REQUIRED SUPPLEMENTARY INFORMATION

## MULTNOMAH COUNTY, OREGON REQUIRED SUPPLEMENTARY INFORMATION June 30, 2010

(dollar amounts expressed in thousands)

## Other Postemployment Healthcare Benefits Schedule of Funding Progress

		Actuarial				
		Accrued				
		Liability	Unfunded			UAAL as a
	Actuarial	(AAL) –	(Funded)			Percentage
Actuarial	Value of	Unit	AAL	Funded	Covered	of Covered
Valuation	Assets	Credit	(UAAL)	Ratio	Payroll	Payroll
Date	(a)	(b)	(b-a)	(a/b)	(c)	[(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%	\$263,090	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.