

## EMPLOYEE BENEFIT AND PENSION TRUST 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 and Other Employee Benefits Fund - to account for activities of the Las Vegas Valley Water District retirement plan and other employee benefits plan.

Clark County, Nevada  
Employee Benefit and Pension Trust Funds  
Combining Statement of Net Position  
June 30, 2020  
(With comparative totals for June 30, 2019)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension and Other Employee Benefits Plans	Totals	
				2020	2019
<b>Assets</b>					
Cash and investments					
In custody of the County Treasurer	\$ 809,635	\$ 738,728	\$ -	\$ 1,548,363	\$ 1,497,593
With fiscal agent:					
Money market funds	102,638	-	7,165,545	7,268,183	20,511,569
Insurance account and contracts	-	-	4,073,028	4,073,028	3,203,978
Domestic equity funds	-	-	284,674,134	284,674,134	279,083,707
Domestic bond funds	-	-	151,283,207	151,283,207	140,400,895
International equity fund	-	-	73,367,055	73,367,055	72,143,157
Global REIT	-	-	42,303,251	42,303,251	16,697,409
Nevada Retirement Benefits Investment Trust	-	-	18,249,185	18,249,185	2,512,456
Interest receivable	2,871	2,619	73,406	78,896	40,931
<b>Total Assets</b>	<b>915,144</b>	<b>741,347</b>	<b>581,188,811</b>	<b>582,845,302</b>	<b>536,091,695</b>
<b>Liabilities</b>					
Accounts Payable	-	-	152,592	152,592	171,904
Accrued expenses	399	242,793	-	243,192	177,924
<b>Total Liabilities</b>	<b>399</b>	<b>242,793</b>	<b>152,592</b>	<b>395,784</b>	<b>349,828</b>
<b>Net Position</b>					
Restricted for pension and other employee benefits and other purposes	\$ 914,745	\$ 498,554	\$ 581,036,219	\$ 582,449,518	\$ 535,741,867

Clark County, Nevada  
Employee Benefit and Pension Trust Funds  
Combining Statement of Changes in Net Position  
For the Fiscal Year Ended June 30, 2020  
(With comparative totals for the fiscal year ended June 30, 2019)

	Medical Insurance Premium Retirement Plan	County Section 125 Plan	Las Vegas Valley Water District Pension and Other Employee Benefits Plans	Totals	
				2020	2019
<b>Additions</b>					
Contributions					
Contributions from employer	\$ -	\$ -	\$ 45,000,000	\$ 45,000,000	\$ 60,450,000
Contributions from employees	10,451	-	601,900	612,351	132,368
Total contributions	<u>10,451</u>	<u>-</u>	<u>45,601,900</u>	<u>45,612,351</u>	<u>60,582,368</u>
Investment earnings					
Interest	34,363	28,979	689,681	753,023	351,675
Net increase (decrease) in fair value of investments	-	-	23,550,403	23,550,403	34,477,547
Total investment earnings	<u>34,363</u>	<u>28,979</u>	<u>24,240,084</u>	<u>24,303,426</u>	<u>34,829,222</u>
Less investment expense	-	-	(340,068)	(340,068)	(307,775)
Net investment earnings	<u>34,363</u>	<u>28,979</u>	<u>23,900,016</u>	<u>23,963,358</u>	<u>34,521,447</u>
Total additions	<u>44,814</u>	<u>28,979</u>	<u>69,501,916</u>	<u>69,575,709</u>	<u>95,103,815</u>
<b>Deductions</b>					
General and administrative	-	-	360,572	360,572	392,272
Benefit payments	<u>88,790</u>	<u>-</u>	<u>22,418,696</u>	<u>22,507,486</u>	<u>20,529,166</u>
Total deductions	<u>88,790</u>	<u>-</u>	<u>22,779,268</u>	<u>22,868,058</u>	<u>20,921,438</u>
Change in net position	(43,976)	28,979	46,722,648	46,707,651	74,182,377
<b>Net Position</b>					
Beginning of year	<u>958,721</u>	<u>469,575</u>	<u>534,313,571</u>	<u>535,741,867</u>	<u>461,559,490</u>
End of year	<u>\$ 914,745</u>	<u>\$ 498,554</u>	<u>\$ 581,036,219</u>	<u>\$ 582,449,518</u>	<u>\$ 535,741,867</u>