

**REQUIRED SUPPLEMENTARY INFORMATION**



**MULTNOMAH COUNTY, OREGON**  
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**June 30, 2009**  
(dollar amounts expressed in thousands)

**Other Postemployment Healthcare Benefits**  
**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Unit Credit (b)	Unfunded (Funded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
01/01/05	\$ -	\$ 109,895	\$ 109,895	0%	\$228,597	48%
01/01/07	-	122,905	122,905	0%	246,343	50%
01/01/09	\$ -	\$ 122,605	\$ 122,605	0%	\$263,380	47%

The above table presents the three most recent actuarial valuations for the County's postretirement medical plans and provides information that approximates the funding progress of the plan.

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