

## EMPLOYEE BENEFIT AND 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, 2015  
(With comparative totals for June 30, 2014)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2015	2014
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 1,471,802	\$ 533,514	\$ -	\$ 2,005,316	\$ 2,237,447
With fiscal agent	91,632	-	309,258,247	309,349,879	273,958,110
Interest receivable	2,124	904	58,696	61,724	11,243
Total Assets	<u>1,565,558</u>	<u>534,418</u>	<u>309,316,943</u>	<u>311,416,919</u>	<u>276,206,800</u>
<b>Liabilities</b>					
Accrued expenses	-	103,472	-	103,472	91,556
<b>Net Position</b>					
Restricted for pension benefits and other purposes	<u>\$ 1,565,558</u>	<u>\$ 430,946</u>	<u>\$ 309,316,943</u>	<u>\$ 311,313,447</u>	<u>\$ 276,115,244</u>

Clark County, Nevada  
Employee Benefit and Pension Trust Funds  
Combining Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for the fiscal year ended June 30, 2014)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension Plan	Totals	
				2015	2014
<b>Additions</b>					
Contributions					
Contributions from employer	\$ -	\$ -	\$ 28,853,341	\$ 28,853,341	\$ 30,702,363
Contributions from employees	19,118	-	1,595,551	1,614,669	625,340
Total contributions	<u>19,118</u>	<u>-</u>	<u>30,448,892</u>	<u>30,468,010</u>	<u>31,327,703</u>
Investment earnings					
Interest	19,577	6,704	159,412	185,693	150,970
Net increase (decrease) in fair value of investments	-	-	13,539,166	13,539,166	37,874,587
Total investment earnings	<u>19,577</u>	<u>6,704</u>	<u>13,698,578</u>	<u>13,724,859</u>	<u>38,025,557</u>
Less investment expense	-	-	(109,462)	(109,462)	(105,426)
Net investment earnings	<u>19,577</u>	<u>6,704</u>	<u>13,589,116</u>	<u>13,615,397</u>	<u>37,920,131</u>
Total additions	<u>38,695</u>	<u>6,704</u>	<u>44,038,008</u>	<u>44,083,407</u>	<u>69,247,834</u>
<b>Deductions</b>					
General and administrative	-	-	370,040	370,040	277,319
Benefit payments	<u>287,980</u>	<u>-</u>	<u>8,227,184</u>	<u>8,515,164</u>	<u>9,327,821</u>
Total deductions	<u>287,980</u>	<u>-</u>	<u>8,597,224</u>	<u>8,885,204</u>	<u>9,605,140</u>
Change in net position	(249,285)	6,704	35,440,784	35,198,203	59,642,694
<b>Net Position</b>					
Beginning of year	<u>1,814,843</u>	<u>424,242</u>	<u>273,876,159</u>	<u>276,115,244</u>	<u>216,472,550</u>
End of year	<u>\$ 1,565,558</u>	<u>\$ 430,946</u>	<u>\$ 309,316,943</u>	<u>\$ 311,313,447</u>	<u>\$ 276,115,244</u>