



June 30, 2020

Ms. Cari Eaton  
Chief Financial Officer  
State of Nevada  
Public Employees' Benefits Program  
901 S. Stewart Street, Suite 1001  
Carson City, NV 89701

**Re: GAS 75 Employer Allocations for Fiscal Year Ending June 30, 2020**

Dear Ms. Eaton,

Attached are the fiscal 2020 GAS 75 employer allocations for the State of Nevada Postretirement Health and Life Insurance Plan. The employer allocations are based on the results of the fiscal 2020 GAS 75 valuation provided on June 15, 2020, and the fiscal 2019 employer contributions provided by the State. Fiscal 2019 employer contributions are used for allocation purposes as this is the "measurement period" for the fiscal 2020 GAS 75 valuation.

Please see the fiscal 2020 GAS 75 actuarial valuation report for a summary of the census data, plan provisions and actuarial assumptions used in our calculations.

Please let us know if you have any questions or need further assistance.

Sincerely,

Scott E. Syverson, EA, MAAA  
Aon

A handwritten signature in black ink, appearing to read "Scott E. Syverson", written over a horizontal line.

SES:djm

Enclosures

cc: Mr. Neal A. Holthus, Aon  
Mr. Ronald J. Kalvoda, Aon

State of Nevada  
Schedule of Employer Allocations  
For the Fiscal Year Ending June 30, 2020

Employer I.D.	Employer	Contribution Amount	Allocation Percentage
101	Board of Medical Examiners	\$ 57,914	0.1415%
102	Nevada State Board of Nursing	42,302	0.1033%
103	Board of Pharmacy	39,504	0.0965%
104	Board of Chiropractors	2,629	0.0064%
105	Board of Dental Examiners	9,949	0.0243%
106	Legislative Counsel Bureau	499,632	1.2203%
108	Board of Osteopathic Medicine	4,999	0.0122%
109	Board of Massage Therapist	8,730	0.0213%
111	Funeral and Cemetery Board	3,746	0.0091%
113	Public Employee Retirement System	107,891	0.2635%
116	Central Payroll	21,130,765	51.6109%
118	NDOT	2,241,883	5.4757%
128	Board of Accountancy	5,212	0.0127%
129	Board of Cosmetology	26,155	0.0639%
134	Board of Professional Engineers	9,110	0.0223%
139/140	UNLV/UNR	16,724,699	40.8493%
141	Board of Architecture	6,605	0.0161%
146	Board of Examiners for Social Workers	5,079	0.0124%
147	Liquified Petroleum Gas Board	3,790	0.0093%
148	Board of Optometry	2,920	0.0071%
149	Board of Veterinary Examiners	6,516	0.0159%
150	Board of Examiners - Alcohol, Drugs & Gambling	2,401	0.0059%
Total		\$ 40,942,430	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, 2020

Employer I.D.	Deferred Outflow of Resources					Deferred Inflow of Resources				
	Net OPEB Liability	Liability Experience	Assumption Changes	Asset Experience	Total	Liability Experience	Assumption Changes	Asset Experience	Total	
101	\$ 1,971,236	\$ -	\$ 42,474	\$ -	\$ 42,474	\$ 35,219	\$ 84,202	\$ 335	\$ 119,755	
102	1,439,874	-	31,025	-	31,025	25,725	61,504	244	87,474	
103	1,344,606	-	28,972	-	28,972	24,023	57,435	228	81,686	
104	89,490	-	1,928	-	1,928	1,599	3,823	15	5,437	
105	338,628	-	7,296	-	7,296	6,050	14,465	57	20,572	
106	17,006,258	-	366,436	-	366,436	303,841	726,424	2,886	1,033,151	
108	170,154	-	3,666	-	3,666	3,040	7,268	29	10,337	
109	297,145	-	6,403	-	6,403	5,309	12,693	50	18,052	
111	127,511	-	2,747	-	2,747	2,278	5,447	22	7,746	
113	3,672,356	-	79,129	-	79,129	65,612	156,865	623	223,100	
116	719,240,441	-	15,497,572	-	15,497,572	12,850,242	30,722,432	122,060	43,694,734	
118	76,308,308	-	1,644,226	-	1,644,226	1,363,355	3,259,518	12,950	4,635,823	
128	177,416	-	3,823	-	3,823	3,170	7,578	30	10,778	
129	890,260	-	19,183	-	19,183	15,906	38,028	151	54,084	
134	310,073	-	6,681	-	6,681	5,540	13,245	53	18,837	
139/140	569,268,536	-	12,266,107	-	12,266,107	10,170,783	24,316,366	96,609	34,583,758	
141	224,801	-	4,844	-	4,844	4,016	9,602	38	13,657	
146	172,871	-	3,725	-	3,725	3,089	7,384	29	10,502	
147	129,002	-	2,780	-	2,780	2,305	5,510	22	7,837	
148	99,406	-	2,142	-	2,142	1,776	4,246	17	6,039	
149	221,804	-	4,779	-	4,779	3,963	9,474	38	13,475	
150	81,724	-	1,761	-	1,761	1,460	3,491	14	4,965	
Total	\$ 1,393,581,900	\$ -	\$ 30,027,700	\$ -	\$ 30,027,700	\$ 24,898,300	\$ 59,527,000	\$ 236,500	\$ 84,661,800	

Numbers may not add due to rounding.

State of Nevada  
Schedule of GASB 75 Expense by Employer  
For the Fiscal Year Ending June 30, 2020

Employer I.D.	GASB 75 Expense						Amortization of Unrecognized (Gain)/Loss			Total
	Service Cost	Interest Cost	Expected Inv. Return	Contributions from NECE	Administrative Expenses	Plan Changes	Liability Experience	Assumption Changes	Asset Experience	
101	\$ 72,633	\$ 74,245	\$ (46)	\$ -	\$ -	\$ -	\$ (9,317)	\$ (29,941)	\$ (109)	107,465
102	53,055	54,232	(33)	-	-	-	(6,806)	(21,870)	(80)	78,497
103	49,544	50,644	(31)	-	-	-	(6,355)	(20,423)	(75)	73,303
104	3,297	3,371	(2)	-	-	-	(423)	(1,359)	(5)	4,879
105	12,477	12,754	(8)	-	-	-	(1,601)	(5,143)	(19)	18,461
106	626,623	640,528	(393)	-	-	-	(80,382)	(258,310)	(945)	927,122
108	6,270	6,409	(4)	-	-	-	(804)	(2,584)	(9)	9,276
109	10,949	11,192	(7)	-	-	-	(1,404)	(4,513)	(17)	16,199
111	4,698	4,803	(3)	-	-	-	(603)	(1,937)	(7)	6,951
113	135,314	138,316	(85)	-	-	-	(17,358)	(55,780)	(204)	200,204
116	26,501,588	27,089,643	(16,619)	-	-	-	(3,399,560)	(10,924,638)	(39,947)	39,210,468
118	2,811,704	2,874,094	(1,763)	-	-	-	(360,679)	(1,159,057)	(4,238)	4,160,061
128	6,537	6,682	(4)	-	-	-	(839)	(2,695)	(10)	9,672
129	32,803	33,531	(21)	-	-	-	(4,208)	(13,522)	(49)	48,534
134	11,425	11,679	(7)	-	-	-	(1,466)	(4,710)	(17)	16,904
139/140	20,975,628	21,441,065	(13,153)	-	-	-	(2,690,703)	(8,646,695)	(31,617)	31,034,525
141	8,283	8,467	(5)	-	-	-	(1,063)	(3,415)	(12)	12,255
146	6,370	6,511	(4)	-	-	-	(817)	(2,626)	(10)	9,424
147	4,753	4,859	(3)	-	-	-	(610)	(1,959)	(7)	7,033
148	3,663	3,744	(2)	-	-	-	(470)	(1,510)	(6)	5,419
149	8,173	8,354	(5)	-	-	-	(1,048)	(3,369)	(12)	12,092
150	3,011	3,078	(2)	-	-	-	(386)	(1,241)	(5)	4,455
Total	\$ 51,348,800	\$ 52,488,200	\$ (32,200)	\$ -	\$ -	\$ -	\$ (6,586,900)	\$ (21,167,300)	\$ (77,400)	\$ 75,973,200

Numbers may not add due to rounding.

State of Nevada  
Schedule of Total OPEB Liability by Employer  
For the Fiscal Year Ending June 30, 2020

Total OPEB Liability (TOL)											
Employer I.D.	Service Cost	Interest Cost	Benefit Changes	Liability Experience	Assumption Changes	Benefit Payments	Changes in Proportion	Net Changes	TOL (Beginning)	TOL (Ending)	
101	\$ 72,633	\$ 74,245	\$ -	\$ (44,536)	\$ 53,711	\$ (60,102)	\$ (2,269)	\$ 93,682	\$ 1,877,881	\$ 1,971,564	
102	53,055	54,232	-	(32,531)	39,233	(43,901)	115,098	185,185	1,254,928	1,440,113	
103	49,544	50,644	-	(30,379)	36,637	(40,997)	(46,049)	19,400	1,325,429	1,344,829	
104	3,297	3,371	-	(2,022)	2,438	(2,729)	(1,276)	3,080	86,425	89,505	
105	12,477	12,754	-	(7,651)	9,227	(10,325)	(18,524)	(2,041)	340,726	338,685	
106	626,623	640,528	-	(384,222)	463,377	(518,515)	(150,922)	676,869	16,332,213	17,009,082	
108	6,270	6,409	-	(3,844)	4,636	(5,188)	(33,217)	(24,935)	195,116	170,182	
109	10,949	11,192	-	(6,713)	8,096	(9,060)	9,332	23,796	273,399	297,195	
111	4,698	4,803	-	(2,881)	3,474	(3,888)	100,688	106,894	20,638	127,532	
113	135,314	138,316	-	(82,970)	100,062	(111,969)	310,912	489,667	3,183,299	3,672,966	
116	26,501,588	27,089,643	-	(16,249,801)	19,597,441	(21,929,377)	(20,300,514)	14,708,980	704,650,889	719,359,868	
118	2,811,704	2,874,094	-	(1,724,034)	2,079,204	(2,326,612)	(2,676,884)	1,037,472	75,283,506	76,320,978	
128	6,537	6,682	-	(4,008)	4,834	(5,409)	(3,776)	4,860	172,586	177,445	
129	32,803	33,531	-	(20,114)	24,257	(27,144)	(20,593)	22,741	867,667	890,408	
134	11,425	11,679	-	(7,005)	8,449	(9,454)	43,222	58,315	251,809	310,124	
139/140	20,975,628	21,441,065	-	(12,861,486)	15,511,094	(17,356,788)	22,774,797	50,484,311	518,878,750	569,363,061	
141	8,283	8,467	-	(5,079)	6,125	(6,854)	(62,082)	(51,139)	275,978	224,839	
146	6,370	6,511	-	(3,906)	4,710	(5,271)	(3,378)	5,036	167,864	172,900	
147	4,753	4,859	-	(2,915)	3,515	(3,933)	(48,502)	(42,223)	171,247	129,024	
148	3,663	3,744	-	(2,246)	2,709	(3,031)	(54,973)	(50,135)	149,558	99,423	
149	8,173	8,354	-	(5,011)	6,044	(6,763)	76,985	87,782	134,059	221,840	
150	3,011	3,078	-	(1,846)	2,227	(2,492)	(8,076)	(4,098)	85,836	81,738	
<b>Total</b>	<b>\$ 51,348,800</b>	<b>\$ 52,488,200</b>	<b>\$ -</b>	<b>\$ (31,485,200)</b>	<b>\$ 37,971,500</b>	<b>\$ (42,489,800)</b>	<b>\$ -</b>	<b>\$ 67,833,500</b>	<b>\$ 1,325,979,800</b>	<b>\$ 1,393,813,300</b>	

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, 2020

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	\$ 57,913	\$ 257	\$ (60,102)	\$ -	\$ (3)	\$ (1,935)	\$ 2,262	\$ 327		
102	42,302	188	(43,901)	-	139	(1,273)	1,512	239		
103	39,504	175	(40,997)	-	(55)	(1,373)	1,597	223		
104	2,629	12	(2,729)	-	(2)	(89)	104	15		
105	9,949	44	(10,325)	-	(22)	(354)	410	56		
106	499,631	2,215	(518,515)	-	(182)	(16,850)	19,674	2,824		
108	4,999	22	(5,188)	-	(40)	(207)	235	28		
109	8,730	39	(9,060)	-	11	(280)	329	49		
111	3,746	17	(3,888)	-	121	(4)	25	21		
113	107,891	478	(111,969)	-	375	(3,225)	3,835	610		
116	21,130,749	93,674	(21,929,377)	-	(24,454)	(729,408)	848,836	119,428		
118	2,241,881	9,938	(2,326,612)	-	(3,225)	(78,017)	90,688	12,671		
128	5,212	23	(5,409)	-	(5)	(178)	208	29		
129	26,155	116	(27,144)	-	(25)	(897)	1,045	148		
134	9,110	40	(9,454)	-	52	(252)	303	51		
139/140	16,724,686	74,141	(17,356,788)	-	27,435	(530,526)	625,051	94,525		
141	6,604	29	(6,854)	-	(75)	(295)	332	37		
146	5,079	23	(5,271)	-	(4)	(174)	202	29		
147	3,790	17	(3,933)	-	(58)	(185)	206	21		
148	2,920	13	(3,031)	-	(66)	(164)	180	17		
149	6,516	29	(6,763)	-	93	(125)	161	37		
150	2,401	11	(2,492)	-	(10)	(90)	103	14		
Total	\$ 40,942,400	\$ 181,500	\$ (42,489,800)	\$ -	\$ -	\$ (1,365,900)	\$ 1,597,300	\$ 231,400		

Numbers may not add due to rounding.

State of Nevada  
Schedule of Discount Rate Sensitivity by Employer  
For the Fiscal Year Ending June 30, 2020

Employer I.D.	1% Decrease (2.51%)			Current Discount Rate (3.51%)			1% Increase (4.51%)		
	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	\$ 2,173,773	\$ 327	\$ 2,173,446	\$ 1,971,564	\$ 327	\$ 1,971,236	\$ 1,796,125	\$ 327	\$ 1,795,798
102	1,587,816	239	1,587,577	1,440,113	239	1,439,874	1,311,966	239	1,311,727
103	1,482,759	223	1,482,536	1,344,829	223	1,344,606	1,225,161	223	1,224,937
104	98,685	15	98,670	89,505	15	89,490	81,540	15	81,525
105	373,421	56	373,365	338,685	56	338,628	308,547	56	308,491
106	18,753,583	2,824	18,750,759	17,009,082	2,824	17,006,258	15,495,538	2,824	15,492,714
108	187,636	28	187,608	170,182	28	170,154	155,038	28	155,010
109	327,676	49	327,627	297,195	49	297,145	270,749	49	270,700
111	140,612	21	140,591	127,532	21	127,511	116,183	21	116,162
113	4,049,676	610	4,049,066	3,672,966	610	3,672,356	3,346,129	610	3,345,519
116	793,139,537	119,428	793,020,109	719,359,868	119,428	719,240,441	655,348,031	119,428	655,228,604
118	84,148,683	12,671	84,136,012	76,320,978	12,671	76,308,308	69,529,599	12,671	69,516,928
128	195,645	29	195,615	177,445	29	177,416	161,655	29	161,626
129	981,730	148	981,583	890,408	148	890,260	811,175	148	811,027
134	341,931	51	341,880	310,124	51	310,073	282,528	51	282,476
139/140	627,758,615	94,525	627,664,089	569,363,061	94,525	569,268,536	518,698,606	94,525	518,604,081
141	247,899	37	247,861	224,839	37	224,801	204,831	37	204,794
146	190,633	29	190,604	172,900	29	172,871	157,514	29	157,486
147	142,257	21	142,235	129,024	21	129,002	117,542	21	117,521
148	109,620	17	109,604	99,423	17	99,406	90,576	17	90,559
149	244,593	37	244,556	221,840	37	221,804	202,100	37	202,063
150	90,121	14	90,108	81,738	14	81,724	74,464	14	74,451
Total	\$ 1,536,766,900	\$ 231,400	\$ 1,536,535,500	\$ 1,393,813,300	\$ 231,400	\$ 1,393,581,900	\$ 1,269,785,600	\$ 231,400	\$ 1,269,554,200

Numbers may not add due to rounding.

State of Nevada  
Schedule of Trend Rate Sensitivity by Employer  
For the Fiscal Year Ending June 30, 2020

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	\$ 1,829,210	\$ 327	\$ 1,828,882	\$ 1,971,564	\$ 327	\$ 1,971,236	\$ 2,140,664	\$ 327	\$ 2,140,336
102	1,336,132	239	1,335,893	1,440,113	239	1,439,874	1,563,631	239	1,563,392
103	1,247,728	223	1,247,505	1,344,829	223	1,344,606	1,460,175	223	1,459,952
104	83,042	15	83,027	89,505	15	89,490	97,182	15	97,167
105	314,230	56	314,174	338,685	56	338,628	367,734	56	367,677
106	15,780,965	2,824	15,778,141	17,009,082	2,824	17,006,258	18,467,943	2,824	18,465,119
108	157,894	28	157,866	170,182	28	170,154	184,778	28	184,750
109	275,736	49	275,687	297,195	49	297,145	322,685	49	322,636
111	118,324	21	118,302	127,532	21	127,511	138,470	21	138,449
113	3,407,764	610	3,407,154	3,672,966	610	3,672,356	3,987,994	610	3,987,384
116	667,419,516	119,428	667,300,088	719,359,868	119,428	719,240,441	781,059,020	119,428	780,939,593
118	70,810,331	12,671	70,797,660	76,320,978	12,671	76,308,308	82,866,992	12,671	82,854,321
128	164,633	29	164,604	177,445	29	177,416	192,665	29	192,635
129	826,117	148	825,969	890,408	148	890,260	966,777	148	966,630
134	287,732	51	287,681	310,124	51	310,073	336,723	51	336,672
139/140	528,253,014	94,525	528,158,489	569,363,061	94,525	569,268,536	618,197,058	94,525	618,102,533
141	208,604	37	208,567	224,839	37	224,801	244,123	37	244,086
146	160,416	29	160,387	172,900	29	172,871	187,729	29	187,701
147	119,708	21	119,686	129,024	21	129,002	140,090	21	140,068
148	92,244	17	92,228	99,423	17	99,406	107,950	17	107,934
149	205,823	37	205,786	221,840	37	221,804	240,868	37	240,831
150	75,836	14	75,823	81,738	14	81,724	88,748	14	88,735
Total	\$ 1,293,175,000	\$ 231,400	\$ 1,292,943,600	\$ 1,393,813,300	\$ 231,400	\$ 1,393,581,900	\$ 1,513,360,000	\$ 231,400	\$ 1,513,128,600

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, 2020

Amounts to be Recognized in Deferred Inflows/Outflows					
Employer I.D.	Year-End 6/30/2021	Year-End 6/30/2022	Year-End 6/30/2023	Year-End 6/30/2024	Year-End 6/30/2025
101	\$ (39,368)	\$ (32,708)	\$ (6,660)	\$ 1,456	-
102	(28,756)	(23,891)	(4,865)	1,063	-
103	(26,853)	(22,310)	(4,543)	993	-
104	(1,787)	(1,485)	(302)	66	-
105	(6,763)	(5,619)	(1,144)	250	-
106	(339,637)	(282,177)	(57,458)	12,557	-
108	(3,398)	(2,823)	(575)	126	-
109	(5,934)	(4,930)	(1,004)	219	-
111	(2,547)	(2,116)	(431)	94	-
113	(73,342)	(60,934)	(12,408)	2,712	-
116	(14,364,145)	(11,934,045)	(2,430,049)	531,076	-
118	(1,523,974)	(1,266,151)	(257,818)	56,345	-
128	(3,543)	(2,944)	(599)	131	-
129	(17,780)	(14,772)	(3,008)	657	-
134	(6,193)	(5,145)	(1,048)	229	-
139/140	(11,369,015)	(9,445,626)	(1,923,349)	420,339	-
141	(4,490)	(3,730)	(760)	166	-
146	(3,452)	(2,868)	(584)	128	-
147	(2,576)	(2,140)	(436)	95	-
148	(1,985)	(1,649)	(336)	73	-
149	(4,430)	(3,680)	(749)	164	-
150	(1,632)	(1,356)	(276)	60	-
Total	\$ (27,831,600)	\$ (23,123,100)	\$ (4,708,400)	\$ 1,029,000	-

Numbers may not add due to rounding.