

**REQUIRED SUPPLEMENTARY INFORMATION**



**MULTNOMAH COUNTY, OREGON**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**June 30, 2014**  
(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%	\$289,938	46%

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.