

State of Nevada
Schedule of Employer Allocations
For the Fiscal Year Ending June 30, 2022

Employer I.D.	Employer	Contribution Amount	Allocation Percentage
101	Board of Medical Examiners	\$ 56,223	0.1421%
102	Nevada State Board of Nursing	41,902	0.1059%
103	Board of Pharmacy	46,312	0.1171%
104	Board of Chiropractors	2,611	0.0066%
105	Board of Dental Examiners	9,682	0.0245%
106	Legislative Counsel Bureau	461,344	1.1661%
108	Board of Osteopathic Medicine	6,009	0.0152%
109	Board of Massage Therapist	6,578	0.0166%
111	Funeral and Cemetery Board	3,928	0.0099%
113	Public Employee Retirement System	103,765	0.2623%
116	Central Payroll	20,746,976	52.4393%
118	NDOT	2,146,050	5.4243%
128	Board of Accountancy	6,149	0.0155%
129	Board of Cosmetology	28,187	0.0712%
134	Board of Professional Engineers	8,525	0.0215%
139/140	UNLV/UNR	15,863,427	40.0958%
141	Board of Architecture	6,386	0.0161%
146	Board of Examiners for Social Workers	4,937	0.0125%
147	Liquified Petroleum Gas Board	4,751	0.0120%
148	Board of Optometry	3,026	0.0076%
149	Board of Veterinary Examiners	3,619	0.0091%
150	Board of Examiners - Alcohol, Drugs & Gambling	2,009	0.0051%
171	Nevada Physical Therapy Board	1,393	0.0035%
Total		\$ 39,563,787	100.0000%

Numbers may not add due to rounding.



State of Nevada
Schedule of Deferred Inflows / Outflows by Employer
For the Fiscal Year Ending June 30, 2022

Employer I.D.	Net OPEB Liability	Deferred Outflow of Resources				Deferred Inflow of Resources			
		Liability Experience	Assumption Changes	Asset Experience	Total	Liability Experience	Assumption Changes	Asset Experience	Total
101	\$ 2,202,881	\$ -	\$ 122,935	\$ -	\$ 122,935	\$ 79,534	\$ 9,543	\$ 775	\$ 89,852
102	1,641,783	-	91,622	-	91,622	59,276	7,113	577	66,966
103	1,814,540	-	101,263	-	101,263	65,513	7,861	638	74,012
104	102,313	-	5,710	-	5,710	3,694	443	36	4,173
105	379,336	-	21,169	-	21,169	13,696	1,643	133	15,472
106	18,075,925	-	1,008,750	-	1,008,750	652,620	78,309	6,357	737,286
108	235,448	-	13,139	-	13,139	8,501	1,020	83	9,604
109	257,715	-	14,382	-	14,382	9,305	1,116	91	10,512
111	153,894	-	8,588	-	8,588	5,556	667	54	6,277
113	4,065,603	-	226,886	-	226,886	146,786	17,613	1,430	165,829
116	812,888,199	-	45,364,273	-	45,364,273	29,348,825	3,521,621	285,874	33,156,320
118	84,084,478	-	4,692,443	-	4,692,443	3,035,818	364,274	29,571	3,429,662
128	240,924	-	13,445	-	13,445	8,698	1,044	85	9,827
129	1,104,389	-	61,632	-	61,632	39,873	4,784	388	45,046
134	334,023	-	18,641	-	18,641	12,060	1,447	117	13,624
139/140	621,545,663	-	34,686,156	-	34,686,156	22,440,521	2,692,680	218,584	25,351,785
141	250,201	-	13,963	-	13,963	9,033	1,084	88	10,205
146	193,420	-	10,794	-	10,794	6,983	838	68	7,889
147	186,135	-	10,388	-	10,388	6,720	806	65	7,592
148	118,552	-	6,616	-	6,616	4,280	514	42	4,836
149	141,810	-	7,914	-	7,914	5,120	614	50	5,784
150	78,733	-	4,394	-	4,394	2,843	341	28	3,211
171	54,591	-	3,047	-	3,047	1,971	237	19	2,227
Total	\$ 1,550,150,555	\$ -	\$ 86,508,148	\$ -	\$ 86,508,148	\$ 55,967,226	\$ 6,715,613	\$ 545,153	\$ 63,227,992

Numbers may not add due to rounding.

State of Nevada
Schedule of GASB 75 Expense by Employer
For the Fiscal Year Ending June 30, 2022

GASB 75 Expense										
Employer I.D.	Service Cost	Interest Cost	Expected Inv. Return	Contributions from NECE	Administrative Expenses	Plan Changes	Amortization of Unrecognized (Gain)/Loss			Total
							Liability Experience	Asset Experience	Assumption Changes	
101	\$ 79,168	\$ 48,107	\$ 177	\$ -	\$ -	\$ -	\$ (31,839)	\$ (289)	\$ 13,136	\$ 108,461
102	59,003	35,854	132	-	-	-	(23,729)	(215)	9,790	80,835
103	65,212	39,627	146	-	-	-	(26,226)	(238)	10,821	89,341
104	3,677	2,234	8	-	-	-	(1,479)	(13)	610	5,037
105	13,633	8,284	31	-	-	-	(5,483)	(50)	2,262	18,677
106	649,621	394,748	1,456	-	-	-	(261,258)	(2,371)	107,791	889,987
108	8,462	5,142	19	-	-	-	(3,403)	(31)	1,404	11,593
109	9,262	5,628	21	-	-	-	(3,725)	(34)	1,537	12,689
111	5,531	3,361	12	-	-	-	(2,224)	(20)	918	7,577
113	146,112	88,786	328	-	-	-	(58,762)	(533)	24,244	200,174
116	29,213,970	17,752,113	65,497	-	-	-	(11,748,989)	(106,620)	4,847,433	40,023,404
118	3,021,869	1,836,264	6,775	-	-	-	(1,215,306)	(11,029)	501,414	4,139,988
128	8,658	5,261	19	-	-	-	(3,482)	(32)	1,437	11,862
129	39,690	24,118	89	-	-	-	(15,962)	(145)	6,586	54,376
134	12,004	7,295	27	-	-	-	(4,828)	(44)	1,992	16,446
139/140	22,337,409	13,573,514	50,080	-	-	-	(8,983,441)	(81,523)	3,706,415	30,602,453
141	8,992	5,464	20	-	-	-	(3,616)	(33)	1,492	12,319
146	6,951	4,224	16	-	-	-	(2,796)	(25)	1,153	9,523
147	6,689	4,065	15	-	-	-	(2,690)	(24)	1,110	9,165
148	4,261	2,589	10	-	-	-	(1,713)	(16)	707	5,837
149	5,096	3,097	11	-	-	-	(2,050)	(19)	846	6,982
150	2,830	1,719	6	-	-	-	(1,138)	(10)	470	3,876
171	1,962	1,192	4	-	-	-	(789)	(7)	326	2,688
Total	\$ 55,710,061	\$ 33,852,685	\$ 124,901	\$ -	\$ -	\$ -	\$ (22,404,928)	\$ (203,321)	\$ 9,243,892	\$ 76,323,290

Numbers may not add due to rounding.

State of Nevada
Schedule of Total OPEB Liability by Employer
For the Fiscal Year Ending June 30, 2022

Employer I.D.	Total OPEB Liability (TOL)									
	Service Cost	Interest Cost	Benefit Changes	Liability Experience	Assumption Changes	Benefit Payments	Changes in Proportion	Net Changes	TOL (Beginning)	TOL (Ending)
101	\$ 79,168	\$ 48,107	\$ -	\$ (3,287)	\$ (1,333)	\$ (62,794)	\$ 185,811	\$ 245,673	\$ 1,943,043	\$ 2,188,716
102	59,003	35,854	-	(2,450)	(993)	(46,800)	88,678	133,292	1,497,934	1,631,226
103	65,212	39,627	-	(2,708)	(1,098)	(51,724)	315,165	364,474	1,438,399	1,802,873
104	3,677	2,234	-	(153)	(62)	(2,916)	1,118	3,899	97,756	101,655
105	13,633	8,284	-	(566)	(230)	(10,813)	46,319	56,628	320,269	376,896
106	649,621	394,748	-	(26,973)	(10,938)	(515,260)	(681,927)	(190,729)	18,150,422	17,959,692
108	8,462	5,142	-	(351)	(142)	(6,712)	39,251	45,649	188,285	233,934
109	9,262	5,628	-	(385)	(156)	(7,346)	(50,235)	(43,231)	299,289	256,057
111	5,531	3,361	-	(230)	(93)	(4,387)	8,571	12,753	140,151	152,905
113	146,112	88,786	-	(6,067)	(2,460)	(115,891)	27,965	138,444	3,901,016	4,039,460
116	29,213,970	17,752,113	-	(1,213,002)	(491,875)	(23,171,645)	4,927,994	27,017,555	780,643,585	807,661,140
118	3,021,869	1,836,264	-	(125,472)	(50,879)	(2,396,856)	(1,304,163)	980,763	82,563,032	83,543,795
128	8,658	5,261	-	(360)	(146)	(6,868)	51,268	57,815	181,560	239,375
129	39,690	24,118	-	(1,648)	(668)	(31,481)	70,895	100,906	996,382	1,097,288
134	12,004	7,295	-	(498)	(202)	(9,521)	(1,452)	7,625	324,250	331,875
139/140	22,337,409	13,573,514	-	(927,478)	(376,094)	(17,717,363)	(3,828,908)	13,061,078	604,487,902	617,548,980
141	8,992	5,464	-	(373)	(151)	(7,132)	3,081	9,880	238,712	248,592
146	6,951	4,224	-	(289)	(117)	(5,513)	6,155	11,411	180,766	192,176
147	6,689	4,065	-	(278)	(113)	(5,306)	49,568	54,626	130,312	184,938
148	4,261	2,589	-	(177)	(72)	(3,379)	6,876	10,098	107,692	117,789
149	5,096	3,097	-	(212)	(86)	(4,042)	(8,942)	(5,089)	145,987	140,898
150	2,830	1,719	-	(117)	(48)	(2,244)	(5,845)	(3,706)	81,932	78,226
171	1,962	1,192	-	(81)	(33)	(1,556)	52,756	54,240	-	54,240
Total	\$ 55,710,061	\$ 33,852,685	\$ -	\$ (2,313,154)	\$ (937,989)	\$ (44,187,551)	\$ -	\$ 42,124,052	\$ 1,498,058,675	\$ 1,540,182,727

Numbers may not add due to rounding.

State of Nevada
Schedule of Plan Fiduciary Net Position by Employer
For the Fiscal Year Ending June 30, 2022

Plan Fiduciary Net Position (PFNP)									
Employer I.D.	Employer Contributions	Investment Experience	Benefit Payments	Administrative Expenses	Changes in Proportion	Net Changes	PFNP (Beginning)	PFNP (Ending)	
101	\$ 56,223	\$ 437	\$ (62,794)	\$ -	\$ (701)	\$ (6,835)	\$ (7,330)	\$ (14,165)	
102	41,902	326	(46,800)	-	(335)	(4,906)	(5,651)	(10,557)	
103	46,312	360	(51,724)	-	(1,189)	(6,241)	(5,427)	(11,668)	
104	2,611	20	(2,916)	-	(4)	(289)	(369)	(658)	
105	9,682	75	(10,813)	-	(175)	(1,231)	(1,208)	(2,439)	
106	461,344	3,586	(515,260)	-	2,573	(47,758)	(68,475)	(116,232)	
108	6,009	47	(6,712)	-	(148)	(804)	(710)	(1,514)	
109	6,578	51	(7,346)	-	190	(528)	(1,129)	(1,657)	
111	3,928	31	(4,387)	-	(32)	(461)	(529)	(990)	
113	103,765	807	(115,891)	-	(106)	(11,426)	(14,717)	(26,143)	
116	20,746,975	161,278	(23,171,645)	-	(18,591)	(2,281,984)	(2,945,076)	(5,227,060)	
118	2,146,050	16,682	(2,396,856)	-	4,920	(229,203)	(311,479)	(540,683)	
128	6,149	48	(6,868)	-	(193)	(864)	(685)	(1,549)	
129	28,187	219	(31,481)	-	(267)	(3,343)	(3,759)	(7,101)	
134	8,525	66	(9,521)	-	5	(925)	(1,223)	(2,148)	
139/140	15,863,427	123,315	(17,717,363)	-	14,445	(1,716,176)	(2,280,507)	(3,996,683)	
141	6,386	50	(7,132)	-	(12)	(708)	(901)	(1,609)	
146	4,937	38	(5,513)	-	(23)	(562)	(682)	(1,244)	
147	4,751	37	(5,306)	-	(187)	(705)	(492)	(1,197)	
148	3,026	24	(3,379)	-	(26)	(356)	(406)	(762)	
149	3,619	28	(4,042)	-	34	(361)	(551)	(912)	
150	2,009	16	(2,244)	-	22	(197)	(309)	(506)	
171	1,393	11	(1,556)	-	(199)	(351)	-	(351)	
Total	\$ 39,563,787	\$ 307,551	\$ (44,187,551)	\$ -	\$ -	\$ (4,316,213)	\$ (5,651,615)	\$ (9,967,828)	

Numbers may not add due to rounding.

State of Nevada
Schedule of Discount Rate Sensitivity by Employer
For the Fiscal Year Ending June 30, 2022

Employer I.D.	1% Decrease (1.16%)			Current Discount Rate (2.16%)			1% Increase (3.16%)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
101	\$ 2,409,275	\$ (14,165)	\$ 2,423,440	\$ 2,188,716	\$ (14,165)	\$ 2,202,881	\$ 1,947,257	\$ (14,165)	\$ 1,961,422
102	1,795,607	(10,557)	1,806,164	1,631,226	(10,557)	1,641,783	1,451,270	(10,557)	1,461,827
103	1,984,550	(11,668)	1,996,218	1,802,873	(11,668)	1,814,540	1,603,980	(11,668)	1,615,648
104	111,899	(658)	112,557	101,655	(658)	102,313	90,440	(658)	91,098
105	414,877	(2,439)	417,316	376,896	(2,439)	379,336	335,317	(2,439)	337,757
106	19,769,508	(116,232)	19,885,740	17,959,692	(116,232)	18,075,925	15,978,384	(116,232)	16,094,617
108	257,508	(1,514)	259,022	233,934	(1,514)	235,448	208,127	(1,514)	209,641
109	281,860	(1,657)	283,518	256,057	(1,657)	257,715	227,809	(1,657)	229,466
111	168,313	(990)	169,302	152,905	(990)	153,894	136,036	(990)	137,026
113	4,446,520	(26,143)	4,472,663	4,039,460	(26,143)	4,065,603	3,593,828	(26,143)	3,619,971
116	889,049,929	(5,227,060)	894,276,988	807,661,140	(5,227,060)	812,888,199	718,560,187	(5,227,060)	723,787,247
118	91,962,583	(540,683)	92,503,266	83,543,795	(540,683)	84,084,478	74,327,267	(540,683)	74,867,949
128	263,497	(1,549)	265,046	239,375	(1,549)	240,924	212,967	(1,549)	214,516
129	1,207,862	(7,101)	1,214,964	1,097,288	(7,101)	1,104,389	976,235	(7,101)	983,337
134	365,319	(2,148)	367,467	331,875	(2,148)	334,023	295,263	(2,148)	297,411
139/140	679,779,984	(3,996,683)	683,776,667	617,548,980	(3,996,683)	621,545,663	549,421,148	(3,996,683)	553,417,831
141	273,643	(1,609)	275,252	248,592	(1,609)	250,201	221,168	(1,609)	222,777
146	211,542	(1,244)	212,786	192,176	(1,244)	193,420	170,975	(1,244)	172,219
147	203,575	(1,197)	204,771	184,938	(1,197)	186,135	164,536	(1,197)	165,733
148	129,659	(762)	130,421	117,789	(762)	118,552	104,795	(762)	105,557
149	155,096	(912)	156,008	140,898	(912)	141,810	125,354	(912)	126,266
150	86,109	(506)	86,616	78,226	(506)	78,733	69,597	(506)	70,103
171	59,706	(351)	60,057	54,240	(351)	54,591	48,256	(351)	48,607
Total	\$ 1,695,388,420	\$ (9,967,828)	\$ 1,705,356,248	\$ 1,540,182,727	\$ (9,967,828)	\$ 1,550,150,555	\$ 1,370,270,197	\$ (9,967,828)	\$ 1,380,238,025

Numbers may not add due to rounding.

State of Nevada
Schedule of Trend Rate Sensitivity by Employer
For the Fiscal Year Ending June 30, 2022

Employer I.D.	1% Decrease			Current Trend Rates			1% Increase		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
101	\$ 2,011,267	\$ (14,165)	\$ 2,025,432	\$ 2,188,716	\$ (14,165)	\$ 2,202,881	\$ 2,336,795	\$ (14,165)	\$ 2,350,960
102	1,498,976	(10,557)	1,509,533	1,631,226	(10,557)	1,641,783	1,741,588	(10,557)	1,752,146
103	1,656,706	(11,668)	1,668,374	1,802,873	(11,668)	1,814,540	1,924,848	(11,668)	1,936,515
104	93,413	(658)	94,071	101,655	(658)	102,313	108,532	(658)	109,190
105	346,340	(2,439)	348,779	376,896	(2,439)	379,336	402,396	(2,439)	404,835
106	16,503,622	(116,232)	16,619,854	17,959,692	(116,232)	18,075,925	19,174,772	(116,232)	19,291,005
108	214,968	(1,514)	216,482	233,934	(1,514)	235,448	249,761	(1,514)	251,275
109	235,298	(1,657)	236,955	256,057	(1,657)	257,715	273,381	(1,657)	275,038
111	140,508	(990)	141,497	152,905	(990)	153,894	163,249	(990)	164,239
113	3,711,963	(26,143)	3,738,106	4,039,460	(26,143)	4,065,603	4,312,754	(26,143)	4,338,896
116	742,180,527	(5,227,060)	747,407,587	807,661,140	(5,227,060)	812,888,199	862,304,218	(5,227,060)	867,531,278
118	76,770,535	(540,683)	77,311,218	83,543,795	(540,683)	84,084,478	89,196,029	(540,683)	89,736,712
128	219,968	(1,549)	221,517	239,375	(1,549)	240,924	255,570	(1,549)	257,119
129	1,008,326	(7,101)	1,015,427	1,097,288	(7,101)	1,104,389	1,171,526	(7,101)	1,178,627
134	304,969	(2,148)	307,117	331,875	(2,148)	334,023	354,329	(2,148)	356,476
139/140	567,481,590	(3,996,683)	571,478,273	617,548,980	(3,996,683)	621,545,663	659,329,841	(3,996,683)	663,326,524
141	228,438	(1,609)	230,047	248,592	(1,609)	250,201	265,411	(1,609)	267,020
146	176,596	(1,244)	177,839	192,176	(1,244)	193,420	205,178	(1,244)	206,422
147	169,944	(1,197)	171,141	184,938	(1,197)	186,135	197,450	(1,197)	198,647
148	108,240	(762)	109,002	117,789	(762)	118,552	125,758	(762)	126,521
149	129,475	(912)	130,387	140,898	(912)	141,810	150,431	(912)	151,343
150	71,884	(506)	72,391	78,226	(506)	78,733	83,519	(506)	84,025
171	49,842	(351)	50,193	54,240	(351)	54,591	57,910	(351)	58,261
Total	\$ 1,415,313,394	\$ (9,967,828)	\$ 1,425,281,222	\$ 1,540,182,727	\$ (9,967,828)	\$ 1,550,150,555	\$ 1,644,385,247	\$ (9,967,828)	\$ 1,654,353,075

Numbers may not add due to rounding.

State of Nevada
Schedule of Deferred Inflows / Outflows Recognition by Employer
For the Fiscal Year Ending June 30, 2022

Employer I.D.	Amounts to be Recognized in Deferred Inflows/Outflows				
	Year-End 6/30/2023	Year-End 6/30/2024	Year-End 6/30/2025	Year-End 6/30/2026	Year-End 6/30/2027
101	\$ 7,177	\$ 15,330	\$ 10,698	\$ (123)	\$ -
102	5,349	11,426	7,973	(92)	-
103	5,912	12,628	8,812	(101)	-
104	333	712	497	(6)	-
105	1,236	2,640	1,842	(21)	-
106	58,895	125,796	87,782	(1,009)	-
108	767	1,639	1,143	(13)	-
109	840	1,794	1,252	(14)	-
111	501	1,071	747	(9)	-
113	13,247	28,294	19,744	(227)	-
116	2,648,575	5,657,122	3,947,611	(45,356)	-
118	273,966	585,168	408,338	(4,692)	-
128	785	1,677	1,170	(13)	-
129	3,598	7,686	5,363	(62)	-
134	1,088	2,325	1,622	(19)	-
139/140	2,025,137	4,325,515	3,018,399	(34,680)	-
141	815	1,741	1,215	(14)	-
146	630	1,346	939	(11)	-
147	606	1,295	904	(10)	-
148	386	825	576	(7)	-
149	462	987	689	(8)	-
150	257	548	382	(4)	-
171	178	380	265	(3)	-
Total	\$ 5,050,743	\$ 10,787,943	\$ 7,527,962	\$ (86,492)	\$ -

Numbers may not add due to rounding.