

**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, 2023**

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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, 2023 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) (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, 2023 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 employer pension expense/(income) for the total of all participating entities for the Plan as of and for the year ended June 30, 2023 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, 2023, and our report thereon dated December 5, 2023 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.

*Plante & Moran, PLLC*

June 3, 2024

**Schedule of Employer Allocations as of and for the year ended June 30, 2023**

No.	Agency # (1)	Agency (2)	2022 - 2023 Employer Contributions (3)	Employer Allocation Percentage (4)
1.	100	STATE OF NEVADA	\$169,985,319	14.68366%
2.	161	NV BD OF VET MEDICAL EXAM	27,823	0.00240%
3.	162	BD OF EXAM FOR SOC WORKER	33,061	0.00286%
4.	163	BD OF CHIROPRACTIC EXAMIN	19,228	0.00166%
5.	164	ST BD OF DENTAL EXAMINERS	74,541	0.00644%
6.	165	NV BD OF DISPENSING OPT	9,835	0.00085%
7.	170	COSMETOLOGY BOARD	166,049	0.01434%
8.	171	LIQ PET GAS BD	29,421	0.00254%
9.	174	BOARD OF NURSING	306,171	0.02645%
10.	175	ACCOUNTANCY BOARD	35,008	0.00302%
11.	176	LEGISLATIVE COUNSEL	3,949,926	0.34120%
12.	179	NV ST BOARD OF PHARMACY	355,340	0.03069%
13.	181	NV ST BOARD ARCHITECTURE	53,111	0.00459%
14.	182	ST BD OF MEDICAL EXAMINER	432,997	0.03740%
15.	183	NV BRD MAR, FAM, COU	15,256	0.00132%
16.	184	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	9,238	0.00080%
17.	187	NV RURAL HOUSING	482,143	0.04165%
18.	188	STATE BOARD OF OPTOMETRY	21,570	0.00186%
19.	189	BOARD OF OSTEOPATHIC MED	41,997	0.00363%
20.	190	UNIVERSITY OF NEVADA-RENO	-	0.00000%
21.	191	UNLV	-	0.00000%
22.	193	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	32,280,518	2.78845%
23.	194	PRIVATE INVESTIGATORS LICENSING BOARD	78,841	0.00681%
24.	201	CHURCHILL CO SCHOOL DIST	2,721,922	0.23512%
25.	202	CLARK CO SCHOOL DISTRICT	269,931,536	23.31720%
26.	203	DOUGLAS CO SCHOOL DIST	5,442,971	0.47017%
27.	204	ELKO CO SCHOOL DISTRICT	9,359,054	0.80845%
28.	206	ESMERALDA CO SCHOOL DIST	173,005	0.01494%
29.	207	EUREKA CO SCHOOL DISTRICT	749,076	0.06471%
30.	208	HUMBOLDT CO SCHOOL DIST	3,611,525	0.31197%
31.	209	LANDER CO SCHOOL DISTRICT	1,057,839	0.09138%
32.	210	LINCOLN CO SCHOOL DIST	1,078,124	0.09313%
33.	211	LYON CO SCHOOL DISTRICT	7,874,193	0.68019%
34.	212	MINERAL CO SCHOOL DIST	672,357	0.05808%
35.	213	NYE COUNTY SCHOOL DIST	5,619,179	0.48540%
36.	214	CARSON CITY SCHOOL	6,634,396	0.57309%
37.	215	PERSHING CO SCHOOL DIST	975,514	0.08427%
38.	217	STOREY CO SCHOOL DISTRICT	548,295	0.04736%
39.	218	WASHOE CO SCHOOL-CERT	42,946,260	3.70978%
40.	219	WASHOE CO SCHOOL-CLASS	15,037,061	1.29893%
41.	220	WHITE PINE CO SCHOOL DIST	1,545,478	0.13350%
42.	221	ICDA CHARTER HIGH SCHOOL	-	0.00000%
43.	223	ODYSSEY CHARTER SCHOOL	1,360,966	0.11756%
44.	225	SIERRA NEVADA ACADEMY	208,240	0.01799%
45.	227	CORAL ACADEMY OF SCIENCE	1,095,445	0.09463%
46.	228	BAILEY CHARTER SCHOOL	176,016	0.01520%
47.	230	ANDRE AGASSI PREP ACDMY	-	0.00000%
48.	231	EXPLORE KNOWLEDGE CHARTER	507,154	0.04381%
49.	232	MARIPOSA ACADEMY	137,944	0.01192%
50.	233	ACADEMY FOR CAREER ED	142,737	0.01233%
51.	234	HIGH DSRT MONTESSORI SCH	343,321	0.02966%
52.	236	RAINSHADOW COM CHARTER HS	90,203	0.00779%
53.	238	SILVER STATE HIGH SCHOOL	-	0.00000%
54.	241	NEVADA STATE HIGH SCHOOL	286,724	0.02477%

The accompanying notes are an integral part of these schedules

**Schedule of Employer Allocations as of and for the year ended June 30, 2023**

No.	Agency #	Agency	2022 - 2023 Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
55.	242	CARSON MONTESSORI SCHOOL	216,293	0.01868%
56.	243	100 ACADEMY OF EXCELLENCE	148,102	0.01279%
57.	244	INNOVATIONS CHARTER	515,869	0.04456%
58.	245	RAINBOW DREAMS ACADEMY	164,418	0.01420%
59.	246	THE DELTA ACADEMY	259,694	0.02243%
60.	247	CORAL ACADEMY LAS VEGAS	3,452,537	0.29824%
61.	248	NV VIRTUAL ACADEMY	935,924	0.08085%
62.	249	NV CONNECTIONS ACADEMY	398,882	0.03446%
63.	250	QUEST ACADEMY CHARTER SCHOOL	286,725	0.02477%
64.	252	BEACON ACADEMY OF NV	500,773	0.04326%
65.	253	ELKO INST ACADEMIC ACH	157,747	0.01363%
66.	254	SILVER SANDS MONTESSORI	118,654	0.01025%
67.	255	ALPINE ACADEMY CHARTER	75,956	0.00656%
68.	256	OASIS ACADEMY	547,835	0.04732%
69.	257	SOMERSET ACADEMY OF LV	4,951,267	0.42770%
70.	258	DISCOVERY CHARTER SCHOOL	227,437	0.01965%
71.	259	IMAGINE SCHOOL AT MT VIEW	212,852	0.01839%
72.	261	HONORS ACAD OF LITERATURE	134,735	0.01164%
73.	262	PINECREST ACADEMY OF NV	3,969,721	0.34291%
74.	263	DORAL ACADEMY OF NV	3,325,068	0.28723%
75.	264	LEARNING BRIDGE CHARTER	118,865	0.01027%
76.	265	AMERICAN PREP ACADEMY	1,282,481	0.11078%
77.	266	FOUNDERS ACADEMY	539,223	0.04658%
78.	267	MATER ACADEMY OF NV	3,081,119	0.26615%
79.	268	LEADERSHIP ACADEMY OF NV	203,951	0.01762%
80.	269	EQUIPO ACADEMY	571,580	0.04937%
81.	270	SLAM ACADEMY OF NEVADA	972,437	0.08400%
82.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	2,169,843	0.18744%
83.	272	AMERICAN LEADERSHIP ACADEMY	492,045	0.04250%
84.	273	FUTURO ACADEMY	312,155	0.02696%
85.	274	MATER ACADEMY OF N. NEVADA	358,892	0.03100%
86.	275	DORAL ACADEMY OF N. NEVADA	457,194	0.03949%
87.	276	NV STATE HIGH AT MEADOW WOOD	7,419	0.00064%
88.	277	NV RISE ACADEMY	286,089	0.02471%
89.	278	NV PREPARATORY CHARTER	234,337	0.02024%
90.	279	NV STATE HIGH AT SUNRISE	-	0.00000%
91.	280	SIGNATURE ACADEMY	533,956	0.04612%
92.	281	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	53,844	0.00465%
93.	282	PINECREST ACADEMY OF NORTHERN NEVADA	488,741	0.04222%
94.	283	DEMOCRACY PREP AT THE AGASSI CAMPUS	415,343	0.03588%
95.	284	EXPLORE ACADEMY OF LAS VEGAS	176,905	0.01528%
96.	285	TEACH LAS VEGAS	255,982	0.02211%
97.	286	CIVICA NEVADA ACADEMY	375,669	0.03245%
98.	287	SAGE COLLEGIATE CHARTER	102,845	0.00888%
99.	288	CACTUS PARK ELEMENTARY PUBLIC CHARTER SCHOOL	77,381	0.00668%
100.	289	YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEGAS	60,654	0.00524%
101.	290	BATTLE BORN ACADEMY	112,764	0.00974%
102.	291	CLV STRONG START ACADEMY	148,909	0.01286%
103.	301	CHURCHILL COUNTY	2,487,778	0.21490%
104.	302	CHURCHILL CO VOL FIRE DPT	154,730	0.01337%
105.	303	CLARK COUNTY	94,120,806	8.13033%
106.	304	CLARK CO WATER RECLAM DST	4,909,303	0.42407%
107.	305	SOUTHERN NV HEALTH DIST	8,790,132	0.75931%
108.	306	LV CONV & VISIT AUTH	4,403,607	0.38039%

The accompanying notes are an integral part of these schedules

**Schedule of Employer Allocations as of and for the year ended June 30, 2023**

No.	Agency # (1)	Agency (2)	2022 - 2023 Employer Contributions (3)	Employer Allocation Percentage (4)
109.	307	DOUGLAS COUNTY	6,171,347	0.53309%
110.	308	ELKO COUNTY	3,854,753	0.33298%
111.	309	ELKO CO AGRICULTURE	15,110	0.00131%
112.	310	ESMERALDA COUNTY	344,976	0.02980%
113.	311	EUREKA COUNTY	995,420	0.08599%
114.	312	HUMBOLDT COUNTY	2,311,128	0.19964%
115.	313	LANDER COUNTY GOVERNMENT	1,446,805	0.12498%
116.	314	LINCOLN COUNTY	799,514	0.06906%
117.	315	LYON COUNTY	3,672,434	0.31723%
118.	317	MINERAL COUNTY	726,581	0.06276%
119.	318	NYE COUNTY	5,729,003	0.49488%
120.	319	PERSHING COUNTY	909,687	0.07858%
121.	320	STOREY COUNTY	1,180,021	0.10193%
122.	321	WASHOE COUNTY	38,723,279	3.34499%
123.	322	RENO/SPARKS CNVNTION AUTH	1,236,180	0.10678%
124.	323	WHITE PINE COUNTY	1,407,476	0.12158%
125.	324	LV METRO POLICE DEPT	105,630,521	9.12457%
126.	325	WHITE PINE CO TOUR & REC	33,906	0.00293%
127.	327	LV-CLARK CO LIBRARY DIST	3,879,882	0.33515%
128.	328	TOWN OF KINGSTON	7,366	0.00064%
129.	329	WESTERN NEVADA REGIONAL YOUTH CENTER	164,649	0.01422%
130.	330	EIGHTH JUDICIAL DIST COURT	711,836	0.06149%
131.	402	UNIV MEDICAL CENTER	45,463,910	3.92726%
132.	403	HUMBOLDT GEN HOSPITAL	3,850,187	0.33259%
133.	404	BATTLE MOUNTAIN GEN HOSP	932,770	0.08057%
134.	405	GROVER C DILS MED CENTER	591,584	0.05110%
135.	407	MT GRANT GENERAL HOSPITAL	879,248	0.07595%
136.	410	PERSHING GENERAL HOSPITAL	768,879	0.06642%
137.	412	WM. BEE RIRIE HOSPITAL	1,675,140	0.14470%
138.	416	SLVR SPGS/STGE HSP D	8,770	0.00076%
139.	503	CC COMMUNICATIONS	634,022	0.05477%
140.	504	LOVELOCK MEADOWS WTR	59,038	0.00510%
141.	505	LINCOLN CO. POWER DIST.	245,586	0.02121%
142.	507	OVERTON POWER DISTRICT #5	730,395	0.06309%
143.	509	SUN VALLEY GID	155,746	0.01345%
144.	510	MOAPA VALLEY WATER	218,288	0.01886%
145.	511	LANDER CO SEWER AND WATER	-	0.00000%
146.	514	VIRGIN VALLEY WATER DIST	285,029	0.02462%
147.	515	ALAMO SEWER & WATER GID	23,404	0.00202%
148.	601	CITY OF BOULDER	3,174,688	0.27424%
149.	602	CITY OF CALIENTE	50,060	0.00432%
150.	603	CITY OF CARLIN	219,430	0.01895%
151.	604	CITY OF CARSON	8,800,955	0.76024%
152.	605	CITY OF ELKO	2,338,944	0.20204%
153.	606	CITY OF ELY	341,355	0.02949%
154.	607	CITY OF FALLON	1,306,215	0.11283%
155.	609	CITY OF HENDERSON	35,733,813	3.08676%
156.	610	CITY OF LAS VEGAS	41,913,436	3.62056%
157.	611	CITY OF NORTH LAS VEGAS	19,904,947	1.71943%
158.	612	CITY OF RENO	24,127,508	2.08418%
159.	613	CITY OF SPARKS	8,982,521	0.77593%
160.	614	CITY OF WELLS	111,930	0.00967%
161.	615	CITY OF WINNEMUCCA	702,570	0.06069%
162.	616	CITY OF YERINGTON	251,896	0.02176%

The accompanying notes are an integral part of these schedules

**Schedule of Employer Allocations as of and for the year ended June 30, 2023**

No.	Agency #		2022 - 2023 Employer Contributions	Employer Allocation Percentage
	(1)	(2)		
163.	617	CITY OF LOVELOCK	99,784	0.00862%
164.	618	CITY OF MESQUITE	2,543,704	0.21973%
165.	620	CITY OF WEST WENDOVER	673,503	0.05818%
166.	621	CITY OF FERNLEY	734,210	0.06342%
167.	703	TRUCKEE-CARSON IRR DIST	346,784	0.02996%
168.	704	WALKER RIVER IRRIG DIST	57,356	0.00495%
169.	705	WASHOE CO WATER CON DIST	15,189	0.00131%
170.	707	TAHOE-DOUGLAS FIRE PROT	1,614,527	0.13947%
171.	708	N LAKE TAHOE FIRE PRO DST	1,554,580	0.13429%
172.	711	WHITE PINE CO 474 FIRE DT	9,503	0.00082%
173.	712	CENTRAL LYON COUNTY FPD	843,204	0.07284%
174.	713	TRUCKEE MEADOWS FIRE PD	3,972,692	0.34317%
175.	714	EAST FORK FIRE PROT DIST	1,848,269	0.15966%
176.	715	STOREY COUNTY FIRE PD	775,907	0.06702%
177.	716	MT CHARLESTON FPD	169,605	0.01465%
178.	717	MASON VALLEY FIRE DI	107,662	0.00930%
179.	718	NORTH LYON CO FIRE D	520,505	0.04496%
180.	720	MOAPA VALLEY FIRE DEPARTMENT	21,103	0.00182%
181.	721	ELKO COUNTY FIRE PROTECTION DISTRICT	389,954	0.03368%
182.	901	LAS VEGAS HOUSING AUTHORITY	-	0.00000%
183.	902	RENO HOUSING AUTHORITY	727,094	0.06281%
184.	903	BEATTY WATER & SAN DIST	32,277	0.00279%
185.	905	DOUGLAS CO SEWER DISTRICT	161,852	0.01398%
186.	911	TAHOE DOUGLAS DISTRICT	46,770	0.00404%
187.	912	ELKO CONV & VISITORS AUTH	87,376	0.00755%
188.	913	WINNEMUCCA VOL FIRE DEPT	99,820	0.00862%
189.	914	ROUND HILL GID	62,237	0.00538%
190.	916	MINDEN-GVILLE SAN DST	149,750	0.01294%
191.	917	LOVELOCK VOL FIRE DEPT	16,120	0.00139%
192.	919	RENO-TAHOE AIRPORT AUTH	3,616,321	0.31238%
193.	920	ELKO VOL FIRE DEPT	-	0.00000%
194.	921	PERSHING CO WATER CONS	67,722	0.00585%
195.	923	NV ASSOC OF COUNTIES	60,393	0.00522%
196.	924	REGIONAL TRANS COMM	882,994	0.07627%
197.	925	STAGECOACH G.I.D.	49,471	0.00427%
198.	926	CHURCHILL CO MOSQ ABATE	54,647	0.00472%
199.	927	MINERAL CO HOUSING AUTH	6,968	0.00060%
200.	928	EAST FORK SWIMMING POOL	65,409	0.00565%
201.	929	PERSHING CO VOL FIRE DPT	5,580	0.00048%
202.	930	CITY OF WELLS VL FIRE DPT	2,395	0.00021%
203.	931	TRUCKEE MDWS REG PLAN AGY	65,228	0.00563%
204.	932	INDIAN HILLS GID	112,558	0.00972%
205.	934	GVILLE RANCHOS IMPRO DIST	83,028	0.00717%
206.	935	BATTLE MT VOL FIRE DEPT	24,800	0.00214%
207.	936	WINNEMUCCA RURAL VOL FIRE	33,480	0.00289%
208.	937	KINGSBURY IMPRV DIST	131,266	0.01134%
209.	938	AUSTIN VOL FIRE DEPT	15,035	0.00130%
210.	942	CONSERVATION DST OF SO NV	-	0.00000%
211.	943	PALOMINO GID	20,318	0.00176%
212.	944	MCGILL-RUTH CONS SWR&WTR	32,792	0.00283%
213.	945	CNTRL DISPATCH ADMIN AUTH	101,773	0.00879%
214.	946	EXAM ALCOHOL & DRUG COUN	13,554	0.00117%
215.	947	WORKFORCE CONNECTIONS	333,381	0.02880%
216.	948	TRUCKEE MEADOWS WATER ATH	3,819,749	0.32996%

The accompanying notes are an integral part of these schedules



**Schedule of Employer Allocations as of and for the year ended June 30, 2023**

No.	Agency # (1)	Agency (2)	2022 - 2023 Employer Contributions (3)	Employer Allocation Percentage (4)
217.	949	HENDERSON DIST PUB LIBRAR	594,703	0.05137%
218.	950	CANYON G I D	22,706	0.00196%
219.	951	LANDER CO FAIR AND R	10,654	0.00092%
220.	952	NV TAHOE CONSERV DIST	82,892	0.00716%
221.	953	GRASS VALLEY VOL FIRE DPT	9,672	0.00084%
222.	954	BOARD OF PHYSICAL THERAPY	32,433	0.00280%
223.	955	GERLACH GID	9,777	0.00084%
224.	956	RYE PATCH VOL FIRE DPT	10,464	0.00090%
225.	957	NV STATE BD OF MASSAGE	71,240	0.00615%
226.	958	RTC OF SOUTHERN NV	4,573,996	0.39511%
227.	959	NEVADAWORKS	90,106	0.00778%
228.	960	INCLINE VILLAGE VCB	52,036	0.00449%
229.	961	DOUGLAS CO MOSQUITO DIST	21,645	0.00187%
230.	962	LAHONTAN CONSER DIST	-	0.00000%
231.	963	CARSON CITY AIRPORT AUTH	21,371	0.00185%
232.	964	SO NV REG HOUSING AUTH	2,051,298	0.17720%
233.	965	FERNLEY SWIMMING POOL	44,997	0.00389%
234.	967	TOWN OF KINGSTON FIRE COMPANY	10,230	0.00088%
235.	968	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	97,580	0.00843%
236.	969	TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT	36,261	0.00313%
<b>Total Allocation</b>			<b>\$1,157,649,798</b>	<b>100.00000%</b>

The accompanying notes are an intergal part of these schedules

Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2023

No.	Agency	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Income)					
		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 Plans	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 Current-Period Changes in Proportion	Differences Between Agencies' Proportionate Share of Contributions	Total Employer Pension Expense / (Income)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1.	STATE OF NEVADA	\$2,680,193,902	\$349,346,909	\$251,185,184	\$12,120,736	\$612,652,829	-	\$25,086,685	-	\$173,130,936	\$198,217,621	\$338,811,183	(\$36,971,661)	(\$913,921)	\$300,925,601
2.	NV BD OF VET MEDICAL EXAM	438,698	57,182	41,114	13,263	111,559	-	4,106	-	42,298	46,404	55,456	(14,805)	(150)	40,501
3.	BD OF EXAM FOR SOC WORKER	521,275	67,945	48,853	5,487	122,285	-	4,879	-	31,035	35,914	65,896	6,922	(177)	72,641
4.	BD OF CHIROPRACTIC EXAMIN	303,167	39,516	28,413	3,704	71,633	-	2,838	-	8,361	11,199	38,323	(3,635)	(103)	34,585
5.	ST BD OF DENTAL EXAMINERS	1,175,298	153,391	110,148	100,247	363,588	-	11,001	-	59,439	70,440	148,573	34,887	(400)	183,600
6.	NV BD OF DISPENSING OPT	155,067	20,212	14,533	2,536	37,281	-	1,451	-	1,922	3,373	19,604	2,557	(53)	22,108
7.	COSMETOLOGY BOARD	2,618,127	341,257	245,368	77,579	664,204	-	24,506	-	331,523	356,029	330,967	(48,111)	(893)	281,963
8.	LIQ PET GAS BD	463,890	60,465	43,475	205	104,145	-	4,342	-	62,985	67,327	58,642	(16,379)	(158)	42,105
9.	BOARD OF NURSING	4,827,457	629,230	452,425	77,324	1,158,979	-	45,185	-	48,976	94,161	610,253	(46,564)	(1,646)	655,171
10.	ACCOUNTANCY BOARD	551,977	71,947	51,731	-	123,678	-	5,167	-	20,293	25,460	69,777	(8,153)	(188)	61,436
11.	LEGISLATIVE COUNSEL	62,279,307	8,117,727	5,836,756	6,118,095	20,072,578	-	582,936	-	3,989,602	4,572,538	7,872,911	321,310	(21,237)	8,172,984
12.	NV ST BOARD OF PHARMACY	5,602,727	730,281	525,082	432,710	1,688,073	-	52,442	-	45,245	97,687	708,257	200,018	(1,911)	906,364
13.	NV ST BOARD ARCHITECTURE	837,414	109,152	78,482	27,897	215,531	-	7,839	-	16,990	24,829	105,860	(18,771)	(286)	86,803
14.	ST BD OF MEDICAL EXAMINER	6,827,157	889,878	639,835	367,185	1,896,898	-	63,902	-	107,625	171,527	863,042	134,820	(2,328)	995,534
15.	NV BRD MAR, FAM, COU	240,549	31,354	22,544	58,168	112,066	-	2,251	-	51,061	53,312	30,409	12,968	(82)	43,295
16.	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	145,660	18,986	13,651	32,179	64,816	-	1,363	-	30,739	32,102	18,414	10,336	(50)	28,700
17.	NV RURAL HOUSING	7,602,045	990,880	712,456	764,708	2,468,044	-	71,155	-	153,764	224,919	960,997	230,874	(2,592)	1,189,279
18.	STATE BOARD OF OPTOMETRY	340,105	44,331	31,874	17,071	93,276	-	3,184	-	21,222	24,406	42,993	13,231	(116)	56,108
19.	BOARD OF OSTEOPATHIC MED	662,182	86,311	62,059	37,113	185,483	-	6,198	-	11,527	17,725	83,709	(8,884)	(226)	74,599
20.	UNIVERSITY OF NEVADA-RENO	-	-	-	-	-	-	-	-	14,621,832	14,621,832	-	(32,004,755)	-	(32,004,755)
21.	UNLV	-	-	-	-	-	-	-	-	15,273,682	15,273,682	-	(29,402,847)	-	(29,402,847)
22.	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	508,973,653	66,341,608	47,700,518	34,602,024	148,644,150	-	4,764,005	-	21,386,354	26,150,359	64,340,854	59,135,785	(173,555)	123,303,084
23.	PRIVATE INVESTIGATORS LICENSING BOARD	1,243,101	162,031	116,502	616,207	894,740	-	11,635	-	11,635	157,145	157,145	-	-	310,115
24.	CHURCHILL CO SCHOOL DIST	42,917,103	5,593,982	4,022,149	1,094,510	10,710,641	-	401,705	-	4,902,470	5,304,175	5,425,278	(1,155,785)	(14,634)	4,254,859
25.	CLARK CO SCHOOL DISTRICT	4,256,066,698	554,752,310	398,874,452	42,139,029	995,765,791	-	39,836,886	-	67,617,845	107,454,731	538,021,897	(24,606,123)	(1,451,275)	511,964,499
26.	DOUGLAS CO SCHOOL DIST	85,820,451	11,186,172	8,043,010	-	19,229,182	-	803,282	-	5,061,922	5,865,204	10,848,816	(2,373,315)	(29,264)	8,446,237
27.	ELKO CO SCHOOL DISTRICT	147,566,148	19,234,347	13,829,757	1,150,933	34,215,037	-	1,381,223	-	6,145,009	7,526,232	18,654,270	(2,042,349)	(50,318)	16,561,603
28.	ESMERALDA CO SCHOOL DIST	2,727,804	355,553	255,647	108,243	719,443	-	25,533	-	352,162	377,695	344,830	(4,328)	(930)	339,572
29.	EUREKA CO SCHOOL DISTRICT	11,810,838	1,539,471	1,106,900	342,074	2,988,445	-	110,550	-	610,866	721,416	1,493,043	(44,843)	(4,027)	1,444,173
30.	HUMBOLDT CO SCHOOL DIST	56,943,669	7,422,260	5,336,706	1,731,793	14,490,759	-	532,994	-	3,614,542	4,147,536	7,198,416	(330,870)	(19,417)	6,848,129
31.	LANDER CO SCHOOL DISTRICT	16,679,170	2,174,028	1,563,156	838,653	4,575,837	-	156,117	-	781,523	937,640	2,108,463	(215,248)	(5,688)	1,887,527
32.	LINCOLN CO SCHOOL DIST	16,999,007	2,215,717	1,593,130	-	3,808,847	-	159,111	-	1,856,813	2,015,924	2,148,894	(642,335)	(5,797)	1,500,762
33.	LYON CO SCHOOL DISTRICT	124,154,044	16,182,722	11,635,597	2,009,148	29,827,467	-	1,162,084	-	8,179,611	9,341,695	15,694,678	(1,485,006)	(42,336)	14,167,336
34.	MINERAL CO SCHOOL DIST	10,601,187	1,381,800	993,533	367,693	2,743,026	-	99,227	-	171,099	270,326	1,340,127	30,866	(3,615)	1,367,378
35.	NYE COUNTY SCHOOL DIST	88,598,761	11,548,308	8,303,390	1,443,300	21,294,998	-	829,286	-	1,242,023	2,071,309	11,200,030	(83,111)	(30,211)	11,086,708
36.	CARSON CITY SCHOOL	104,605,908	13,634,741	9,803,564	1,582,748	25,021,053	-	979,114	-	11,095,196	12,074,310	13,223,539	(1,898,780)	(35,670)	11,289,089
37.	PERSHING CO SCHOOL DIST	15,381,126	2,004,836	1,441,504	416,057	3,862,397	-	143,968	-	1,202,351	1,346,319	1,944,374	(275,695)	(5,244)	1,663,435
38.	STOREY CO SCHOOL DISTRICT	8,645,084	1,126,834	810,209	129,470	2,066,513	-	80,918	-	235,366	316,284	1,092,849	(123,831)	(2,948)	966,070
39.	WASHOE CO SCHOOL-CERT	677,142,618	88,261,406	63,461,151	693,375	152,415,932	-	6,338,071	-	25,984,934	32,323,005	85,599,589	(10,343,149)	(230,899)	75,025,541
40.	WASHOE CO SCHOOL-CLASS	237,092,471	30,903,556	22,220,077	4,267,625	57,391,258	-	2,219,191	-	6,030,338	8,249,529	29,971,556	(1,306,808)	(80,846)	28,583,902
41.	WHITE PINE CO SCHOOL DIST	24,367,880	3,176,204	2,283,734	1,612,951	7,072,889	-	228,084	-	47,186	275,270	3,080,416	(421,898)	(8,310)	3,494,004
42.	ICDA CHARTER HIGH SCHOOL	-	-	-	497	497	-	-	-	507,345	507,345	-	(273,447)	-	(273,447)
43.	ODYSSEY CHARTER SCHOOL	21,458,627	2,797,001	2,011,082	927,280	5,735,362	-	200,854	-	426,420	627,274	2,712,648	(228,920)	(7,317)	2,934,251
44.	SIERRA NEVADA ACADEMY	3,283,367	427,967	307,714	90,429	826,110	-	30,733	-	315,887	346,620	415,061	22,599	(1,120)	436,540
45.	CORAL ACADEMY OF SCIENCE	17,272,117	2,251,315	1,618,726	1,722,618	5,592,659	-	161,667	-	67,728	229,395	2,183,418	546,591	(5,890)	2,724,119
46.	BAILEY CHARTER SCHOOL	2,775,279	361,741	260,096	257,809	879,646	-	25,976	-	389,103	415,079	350,832	(94,086)	(946)	255,800
47.	ANDRE AGASSI PREP ACDMY	-	-	-	-	-	-	-	-	558,955	558,955	-	(2,341,082)	-	(2,341,082)
48.	EXPLORE KNOWLEDGE CHARTER	7,996,404	1,042,282	749,415	516,771	2,308,468	-	74,846	-	472,423	547,269	1,010,849	41,066	(2,727)	1,049,188
49.	MARIPOSA ACADEMY	2,174,996	283,497	203,839	109,393	296,729	-	205,358	-	245,635	265,993	274,948	17,742	-	291,948
50.	ACADEMY FOR CAREER ED	2,250,570	293,348	210,921	52,064	556,333	-	21,065	-	70,267	91,332	284,501	(24,380)	(768)	259,353
51.	HIGH DSRT MONTESSORI SCH	5,413,214	705,579	507,321	827,240	2,040,140	-	50,668	-	157,860	208,528	684,301	131,377	(1,846)	813,332
52.	RAINSHADOW COM CHARTER HS	1,422,253	185,382	133,292	96,022	414,696	-	13,312	-	113,526	126,838	179,791	32,924	(485)	212,230
53.	SILVER STATE HIGH SCHOOL	-	-	-	-	-	-	-	-	378,920	378,920	-	(422,073)	-	(422,073)
54.	NEVADA STATE HIGH SCHOOL	4,520,831	589,263	423,688	969,715	1,982,666	-	42,315	-	503,406	545,721	571,492	338,334	(1,541)	908,285
55.	CARSON MONTESSORI SCHOOL	3,410,339	444,517	319,614	181,482	945,613	-	31,920	-	87,400	119,320	431,110	48,315	(1,163)	478,262
56.	100 ACADEMY OF EXCELLENCE	2,335,153	304,373	218,848	52,829	576,050	-	21,857	-	633,415	655,272	295,194	(217,221)	(796)	77,177
57.	INNOVATIONS CHARTER	8,133,814	1,060,193	762,293	-	1,822,486	-	76,133	-	619,884	696,017	1,028,219	(284,487)	(2,774)	740,958
58.	RAINBOW DREAMS ACADEMY	2,592,414	337,905	242,959	658,793	1,239,657	-	24,265	-	666,699	690,964	327,714	15,900	(884)	342,730
59.	THE DELTA ACADEMY	4,094,647	533,712	383,746	754,171	1,671,629	-	38,326	-	12,548	50,874	517,617	263,092	(1,396)	779,313
60.	CORAL ACADEMY LAS VEGAS	54,436,874	7,095,514	5,101,771	11,802,689	23,999,974	-	509,531	-	413,825	923,356	6,881,526	3,955,628	(18,563)	10,818,591

The accompanying notes are an integral part of these schedules

Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2023

No.	Agency	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Income)						
		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 Plans	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 Current-Period Changes in Proportion	Differences Between Agencies' Proportionate Share of Contributions	Total Employer Pension Expense / (Income)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
61.	NV VIRTUAL ACADEMY	14,756,909	1,923,473	1,383,003	1,694,074	5,000,550	-	138,125	-	632,867	770,992	1,865,465	(106,322)	(5,032)	1,754,111	
62.	NV CONNECTIONS ACADEMY	6,289,259	819,767	589,423	602,374	2,011,564	-	58,867	-	3,293,775	3,352,642	795,044	(637,063)	(2,145)	155,836	
63.	QUEST ACADEMY CHARTER SCHOOL	4,520,845	589,265	423,689	46,858	1,059,812	-	42,315	-	1,297,386	1,339,701	571,494	(890,736)	(1,542)	(320,784)	
64.	BEACON ACADEMY OF NV	7,895,792	1,029,168	739,986	2,005,889	3,775,043	-	73,904	-	143,873	217,777	998,130	517,614	(2,692)	1,513,052	
65.	ELKO INST ACADEMIC ACH	2,487,228	324,195	233,101	157,052	714,348	-	23,281	-	103,162	126,443	314,417	28,968	(648)	342,537	
66.	SILVER SANDS MONTESSORI	1,870,847	243,853	175,334	115,664	534,851	-	17,511	-	248,557	266,068	236,499	(23,892)	(638)	211,969	
67.	ALPINE ACADEMY CHARTER	1,197,620	156,021	112,240	91,223	359,565	-	11,210	-	133,539	144,749	151,393	(9,283)	(409)	141,701	
68.	OASIS ACADEMY	8,637,833	1,125,889	809,529	1,223,978	3,159,396	-	80,851	-	-	80,851	1,091,934	432,456	(2,946)	1,521,444	
69.	SOMERSET ACADEMY OF LV	78,067,658	10,175,643	7,316,425	5,856,659	23,348,727	-	730,715	-	-	730,715	9,868,761	3,716,867	(26,620)	13,559,008	
70.	DISCOVERY CHARTER SCHOOL	3,586,040	467,418	336,080	326,105	1,129,603	-	33,565	-	291,927	325,492	453,321	67,631	(1,222)	519,730	
71.	IMAGINE SCHOOL AT MT VIEW	3,356,078	437,444	314,528	128,994	880,966	-	31,413	-	274,198	305,611	424,251	16,181	(1,144)	439,288	
72.	HONORS ACAD OF LITERATURE	2,124,388	276,901	199,096	93,193	569,190	-	19,884	-	173,628	193,512	268,551	(25,225)	(724)	242,602	
73.	PINECREST ACADEMY OF NV	62,591,419	8,158,409	5,866,007	9,900,348	23,924,764	-	585,858	-	-	585,858	7,912,365	4,560,167	(21,343)	12,451,189	
74.	DORAL ACADEMY OF NV	52,427,035	6,833,544	4,913,411	4,518,026	16,264,981	-	490,719	-	-	490,719	6,627,455	3,073,298	(17,877)	9,682,876	
75.	LEARNING BRIDGE CHARTER	1,874,170	244,287	175,645	123,306	543,238	-	17,542	-	163,912	181,454	236,920	41,420	(639)	277,701	
76.	AMERICAN PREP ACADEMY	20,221,149	2,635,703	1,895,107	4,453,481	8,984,291	-	189,271	-	40,208	229,479	2,556,214	1,523,257	(6,895)	4,072,576	
77.	FOUNDERS ACADEMY	8,502,034	1,108,188	796,802	1,563,275	3,468,265	-	79,579	-	16,291	95,870	1,074,767	527,362	(2,899)	1,599,230	
78.	MATER ACADEMY OF NV	48,580,641	6,332,190	4,552,931	13,398,891	24,284,012	-	454,716	-	-	454,716	6,141,221	4,850,330	(16,565)	10,974,986	
79.	LEADERSHIP ACADEMY OF NV	3,215,733	419,151	301,375	840,724	1,561,250	-	30,099	-	57,908	88,007	406,510	302,059	(1,096)	707,473	
80.	EQUIPO ACADEMY	9,012,216	1,174,687	844,616	1,050,738	3,070,041	-	84,354	-	343,817	428,171	546,810	4,481,100	(3,073)	1,682,998	
81.	SLAM ACADEMY OF NEVADA	15,332,624	1,998,514	1,436,959	4,091,982	7,527,455	-	143,514	-	-	143,514	1,938,242	1,630,589	(5,229)	3,563,602	
82.	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	34,212,366	4,459,373	3,206,350	6,829,577	14,495,310	-	320,229	-	1,077,009	1,397,238	4,324,885	4,071,652	(11,666)	8,384,871	
83.	AMERICAN LEADERSHIP ACADEMY	7,758,170	1,011,230	727,088	430,512	2,168,830	-	72,617	-	-	159,929	980,733	902,829	(2,645)	1,880,917	
84.	FUTURO ACADEMY	4,921,817	641,529	461,268	1,187,088	2,289,885	-	46,069	-	282	46,351	622,182	588,182	(1,679)	1,208,685	
85.	MATER ACADEMY OF N. NEVADA	5,658,732	737,581	530,331	1,274,336	2,542,248	-	52,966	-	-	52,966	715,337	677,289	(1,930)	1,390,696	
86.	DORAL ACADEMY OF N. NEVADA	7,208,677	939,607	675,590	1,395,484	3,010,681	-	67,473	-	4,810	72,283	911,269	858,177	(2,458)	1,766,988	
87.	NV STATE HIGH AT MEADOW WOOD	116,975	15,247	10,963	72,415	98,625	-	1,095	-	80,336	81,431	14,787	13,489	(40)	28,236	
88.	NV RISE ACADEMY	4,510,825	587,958	422,750	1,574,512	2,585,220	-	42,221	-	-	42,221	570,226	548,446	(1,538)	1,117,134	
89.	NV PREPARATORY CHARTER	3,694,832	481,599	346,276	1,390,321	2,218,196	-	34,584	-	-	34,584	467,075	454,509	(1,259)	920,325	
90.	NV STATE HIGH AT SUNRISE	-	-	-	89,566	89,566	-	-	-	163,746	163,746	-	(46)	-	(46)	
91.	SIGNATURE ACADEMY	8,418,988	1,097,364	789,019	2,624,911	4,511,294	-	78,802	-	-	78,802	1,064,267	1,028,570	(2,870)	2,089,967	
92.	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	848,968	110,658	79,564	356,054	546,276	-	7,946	-	8,487	16,433	107,320	105,159	(289)	212,190	
93.	PINECREST ACADEMY OF NORTHERN NEVADA	7,706,077	1,004,440	722,206	3,295,098	5,021,744	-	72,129	-	-	72,129	974,147	953,500	(2,627)	1,925,020	
94.	DEMOCRACY PREP AT THE AGASSI CAMPUS	6,548,807	853,597	613,748	2,785,896	4,253,241	-	61,297	-	-	350,961	412,258	827,855	803,088	(2,234)	1,628,709
95.	EXPLORE ACADEMY OF LAS VEGAS	2,789,302	363,569	261,411	1,284,770	1,909,750	-	26,108	-	-	26,108	352,602	345,891	(951)	697,542	
96.	TEACH LAS VEGAS	4,036,127	526,084	378,262	2,182,204	3,086,550	-	37,779	-	-	37,779	510,220	507,175	(1,377)	1,016,018	
97.	CIVICA NEVADA ACADEMY	5,923,255	772,060	555,122	2,754,021	4,081,203	-	55,442	-	-	55,442	748,776	721,744	(2,020)	1,468,500	
98.	SAGE COLLEGIATE CHARTER	1,621,575	211,362	151,972	963,688	1,327,022	-	15,178	-	-	15,178	204,988	208,140	(553)	412,575	
99.	CACTUS PARK ELEMENTARY PUBLIC CHARTER SCHOOL	1,220,079	159,030	114,345	725,083	998,458	-	11,420	-	-	11,420	154,234	156,605	(416)	310,423	
100.	YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEGAS	956,347	124,654	89,628	566,431	780,713	-	8,951	-	-	8,951	120,895	122,657	(326)	243,226	
101.	BATTLE BORN ACADEMY	1,777,976	231,748	166,630	1,056,636	1,455,014	-	16,642	-	-	16,642	224,759	228,215	(606)	452,368	
102.	CLV STRONG START ACADEMY	2,347,881	306,032	220,041	1,395,326	1,921,399	-	21,976	-	-	21,976	296,803	301,366	(801)	597,368	
103.	CHURCHILL COUNTY	39,225,319	5,112,781	3,676,159	3,734,874	12,523,814	-	367,150	-	144,821	511,971	4,958,589	740,144	(13,376)	5,685,357	
104.	CHURCHILL CO VOL FIRE DPT	2,439,666	317,996	228,643	102,166	648,805	-	22,836	-	-	149,586	172,422	308,405	(42,050)	265,523	
105.	CLARK COUNTY	1,484,022,341	193,433,252	139,081,138	50,258,277	382,772,667	-	13,890,484	-	67,054,821	80,945,305	187,599,625	(7,033,071)	(506,037)	180,060,517	
106.	CLARK CO WATER RECLAM DST	77,406,001	10,889,400	7,254,416	2,041,694	19,385,510	-	724,522	-	2,541,479	3,266,001	9,785,120	(71,676)	(26,395)	9,687,409	
107.	SOUTHERN NV HEALTH DIST	138,595,844	18,065,122	12,989,068	18,627,273	49,681,463	-	1,297,261	-	-	1,297,261	17,520,309	5,523,836	(47,260)	22,996,885	
108.	LV CONV & VISIT AUTH	69,432,588	9,050,114	6,507,155	18,017,369	33,574,638	-	649,891	-	24,939,567	25,589,458	8,777,177	(4,088,176)	(23,676)	4,665,325	
109.	DOUGLAS COUNTY	97,304,910	12,683,101	9,119,322	5,989,054	27,791,477	-	910,776	-	568,776	1,479,552	12,300,599	1,543,853	(33,180)	13,811,272	
110.	ELKO COUNTY	60,778,688	7,922,131	5,696,120	869,879	14,488,130	-	568,890	-	755,177	1,324,067	7,683,213	(543,225)	(20,725)	7,119,263	
111.	ELKO CO AGRICULTURE	238,249	31,054	22,328	4,344	57,726	-	2,230	-	22,112	24,342	30,119	(4,795)	(82)	25,242	
112.	ESMERALDA COUNTY	5,439,306	708,980	509,766	363,787	1,582,533	-	50,912	-	350,120	401,032	687,600	(43,701)	(1,855)	642,044	
113.	EUREKA COUNTY	15,694,995	2,045,747	1,470,920	1,121,478	4,638,145	-	146,906	-	28,446	175,352	1,984,051	226,739	(5,352)	2,205,438	
114.	HUMBOLDT COUNTY	36,440,038	4,749,737	3,415,125	1,284,421	9,449,283	-	341,079	-	40,577	381,656	4,606,492	166,078	(12,426)	4,760,144	
115.	LANDER COUNTY GOVERNMENT	22,812,081	2,973,416	2,137,926	1,531,003	6,642,345	-	213,521	-	142,308	355,829	2,883,741	536,504	(7,779)	3,412,466	
116.	LINCOLN COUNTY	12,606,111	1,643,130	1,181,433	188,879	3,013,442	-	117,993	-	905,709	1,023,702	1,593,576	(363,530)	(4,299)	1,225,747	
117.	LYON COUNTY	57,904,032	7,547,437	5,426,710	647,626	13,621,773	-	541,983	-	115,065	657,048	7,319,819	204,239	(19,745)	7,504,313	
118.	MINERAL COUNTY	11,456,153	1,493,240	1,073,660	541,768	3,108,668	-	107,230	-	390,171	497,401	1,448,205	82,048	(3,906)	1,526,347	
119.	NYE COUNTY	90,330,385	11,774,014	8,465,676	5,138,160	25,377,850	-	845,494	-	1,652,327	2,497,821	11,418,929	1,509,802	(30,802)	12,897,929	
120.	PERSHING COUNTY	14,343,225	1,869,552	1,344,233	308,774	3,522,559	-	134,253	-	397,324	531,577	1,813,169	(61,921)	(4,891)	1,746,357	

The accompanying notes are an integral part of these schedules

Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2023

No.	Agency	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Income)					
		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 Plans	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 Current-Period Changes in Proportion	Differences Between Agencies' Proportionate Share of Contributions	Total Employer Pension Expense / (Income)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
121.	STOREY COUNTY	18,605,637	2,425,131	1,743,702	221,471	4,390,304	-	174,149	-	449,754	623,903	2,351,992	127,977	(6,344)	2,473,625
122.	WASHOE COUNTY	610,557,992	79,582,507	57,220,904	28,853,639	165,657,050	-	5,714,838	-	413,260	6,128,098	77,182,430	6,769,030	(208,194)	83,743,266
123.	RENO/SPARKS CNVNTION AUTH	19,491,103	2,540,546	1,826,687	6,859,133	11,226,366	-	182,437	-	2,135,402	2,317,839	2,463,928	398,599	(6,646)	2,855,881
124.	WHITE PINE COUNTY	22,191,960	2,892,587	2,079,809	564,047	5,536,443	-	207,717	-	28,307	236,204	2,805,351	35,402	(7,567)	2,833,186
125.	LV METRO POLICE DEPT	1,665,498,405	217,087,549	156,088,899	40,989,486	414,165,934	-	15,589,105	-	57,015,658	72,604,763	210,540,547	10,011,583	(567,918)	219,984,212
126.	WHITE PINE CO TOUR & REC	534,606	69,683	50,103	66,149	185,935	-	5,004	-	23,045	28,049	67,582	(7,194)	(182)	60,206
127.	LV-CLARK CO LIBRARY DIST	61,174,909	7,973,776	5,733,253	3,173,418	16,880,447	-	572,599	-	2,949,037	3,521,636	7,733,301	(141,057)	(20,860)	7,571,384
128.	TOWN OF KINGSTON	116,143	15,139	10,885	5,966	31,990	-	1,087	-	3,024	4,111	14,682	3,377	(40)	18,019
129.	WESTERN NEVADA REGIONAL YOUTH CENTER	2,596,050	338,379	243,299	1,369,352	1,951,030	-	24,300	-	-	24,300	328,175	324,493	(885)	651,783
130.	EIGHTH JUDICIAL DIST COURT	11,223,672	1,462,937	1,051,872	6,670,130	9,184,939	-	105,054	-	-	105,054	1,418,817	1,440,633	(3,827)	2,855,623
131.	UNIV MEDICAL CENTER	716,838,932	93,435,578	67,181,451	53,723,118	214,340,147	-	6,709,629	-	23,258,811	29,968,440	90,617,716	8,705,118	(244,435)	99,078,399
132.	HUMBOLDT GEN HOSPITAL	60,706,700	7,912,748	5,689,373	10,242,535	23,844,656	-	568,216	-	1,628,047	2,196,263	7,674,113	2,880,162	(20,700)	10,533,575
133.	BATTLE MOUNTAIN GEN HOSP	14,707,183	1,916,991	1,378,343	510,772	3,806,106	-	137,660	-	346,007	483,667	1,859,179	(288,729)	(5,015)	1,565,435
134.	GROVER C DILS MED CENTER	9,327,625	1,215,799	874,176	442,319	2,532,294	-	87,307	-	34,667	121,974	1,179,132	182,885	(3,180)	1,358,373
135.	MT GRANT GENERAL HOSPITAL	13,863,284	1,806,994	1,299,254	846,043	2,952,291	-	129,761	-	1,440,829	1,570,590	1,752,500	196,305	(4,727)	1,944,078
136.	PERSHING GENERAL HOSPITAL	12,123,071	1,580,168	1,136,162	1,414,189	4,130,519	-	113,472	-	589,287	702,759	1,532,513	91,318	(4,134)	1,619,997
137.	WM. BEE RIRIE HOSPITAL	26,412,276	3,442,679	2,475,333	1,073,376	6,991,388	-	247,219	-	1,921,999	2,169,218	3,338,853	(608,208)	(9,006)	2,721,639
138.	SLVR SPGS/STGE HSP D	138,280	18,024	12,959	6,870	37,853	-	1,294	-	-	1,294	17,480	4,538	(47)	21,971
139.	CC COMMUNICATIONS	9,996,749	1,303,015	936,886	166,860	2,406,716	-	93,570	-	440,400	533,970	1,263,719	(134,396)	(3,409)	1,125,915
140.	LOVELOCK MEADOWS WTR	930,866	121,333	87,240	70,515	279,088	-	8,713	-	-	34,696	117,674	15,846	(318)	133,202
141.	LINCOLN CO. POWER DIST.	3,872,199	504,718	362,899	296,587	1,164,204	-	36,244	-	189,157	225,401	489,496	47,888	(1,320)	536,064
142.	OVERTON POWER DISTRICT #5	11,516,285	1,501,077	1,079,295	358,744	2,939,116	-	107,792	-	62,032	169,824	1,455,808	100,556	(3,927)	1,552,437
143.	SUN VALLEY GID	2,455,675	320,082	230,143	68,428	1,163,653	-	22,985	-	-	82,556	310,430	(18,034)	(8,571)	291,559
144.	MOAPA VALLEY WATER	3,441,789	448,616	322,561	300,202	1,071,379	-	32,215	-	23,691	55,906	435,087	45,838	(1,173)	479,752
145.	LANDER CO SEWER AND WATER	-	-	-	4,790	-	-	-	-	40,635	40,635	-	(10,765)	-	-
146.	VIRGIN VALLEY WATER DIST	4,494,116	585,781	421,184	375,739	1,382,704	-	42,065	-	-	42,065	568,115	125,642	(1,533)	692,224
147.	ALAMO SEWER & WATER GID	369,018	48,099	34,584	36,909	119,592	-	3,454	-	7,221	10,675	46,649	11,887	(126)	58,410
148.	CITY OF BOULDER	50,055,970	6,524,490	4,691,197	2,684,976	13,900,663	-	468,525	-	136,842	605,367	6,327,724	1,055,778	(17,069)	7,366,433
149.	CITY OF CALIENTE	789,301	102,881	73,973	35,336	212,190	-	7,388	-	107,485	114,873	99,777	(52,252)	(269)	47,256
150.	CITY OF CARLIN	3,459,791	450,963	324,248	239,798	1,015,009	-	32,384	-	27,326	59,710	437,362	(10,084)	(1,179)	426,099
151.	CITY OF CARSON	138,766,493	18,087,365	13,005,061	5,728,740	36,821,166	-	1,298,858	-	194,355	1,493,213	17,541,880	1,027,141	(47,318)	18,521,703
152.	CITY OF ELKO	36,878,624	4,806,903	3,456,229	1,339,221	9,602,353	-	345,185	-	336,911	682,096	4,661,935	148,428	(12,576)	4,797,787
153.	CITY OF ELY	5,382,208	701,538	504,415	618,805	1,824,758	-	50,378	-	276,273	326,651	680,380	33,354	(1,835)	711,899
154.	CITY OF FALLON	20,595,367	2,684,480	1,930,178	844,503	5,459,161	-	192,773	-	25,098	217,871	2,603,522	336,387	(7,023)	2,932,886
155.	CITY OF HENDERSON	563,422,474	73,438,680	52,803,409	14,849,993	141,092,082	-	5,273,648	-	11,410,039	16,687,687	71,223,891	1,011,977	(192,122)	72,043,746
156.	CITY OF LAS VEGAS	660,857,875	86,138,789	61,934,960	19,451,671	167,525,420	-	6,185,646	-	22,728,348	28,913,994	83,540,986	(4,441,710)	(225,346)	78,873,930
157.	CITY OF NORTH LAS VEGAS	313,845,439	40,907,837	29,413,291	13,962,632	84,283,760	-	2,937,601	-	1,515,022	4,452,623	39,674,124	1,943,471	(107,018)	41,510,577
158.	CITY OF RENO	380,423,439	49,585,873	35,652,917	25,450,602	110,689,392	-	3,560,772	-	1,208,900	4,769,672	48,090,445	5,879,521	(129,721)	53,840,245
159.	CITY OF SPARKS	141,629,285	18,460,513	13,273,359	6,455,567	38,189,439	-	1,325,653	-	659,659	1,985,312	17,903,775	1,761,262	(48,295)	19,616,742
160.	CITY OF WELLS	1,764,824	230,034	165,398	87,120	482,552	-	16,519	-	156,658	173,177	223,097	(26,337)	(602)	196,158
161.	CITY OF WINNEMUCCA	11,077,566	1,443,893	1,038,179	636,058	3,118,130	-	103,686	-	74,058	177,744	1,400,347	57,303	(3,777)	1,453,873
162.	CITY OF YERINGTON	3,971,694	517,686	372,223	520,655	1,410,564	-	37,175	-	14,964	52,139	502,074	118,010	(1,354)	618,730
163.	CITY OF LOVELOCK	1,573,314	205,072	147,449	233,195	585,716	-	14,727	-	107,999	122,726	198,886	(4,275)	(536)	194,075
164.	CITY OF MESQUITE	40,107,112	5,227,717	3,758,800	3,748,265	12,734,782	-	375,403	-	-	375,403	5,070,057	1,233,390	(13,676)	6,289,771
165.	CITY OF WEST WENDOVER	10,619,263	1,384,156	995,227	2,664,715	9,939,996	-	99,396	-	441,239	540,635	1,342,411	(100,243)	(3,621)	1,238,547
166.	CITY OF FERNLEY	11,576,441	1,508,918	1,084,933	800,709	3,394,560	-	108,356	-	5,406	113,762	1,463,411	217,198	(3,947)	1,676,662
167.	TRUCKEE-CARSON IRR DIST	5,467,811	172,696	512,438	208,832	1,433,966	-	51,179	-	211,762	262,941	691,202	63,659	(1,864)	752,997
168.	WALKER RIVER IRRIG DIST	904,345	117,876	84,754	90,324	292,554	-	8,464	-	29,637	38,101	114,320	30,480	(308)	144,492
169.	WASHOE CO WATER CON DIST	239,480	31,215	22,444	19,990	73,649	-	2,242	-	9,489	11,731	30,273	4,196	(81)	34,388
170.	TAHOE-DOUGLAS FIRE PROT	25,456,585	3,318,110	2,385,767	3,754,649	9,458,526	-	238,274	-	199,669	437,943	3,218,042	812,034	(8,681)	4,021,395
171.	N LAKE TAHOE FIRE PRO DST	24,511,387	3,194,910	2,297,183	1,192,143	6,684,236	-	229,428	-	-	229,428	3,098,557	447,303	(8,358)	3,537,502
172.	WHITE PINE CO 474 FIRE DT	149,840	19,531	14,043	43,023	76,597	-	1,402	-	370,180	371,582	18,941	(156,559)	(51)	(137,669)
173.	CENTRAL LYON COUNTY FPD	13,294,973	1,732,919	1,245,992	1,643,928	4,622,839	-	124,441	-	-	124,441	1,680,657	735,305	(4,533)	2,411,429
174.	TRUCKEE MEADOWS FIRE PD	62,638,259	8,164,515	5,870,397	8,726,631	22,761,543	-	586,295	-	-	586,295	7,918,287	2,881,975	(21,359)	10,778,903
175.	EAST FORK FIRE PROT DIST	29,142,041	3,798,487	2,731,164	3,396,906	9,926,557	-	272,770	-	-	272,770	3,683,930	1,121,568	(9,937)	4,795,561
176.	STOREY COUNTY FIRE PD	12,233,880	1,594,612	1,146,547	1,676,410	4,417,569	-	114,509	-	61,604	176,113	1,546,521	270,707	(4,171)	1,813,057
177.	MT CHARLESTON FPD	2,674,197	348,565	250,623	512,715	1,111,903	-	25,031	-	46,034	71,065	338,054	151,958	(912)	489,100
178.	MASON VALLEY FIRE DI	1,697,537	221,264	159,092	102,384	482,740	-	15,889	-	-	15,889	214,591	71,410	(579)	285,422
179.	NORTH LYON CO FIRE D	8,206,917	1,069,722	769,144	2,039,545	3,878,411	-	76,817	-	-	76,817	1,037,460	656,526	(2,799)	1,691,187
180.	MOAPA VALLEY FIRE DEPARTMENT	332,740	43,371	31,184	135,082	209,637	-	3,114	-	-	3,114	42,063	40,998	(114)	82,947

The accompanying notes are an integral part of these schedules

Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2023

No.	Agency	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense/(Income)					
		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	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' Proportionate Share of Contributions	Total Employer Pension Expense / (Income)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
181.	ELKO COUNTY FIRE PROTECTION DISTRICT	6,148,484	801,417	576,230	3,222,682	4,600,329	-	57,550	-	57,550	777,248	767,498	(2,096)	1,542,650	
182.	LAS VEGAS HOUSING AUTHORITY	-	-	-	6,409	6,409	-	-	7,416	7,416	-	38	-	38	
183.	RENO HOUSING AUTHORITY	11,464,247	1,494,295	1,074,418	1,696,809	4,265,522	-	107,305	-	81,472	188,777	1,449,228	339,426	(3,909)	1,784,745
184.	BEATTY WATER & SAN DIST	508,921	66,335	47,696	108,585	222,616	-	4,763	-	60,090	64,853	64,334	3,927	(174)	68,087
185.	DOUGLAS CO SEWER DISTRICT	2,551,960	332,632	239,167	59,371	631,170	-	23,886	-	280,564	304,450	322,601	(120,513)	(871)	201,217
186.	TAHOE DOUGLAS DISTRICT	737,439	96,121	69,112	31,572	196,805	-	6,902	-	72,771	79,673	93,221	4,025	(252)	96,994
187.	ELKO CONV & VISITORS AUTH	1,377,668	179,571	129,114	66,627	375,312	-	12,895	-	184,061	196,956	174,154	(55,155)	(469)	118,530
188.	WINNEMUCCA VOL FIRE DEPT	1,573,883	205,146	147,503	54,916	407,565	-	14,731	-	92,354	107,085	198,959	(21,701)	(537)	176,721
189.	ROUND HILL GID	981,299	127,906	91,966	45,677	265,549	-	9,185	-	12,349	21,534	124,048	(5,696)	(334)	118,018
190.	MINDEN-GVILLE SAN DST	2,361,133	307,759	221,283	171,459	700,501	-	22,101	-	5,997	28,098	298,478	30,805	(805)	328,478
191.	LOVELOCK VOL FIRE DEPT	254,167	33,129	23,820	2,461	59,410	-	2,379	-	32,975	35,354	32,130	(6,729)	(87)	25,314
192.	RENO-TAHOE AIRPORT AUTH	57,019,293	7,432,117	5,343,793	4,416,243	17,192,153	-	533,702	-	699,261	1,232,963	7,207,976	658,725	(19,443)	7,847,258
193.	ELKO VOL FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	(74)	-
194.	PERSHING CO WATER CONS	1,067,789	139,180	100,072	53,593	292,845	-	9,994	-	52,684	62,678	134,983	4,033	(364)	138,652
195.	NV ASSOC OF COUNTIES	952,234	124,118	89,242	224,225	437,585	-	8,913	-	98,170	107,083	120,375	11,300	(325)	131,350
196.	REGIONAL TRANS COMM	13,922,357	1,814,694	1,304,790	173,117	3,292,601	-	130,313	-	1,024,335	1,154,648	1,759,966	(172,827)	(4,748)	1,582,391
197.	STAGECOACH G.L.D.	780,021	101,671	73,103	67,082	241,856	-	7,301	-	1,672	8,973	98,603	18,355	(266)	116,692
198.	CHURCHILL CO MOSQ ABATE	861,634	112,309	80,751	83,298	276,358	-	8,064	-	78,749	86,813	108,923	(196)	(294)	108,433
199.	MINERAL CO HOUSING AUTH	109,860	14,320	10,296	10,999	35,615	-	1,028	-	6,027	7,055	13,888	119	(37)	13,970
200.	EAST FORK SWIMMING POOL	1,031,314	134,426	96,654	57,478	288,558	-	9,653	-	115,645	125,298	130,371	(54,045)	(351)	75,975
201.	PERSHING CO VOL FIRE DPT	87,981	11,468	8,245	1,080	20,793	-	823	-	13,144	13,967	11,121	(3,368)	(30)	7,723
202.	CITY OF WELLS VL FIRE DPT	37,759	4,922	3,539	1,662	10,123	-	353	-	14,311	14,664	4,773	(2,876)	(13)	1,884
203.	TRUCKEE MDWS REG PLAN AGY	1,028,458	134,053	96,386	49,320	279,759	-	9,626	-	22,519	32,145	130,010	965	(350)	130,625
204.	INDIAN HILLS GID	1,774,724	231,324	166,325	187,993	585,642	-	16,611	-	114,966	131,577	224,348	10,316	(605)	234,059
205.	GVILLE RANCHOS IMPRO DIST	1,309,119	170,636	122,689	11,391	304,716	-	12,254	-	93,027	165,489	(43,194)	(446)	(121,849)	-
206.	BATTLE MT VOL FIRE DEPT	391,027	50,968	36,647	66,699	154,314	-	3,660	-	147,830	151,490	49,431	12,748	(133)	62,046
207.	WINNEMUCCA RURAL VOL FIRE	527,886	68,807	49,473	13,593	131,873	-	4,941	-	43,269	48,210	66,732	(14,549)	(180)	52,003
208.	KINGSBURY IMPRV DIST	2,069,700	269,773	193,970	66,254	529,997	-	19,373	-	169,783	189,156	261,637	(32,466)	(706)	228,465
209.	AUSTIN VOL FIRE DEPT	237,060	30,899	22,217	41,782	94,898	-	2,219	-	14,044	16,263	29,968	21,247	(81)	51,134
210.	CONSERVATION DST OF SO NV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211.	PALOMINO GID	320,352	41,756	30,023	24,079	95,858	-	2,999	-	19,009	22,008	40,497	(3,216)	(109)	37,172
212.	MC GILL-RUTH CONS SWR&WTR	517,043	67,393	48,457	14,218	130,068	-	4,839	-	4,780	9,619	65,361	1,969	(177)	67,153
213.	CNTRL DISPATCH ADMIN AUTH	1,604,668	209,159	150,388	24,370	383,917	-	15,020	-	304,062	319,082	202,850	(61,866)	(548)	140,437
214.	EXAM ALCOHOL & DRUG COUN	213,708	27,855	20,028	235	48,118	-	2,000	-	36,110	38,110	27,016	(10,235)	(73)	16,708
215.	WORKFORCE CONNECTIONS	5,256,495	685,152	492,634	217,661	1,395,447	-	49,201	-	388,993	438,194	664,489	(276,259)	(1,793)	386,437
216.	TRUCKEE MEADOWS WATER ATH	60,226,778	7,850,193	5,644,395	3,211,421	16,706,009	-	563,724	-	20,988	584,712	7,613,444	1,203,972	(20,537)	8,796,879
217.	HENDERSON DIST PUB LIBRAR	9,376,812	1,222,210	878,786	232,310	2,333,306	-	87,768	-	112,485	200,253	1,185,350	67,679	(3,198)	1,249,831
218.	CANYON G I D	358,013	46,665	33,553	29,816	110,034	-	3,351	-	15,600	18,951	45,257	(508)	(122)	44,627
219.	LANDER CO FAIR AND R	167,980	21,895	15,743	11,579	49,217	-	1,572	-	290	1,862	21,234	6,527	(57)	27,704
220.	NV TAHOE CONSERV DIST	1,306,983	170,357	122,489	271,892	564,738	-	12,233	-	14,091	26,324	165,221	44,363	(446)	209,138
221.	GRASS VALLEY VOL FIRE DPT	152,500	19,878	14,292	6,685	40,855	-	1,427	-	28,005	29,432	19,277	(3,417)	(52)	15,808
222.	BOARD OF PHYSICAL THERAPY	511,383	66,656	47,926	51,224	165,806	-	4,786	-	389	5,175	64,646	22,079	(175)	86,550
223.	GERLACH GID	154,162	20,094	14,448	40,451	74,993	-	1,443	-	543	1,986	19,489	9,427	(53)	28,863
224.	RYE PATCH VOL FIRE DPT	164,988	21,505	15,463	83,855	120,823	-	1,545	-	37,910	39,455	20,857	11,094	(56)	31,895
225.	NV STATE BD OF MASSAGE	1,123,261	146,410	105,271	97,273	348,954	-	10,513	-	14,973	25,486	141,994	21,588	(383)	163,199
226.	RTC OF SOUTHERN NV	72,119,140	9,400,290	6,758,936	4,269,207	20,428,433	-	675,037	-	2,259,967	2,935,004	9,116,793	1,012,936	(24,591)	10,105,138
227.	NEVADAWORKS	1,420,727	185,183	133,149	844,325	1,162,657	-	13,298	-	-	179,599	179,599	182,360	(485)	361,474
228.	INCLINE VILLAGE VCB	820,463	106,942	76,893	54,893	238,728	-	7,679	-	28,928	36,607	103,717	13,600	(280)	117,037
229.	DOUGLAS CO MOSQUITO DIST	341,283	44,484	31,985	16,419	92,888	-	3,194	-	-	3,194	43,143	8,461	(116)	51,488
230.	LAHONTAN CONSER DIST	-	-	-	-	-	-	-	-	2,691	2,691	-	(6,805)	-	(6,805)
231.	CARSON CITY AIRPORT AUTH	336,957	43,920	31,579	84,401	159,900	-	3,154	-	67,914	71,068	42,596	5,623	(115)	48,104
232.	SO NV REG HOUSING AUTH	32,343,248	4,215,745	3,031,178	74,871	7,321,794	-	302,734	-	2,806,901	3,109,635	4,088,605	(863,265)	(11,029)	3,214,311
233.	FERNLEY SWIMMING POOL	709,477	92,476	66,491	67,371	226,338	-	6,641	-	26,676	33,317	89,686	20,658	(242)	110,102
234.	TOWN OF KINGSTON FIRE COMPANY	161,299	21,024	15,117	66,589	102,730	-	1,510	-	44,240	45,750	20,390	19,510	(55)	39,845
235.	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	1,538,567	200,543	144,193	622,708	967,444	-	14,401	-	-	14,401	194,494	190,469	(525)	384,438
236.	TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT	571,740	74,523	53,583	267,649	395,755	-	5,352	-	-	5,352	72,276	69,757	(195)	141,838
<b>Total Allocation</b>		\$18,252,905,291	\$2,379,154,769	\$1,710,644,618	\$633,613,847	\$4,723,413,234	\$0	\$170,847,628	-	\$633,613,847	\$804,461,475	\$2,307,403,391	\$0	(\$6,224,056)	\$2,301,179,335

The accompanying notes are an integral part of these schedules

## NOTES TO SCHEDULES

### 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 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, 2023, 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

The following is the 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.

	<b>Total Employer Contributions</b>
Employer Contributions per Annual Comprehensive Financial Report FY2023, p. 27	\$ 1,163,873,854
Deduct	
PERS Contributions	(769,896)
Contributions not representative of future effort	<u>(5,454,160)</u>
Total Contributions in Schedule of Employer Allocations	<u>\$ 1,157,649,798</u>

### 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

## NOTES TO SCHEDULES

### 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, 2023, 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.

## NOTES TO SCHEDULES

### 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, 2023:

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, 2023, 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, 2023, were as follows:

Total pension liability	\$	76,568,012,068
Plan fiduciary net position		(58,315,106,777)
Net pension liability	\$	18,252,905,291

The net pension liability was measured as of June 30, 2023, 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, 2023.

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

The following presents the net pension liability as of June 30, 2023, 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 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Net Pension Liability	\$ 28,404,200,588	\$ 18,252,905,291	\$ 9,875,106,252

#### 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, 2023. 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





## NOTES TO SCHEDULES

### 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:

<u>Reporting period ending June 30:</u>		
2025	\$	636,764,883
2026		560,870,515
2027		2,375,100,597
2028		259,810,577
2029		86,405,187
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>