

Pension and Other Employee Benefit Trust Funds

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Clark County OPEB Trust – to account for activities of the Clark County OPEB Plan, which provides OPEB to all permanent full-time employees of Clark County enrolled in the Clark County Self-Funded Group Medical and Dental Benefit Plan.

Las Vegas Metropolitan Police Department OPEB Trust – to account for activities of the Las Vegas Metropolitan Police Department OPEB Plan, which provides OPEB to all permanent full-time employees of the Las Vegas Metropolitan Police Department.

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

Las Vegas Valley Water District OPEB Plan – to account for activities of the Las Vegas Valley Water District other post-employment benefits plan.

Clark County, Nevada  
Pension and Other Employee Benefit Trust Funds  
Combining Statement of Fiduciary Net Position  
June 30, 2024

	Clark County OPEB Trust	Las Vegas Metropolitan Police Department OPEB Trust	Las Vegas Valley Water District Pension Plan	Las Vegas Valley Water District OPEB Plan	Total
<b>Assets</b>					
Cash and cash equivalents					
In custody of the County Treasurer	\$ 51,096	\$ 118,562	\$ -	\$ -	\$ 169,658
In custody of other officials	22,496	23,295	3,551,583	850	3,598,224
Receivables					
Interest and dividends	284	-	113,990	-	114,274
Investments at fair value					
Domestic bond funds	-	-	238,048,504	-	238,048,504
Domestic equity funds	-	-	395,071,600	-	395,071,600
Real estate	-	-	82,767,201	-	82,767,201
International investments	-	-	127,509,091	-	127,509,091
Nevada Retirement Benefits Investment Trust	237,549,120	42,970,601	-	30,662,693	311,182,414
Total investments	237,549,120	42,970,601	843,396,396	30,662,693	1,154,578,810
Insurance accounts at contract value	-	-	5,332,687	-	5,332,687
Total assets	237,622,996	43,112,458	852,394,656	30,663,543	1,163,793,653
<b>Liabilities</b>					
Accounts payable and other liabilities	13,803	1,326	187,656	-	202,785
Total liabilities	13,803	1,326	187,656	-	202,785
<b>Net Position</b>					
Restricted for:					
Pensions	-	-	852,207,000	-	852,207,000
Postemployment benefits other than pensions	237,609,193	43,111,132	-	30,663,543	311,383,868
Total net position	<u>\$ 237,609,193</u>	<u>\$ 43,111,132</u>	<u>\$ 852,207,000</u>	<u>\$ 30,663,543</u>	<u>\$ 1,163,590,868</u>

Clark County, Nevada  
Pension and Other Employee Benefit Trust Funds  
Combining Statement of Changes in Fiduciary Net Position  
For the Fiscal Year Ended June 30, 2024

	Clark County OPEB Trust	Las Vegas Metropolitan Police Department OPEB Trust	Las Vegas Valley Water District Pension Plan	Las Vegas Valley Water District OPEB Plan	Total
<b>Additions</b>					
Contributions					
Members	\$ -	\$ -	\$ 448,367	\$ -	\$ 448,367
Employers	15,013,025	13,017,923	48,000,000	2,690,565	78,721,513
Total contributions	15,013,025	13,017,923	48,448,367	2,690,565	79,169,880
Investment earnings					
Net increase (decrease) in fair value of investments	25,042,906	4,433,043	101,652,831	2,695,740	133,824,520
Interest, dividends, and other	5,377,996	926,145	471,341	1,230,429	8,005,911
Total investment earnings	30,420,902	5,359,188	102,124,172	3,926,169	141,830,431
Less investment costs	(91,710)	(11,233)	(496,334)	(8,444)	(607,721)
Net investment earnings	30,329,192	5,347,955	101,627,838	3,917,725	141,222,710
Total additions	45,342,217	18,365,878	150,076,205	6,608,290	220,392,590
<b>Deductions</b>					
Benefits paid to participants or beneficiaries	-	-	39,660,383	-	39,660,383
Medical, dental and life insurance for retirees	15,013,025	9,017,923	-	2,690,565	26,721,513
Administrative expense	26,496	48,606	404,943	1,000	481,045
Total deductions	15,039,521	9,066,529	40,065,326	2,691,565	66,862,941
Net increase (decrease) in net position	30,302,696	9,299,349	110,010,879	3,916,725	153,529,649
<b>Net Position</b>					
Beginning of year	207,306,497	33,811,783	742,196,121	26,746,818	1,010,061,219
End of year	<u>\$ 237,609,193</u>	<u>\$ 43,111,132</u>	<u>\$ 852,207,000</u>	<u>\$ 30,663,543</u>	<u>\$1,163,590,868</u>