REQUIRED

SUPPLEMENTARY INFORMATION

FOND DU LAC COUNTY, WISCONSIN
Schedule of Funding Progress
Other Post-Employment Benefit Plan
December 31, 2012

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age Normal	(3) Funded Ratio (1) / (2)	(4) Unfunded Actuarial Accrued Liability (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
9/30/2008	$ -	$ 7,202,138	0.00%	$ 7,202,138	$ 40,996,675	17.57%
1/1/2010	$ -	$ 4,245,879	0.00%	$ 4,245,879	$ 36,871,794	11.52%
1/1/2012	$ -	$ 2,781,329	0.00%	$ 2,781,329	$ 36,784,838	7.56%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information Information for prior years is not available.

The reduction in the Actuarial Accrued Liability and the Unfunded Actuarial Accrued Liability between the 2008 and 2012 actuarial valuations is due in part to the decrease in the number of active employees and also the decrease in the number of retirees (non-Medicare eligible) that participate in the plan.

FOND DU LAC COUNTY, WISCONSIN
Schedule of Employer Contributions
Other Post-Employment Benefit Plan
December 31, 2012

Year Ended December 31	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	$ 201,000	$ 829,699	24.23%
2009	$ 226,000	$ 876,182	25.79%
2010	$ 117,364	$ 537,032	21.85%
2011	$ 123,964	$ 537,032	23.08%
2012	$ 80,796	$ 331,911	24.34%

The County implemented GASB Statement No. 45 for the fiscal year ended December 31, 2008. Information for prior years is not available.