

**Required Supplementary Information**  
**Other Post Employment Benefit Schedule of Funding Progress**  
**Year Ended December 31, 2009**

**Clark County Retired Employees (PERS and LEOFF II) Healthcare Plan**

Actuarial Valuation Date (Note 1)	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded Actuarial Accrued Liabilities (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	\$ 0	\$ 2,291,726	\$ 2,291,726	0.00%	\$ 98,447,695	2.3%
12/31/2009	\$ 0	\$ 3,418,854	\$ 3,418,854	0.00%	\$ 98,759,078	3.5%

**Clark County LEOFF 1 Retiree Healthcare Plan**

Actuarial Valuation Date (Note 2)	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded Actuarial Accrued Liabilities (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/2007	\$ 0	\$ 6,754,235	\$ 6,754,235	0.00%	\$ 281,584	2398.7%
12/31/2008	\$ 0	\$ 6,764,312	\$ 6,764,312	0.00%	\$ 288,716	2342.9%
12/31/2009	\$ 0	\$ 6,184,737	\$ 6,184,737	0.00%	\$ 281,524	2196.9%

Note 1 = Actuary valuation conducted every two years.

Note 2 = Alternative method used for valuation.

## Required Supplementary Information

### Modified Approach for Reporting Clark County's Infrastructure Capital Assets

#### Condition Rating of the County's Infrastructure Subsystems Reported Using Modified Approach

	<i>Percentage of Infrastructure Assessed At or Above Established Assessment Levels*</i>		
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Bridges	94.7%	98.7%	97.3%
	<u>2005</u>	<u>2006</u>	<u>2009</u>
Roads Subsystem	84.4%	88.6%	76.9%
	<u>2003</u>	<u>2006</u>	<u>2008</u>
Stormwater Subsystem	93.5%	89.7%	86.8%

	<i>Percentage of Infrastructure Assessed at Poor Condition*</i>		
	<u>2007</u>	<u>2008</u>	<u>2009</u>
Bridges	1.3%	1.3%	1.3%
	<u>2005</u>	<u>2006</u>	<u>2009</u>
Roads Subsystem	0.4%	0.3%	3.5%
	<u>2003</u>	<u>2006</u>	<u>2008</u>
Stormwater Subsystem	4.8%	9.5%	13.0%

\*Although the County has only recorded infrastructure constructed after 1980 as capital assets, all county roads, stormwater facilities, and bridges are assessed, regardless of when they were constructed.

#### Comparison of Needed-to-Actual Maintenance/Preservation

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Roads Subsystem</b>					
Budgeted (needed)	\$13,481,082	\$13,538,292	\$15,405,032	\$17,767,056	\$15,797,839
Actual	\$12,372,770	\$12,962,819	\$14,634,432	\$16,626,384	\$14,332,733
% Spent	91.8%	95.7%	95.0%	93.6%	90.7%
Amount Unspent**	\$1,108,312	\$575,473	\$770,600	\$1,140,672	\$1,465,106
<b>Stormwater Subsystem</b>					
Budgeted (needed)	\$296,415	\$325,000	\$330,000	\$330,000	\$358,428
Actual	\$304,626	\$241,040	\$328,225	\$325,033	\$245,214
% Spent	102.8%	74.2%	99.5%	98.5%	68.4%
Amount Unspent / (Overspent)*	(\$8,211)	\$83,960	\$1,775	\$4,967	\$113,214
<b>Bridges</b>					
Budgeted (needed)	\$317,837	\$317,837	\$326,345	\$364,598	\$163,794
Actual	\$250,110	\$271,638	\$288,093	\$253,812	\$247,536
% Spent	78.7%	85.5%	88.3%	69.6%	151.1%
Amount Unspent / (Overspent)**	\$67,727	\$46,199	\$38,252	\$110,786	(\$83,742)

\*Budget capacity from the Road Fund and from other stormwater activities was used for the additional maintenance costs in 2005.

\*\* In 2009 there was a change made to reclassify bridge guardrail and barrier maintenance work from roads maintenance to bridge maintenance. The County has a biennial budget and budget adjustments between the two programs will be adjusted in 2010 according to this reclassification of workload.

## Notes to Required Supplementary Information

In accordance with GASB Statement #34, the County is required to report infrastructure capital assets (such as roads, bridges, railways, pathways, and stormwater systems). The County has elected to use the “Modified Approach”, as defined by GASB Statement #34, for reporting its roads subsystem, stormwater subsystem, and bridges, thereby forgoing depreciation of these assets (see Management’s Discussion and Analysis: Modified Approach for Reporting Infrastructure Assets, within this document, regarding the requirements for using this method of reporting).

A complete assessment of bridges is done every two years, at a minimum, whereas complete road and stormwater subsystem assessments are done every three years, at a minimum. Detailed documentation of disclosed assessment levels is kept on file. Following are tables showing the measurement scales and basis for condition of measurement used to assess and report conditions for each of the three infrastructure systems being reported using the modified approach and the condition level at which the County intends to preserve those assets.

### Roads Subsystem

#### *Measurement Scale and Basis for Condition Measurement*

<u>Rating*</u>	
100	New road surface - no maintenance needed
90	Road surface is starting to show some environmental distress - may have some cracks that need filling
80	Road surface is showing pronounced environmental distress and may have some structural distress - may be ready for a seal
70	Road surface is showing some structural distress and numerous environmental distresses - needs a seal or a thin lift of overlay
60	Road surface shows consistent structural distresses and severe environmental distresses - needs a thin lift or structural overlay on access up to arterial routes
50	Road surface shows several structural and environmental distresses - needs a structural overlay (arterial/collector roads) or a cape seal (access roads)
40	Road surface is showing many structural distresses - needs a structural overlay or cape seal with substantial prep work
30	Road surface shows major structural distresses - close to a condition requiring reconstruction or base stabilization
20 or less	<b>Poor condition:</b> Road surface has little structural integrity left - needs reconstruction or base stabilization now

***\*The County has established an acceptable condition level of 70 for road subsystems, and intends to preserve the assets at or above this level.***

### Stormwater Subsystem

#### *Measurement Scale and Basis for Condition Measurement*

<u>Rating*</u>	
80-100	Good Condition - serves intended function and scores well in all areas
61-80	Fair Condition - serves intended function, but scores less well and has other issues
0-60	<b>Poor condition</b> - may or may not fulfill its design function, has other serious issues, and requires maintenance or rebuild

***\*The County has established an acceptable condition level of 70 for stormwater subsystems, and intends to preserve the assets at or above this level.***

## Bridges

### *Measurement Scale and Basis for Condition Measurement*

**Rating\***

100	Newly constructed bridge - no maintenance needed
81-99	Bridge is in good shape, unless structurally deficient or functionally obsolete
51-80	Bridge is in fair shape - may be eligible for replacement if structurally deficient or functionally obsolete
25-50	Bridge is in fair shape - may be eligible for federal replacement funding if structurally deficient or functionally obsolete
0-24	<b>Poor condition:</b> Bridge is in poor shape - needs to be replaced soon

***\*The County has established an acceptable condition level of 50 for bridges and intends to preserve the assets at or above this level.***

**Definitions:** A **structurally deficient** bridge is one whose condition or design has impacted its ability to adequately carry its intended load.

A **functionally obsolete** bridge is one in which the deck geometry, load capacity, clearance, or approach roadway alignment have reduced (to below accepted design standards) its ability to adequately meet traffic needs.

2003 was the first year in which the County elected to use the modified approach for reporting these subsystems of capital assets. GASB Statement #34 requires that condition assessments are performed at least every three years (once an entity has elected to report using the modified approach), and that the table showing the condition rating include data for the three most recent complete assessments.

The table of needed to actual maintenance/preservation includes a five year comparison.