

MULTNOMAH COUNTY, OREGON
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2013
(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) – Projected 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]
01/01/09	\$ -	\$ 122,605	\$ 122,605	0%	\$263,090	47%
01/01/11	\$ -	\$ 154,198	\$ 154,198	0%	\$273,983	56%
01/01/13	\$ -	\$ 134,712	\$ 134,712	0%	\$278,474	48%

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.