					-	-	-			-	(10,104)		(10,104)
206. PALOMINO GID	328,405	42,523	4,007	42,186	33,050	121,766	235	-	22,774	23,009	31,064	(1,579)	(73)	29,412
207. MCGILL-RUTH CONS SWR&WTR	504,918	65,379	6,160	64,860	14,075	150,474	361		7,429	7,790	47,760	12,059	(112)	59,707
208. CNTRL DISPATCH ADMIN AUTH	1,850,333	239,588	22,575	237,688	42,354	542,205	1,322		191,719	193,041	175,021	(21,422)	(410)	153,189
209. EXAM ALCOHOL & DRUG COUN	225,672	29,221	2,753	28,989	1,309	62,272	161		36,984	37,145	21,347	(8,139)	(50)	13,158
210. WORKFORCE CONNECTIONS	5,264,333	681,644	64,229	676,240	276,489	1,698,602	3,761		676,694	680,455	497,945	(367,212)	(1,166)	129,567
211. TRUCKEE MEADOWS WATER ATH	57,394,508	7,431,641	700,249	7,372,725	2,918,918	18,423,533	41,001		116,374	157,375	5,428,868	1,396,042	(12,718)	6,812,192
212. HENDERSON DIST PUB LIBRAR	9,447,841	1,223,339	115,270	1,213,641	345,902	2,898,152	6,749		32,192	38,941	893,660	69,689	(2,094)	961,255
213. CANYON G I D	305,623	39,573	3,729	39,259	888	83,449	218		22,617	22,835	28,908	(7,812)	(68)	21,028
214. LANDER CO FAIR AND R	153,517	19,878	1,873	19,720	9,118	50,589	110		537	647	14,520	13,249	(34)	27,735
215. NV TAHOE CONSERV DIST	1,047,883	135,684	12,785	134,608	160,815	443,892	749		37,584	38,333	99,117	(13,935)	(232)	84,950
216. GRASS VALLEY VOL FIRE DPT	174,018	22,532	2,123	22,354	11,931	58,940	124		19,739	19,863	16,459	1,747	(39)	18,167
217. BOARD OF PHYSICAL THERAPY	495,398	64,146	6,044	63,637	67,442	201,269	354		2,153	2,507	46,859	22,850	(110)	69,599
218. GERLACH GID	128,749	16,671	1,570	16,539	35,201	69,981	92		3,210	3,302	12,177	6,199	(29)	18,347
219. RYE PATCH VOL FIRE DPT	73,271	9,487	894	9,412	42,266	62,059	52		50,925	50,977	6,931	675	(16)	7,590
220. NV STATE BD OF MASSAGE	981,260	127,057	11,972	126,050	33,435	298,514	701		24,386	25,087	92,816	4,430	(217)	97,029
221. RTC OF SOUTHERN NV	71,404,881	9,245,753	871,184	9,172,455	5,997,683	25,287,075	51,010		2,925,753	2,976,763	6,754,089	1,402,517	(15,822)	8,140,784
222. INCLINE VILLAGE VCB	761,284	98,574	9,289	97,792	40,972	246,627	544		38,140	38,684	72,010	9,226	(169)	81,067
223. DOUGLAS CO MOSQUITO DIST	325,631	42,164	3,973	41,830	16,379	104,346	233		229	462	30,801	7,668	(72)	38,397
224. LAHONTAN CONSER DIST	-	-	-	-	-	-	-	-	9,496	9,496	-	(7,954)		(7,954)
225. CARSON CITY AIRPORT AUTH	305,475	39,554	3,727	39,240	104,608	187,129	218		102,827	103,045	28,894	(793)	(68)	
226. SO NV REG HOUSING AUTH	34,309,492	4,442,512	418,597	4,407,293	415,195	9,683,597	24,510		2,317,672	2,342,182	3,245,288	(1,013,475)	(7,602)	2,224,211
227. FERNLEY SWIMMING POOL	604,599	78,286	7,377	77,665	31,839	195,167	432	-	41,485	41,917	57,189	46,799	(134)	103,854
228. TOWN OF KINGSTON FIRE COMPANY	183,177	23,718	2,235	23,530	97,851	147,334	131	-	38,730	38,861	17,327	22,576	(41)	39,862
229. TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	1,171,922	151,745	14,298	150,542	557,509	874,094	837		-	837	110,850	145,057	(260)	255,647
230. TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DIST	486,436	62,985	5,934	62,486	279,617	411,022	347	-	-	347	46,011	59,493	(108)	105,396

The accompanying notes are an intergal part of these schedules

\$12,897,931

\$642,581,740 \$655,479,671 \$1,707,787,575

(\$4,000,700) \$1,703,786,875

\$18,054,894,699 \$2,337,810,610 \$220,280,933 \$2,319,277,092 \$642,581,740 \$5,519,950,375

Total Allocation

1: Summary of Significant Accounting and Reporting Policies

The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The Schedules present amounts that are elements of the financial statements of Public Employees' Retirement System of Nevada (PERS or System) or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of PERS or its participating employers. The deferred outflows do not include employer contributions subsequent to the measurement date, which should be determined individually by each employer, if applicable.

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.

The preparation of the Schedules in accordance with GAAP requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

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.

Contributions for employer pay dates that fall within PERS' year ended June 30, 2022, are used as the basis for determining each employer's proportionate share of the collective contribution amounts reported in the Schedule of Employer Allocations.

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.

Reconciliation of Employer Contributions

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 Contributions
Employer Contributions per Annual Comprehensive Financial Report FY22 p. 27	\$	1,103,990,008
Deduct PERS Contributions Contributions not representative of future effort	_	(730,573) (3,270,127)
Total Contributions in Schedule of Employer Allocations	\$	1,099,989,308

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.

Benefits

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited

2: Plan Description (continued)

Benefits (continued)

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.

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 service time factor is 2.67% of average compensation. For plan members entering the System on or after January 1, 2010, there is a 2.50% service time factor for all years of service. Regular plan members entering the System on or after July 1, 2015 have a 2.25% service time 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.

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

Regular members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or at age 62 with 10 years of service, or any age with 30 years of service. Regular members entering the System on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, or at age 62 with 10 years of service, or at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

Police/Fire members entering the System prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with 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 five years of service, or at age 60 with 10 years of service, or at age 50 with 20 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.

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.

Employer Contributions

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. One plan, provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan, a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions.

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.

Although the System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

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.

For the year ended June 30, 2022, the statutory Employer/Employee matching rate was 15.50% for Regular and 22.75% for Police/Fire. The Employer-Pay Contribution (EPC) rate was 29.75% for Regular and 44.00% for Police/Fire.

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, 2022:

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 %
Total	100 %	-

^{*}As of June 30, 2022, PERS' long-term inflation assumption was 2.50%

4: Net Pension Liability

Net Pension Liability

The components of the net pension liability at June 30, 2022, were as follows:

Total pension liability	\$ 72,568,906,707
Plan fiduciary net position	 (54,514,012,008)
Net pension liability	\$ 18,054,894,699

The net pension liability was measured as of June 30, 2022, 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, 2022.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability as of June 30, 2022, using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower at 6.25% and 1 percentage point higher at 8.25% than the current rate:

	1% Decrease	Current Discount	1% Increase
	6.25%	Rate 7.25%	8.25%
Net Pension Liability	\$ 27,720,169,533	\$ 18,054,894,699	\$ 10,079,592,701

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 http://www.nvpers.org/

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of this date. The total pension liability was determined using the

4: Net Pension Liability (continued)

Actuarial Assumptions (continued)

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, 2022, funding actuarial

valuation

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of the experience study covering the period from July 1, 2016, to June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2022. 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, 2022.

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

As of June 30, 2022, the total proportionate share of pension expense was \$1,707,787,575. On June 30, 2022, 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 Resources	Inflows of Resources
Difference between expected and actual experience	\$ 2,337,810,610	\$ 12,897,931
Changes of assumptions or other inputs Net difference between projected and actual earnings on	\$ 2,319,277,092	\$ -
pension plan investments Changes in proportion and differences between employer	\$ 220,280,933	\$ -
contributions and proportionate share of contributions	\$ 642,581,740	\$ 642,581,740

Average expected remaining service lives

5.70 years

4: Net Pension Liability (continued)

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

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

Reporting period ending June 30:	
2024	\$ 746,205,786
2025	708,194,469
2026	632,300,101
2027	2,446,530,183
2028	331,240,165
Thereafter	-

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts will be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members. Because these deferred amounts and their amortization are specific to individual employers and offset on a collective basis, they are not presented above.

5: Additional Information

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