

**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, 2024**

**Table of Contents**

Independent Auditor's Report.....2  
Schedule of Employer Allocations.....4  
Schedule of Pension Amounts by Employer.....9  
Notes to Schedules.....13

## 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, 2024 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, 2024 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, 2024 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, 2024, and our report thereon dated December 6, 2024 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, 2025

**GASB 68 Schedule of Employer Allocations as of and for the year ended June 30, 2024**

No.	Agency # (1)	Agency (2)	2023 - 2024 Employer Contributions (3)	Employer Allocation Percentage (4)
1.	100	STATE OF NEVADA	\$210,323,158	14.62575%
2.	161	NV BD OF VET MEDICAL EXAM	42,537	0.00296%
3.	162	BD OF EXAM FOR SOC WORKER	48,711	0.00339%
4.	163	BD OF CHIROPRACTIC EXAMIN	23,514	0.00164%
5.	164	ST BD OF DENTAL EXAMINERS	129,637	0.00901%
6.	165	NV BD OF DISPENSING OPT	11,656	0.00081%
7.	170	COSMETOLOGY BOARD	214,154	0.01489%
8.	171	LIQ PET GAS BD	34,848	0.00242%
9.	174	BOARD OF NURSING	406,201	0.02825%
10.	175	ACCOUNTANCY BOARD	45,225	0.00314%
11.	176	LEGISLATIVE COUNSEL	5,318,622	0.36985%
12.	179	NV ST BOARD OF PHARMACY	418,086	0.02907%
13.	181	NV ST BOARD ARCHITECTURE	64,439	0.00448%
14.	182	ST BD OF MEDICAL EXAMINER	541,035	0.03762%
15.	183	NV BRD MAR, FAM, COU	27,799	0.00193%
16.	184	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	15,785	0.00110%
17.	187	NV RURAL HOUSING	539,670	0.03753%
18.	188	STATE BOARD OF OPTOMETRY	26,618	0.00185%
19.	189	BOARD OF OSTEOPATHIC MED	51,175	0.00356%
20.	190	UNIVERSITY OF NEVADA-RENO	-	0.00000%
21.	191	UNLV	-	0.00000%
22.	193	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	43,624,221	3.03360%
23.	194	PRIVATE INVESTIGATORS LICENSING BOARD	92,954	0.00646%
24.	195	STATE OF NEVADA SUPREME COURT	2,795,149	0.19437%
25.	201	CHURCHILL CO SCHOOL DIST	3,537,271	0.24598%
26.	202	CLARK CO SCHOOL DISTRICT	338,236,742	23.52079%
27.	203	DOUGLAS CO SCHOOL DIST	7,302,391	0.50780%
28.	204	ELKO CO SCHOOL DISTRICT	11,782,071	0.81932%
29.	206	ESMERALDA CO SCHOOL DIST	202,508	0.01408%
30.	207	EUREKA CO SCHOOL DISTRICT	911,888	0.06341%
31.	208	HUMBOLDT CO SCHOOL DIST	4,426,637	0.30783%
32.	209	LANDER CO SCHOOL DISTRICT	1,384,997	0.09631%
33.	210	LINCOLN CO SCHOOL DIST	1,360,682	0.09462%
34.	211	LYON CO SCHOOL DISTRICT	10,402,207	0.72336%
35.	212	MINERAL CO SCHOOL DIST	871,739	0.06062%
36.	213	NYE COUNTY SCHOOL DIST	7,725,623	0.53724%
37.	214	CARSON CITY SCHOOL	9,106,529	0.63326%
38.	215	PERSHING CO SCHOOL DIST	1,114,522	0.07750%
39.	217	STOREY CO SCHOOL DISTRICT	655,376	0.04557%
40.	218	WASHOE CO SCHOOL-CERT	55,210,415	3.83930%
41.	219	WASHOE CO SCHOOL-CLASS	20,291,590	1.41107%
42.	220	WHITE PINE CO SCHOOL DIST	2,115,314	0.14710%
43.	221	ICDA CHARTER HIGH SCHOOL	-	0.00000%
44.	223	ODYSSEY CHARTER SCHOOL	1,670,851	0.11619%
45.	225	SIERRA NEVADA ACADEMY	223,964	0.01557%
46.	227	CORAL ACADEMY OF SCIENCE	1,546,729	0.10756%
47.	228	BAILEY CHARTER SCHOOL	242,631	0.01687%
48.	230	ANDRE AGASSI PREP ACDMY	-	0.00000%
49.	231	EXPLORE KNOWLEDGE CHARTER	567,124	0.03944%
50.	232	MARIPOSA ACADEMY	174,848	0.01216%
51.	233	ACADEMY FOR CAREER ED	178,496	0.01241%
52.	234	HIGH DSRT MONTESSORI SCH	411,203	0.02859%
53.	236	RAINSHADOW COM CHARTER HS	115,920	0.00806%
54.	238	SILVER STATE HIGH SCHOOL	-	0.00000%

The accompanying notes are an integral part of these schedules

**GASB 68 Schedule of Employer Allocations as of and for the year ended June 30, 2024**

No.	Agency #	Agency	2023 - 2024 Employer	Employer
	(1)		Contributions	Allocation
	(1)	(2)	(3)	(4)
55.	241	NEVADA STATE HIGH SCHOOL	371,068	0.02580%
56.	242	CARSON MONTESSORI SCHOOL	251,371	0.01748%
57.	243	100 ACADEMY OF EXCELLENCE	160,903	0.01119%
58.	244	INNOVATIONS CHARTER	599,136	0.04166%
59.	245	RAINBOW DREAMS ACADEMY	170,094	0.01183%
60.	246	THE DELTA ACADEMY	406,402	0.02826%
61.	247	CORAL ACADEMY LAS VEGAS	4,859,686	0.33794%
62.	248	NV VIRTUAL ACADEMY	981,683	0.06827%
63.	249	NV CONNECTIONS ACADEMY	476,072	0.03311%
64.	250	QUEST ACADEMY CHARTER SCHOOL	433,843	0.03017%
65.	252	BEACON ACADEMY OF NV	724,070	0.05035%
66.	253	ELKO INST ACADEMIC ACH	242,845	0.01689%
67.	254	SILVER SANDS MONTESSORI	136,572	0.00950%
68.	255	ALPINE ACADEMY CHARTER	107,269	0.00746%
69.	256	OASIS ACADEMY	654,660	0.04552%
70.	257	SOMERSET ACADEMY OF LV	7,377,236	0.51301%
71.	258	DISCOVERY CHARTER SCHOOL	325,818	0.02266%
72.	259	IMAGINE SCHOOL AT MT VIEW	268,971	0.01870%
73.	261	HONORS ACAD OF LITERATURE	176,436	0.01227%
74.	262	PINECREST ACADEMY OF NV	6,226,988	0.43302%
75.	263	DORAL ACADEMY OF NV	4,816,380	0.33493%
76.	264	LEARNING BRIDGE CHARTER	161,607	0.01124%
77.	265	AMERICAN PREP ACADEMY	1,676,310	0.11657%
78.	266	FOUNDERS ACADEMY	765,745	0.05325%
79.	267	MATER ACADEMY OF NV	4,334,236	0.30140%
80.	268	LEADERSHIP ACADEMY OF NV	251,026	0.01746%
81.	269	EQUIPO ACADEMY	730,425	0.05079%
82.	270	SLAM ACADEMY OF NEVADA	1,527,366	0.10621%
83.	271	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	3,034,243	0.21100%
84.	272	AMERICAN LEADERSHIP ACADEMY	707,001	0.04916%
85.	273	FUTURO ACADEMY	423,566	0.02945%
86.	274	MATER ACADEMY OF N. NEVADA	549,044	0.03818%
87.	275	DORAL ACADEMY OF N. NEVADA	641,941	0.04464%
88.	276	NV STATE HIGH AT MEADOW WOOD	9,201	0.00064%
89.	277	NV RISE ACADEMY	358,081	0.02490%
90.	278	NV PREPARATORY CHARTER	311,330	0.02165%
91.	279	NV STATE HIGH AT SUNRISE	-	0.00000%
92.	280	SIGNATURE ACADEMY	706,707	0.04914%
93.	281	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	4,650	0.00032%
94.	282	PINECREST ACADEMY OF NORTHERN NEVADA	715,574	0.04976%
95.	283	DEMOCRACY PREP AT THE AGASSI CAMPUS	861,661	0.05992%
96.	284	EXPLORE ACADEMY OF LAS VEGAS	195,130	0.01357%
97.	285	TEACH LAS VEGAS	149,172	0.01037%
98.	286	CIVICA NEVADA ACADEMY	687,294	0.04779%
99.	287	SAGE COLLEGIATE CHARTER	176,161	0.01225%
100.	288	CACTUS PARK ELEMENTARY PUBLIC CHARTER SCHOOL	127,133	0.00884%
101.	289	YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEGAS	99,442	0.00692%
102.	290	BATTLE BORN ACADEMY	251,644	0.01750%
103.	291	CLV STRONG START ACADEMY	238,799	0.01661%
104.	292	EAGLE CHARTER SCHOOL	87,664	0.00610%
105.	293	SOUTHERN NV TRADES HIGH	124,241	0.00864%
106.	301	CHURCHILL COUNTY	2,932,744	0.20394%
107.	302	CHURCHILL CO VOL FIRE DPT	161,723	0.01125%
108.	303	CLARK COUNTY	107,870,252	7.50124%

The accompanying notes are an integral part of these schedules

**GASB 68 Schedule of Employer Allocations as of and for the year ended June 30, 2024**

No.	Agency #		2023 - 2024 Employer Contributions	Employer Allocation Percentage
	(1)	(2)		
	(1)	(2)	(3)	(4)
109.	304	CLARK CO WATER RECLAM DST	5,914,553	0.41129%
110.	305	SOUTHERN NV HEALTH DIST	10,157,389	0.70634%
111.	306	LV CONV & VISIT AUTH	5,457,973	0.37954%
112.	307	DOUGLAS COUNTY	7,537,018	0.52412%
113.	308	ELKO COUNTY	4,594,743	0.31952%
114.	309	ELKO CO AGRICULTURE	15,015	0.00104%
115.	310	ESMERALDA COUNTY	403,789	0.02808%
116.	311	EUREKA COUNTY	1,232,156	0.08568%
117.	312	HUMBOLDT COUNTY	2,532,909	0.17614%
118.	313	LANDER COUNTY GOVERNMENT	1,653,260	0.11497%
119.	314	LINCOLN COUNTY	960,475	0.06679%
120.	315	LYON COUNTY	4,382,392	0.30475%
121.	317	MINERAL COUNTY	835,519	0.05810%
122.	318	NYE COUNTY	6,617,232	0.46016%
123.	319	PERSHING COUNTY	1,059,036	0.07364%
124.	320	STOREY COUNTY	1,642,247	0.11420%
125.	321	WASHOE COUNTY	47,796,031	3.32371%
126.	322	RENO/SPARKS CNVNTION AUTH	1,604,772	0.11159%
127.	323	WHITE PINE COUNTY	1,644,738	0.11437%
128.	324	LV METRO POLICE DEPT	126,399,764	8.78977%
129.	325	WHITE PINE CO TOUR & REC	42,985	0.00299%
130.	327	LV-CLARK CO LIBRARY DIST	4,806,510	0.33424%
131.	328	TOWN OF KINGSTON	7,944	0.00055%
132.	329	WESTERN NEVADA REGIONAL YOUTH CENTER	195,466	0.01359%
133.	330	EIGHTH JUDICIAL DIST COURT	7,581,579	0.52722%
134.	402	UNIV MEDICAL CENTER	53,857,200	3.74520%
135.	403	HUMBOLDT GEN HOSPITAL	4,307,415	0.29954%
136.	404	BATTLE MOUNTAIN GEN HOSP	1,024,060	0.07121%
137.	405	GROVER C DILS MED CENTER	693,494	0.04823%
138.	407	MT GRANT GENERAL HOSPITAL	1,027,161	0.07143%
139.	410	PERSHING GENERAL HOSPITAL	1,125,661	0.07828%
140.	412	WM. BEE RIRIE HOSPITAL	1,997,758	0.13892%
141.	416	SLVR SPGS/STGE HSP D	10,061	0.00070%
142.	503	CC COMMUNICATIONS	659,046	0.04583%
143.	504	LOVELOCK MEADOWS WTR	65,957	0.00459%
144.	505	LINCOLN CO. POWER DIST.	276,646	0.01924%
145.	507	OVERTON POWER DISTRICT #5	898,005	0.06245%
146.	509	SUN VALLEY GID	192,827	0.01341%
147.	510	MOAPA VALLEY WATER	238,879	0.01661%
148.	511	LANDER CO SEWER AND WATER	-	0.00000%
149.	514	VIRGIN VALLEY WATER DIST	345,660	0.02404%
150.	515	ALAMO SEWER & WATER GID	22,297	0.00155%
151.	601	CITY OF BOULDER	3,886,324	0.27025%
152.	602	CITY OF CALIENTE	64,134	0.00446%
153.	603	CITY OF CARLIN	250,902	0.01745%
154.	604	CITY OF CARSON	10,728,060	0.74602%
155.	605	CITY OF ELKO	2,596,725	0.18057%
156.	606	CITY OF ELY	397,394	0.02763%
157.	607	CITY OF FALLON	1,473,250	0.10245%
158.	609	CITY OF HENDERSON	43,278,551	3.00957%
159.	610	CITY OF LAS VEGAS	47,908,758	3.33155%
160.	611	CITY OF NORTH LAS VEGAS	25,563,756	1.77769%
161.	612	CITY OF RENO	28,601,037	1.98890%
162.	613	CITY OF SPARKS	11,073,694	0.77006%

The accompanying notes are an integral part of these schedules

**GASB 68 Schedule of Employer Allocations as of and for the year ended June 30, 2024**

No.	Agency #		2023 - 2024 Employer Contributions	Employer Allocation Percentage
	(1)	(2)		
163.	614	CITY OF WELLS	131,385	0.00914%
164.	615	CITY OF WINNEMUCCA	853,963	0.05938%
165.	616	CITY OF YERINGTON	273,866	0.01904%
166.	617	CITY OF LOVELOCK	121,463	0.00845%
167.	618	CITY OF MESQUITE	2,957,305	0.20565%
168.	620	CITY OF WEST WENDOVER	759,838	0.05284%
169.	621	CITY OF FERNLEY	869,406	0.06046%
170.	703	TRUCKEE-CARSON IRR DIST	396,993	0.02761%
171.	704	WALKER RIVER IRRIG DIST	69,592	0.00484%
172.	705	WASHOE CO WATER CON DIST	17,905	0.00125%
173.	707	TAHOE-DOUGLAS FIRE PROT	1,749,953	0.12169%
174.	708	N LAKE TAHOE FIRE PRO DST	1,869,068	0.12997%
175.	711	WHITE PINE CO 474 FIRE DT	7,337	0.00051%
176.	712	CENTRAL LYON COUNTY FPD	1,185,654	0.08245%
177.	713	TRUCKEE MEADOWS FIRE PD	4,703,113	0.32705%
178.	714	EAST FORK FIRE PROT DIST	2,012,462	0.13995%
179.	715	STOREY COUNTY FIRE PD	946,852	0.06584%
180.	716	MT CHARLESTON FPD	221,272	0.01539%
181.	717	MASON VALLEY FIRE DI	129,183	0.00898%
182.	718	NORTH LYON CO FIRE D	542,008	0.03769%
183.	719	SMITH VALLEY FPD	20,316	0.00141%
184.	720	MOAPA VALLEY FIRE DEPARTMENT	30,562	0.00213%
185.	721	ELKO COUNTY FIRE PROTECTION DISTRICT	435,203	0.03026%
186.	901	LAS VEGAS HOUSING AUTHORITY	-	0.00000%
187.	902	RENO HOUSING AUTHORITY	884,283	0.06149%
188.	903	BEATTY WATER & SAN DIST	24,579	0.00171%
189.	905	DOUGLAS CO SEWER DISTRICT	193,718	0.01347%
190.	911	TAHOE DOUGLAS DISTRICT	56,855	0.00395%
191.	912	ELKO CONV & VISITORS AUTH	110,176	0.00766%
192.	913	WINNEMUCCA VOL FIRE DEPT	110,600	0.00769%
193.	914	ROUND HILL GID	65,202	0.00453%
194.	916	MINDEN-GVILLE SAN DST	192,246	0.01337%
195.	917	LOVELOCK VOL FIRE DEPT	14,350	0.00100%
196.	919	RENO-TAHOE AIRPORT AUTH	4,425,785	0.30777%
197.	920	ELKO VOL FIRE DEPT	-	0.00000%
198.	921	PERSHING CO WATER CONS	71,825	0.00499%
199.	923	NV ASSOC OF COUNTIES	69,559	0.00484%
200.	924	REGIONAL TRANS COMM	1,019,256	0.07088%
201.	925	STAGECOACH G.I.D.	48,739	0.00339%
202.	926	CHURCHILL CO MOSQ ABATE	62,823	0.00437%
203.	927	MINERAL CO HOUSING AUTH	7,200	0.00050%
204.	928	EAST FORK SWIMMING POOL	99,489	0.00692%
205.	929	PERSHING CO VOL FIRE DPT	5,670	0.00039%
206.	930	CITY OF WELLS VL FIRE DPT	2,783	0.00019%
207.	931	TRUCKEE MDWS REG PLAN AGY	84,498	0.00588%
208.	932	INDIAN HILLS GID	137,365	0.00955%
209.	934	GVILLE RANCHOS IMPRO DIST	107,246	0.00746%
210.	935	BATTLE MT VOL FIRE DEPT	26,425	0.00184%
211.	936	WINNEMUCCA RURAL VOL FIRE	38,063	0.00265%
212.	937	KINGSBURY IMPRV DIST	152,968	0.01064%
213.	938	AUSTIN VOL FIRE DEPT	16,100	0.00112%
214.	942	CONSERVATION DST OF SO NV	-	0.00000%
215.	943	PALOMINO GID	22,881	0.00159%
216.	944	MCGILL-RUTH CONS SWR&WTR	36,458	0.00254%

The accompanying notes are an integral part of these schedules

**GASB 68 Schedule of Employer Allocations as of and for the year ended June 30, 2024**

No.	Agency #	Agency	2023 - 2024 Employer Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)
217.	945	CNTRL DISPATCH ADMIN AUTH	-	0.00000%
218.	946	EXAM ALCOHOL & DRUG COUN	17,094	0.00119%
219.	947	WORKFORCE CONNECTIONS	356,931	0.02482%
220.	948	TRUCKEE MEADOWS WATER ATH	4,837,432	0.33639%
221.	949	HENDERSON DIST PUB LIBRAR	688,539	0.04788%
222.	950	CANYON G I D	22,940	0.00160%
223.	951	LANDER CO FAIR AND R	12,937	0.00090%
224.	952	NV TAHOE CONSERV DIST	97,976	0.00681%
225.	953	GRASS VALLEY VOL FIRE DPT	10,990	0.00076%
226.	954	BOARD OF PHYSICAL THERAPY	39,415	0.00274%
227.	955	GERLACH GID	12,789	0.00089%
228.	956	RYE PATCH VOL FIRE DPT	5,040	0.00035%
229.	957	NV STATE BD OF MASSAGE	71,988	0.00501%
230.	958	RTC OF SOUTHERN NV	5,321,301	0.37004%
231.	959	NEVADAWORKS	244,920	0.01703%
232.	960	INCLINE VILLAGE VCB	61,312	0.00426%
233.	961	DOUGLAS CO MOSQUITO DIST	23,936	0.00166%
234.	962	LAHONTAN CONSER DIST	-	0.00000%
235.	963	CARSON CITY AIRPORT AUTH	36,312	0.00253%
236.	964	SO NV REG HOUSING AUTH	2,734,791	0.19018%
237.	965	FERNLEY SWIMMING POOL	50,948	0.00354%
238.	967	TOWN OF KINGSTON FIRE COMPANY	10,500	0.00073%
239.	968	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	116,904	0.00813%
240.	969	TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT	16,699	0.00116%
241.	970	LINCOLN CO CONSV DIST	5,388	0.00037%
<b>Total Allocation</b>			<b>\$1,438,033,208</b>	<b>100.00000%</b>

The accompanying notes are an intergal part of these schedules

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2024

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 Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	Net Amount of Deferred Amounts from Changes in Proportion and Expanded Portion of Current-Period Changes in Proportion	Differences 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)	
1.	STATE OF NEVADA	\$2,642,564,117	\$560,610,545	\$170,514,805	\$4,619,842	\$735,745,192	\$0	\$260,326,604	\$0	\$135,964,941	\$396,291,545	\$288,497,601	(\$37,965,218)	(\$2,857,450)	\$247,674,933
2.	NV BD OF VET MEDICAL EXAM	534,448	113,381	34,486	75,073	222,940	-	52,650	-	28,252	80,902	58,349	3,633	(578)	61,404
3.	BD OF EXAM FOR SOC WORKER	612,020	129,838	39,491	62,720	232,049	-	60,292	-	12,250	72,542	66,817	165	(662)	66,320
4.	BD OF CHIROPRACTIC EXAMIN	295,437	62,676	19,063	2,307	84,046	-	29,104	-	8,739	37,843	32,254	(1,920)	(319)	30,015
5.	ST BD OF DENTAL EXAMINERS	1,628,799	345,544	105,100	369,066	819,710	-	160,458	-	24,234	184,692	177,822	65,207	(1,761)	241,268
6.	NV BD OF DISPENSING OPT	146,450	31,069	9,450	1,413	41,932	-	14,428	-	5,978	20,406	15,987	(410)	(158)	15,419
7.	COSMETOLOGY BOARD	2,690,696	570,822	173,621	111,272	855,715	-	265,068	-	239,736	504,804	293,752	(46,855)	(2,909)	243,988
8.	LIO PET GAS BD	437,841	92,886	28,252	33	121,171	-	43,133	-	59,926	103,059	47,800	(19,822)	(473)	27,505
9.	BOARD OF NURSING	5,103,633	1,082,718	329,318	247,157	1,659,193	-	55,977	-	37,583	540,356	557,180	76,695	(5,319)	628,356
10.	ACCOUNTANCY BOARD	568,221	120,546	36,665	14,253	171,464	-	55,977	-	13,553	69,530	62,035	(3,668)	(614)	57,753
11.	LEGISLATIVE COUNSEL	66,824,784	14,176,639	4,311,954	7,453,405	25,941,998	-	6,583,102	-	2,560,834	9,143,936	7,295,486	1,342,850	(72,259)	8,566,077
12.	NV ST BOARD OF PHARMACY	5,252,960	1,114,397	338,954	283,692	1,737,043	-	517,484	-	215,222	732,706	573,483	86,566	(5,680)	654,369
13.	NV ST BOARD ARCHITECTURE	809,631	171,760	52,242	19,144	243,146	-	79,760	-	14,782	94,542	88,390	(8,762)	(875)	78,753
14.	ST BD OF MEDICAL EXAMINER	6,797,728	1,442,114	438,632	277,782	2,158,528	-	669,664	-	52,616	722,280	742,129	65,949	(7,350)	800,728
15.	NV BRD MAR, FAM, COU	349,275	74,097	22,537	104,212	200,846	-	34,408	-	36,041	70,449	38,131	27,127	(378)	64,880
16.	STATE BOARD OF PSYCHOLOGICAL EXAMINERS	198,328	42,074	12,797	58,132	113,003	-	19,538	-	20,322	39,860	21,652	6,585	(214)	28,023
17.	NV RURAL HOUSING	6,780,578	1,438,475	437,525	503,808	2,379,808	-	667,975	-	603,632	1,271,607	740,258	120,200	(7,332)	853,126
18.	STATE BOARD OF OPTOMETRY	334,437	70,950	21,580	8,158	100,688	-	32,947	-	10,364	43,311	36,512	(3,707)	(362)	32,443
19.	BOARD OF OSTEOPATHIC MED	642,978	136,406	41,489	25,459	203,354	-	63,341	-	9,497	72,838	70,195	(286)	(695)	69,214
20.	UNIVERSITY OF NEVADA-RENO	-	-	-	-	-	-	-	-	1,443,103	1,443,103	-	(13,178,729)	-	(13,178,729)
21.	UNLV	-	-	-	-	-	-	-	-	2,801,925	2,801,925	-	(12,471,757)	-	(12,471,757)
22.	NEVADA SYSTEMS OF HIGHER EDUCATION (NSHE)	548,107,978	116,279,151	35,367,364	34,798,451	186,444,966	-	53,995,696	-	15,427,837	69,423,533	59,838,788	28,984,793	(592,677)	88,230,904
23.	PRIVATE INVESTIGATORS LICENSING BOARD	1,167,902	247,766	75,360	462,813	785,939	-	115,054	-	40,856	155,910	127,504	144,589	(1,263)	270,830
24.	STATE OF NEVADA SUPREME COURT	35,119,102	7,450,392	2,266,105	22,921,389	32,637,886	-	3,459,684	-	3,459,684	3,834,070	4,939,954	(37,975)	(8,736)	8,736,949
25.	CHURCHILL CO SCHOOL DIST	44,443,348	9,428,498	2,867,764	1,979,569	14,275,831	-	4,378,242	-	3,435,821	7,814,063	4,852,029	(795,757)	(48,057)	4,008,215
26.	CLARK CO SCHOOL DISTRICT	4,249,709,278	901,560,656	274,217,892	53,734,228	1,229,512,776	-	418,651,101	-	36,690,925	455,342,026	463,955,029	(13,340,121)	(4,595,275)	446,019,633
27.	DOUGLAS CO SCHOOL DIST	91,749,461	19,464,321	5,920,251	4,437,491	29,822,063	-	9,038,504	-	3,444,654	12,483,158	10,016,597	(660,912)	(99,210)	9,256,475
28.	ELKO CO SCHOOL DISTRICT	148,033,523	31,404,784	9,552,051	1,891,899	42,848,734	-	14,583,208	-	4,115,219	18,698,427	16,161,318	(1,213,302)	(160,071)	14,787,945
29.	ESMERALDA CO SCHOOL DIST	2,544,372	539,779	164,179	38,817	742,775	-	250,654	-	373,416	624,070	277,777	(32,908)	(2,751)	242,118
30.	EUREKA CO SCHOOL DISTRICT	11,457,238	2,430,612	739,293	231,512	3,401,417	-	1,128,686	-	602,757	1,731,443	1,250,825	(83,094)	(12,389)	1,155,342
31.	HUMBOLDT CO SCHOOL DIST	55,617,613	11,799,078	3,588,797	1,150,100	16,537,975	-	5,479,051	-	3,130,279	8,609,330	6,071,960	(496,663)	(60,140)	5,515,157
32.	LANDER CO SCHOOL DISTRICT	17,401,523	3,691,671	1,122,855	1,135,754	5,950,280	-	1,714,274	-	526,351	2,240,625	1,899,783	154,925	(18,817)	2,035,891
33.	LINCOLN CO SCHOOL DIST	17,096,022	3,626,860	1,103,143	175,781	4,905,784	-	1,684,179	-	1,294,268	2,978,447	1,866,430	(524,661)	(18,486)	1,323,283
34.	LYON CO SCHOOL DISTRICT	130,696,492	27,726,794	8,433,357	6,157,360	42,317,511	-	12,875,288	-	5,918,804	18,794,092	14,268,575	(220,245)	(141,324)	13,907,006
35.	MINERAL CO SCHOOL DIST	10,952,794	2,323,596	706,743	567,750	3,598,089	-	1,078,991	-	64,088	1,143,079	1,195,754	57,125	(11,843)	1,241,036
36.	NYE COUNTY SCHOOL DIST	97,067,077	20,592,434	6,263,376	7,087,053	33,942,863	-	9,562,357	-	830,100	10,392,457	10,597,139	1,375,042	(104,960)	11,867,221
37.	CARSON CITY SCHOOL	114,417,199	24,273,201	7,382,915	7,328,295	38,984,411	-	11,271,568	-	7,804,336	19,075,904	12,491,309	(411,531)	(123,721)	11,956,057
38.	PERSHING CO SCHOOL DIST	14,003,193	2,970,727	903,574	283,554	4,157,855	-	1,379,495	-	1,643,666	3,023,161	1,528,776	(395,660)	(15,142)	1,117,974
39.	STOREY CO SCHOOL DISTRICT	8,234,343	1,746,887	531,331	80,899	2,359,117	-	811,189	-	371,476	1,182,665	898,971	(71,656)	(8,904)	818,411
40.	WASHOE CO SCHOOL-CERT	693,680,442	147,161,830	44,760,612	15,746,223	207,668,665	-	68,336,458	-	18,566,181	86,902,639	75,731,422	(3,906,194)	(750,087)	71,075,141
41.	WASHOE CO SCHOOL-CLASS	254,949,707	54,086,670	16,450,954	16,347,531	86,885,155	-	25,115,830	-	3,842,694	28,958,524	27,833,716	1,805,889	(275,681)	29,363,924
42.	WHITE PINE CO SCHOOL DIST	26,577,448	5,638,311	1,714,944	2,702,685	10,055,940	-	2,618,221	-	32,159	2,650,380	2,901,548	844,132	(28,739)	3,716,941
43.	ICDA CHARTER HIGH SCHOOL	-	-	-	-	-	-	-	-	254,653	254,653	-	(252,195)	-	(252,195)
44.	ODYSSEY CHARTER SCHOOL	20,993,080	4,453,607	1,354,605	605,780	6,413,992	-	2,068,089	-	438,236	2,506,325	2,291,886	136,541	(22,700)	2,405,727
45.	SIERRA NEVADA ACADEMY	2,813,952	596,970	181,574	28,230	806,774	-	277,211	-	524,431	801,642	307,209	(75,259)	(3,043)	228,907
46.	CORAL ACADEMY OF SCIENCE	19,433,573	4,122,763	1,253,976	2,799,131	8,175,870	-	1,914,458	-	44,489	1,958,947	2,121,628	753,910	(21,014)	2,854,524
47.	BAILEY CHARTER SCHOOL	3,048,490	646,726	196,708	391,248	1,234,682	-	300,316	-	230,109	530,425	332,814	(53,367)	(3,296)	276,151
48.	ANDRE AGASSI PREP ACDMY	-	-	-	-	-	-	-	-	5,245	5,245	-	(553,710)	-	(553,710)
49.	EXPLORE KNOWLEDGE CHARTER	7,125,518	1,511,653	459,783	369,971	2,341,407	-	701,955	-	807,805	1,509,760	777,917	(144,421)	(7,705)	625,791
50.	MARIPOSA ACADEMY	2,196,843	466,052	141,754	68,028	675,834	-	216,417	-	184,768	401,185	239,836	15,320	(2,375)	252,781
51.	ACADEMY FOR CAREER ED	2,242,678	475,776	144,712	43,104	663,592	-	220,933	-	39,293	260,226	244,842	(10,177)	(2,425)	232,240
52.	HIGH DSRT MONTESSORI SCH	5,166,480	1,096,050	333,374	613,287	2,042,711	-	508,964	-	203,378	712,342	564,042	107,259	(5,587)	665,714
53.	RAINSHADOW COM CHARTER HS	1,456,454	308,982	93,980	80,791	483,753	-	143,479	-	86,272	229,751	159,006	26,548	(1,575)	183,979
54.	SILVER STATE HIGH SCHOOL	-	-	-	-	-	-	-	-	120,034	120,034	-	(258,886)	-	(258,886)
55.	NEVADA STATE HIGH SCHOOL	4,662,211	989,071	300,835	687,693	1,977,599	-	459,288	-	394,679	853,967	508,988	321,812	(5,041)	825,579
56.	CARSON MONTESSORI SCHOOL	3,158,302	670,022	203,793	115,133	988,948	-	311,134	-	188,305	499,439	344,803	(5,273)	(3,415)	336,115
57.	100 ACADEMY OF EXCELLENCE	2,021,634	428,882	130,449	8,061	567,392	-	199,157	-	609,625	808,782	220,709	(208,970)	(2,186)	9,553
58.	INNOVATIONS CHARTER	7,527,727	1,596,980	485,736	-	2,082,716	-	741,579	-	697,114	1,438,693	821,828	(338,194)	(8,140)	475,944
59.	RAINBOW DREAMS ACADEMY	2,137,113	453,381	137,900	478,938	1,070,219	-	210,533	-	718,005	928,538	233,316	(109,200)	(2,311)	121,805
60.	THE DELTA ACADEMY	5,106,158	1,083,253	329,481	1,215,868	2,628,602	-	503,022	-	6,658	509,680	557,455	367,812	(5,521)	919,746

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2024

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 Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	Net Amortized of Deferred Amounts from Changes in Proportion and Expanded 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)	
63.	NV CONNECTIONS ACADEMY	5,981,513	1,268,957	385,965	308,071	1,962,993	-	589,256	-	2,399,138	2,988,394	653,022	(793,905)	(6,468)	(147,351)
64.	QUEST ACADEMY CHARTER SCHOOL	5,450,935	1,156,396	351,729	671,150	2,179,275	-	536,987	-	714,939	1,251,926	595,097	(432,508)	(5,894)	156,695
65.	BEACON ACADEMY OF NV	9,097,436	1,929,889	587,024	2,305,112	4,822,125	-	896,214	-	98,053	994,267	993,198	671,762	(9,837)	1,655,123
66.	ELKO INST ACADEMIC ACH	3,051,178	647,297	196,881	487,872	1,332,050	-	300,580	-	65,102	365,682	333,105	98,526	(3,299)	428,332
67.	SILVER SANDS MONTESSORI	1,715,932	364,029	110,723	64,991	539,743	-	169,041	-	269,801	438,842	187,334	(35,938)	(1,855)	149,541
68.	ALPINE ACADEMY CHARTER	1,347,760	285,923	86,966	170,266	543,155	-	132,772	-	87,937	220,709	147,139	4,098	(1,457)	149,780
69.	OASIS ACADEMY	8,225,347	1,744,978	530,751	839,898	3,115,627	-	810,303	-	212,073	1,022,376	897,988	338,375	(8,894)	1,227,469
70.	SOMERSET ACADEMY OF LV	92,689,836	19,663,818	5,980,929	13,016,584	38,661,331	-	9,131,143	-	9,131,143	10,119,260	5,068,204	(100,227)	15,087,237	
71.	DISCOVERY CHARTER SCHOOL	4,093,676	868,459	264,150	555,662	1,668,271	-	403,280	-	169,018	572,298	446,921	99,099	(4,427)	541,593
72.	IMAGINE SCHOOL AT MT VIEW	3,379,433	716,935	218,062	111,043	1,046,040	-	332,918	-	204,522	537,440	368,944	(6,208)	(3,654)	359,082
73.	HONORS ACAD OF LITERATURE	2,216,796	470,285	143,042	137,377	750,704	-	218,383	-	120,286	338,669	242,015	(7,132)	(2,397)	232,486
74.	PINECREST ACADEMY OF NV	78,237,771	16,597,864	5,048,392	17,152,123	38,798,379	-	7,707,428	-	-	7,707,428	8,541,480	5,664,416	(84,600)	14,121,296
75.	DORAL ACADEMY OF NV	60,514,463	12,837,927	3,904,773	8,457,740	25,200,440	-	5,961,454	-	-	5,961,454	6,606,567	2,897,953	(65,435)	9,439,085
76.	LEARNING BRIDGE CHARTER	2,030,479	430,759	131,019	181,553	743,331	-	200,029	-	125,417	325,446	221,674	42,336	(2,196)	261,814
77.	AMERICAN PREP ACADEMY	21,061,669	4,468,158	1,359,031	3,757,726	9,584,915	-	2,074,846	-	5,935	2,080,781	2,299,373	1,490,909	(22,774)	3,767,508
78.	FOUNDERS ACADEMY	9,621,053	2,041,072	620,811	1,849,727	4,511,610	-	947,797	-	8,642	956,439	1,050,362	662,030	(10,403)	1,701,989
79.	MATER ACADEMY OF NV	54,456,659	11,552,786	3,513,885	13,543,395	28,610,066	-	5,364,683	-	-	5,364,683	5,945,217	4,907,834	(58,885)	10,794,166
80.	LEADERSHIP ACADEMY OF NV	3,153,967	669,103	203,514	1,406,800	3,107,707	-	310,707	-	61,296	372,003	344,329	286,787	(3,410)	627,706
81.	EQUIPO ACADEMY	9,177,282	1,946,928	592,176	807,279	3,346,383	-	904,081	-	269,558	1,173,639	1,001,915	372,626	(9,924)	1,364,617
82.	SLAM ACADEMY OF NEVADA	19,190,291	4,071,152	1,238,278	5,404,050	10,713,480	-	1,890,491	-	-	1,890,491	2,095,690	1,871,667	(20,751)	3,945,985
83.	LEGACY TRADITIONAL SCHOOLS-NEVADA, INC.	38,123,152	8,087,691	2,459,945	6,136,305	16,683,941	-	3,755,622	-	785,926	4,541,548	4,162,032	3,779,898	(41,223)	7,900,707
84.	AMERICAN LEADERSHIP ACADEMY	8,882,976	1,884,492	573,185	906,948	3,364,625	-	875,088	-	47,389	922,477	969,785	438,381	(9,650)	1,398,561
85.	FUTURO ACADEMY	5,321,812	1,129,003	343,397	1,011,846	2,484,246	-	524,267	-	221	524,488	581,000	532,092	(5,755)	1,107,337
86.	MATER ACADEMY OF N. NEVADA	6,898,356	1,463,462	445,125	1,619,653	3,528,240	-	679,577	-	-	679,577	753,116	683,630	(7,459)	1,429,287
87.	DORAL ACADEMY OF N. NEVADA	8,065,542	1,711,076	520,439	1,280,586	3,512,101	-	794,559	-	3,771	798,330	880,543	851,612	(8,721)	1,723,434
88.	NV STATE HIGH AT MEADOW WOOD	115,604	24,525	7,460	39,417	71,402	-	11,388	-	60,948	72,336	12,620	13,463	(125)	25,958
89.	NV RISE ACADEMY	4,499,039	954,455	290,306	1,048,216	2,292,977	-	443,214	-	-	443,214	491,175	553,220	(4,865)	1,039,530
90.	NV PREPARATORY CHARTER	3,911,645	829,841	252,404	1,101,764	2,184,009	-	385,347	-	-	385,347	427,049	490,275	(4,230)	913,094
91.	NV STATE HIGH AT SUNRISE	-	-	-	46,335	46,335	-	-	-	119,490	119,490	-	(1,025)	-	(1,025)
92.	SIGNATURE ACADEMY	8,879,282	1,883,708	572,947	1,952,462	4,409,117	-	874,724	-	-	874,724	969,382	1,105,320	(9,601)	2,065,101
93.	GIRLS ATHLETIC LEADERSHIP SCHOOL LAS VEGAS	58,424	12,394	3,770	248,601	264,765	-	5,755	-	516,545	522,300	6,378	(4,831)	(63)	1,484
94.	PINECREST ACADEMY OF NORTHERN NEVADA	8,990,689	1,907,343	580,136	3,231,014	5,718,493	-	885,699	-	-	885,699	981,544	1,145,185	(9,722)	2,117,007
95.	DEMOCRACY PREP AT THE AGASSI CAMPUS	10,826,171	2,296,733	698,572	4,742,063	7,737,368	-	1,066,518	-	275,159	1,341,677	1,181,930	1,414,092	(11,707)	2,584,315
96.	EXPLORE ACADEMY OF LAS VEGAS	2,451,673	520,114	158,197	938,879	1,617,190	-	241,521	-	201,909	443,430	267,658	302,376	(2,651)	567,383
97.	TEACH LAS VEGAS	1,874,242	397,614	120,938	1,675,029	2,193,581	-	184,637	-	1,384,308	1,568,945	204,618	208,833	(2,027)	411,424
98.	CIVICA NEVADA ACADEMY	8,635,371	1,831,963	557,208	3,841,596	6,230,767	-	850,695	-	-	850,695	942,753	1,111,684	(9,338)	2,045,099
99.	SAGE COLLEGIATE CHARTER	2,213,340	469,552	142,819	1,152,507	1,764,878	-	218,043	-	-	218,043	241,636	293,692	(2,393)	532,935
100.	CACTUS PARK ELEMENTARY PUBLIC CHARTER SCHOOL	1,597,338	338,869	103,070	822,777	1,264,716	-	157,359	-	-	157,359	174,388	211,411	(1,727)	384,072
101.	YOUNG WOMEN'S LEADERSHIP ACADEMY OF LAS VEGAS	1,249,420	265,060	80,620	641,382	987,062	-	123,084	-	-	123,084	136,403	165,245	(1,351)	300,297
102.	BATTLE BORN ACADEMY	3,161,732	670,750	204,015	1,743,327	2,618,092	-	311,472	-	-	311,472	345,177	425,393	(3,419)	767,151
103.	CLV STRONG START ACADEMY	3,000,343	636,512	193,601	1,535,339	2,365,452	-	295,572	-	-	295,572	327,558	396,491	(3,244)	720,805
104.	EAGLE CHARTER SCHOOL	1,101,437	233,666	71,072	718,882	1,023,620	-	108,506	-	-	108,506	120,248	154,931	(1,191)	273,988
105.	SOUTHERN NV TRADES HIGH	1,561,002	331,161	100,726	1,018,828	1,450,715	-	153,779	-	-	153,779	170,420	219,575	(1,688)	388,307
106.	CHURCHILL COUNTY	36,847,887	7,817,148	2,377,657	2,778,177	12,972,982	-	3,629,991	-	1,311,543	4,941,534	4,022,805	552,746	(39,844)	4,535,707
107.	CHURCHILL CO VOL FIRE DPT	2,031,937	431,068	131,113	71,460	633,641	-	200,172	-	341,111	541,283	221,833	(81,617)	(2,197)	138,019
108.	CLARK COUNTY	1,355,314,647	287,525,165	87,453,400	36,596,972	411,575,537	-	133,515,949	-	122,181,999	255,697,948	147,964,249	(21,386,396)	(1,465,522)	125,112,331
109.	CLARK CO WATER RECLAM DST	74,312,242	15,765,077	4,795,092	1,466,609	22,026,778	-	7,320,713	-	3,308,146	10,628,859	8,112,917	(490,178)	(80,355)	7,542,384
110.	SOUTHERN NV HEALTH DIST	127,620,524	27,074,239	8,234,872	13,018,596	48,327,712	-	12,572,266	-	6,246,406	18,818,672	13,932,761	4,262,469	(137,998)	18,057,232
111.	LV CONVY & VISIT AUTH	68,575,632	14,548,076	4,424,930	13,160,893	32,133,899	-	6,755,583	-	16,092,181	22,847,764	7,486,632	(4,112,417)	(74,152)	3,000,663
112.	DOUGLAS COUNTY	94,697,386	20,089,712	6,110,469	4,474,758	30,674,939	-	9,328,913	-	1,466,318	10,795,231	10,338,432	1,125,675	(102,398)	11,361,709
113.	ELKO COUNTY	57,729,748	12,247,160	3,725,085	592,847	16,565,092	-	5,687,124	-	1,894,693	7,581,817	6,302,549	(513,535)	(62,424)	5,726,590
114.	ELKO CO AGRICULTURE	188,653	40,022	12,173	1,721	53,916	-	18,585	-	-	57,495	20,595	(18,009)	(204)	2,382
115.	ESMERALDA COUNTY	5,073,328	1,076,288	327,363	250,245	1,653,896	-	499,788	-	391,324	891,112	553,872	(91,858)	(5,486)	456,528
116.	LEWIS COUNTY	15,481,183	3,284,278	998,943	753,691	5,036,912	-	1,525,096	-	47,137	1,572,233	1,690,133	343,065	(16,740)	2,016,458
117.	HUMBOLDT COUNTY	31,824,239	6,456,399	2,053,499	921,572	9,726,470	-	3,135,097	-	2,778,139	5,913,236	3,474,360	(268,445)	(34,412)	3,171,503
118.	LANDER COUNTY GOVERNMENT	20,772,061	4,701,719	1,340,344	991,302	6,738,365	-	2,046,316	-	-	2,046,316	2,267,756	246,811	(22,461)	2,492,106
119.	LINCOLN COUNTY	12,067,700	2,560,119	778,684	137,831	3,476,634	-	1,188,824	-	820,899	2,009,723	1,317,471	(359,531)	(13,049)	944,891
120.	LYON COUNTY	55,061,706	11,681,144	3,552,927	325,427	15,559,498	-	5,424,287	-	1,556,003	6,980,290	6,011,271	(26,149)	(59,539)	5,925,583
121.	MINERAL COUNTY	10,497,715	2,227,053	677,378	338,085	3,242,516	-	1,034,160	-	822,					

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2024

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 Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	Net Amount of Deferred Amounts from Changes in Proportion and Expanded Portion of Current-Period Changes in Proportion	Differences 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.	WASHOE COUNTY	600,523,867	127,398,995	38,749,566	21,650,448	187,799,009	-	59,159,336	-	2,543,909	61,703,245	65,561,207	6,283,243	71,195,004	
126.	RENO/SPARKS CNVNTION AUTH	20,162,843	4,277,475	1,301,033	5,900,748	11,479,256	-	1,986,299	-	989,430	2,975,729	2,201,245	502,070	2,681,513	
127.	WHITE PINE COUNTY	20,664,848	4,384,004	1,333,435	3,777,634	6,095,073	-	2,035,767	-	849,800	2,256,065	(25,041)	(22,345)	2,208,679	
128.	LV METRO POLICE DEPT	1,588,125,071	336,915,066	102,475,789	24,858,792	464,249,647	-	156,450,775	-	84,182,386	240,633,161	173,380,946	(4,692,566)	(1,717,264)	166,971,116
129.	WHITE PINE CO TOUR & REC	540,077	114,575	34,849	56,192	205,616	-	53,204	-	3,205	56,409	58,963	(1,244)	57,135	
130.	LV-CLARK CO LIBRARY DIST	60,390,453	12,811,619	3,896,771	2,309,231	19,017,621	-	5,949,237	-	2,082,737	8,031,974	6,593,028	(132,508)	6,395,219	
131.	TOWN OF KINGSTON	99,811	21,175	6,440	4,141	31,756	-	9,833	-	11,582	21,415	10,897	(1,640)	9,149	
132.	WESTERN NEVADA REGIONAL YOUTH CENTER	2,455,894	521,009	158,470	1,044,859	1,724,338	-	241,937	-	74,302	316,239	268,119	308,484	(2,656)	573,943
133.	EIGHTH JUDICIAL DIST COURT	95,257,264	20,208,489	6,146,596	60,150,443	86,505,528	-	9,384,067	-	9,384,067	10,399,555	10,399,555	13,277,044	(103,003)	23,573,596
134.	UNIV MEDICAL CENTER	676,678,238	143,554,873	43,663,523	40,225,167	227,443,563	-	66,661,522	-	36,168,039	102,829,561	73,875,235	310,678	(731,702)	73,454,211
135.	HUMBOLDT GEN HOSPITAL	54,119,672	11,481,295	3,492,141	7,075,734	22,049,170	-	5,331,484	-	5,133,811	10,465,295	5,908,424	1,935,000	(58,520)	7,784,904
136.	BATTLE MOUNTAIN GEN HOSP	12,866,601	2,729,604	830,234	400,454	3,960,292	-	1,267,525	-	1,273,058	2,540,583	1,404,689	(304,566)	(13,913)	1,086,210
137.	GROVER C DILS MED CENTER	8,713,269	1,848,489	562,235	285,698	2,696,422	-	858,669	-	364,563	1,222,932	951,257	74,134	(9,422)	1,015,969
138.	MT GRANT GENERAL HOSPITAL	12,905,563	2,737,869	832,748	470,916	4,041,533	-	1,271,364	-	1,601,882	2,873,246	1,408,944	(112,134)	(13,955)	1,282,855
139.	PERSHING GENERAL HOSPITAL	14,143,147	3,000,418	912,605	2,453,214	6,366,327	-	1,393,282	-	362,728	1,756,010	1,544,055	434,510	(15,293)	1,963,272
140.	WM. BEE RIRIE HOSPITAL	25,100,439	5,324,969	1,619,638	719,504	7,664,111	-	2,472,717	-	2,007,611	4,480,328	2,740,299	(388,851)	(27,141)	2,324,307
141.	SLVR SPGS/STGE HSP D	126,409	26,817	8,157	5,035	40,009	-	12,453	-	6,832	19,285	13,800	362	(137)	14,025
142.	CC COMMUNICATIONS WTR	8,280,454	1,756,669	534,307	116,350	2,407,326	-	815,732	-	1,364,253	2,179,985	904,005	(306,850)	(8,954)	588,201
143.	LOVELOCK MEADOWS WTR	828,704	175,807	53,473	47,561	276,841	-	81,638	-	72,061	153,699	90,472	(4,531)	(896)	85,045
144.	LINCOLN CO. POWER DIST.	3,475,864	737,392	224,285	186,662	1,148,339	-	342,417	-	366,015	708,432	379,472	3,494	(3,759)	379,207
145.	OVERTON POWER DISTRICT #5	11,282,808	2,393,607	728,038	232,530	3,354,175	-	1,111,502	-	11,585	1,229,087	1,231,782	89,150	(12,200)	1,308,732
146.	SUN VALLEY GID	2,422,737	513,975	156,330	40,047	710,352	-	238,671	-	19,575	258,246	264,498	(17,998)	(2,620)	243,880
147.	MOAPA VALLEY WATER	3,001,348	636,725	193,666	223,558	1,053,949	-	295,671	-	268,119	563,790	327,667	(669)	(3,245)	323,753
148.	LANDER CO SEWER AND WATER	-	-	-	732	732	-	-	-	25,145	25,145	-	(11,432)	-	(11,432)
149.	VIRGIN VALLEY WATER DIST	4,342,977	921,347	280,236	257,384	1,458,967	-	427,839	-	68,913	496,752	474,137	103,503	(4,696)	572,944
150.	ALAMO SEWER & WATER GID	280,146	59,432	18,077	21,488	98,997	-	27,598	-	60,654	88,252	30,584	1,316	(303)	31,597
151.	CITY OF BOULDER	48,828,956	10,358,889	3,150,750	1,638,458	15,148,097	-	4,810,281	-	576,968	5,387,249	5,330,820	915,737	(52,799)	6,193,758
152.	CITY OF CALIENTE	805,799	170,947	51,995	41,274	264,216	-	79,381	-	50,524	129,905	87,971	(43,463)	(871)	43,637
153.	CITY OF CARLIN	3,152,409	668,772	203,413	176,703	1,048,888	-	310,553	-	183,846	494,399	344,159	3,580	(3,409)	344,330
154.	CITY OF CARSON	134,790,608	28,595,346	8,697,535	4,102,925	41,395,806	-	13,278,611	-	16,886,220	14,964,831	14,715,543	1,079,361	(145,751)	15,649,153
155.	CITY OF ELKO	32,626,043	6,921,498	2,105,327	910,842	9,937,577	-	3,214,085	-	2,707,692	5,921,777	3,561,895	(278,014)	(35,279)	3,248,602
156.	CITY OF ELY	4,992,979	1,059,243	322,178	408,178	1,789,599	-	491,873	-	317,370	809,243	545,100	(13,785)	(5,399)	525,916
157.	CITY OF FALLON	18,510,361	3,926,907	1,194,405	523,156	5,644,468	-	1,823,509	-	1,244,256	3,067,765	2,020,840	52,008	(20,016)	2,052,832
158.	CITY OF HENDERSON	543,764,875	115,357,777	35,087,120	10,657,259	161,102,156	-	53,567,844	-	17,576,368	71,144,212	59,364,636	(709,252)	(587,981)	58,067,403
159.	CITY OF LAS VEGAS	601,940,204	127,699,466	38,840,957	15,018,667	181,559,900	-	59,298,864	-	47,586,338	106,885,202	65,715,833	(12,136,320)	(650,887)	52,928,626
160.	CITY OF NORTH LAS VEGAS	321,190,804	68,139,483	20,725,245	16,459,900	105,324,628	-	31,641,431	-	740,434	32,381,865	35,065,478	5,079,325	(347,308)	39,797,495
161.	CITY OF RENO	359,352,126	76,235,271	23,187,653	18,731,869	118,154,793	-	35,400,813	-	11,744,717	47,145,530	39,231,679	3,597,074	(388,573)	42,440,180
162.	CITY OF SPARKS	139,133,259	29,516,624	8,977,750	4,502,702	42,997,076	-	13,706,418	-	1,171,149	14,877,567	15,189,645	1,623,087	(150,447)	16,662,285
163.	CITY OF WELLS	1,650,761	350,203	106,517	60,810	517,530	-	162,621	-	178,064	340,685	180,219	(28,583)	(1,785)	149,851
164.	CITY OF WINNEMUCCA	10,729,451	2,276,215	692,331	472,577	3,441,123	-	1,056,989	-	187,006	1,243,995	1,171,372	89,337	(11,602)	1,249,107
165.	CITY OF YERINGTON	3,440,936	729,982	222,031	384,448	1,336,461	-	338,976	-	321,917	660,893	375,659	54,027	(3,721)	425,965
166.	CITY OF LOVELOCK	1,526,098	323,756	98,473	173,704	595,933	-	150,340	-	85,158	235,498	166,609	11,843	(1,650)	176,802
167.	CITY OF MESQUITE	37,156,479	7,882,614	2,397,569	2,652,541	12,932,634	-	3,660,392	-	1,660,467	5,320,859	4,056,497	737,955	(40,178)	4,754,274
168.	CITY OF WEST WENDOVER	9,546,836	2,025,327	616,022	189,575	2,830,924	-	940,486	-	882,314	1,822,800	1,042,261	(228,570)	(10,323)	803,368
169.	CITY OF FERNLEY	10,923,481	2,317,378	704,852	550,278	3,572,508	-	1,076,103	-	349,584	1,425,687	1,192,553	169,684	(11,812)	1,350,425
170.	TRUCKEE-CARSON IRR DIST	4,987,941	1,058,174	321,853	130,102	1,510,129	-	491,377	-	423,715	915,092	544,551	(46,047)	(5,394)	493,110
171.	WALKER RIVER IRRIG DIST	874,375	185,496	56,420	53,158	295,074	-	86,137	-	29,300	115,437	95,458	20,325	(945)	114,838
172.	WASHOE CO WATER CON DIST	224,964	47,725	14,516	11,648	73,889	-	22,161	-	35,061	24,561	2,162	12,900	(243)	26,480
173.	TAHOE-DOUGLAS FIRE PROT	21,986,942	4,664,541	1,418,735	2,833,787	8,916,973	-	2,165,997	-	2,175,926	4,341,923	2,400,388	349,228	(23,775)	2,725,841
174.	N LAKE TAHOE FIRE PRO DST	23,483,539	4,981,949	1,515,305	832,646	7,329,900	-	2,313,431	-	508,690	2,822,121	2,563,778	249,866	(25,393)	2,788,251
175.	WHITE PINE CO 474 FIRE DT	92,184	19,557	5,948	29,656	55,161	-	9,081	-	248,881	257,962	10,064	(152,468)	(100)	(142,504)
176.	CENTRAL LYON COUNTY FPD	14,896,917	3,160,328	961,243	2,257,694	6,379,265	-	1,467,538	-	1,467,538	1,626,345	764,031	(16,108)	(2,374,268)	
177.	TRUCKEE MEADOWS FIRE PD	59,091,342	12,536,017	3,812,944	6,184,954	22,533,915	-	5,821,258	-	1,900,586	7,721,844	6,451,200	2,132,068	(63,896)	8,519,372
178.	EAST FORK FIRE PROT DIST	25,285,185	5,364,162	1,631,559	2,354,963	9,350,684	-	2,490,916	-	4,815,396	4,815,396	2,760,469	540,978	(27,341)	3,274,106
179.	STOREY COUNTY FIRE PD	11,896,536	2,523,808	767,639	1,206,707	4,498,154	-	1,171,962	-	141,432	1,313,394	1,298,785	380,283	(12,864)	1,666,204
180.	MT CHARLESTON FPD	2,780,129	589,794	179,391	448,590	1,217,775	-	273,878	-	35,592	307,470	303,516	33,992	(3,006)	457,738
181.	MASON VALLEY FIRE DI	1,623,094	344,334	104,732	64,162	513,228	-	159,895	-	37,357	197,252	177,199	30,171	(1,755)	205,615
182.	NORTH LYON CO FIRE D	6,809,953	1,444,707	439,421	1,471,011	3,355,139	-	670,869	-	857,470	1,528,339	743,466	383,735	(7,364)	1,119,837
183.															

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2024

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 Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense / (Income)	Net Amortized Amounts from Changes in Proportion and Expanded 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)	
187.	RENO HOUSING AUTHORITY	11,110,401	2,357,032	716,913	1,309,395	4,383,340	-	1,094,517	-	201,385	1,295,902	1,212,961	318,798	(12,014)	1,519,745
188.	BEATTY WATER & SAN DIST	308,818	65,515	19,927	79,253	164,695	-	30,423	-	159,114	189,537	33,715	(26,301)	(334)	7,080
189.	DOUGLAS CO SEWER DISTRICT	2,433,932	157,350	157,033	40,463	713,866	-	239,773	-	242,571	482,344	265,722	(92,200)	(2,632)	170,890
190.	TAHOE DOUGLAS DISTRICT	714,344	151,545	46,094	4,814	202,453	-	70,372	-	60,795	131,167	77,986	2,390	(772)	79,604
191.	ELKO CONV & VISITORS AUTH	1,384,285	293,671	89,323	63,691	446,685	-	136,370	-	117,493	253,863	151,127	(47,304)	(1,497)	102,326
192.	WINNEMUCCA VOL FIRE DEPT	1,389,612	294,801	89,666	39,977	424,444	-	136,895	-	164,907	301,802	151,709	(46,041)	(1,503)	104,165
193.	ROUND HILL GID	819,218	173,794	52,861	25,228	251,883	-	80,703	-	104,082	184,785	89,438	(8,513)	(886)	80,039
194.	MINDEN-GVILLE SAN DST	2,415,437	512,426	155,859	164,222	832,507	-	237,952	-	237,952	237,952	263,701	63,309	(2,612)	324,398
195.	LOVELOCK VOL FIRE DEPT	180,298	38,250	11,634	244	50,128	-	17,761	-	67,609	85,370	19,684	(19,708)	(195)	(219)
196.	RENO-TAHOE AIRPORT AUTH	55,606,909	11,796,807	3,588,106	3,380,017	18,764,930	-	5,477,997	-	973,971	6,451,968	6,070,793	648,964	(60,129)	6,659,628
197.	ELKO VOL FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198.	PERSHING CO WATER CONS	902,431	191,448	58,231	27,472	277,151	-	88,901	-	135,122	224,023	98,521	(14,039)	(976)	83,506
199.	NV ASSOC OF COUNTIES	873,960	185,408	56,393	169,078	410,879	-	86,096	-	111,023	197,119	95,413	(3,560)	(945)	108,028
200.	REGIONAL TRANS COMM	12,806,242	2,716,799	826,339	47,764	3,590,920	-	1,261,580	-	1,415,219	2,676,871	1,398,100	(257,190)	(13,848)	1,127,062
201.	STAGECOACH G.L.D.	612,372	129,912	39,514	49,395	218,821	-	60,326	-	105,148	165,474	66,856	(5,567)	(662)	60,627
202.	CHURCHILL CO MOSQ ABATE	789,327	167,453	50,932	57,035	275,420	-	77,759	-	87,704	165,463	86,174	(15,216)	(854)	70,104
203.	MINERAL CO HOUSING AUTH	90,463	19,191	5,837	7,325	32,353	-	8,912	-	14,525	23,437	9,877	(2,333)	(98)	7,446
204.	EAST FORK SWIMMING POOL	1,250,010	265,185	80,658	187,108	532,951	-	123,142	-	77,265	200,407	136,469	13,783	(1,352)	148,900
205.	PERSHING CO VOL FIRE DPT	71,240	15,113	4,597	728	20,438	-	7,018	-	19,015	26,033	7,778	(6,351)	(77)	1,350
206.	CITY OF WELLS VL FIRE DPT	34,966	7,418	2,256	356	10,030	-	3,445	-	11,740	15,185	3,817	(3,176)	(38)	603
207.	TRUCKEE MDWS REG PLAN AGY	1,061,659	225,227	68,505	66,479	360,211	-	104,587	-	12,470	117,057	115,906	7,402	(1,148)	122,160
208.	INDIAN HILLS GID	1,725,896	366,143	111,366	133,214	610,723	-	170,023	-	47,900	217,923	188,423	(36,753)	(1,866)	149,804
209.	GVILLE RANCHOS IMPRO DIST	1,347,471	285,861	86,947	42,589	415,397	-	132,743	-	38,677	171,420	147,108	(32,341)	(1,457)	113,310
210.	BATTLE MT VOL FIRE DEPT	332,012	70,435	21,423	10,173	102,031	-	32,707	-	142,256	174,963	66,247	7,278	(359)	43,166
211.	WINNEMUCCA RURAL VOL FIRE	478,235	101,456	30,859	5,643	137,958	-	47,112	-	58,054	105,166	52,211	(12,410)	(517)	39,284
212.	KINGSBURY IMPRV DIST	1,921,936	407,732	124,015	46,832	578,579	-	189,335	-	198,666	388,001	209,822	(52,277)	(2,078)	155,467
213.	AUSTIN VOL FIRE DEPT	202,285	42,914	13,053	11,397	67,364	-	19,928	-	29,451	49,379	22,084	20,110	(219)	41,975
214.	CONSERVATION DST OF SO NV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
215.	PALOMINO GID	287,484	60,989	18,550	15,108	94,647	-	28,321	-	26,601	54,922	31,385	(6,936)	(311)	24,138
216.	MCGILL-RUTH CONS SWR&WTR	458,069	97,178	29,558	9,600	136,336	-	45,126	-	37,870	82,996	50,008	(4,920)	(495)	44,593
217.	CNTRL DISPATCH ADMIN AUTH	-	-	-	15,681	15,681	-	-	-	1,264,779	1,264,779	-	(290,735)	-	(290,735)
218.	EXAM ALCOHOL & DRUG COUN	214,774	45,564	13,859	2,110	61,533	-	21,158	-	24,845	46,003	23,446	(10,575)	(232)	12,639
219.	WORKFORCE CONNECTIONS	4,484,590	951,390	289,374	158,833	1,399,597	-	441,789	-	590,495	1,032,284	489,598	(309,782)	(4,849)	174,967
220.	TRUCKEE MEADOWS WATER ATH	60,778,967	12,894,041	3,921,840	2,776,418	19,592,299	-	5,987,512	-	5,987,512	6,635,443	1,336,408	(65,721)	(7,906)	1,300,130
221.	HENDERSON DIST PUB LIBRAR	8,651,013	1,835,282	558,218	140,306	2,533,806	-	852,237	-	497,661	1,349,898	944,459	(23,219)	(9,354)	911,886
222.	CANYON G I D	288,225	61,146	18,598	23,307	103,051	-	28,394	-	53,299	81,693	31,466	(8,278)	(312)	22,876
223.	LANDER CO FAIR AND R	162,544	34,483	10,488	8,502	53,473	-	16,013	-	2,479	18,492	17,745	2,305	(176)	19,874
224.	NV TAHOE CONSERV DIST	1,231,000	261,152	79,432	204,036	544,620	-	121,269	-	42,972	164,241	134,392	46,967	(1,331)	180,028
225.	GRASS VALLEY VOL FIRE DPT	138,082	29,294	8,910	3,637	41,841	-	13,603	-	27,744	41,347	15,075	(7,426)	(149)	7,500
226.	BOARD OF PHYSICAL THERAPY	495,222	105,060	31,955	31,093	168,108	-	48,785	-	7,165	55,950	54,065	18,198	(535)	71,728
227.	GERLACH GID	160,685	34,089	10,368	33,635	78,092	-	15,830	-	-	15,830	17,542	12,688	(174)	30,056
228.	RYE PATCH VOL FIRE DPT	63,324	13,434	4,086	59,746	77,266	-	6,238	-	92,522	98,760	6,913	(607)	(68)	6,238
229.	NV STATE BD OF MASSAGE	904,479	191,882	58,363	69,085	319,330	-	89,103	-	145,567	234,670	98,745	(5,753)	(978)	92,014
230.	RTC OF SOUTHERN NV	66,858,444	14,183,780	4,314,126	2,851,046	21,348,952	-	6,586,418	-	4,500,831	11,087,249	7,299,161	65,465	(72,295)	7,292,331
231.	NEVADAWORKS	3,077,249	652,827	198,563	1,752,536	2,603,926	-	303,149	-	-	303,149	335,954	417,397	(3,327)	750,024
232.	INCLINE VILLAGE VCB	770,343	163,425	49,707	38,709	251,841	-	75,889	-	47,001	122,890	84,101	1,092	(833)	84,360
233.	DOUGLAS CO MOSQUITO DIST	300,739	63,801	19,406	10,316	93,523	-	29,627	-	24,204	53,831	32,832	887	(325)	33,394
234.	LAHONTAN CONSER DIST	-	-	-	-	-	-	-	-	238	238	-	(2,453)	-	(2,453)
235.	CARSON CITY AIRPORT AUTH	456,235	96,789	29,439	123,944	250,172	-	44,945	-	44,414	89,359	49,808	34,295	(493)	83,610
236.	SO NV REG HOUSING AUTH	34,360,746	7,289,510	2,217,171	1,530,748	11,037,429	-	3,384,976	-	1,962,696	5,347,672	3,751,278	(439,431)	(37,155)	3,274,692
237.	FERNLEY SWIMMING POOL	640,126	135,800	41,305	49,760	226,865	-	63,060	-	52,437	115,497	69,885	(5,942)	(692)	63,251
238.	TOWN OF KINGSTON FIRE COMPANY	131,925	27,987	8,513	35,327	71,827	-	12,996	-	50,592	63,588	14,402	(5,608)	(143)	29,867
239.	TAHOE-RENO GENERAL IMPROVEMENT DISTRICT	1,468,817	311,604	94,777	432,239	838,620	-	144,697	-	35,345	180,042	160,356	182,851	(1,588)	341,619
240.	TOPAZ RANCH ESTATES GENERAL IMPROVEMENT DISTRICT	209,811	44,511	13,538	197,892	255,941	-	20,669	-	232,439	253,108	22,905	19,662	(227)	42,340
241.	LINCOLN CO CONSV DIST	67,696	14,362	4,368	44,184	62,914	-	6,669	-	-	6,669	7,390	9,523	(73)	16,840
<b>Total Allocation</b>		<b>\$18,067,886,503</b>	<b>\$3,833,037,636</b>	<b>\$1,165,853,339</b>	<b>\$687,982,854</b>	<b>\$5,686,873,829</b>	<b>\$0</b>	<b>\$1,779,919,539</b>	<b>-</b>	<b>\$687,982,854</b>	<b>\$2,467,902,393</b>	<b>\$1,972,531,822</b>	<b>\$0</b>	<b>(\$19,537,079)</b>	<b>\$1,952,994,743</b>

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 the PERS cost-sharing, multiple-employer, defined benefit plan (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, 2024, 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 FY2024, p. 27	\$ 1,457,570,287
Deduct	
PERS Contributions	(1,012,099)
Contributions not reflected in allocation	<u>(18,524,980)</u>
Total Contributions in Schedule of Employer Allocations	<u>\$ 1,438,033,208</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 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

## NOTES TO SCHEDULES

### **2: Plan Description (continued)**

#### **Benefits (continued)**

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, 2024, the statutory Employer / Employee matching rate was 17.50% for Regular and 25.75% for Police / Fire. The Employer-Pay Contribution (EPC) rate was 33.50% for Regular and 50.00% 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, 2024:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
U.S. stocks	34 %	5.50 %
International stocks	14 %	5.50 %
U.S. bonds	28 %	2.25 %
Private markets	12 %	6.65 %
Short-term investments	12 %	0.50 %
Total	100 %	

\*As of June 30, 2024, 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, 2024, were as follows:

Total pension liability	\$	82,523,441,921
Plan fiduciary net position		64,455,555,418
Net pension liability	\$	18,067,886,503

The net pension liability was measured as of June 30, 2024, 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, 2024.

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

The following presents the net pension liability as of June 30, 2024, 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	\$ 29,055,348,823	\$ 18,067,886,503	\$ 9,003,110,455

#### Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS Annual Comprehensive Financial Report, available on the PERS website <https://www.nvpers.org/publications/reports>.

## NOTES TO SCHEDULES

### 4: Net Pension Liability (continued)

#### Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2024. 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 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, 2024, funding actuarial valuation

The actuarial assumptions used in the June 30, 2024, 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, 2024. 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, 2024.

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

As of June 30, 2024, the total proportionate share of pension expense was \$1,972,531,822.

The components of the Pension Expense as of June 30, 2024 are as follows:

#### **Components of Pension Expense**

Service cost	\$ 1,610,681,395
Interest on the Total Pension Liability	5,531,485,657
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	457,081,907
Actual member contributions (including purchase of service)	(1,529,107,455)
Projected earnings on plan investments	(4,199,247,849)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(546,018,872)
Administrative expense	16,000,153
Other	(5,107,997)
Recognition of beginning of year deferred outflows of resources as pension expense	2,671,327,283
Recognition of beginning of year deferred inflows of resources as pension expense	(2,034,562,400)
<b>Pension expense</b>	<b>\$ 1,972,531,822</b>

## NOTES TO SCHEDULES

### 4: Net Pension Liability (continued)

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

On June 30, 2024, the measurement date, PERS reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,833,037,636	\$ -
Changes of assumptions or other inputs	\$ 1,165,853,339	\$ -
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 1,779,919,539
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$ 687,982,854	\$ 687,982,854

Average expected remaining service lives 5.64 years

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

Reporting period ending June 30:		
2026	\$	471,933,550
2027		2,286,163,632
2028		170,873,612
2029		(2,531,779)
2030		292,532,421
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>