

EMPLOYEE BENEFIT & PENSION FUNDS

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Medical Insurance Premium Retirement Plan Fund - to account for monies held by the County on behalf of employees to pay their insurance premiums upon their retirement on a tax-free basis.

County Section 125 Plan Fund - to account for monies held by the County on behalf of employees to pay for medical costs, child care, and insurance premiums on a tax-free basis.

Las Vegas Valley Water District Pension Plan Fund - to account for activities of the Las Vegas Valley Water District retirement plan.

Clark County, Nevada
Employee Benefit and Pension Trust Funds
Combining Statement of Net Position
June 30, 2014
(With comparative totals for June 30, 2013)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2014	2013
Assets					
Cash and investments					
In custody of the County Treasurer	\$ 1,734,457	\$ 502,990	\$ -	\$ 2,237,447	\$ 2,445,614
With fiscal agent	89,592	-	273,868,518	273,958,110	214,024,441
Interest receivable	2,792	810	7,641	11,243	65,229
Total Assets	1,826,841	503,800	273,876,159	276,206,800	216,535,284
Liabilities					
Accrued expenses	11,998	79,558	-	91,556	62,734
Net Position					
Restricted for pension benefits and other purposes	\$ 1,814,843	\$ 424,242	\$ 273,876,159	\$ 276,115,244	\$ 216,472,550

Clark County, Nevada
Employee Benefit and Pension Trust Funds
Combining Statement of Changes in Net Position
For the Fiscal Year Ended June 30, 2014
(With comparative totals for the fiscal year ended June 30, 2013)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2014	2013
Additions					
Contributions					
Contributions from employer	\$ 1,920	\$ -	\$ 30,700,443	\$ 30,702,363	\$ 29,063,214
Contributions from employees	25,655	-	599,685	625,340	325,774
Total contributions	27,575	-	31,300,128	31,327,703	29,388,988
Investment earnings					
Interest	21,952	4,639	124,379	150,970	548,335
Net increase (decrease) in fair value of investments	-	-	37,874,587	37,874,587	23,497,557
Total investment earnings	21,952	4,639	37,998,966	38,025,557	24,045,892
Less investment expense	-	-	(105,426)	(105,426)	(132,454)
Net investment earnings	21,952	4,639	37,893,540	37,920,131	23,913,438
Total additions	49,527	4,639	69,193,668	69,247,834	53,302,426
Deductions					
General and administrative	-	-	277,319	277,319	270,427
Benefit payments	289,553	-	9,038,268	9,327,821	31,254,978
Total deductions	289,553	-	9,315,587	9,605,140	31,525,405
Change in net position	(240,026)	4,639	59,878,081	59,642,694	21,777,021
Net Position					
Beginning of year	2,054,869	419,603	213,998,078	216,472,550	194,695,529
End of year	\$ 1,814,843	\$ 424,242	\$ 273,876,159	\$ 276,115,244	\$ 216,472,550