

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit Amortization Payment* \$	Normal Cost \$	Required Contribution^ \$
Chain of Lakes	122,037	64	121,973	190,683	-	21	-
Morse-Fall Lake	320,406	12,032	308,374	2,663	-	1,762	-
Nerstrand	85,042	15,203	69,839	559	-	954	-
Brownsville	207,993	59,066	148,927	352	-	7,449	-
Elmer	141,232	43,111	98,121	328	-	2,275	-
Bigelow	234,050	72,927	161,123	321	-	4,064	-
Squaw Lake	302,859	100,465	202,394	301	-	6,720	-
Grygla	198,540	72,500	126,040	274	-	4,720	-
Sedan	83,038	31,123	51,915	267	-	2,701	-
Mapleview	275,288	105,120	170,168	262	-	12,432	-
Carlton	391,776	151,445	240,331	259	-	30,908	-
Kerrick	47,927	19,488	28,439	246	-	1,353	-
Kennedy	164,534	68,607	95,927	240	-	5,341	-
Floodwood	330,966	147,284	183,682	225	-	13,160	-
Goodland	150,572	67,795	82,777	222	-	7,540	-
Lakefield	424,977	191,520	233,457	222	-	23,040	-
Wilson	549,636	255,360	294,276	215	-	23,168	-
Solway Rural	128,223	60,490	67,733	212	-	7,160	-
Saint Clair	1,026,785	487,440	539,345	211	-	33,030	-
Milan	335,382	162,044	173,338	207	-	11,028	-
Middle River	182,147	88,128	94,019	207	-	9,440	-
Cotton	274,002	132,790	141,212	206	-	11,312	-
Beardsley	225,762	112,476	113,286	201	-	12,900	-
Brownsdale	428,722	216,602	212,120	198	-	20,984	-
Roseau	871,328	442,404	428,924	197	-	49,176	-
Shelly	184,482	94,716	89,766	195	-	8,784	-
Holland	267,576	138,152	129,424	194	-	7,544	-
Flensburg	150,007	77,700	72,307	193	-	6,419	-
Cherry	288,359	151,572	136,787	190	-	15,282	-
Hayward	510,342	269,105	241,237	190	-	25,938	-
Jacobson	169,477	90,172	79,305	188	-	9,712	-
Edgerton	495,272	263,593	231,679	188	-	22,104	-
Hibbing	245,923	131,230	114,693	187	-	19,981	-
Lismore	212,448	114,238	98,210	186	-	6,450	-
Woodstock	212,964	118,777	94,187	179	-	10,648	-
Saint Augusta	212,814	118,950	93,864	179	-	17,010	-
Fulda	305,525	170,900	134,625	179	-	21,096	-
Hinckley	587,478	334,336	253,142	176	-	24,780	-
Deer Creek	289,802	165,688	124,114	175	-	12,630	-
Westbrook	180,174	103,236	76,938	175	-	15,764	-
Hector	727,106	417,323	309,783	174	-	24,908	-
Clara City	482,104	277,073	205,031	174	-	19,280	-
Granada	82,682	47,671	35,011	173	-	5,240	-
Badger	123,448	71,260	52,188	173	-	9,420	-
Ceylon	292,826	169,480	123,346	173	-	11,466	-
Kinney	220,084	128,039	92,045	172	-	10,094	-
La Salle	110,407	64,370	46,037	172	-	6,300	-
Schroeder	206,905	120,902	86,003	171	-	15,471	-
Orr	212,203	124,639	87,564	170	-	9,740	-
Bird Island	305,175	180,153	125,022	169	-	21,274	-
Clarkfield	296,151	174,964	121,187	169	-	18,068	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit	Normal Cost \$	Required Contribution^ \$
					Amortization Payment* \$		
Greenwood	597,096	353,606	243,490	169	-	36,480	-
Rothsay	349,937	209,856	140,081	167	-	16,272	-
Maple Hill	287,954	172,835	115,119	167	-	17,196	-
Clear Lake	782,676	472,392	310,284	166	-	40,020	-
Lake Kabetogama	245,097	148,730	96,367	165	-	13,108	-
Bluffton	210,609	128,304	82,305	164	-	7,596	-
Garvin	131,313	80,271	51,042	164	-	6,377	-
Dodge Center	730,896	450,506	280,390	162	-	41,752	-
Sturgeon Lake	145,277	89,550	55,727	162	-	9,576	-
Bethel	167,868	103,788	64,080	162	-	8,532	-
Cass Lake	760,863	470,615	290,248	162	-	53,090	-
Madison	278,710	172,800	105,910	161	-	23,190	-
Nevis	263,647	164,096	99,551	161	-	23,904	-
Wheaton	539,090	336,103	202,987	160	-	45,711	-
Willow River	206,865	129,292	77,573	160	-	8,148	-
Clinton (St. Louis)	191,371	120,092	71,279	159	-	10,752	-
McDavitt	182,204	114,742	67,462	159	-	12,888	-
Climax	130,985	82,517	48,468	159	-	7,740	-
McGrath	218,128	137,584	80,544	159	-	7,245	-
Bertha	245,442	155,076	90,366	158	-	15,418	-
Waverly	423,610	268,376	155,234	158	-	31,008	-
Twin Lakes (City)	189,385	120,030	69,355	158	-	7,308	-
Chokio	288,613	183,816	104,797	157	-	16,944	-
LeRoy	219,515	141,313	78,202	155	-	10,161	-
Finlayson	229,038	147,456	81,582	155	-	10,356	-
Green Isle	352,638	229,560	123,078	154	-	20,160	-
Amboy	146,084	95,392	50,692	153	-	11,200	-
Dovray	81,601	53,427	28,174	153	-	3,114	-
Glyndon	517,155	339,072	178,083	153	-	15,048	-
Baldwin	484,218	318,479	165,739	152	-	50,538	-
Stewart	408,498	270,073	138,425	151	-	19,320	-
New Munich	154,160	101,994	52,166	151	-	11,141	-
Cottonwood	428,319	284,094	144,225	151	-	23,850	-
Lancaster	136,613	90,654	45,959	151	-	10,600	-
Ruthton	282,942	188,490	94,452	150	-	11,475	-
Ellendale	225,653	151,808	73,845	149	-	9,520	-
Hendrum	156,758	105,597	51,161	148	-	7,565	-
Annandale	1,009,074	680,539	328,535	148	-	66,691	-
Ostrander	103,639	69,965	33,674	148	-	8,030	-
Almelund	398,493	269,976	128,517	148	-	17,484	-
Russell	179,396	122,170	57,226	147	-	9,530	-
Hokah	141,046	96,423	44,623	146	-	10,690	-
Walker	1,214,799	831,656	383,143	146	-	66,584	-
Mahtomedi	1,770,326	1,214,057	556,269	146	-	96,530	-
Bigfork	360,609	247,317	113,292	146	-	38,850	-
Grand Meadow	503,850	345,840	158,010	146	-	25,212	-
Vadnais Heights	1,336,624	922,577	414,047	145	-	109,317	-
Grand Rapids	2,037,523	1,408,656	628,867	145	-	144,850	-
Stephen	267,732	185,142	82,590	145	-	24,282	-
Lewisville	197,690	136,756	60,934	145	-	11,578	-
Richmond	512,693	355,261	157,432	144	-	31,097	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit	Normal Cost \$	Required Contribution^ \$
					Amortization Payment* \$		
Clements	171,942	119,235	52,707	144	-	12,195	-
Northfield	5,675,269	3,940,027	1,735,242	144	-	261,487	-
Pelican Rapids	669,719	466,320	203,399	144	-	50,920	-
Brooten	381,895	266,960	114,935	143	-	20,032	-
Sandstone	231,804	162,330	69,474	143	-	27,160	-
Biwabik City	262,190	183,615	78,575	143	-	15,428	-
Cosmos	272,681	191,617	81,064	142	-	14,940	-
Waubun	193,701	136,180	57,521	142	-	11,107	-
Gonvick	302,503	213,538	88,965	142	-	16,391	-
Motley	302,821	213,856	88,965	142	-	24,416	-
Randolph	774,539	548,551	225,988	141	-	45,220	-
Lake Lillian	120,098	85,128	34,970	141	-	8,172	-
La Crescent	767,571	544,516	223,055	141	-	40,920	-
Brimson	156,061	110,860	45,201	141	-	13,060	-
Watson	288,201	204,756	83,445	141	-	11,376	-
Graceville	246,443	175,578	70,865	140	-	15,509	-
Tofte	226,983	161,965	65,018	140	-	13,724	-
Claremont	166,457	118,844	47,613	140	-	10,469	-
Newfolden	172,372	123,492	48,880	140	-	7,908	-
Heron Lake	246,362	176,508	69,854	140	-	12,180	-
West Concord	372,234	267,234	105,000	139	-	17,460	-
Bayport	1,956,336	1,405,894	550,442	139	-	126,092	-
Fifty Lakes	191,823	138,142	53,681	139	-	12,987	-
Cook	394,617	284,525	110,092	139	-	22,450	-
Blackhoof	159,670	115,140	44,530	139	-	7,995	-
Hermantown	1,396,873	1,008,415	388,458	139	-	81,060	-
Hastings	4,146,826	2,994,262	1,152,564	138	-	238,947	-
Hugo	1,322,467	956,964	365,503	138	-	105,818	-
Lake Elmo	1,075,446	778,856	296,590	138	-	67,884	-
Franklin	373,821	270,879	102,942	138	-	28,355	-
Iona	117,165	85,080	32,085	138	-	5,394	-
Oronoco	324,358	235,571	88,787	138	-	25,092	-
Blackduck	268,673	195,133	73,540	138	-	20,236	-
Wendell	235,786	171,312	64,474	138	-	14,952	-
Randall	410,641	298,760	111,881	137	-	44,040	5,279
Truman	337,864	246,082	91,782	137	-	19,958	-
Medford	490,781	357,660	133,121	137	-	28,464	-
Wyoming	471,390	344,777	126,613	137	-	46,772	-
Dumont	139,269	101,927	37,342	137	-	6,986	-
Lynd	83,236	60,945	22,291	137	-	7,470	-
Geneva	200,854	147,343	53,511	136	-	7,251	-
Meadowlands	78,622	57,820	20,802	136	-	5,850	-
Barrett	143,398	105,462	37,936	136	-	13,636	-
Kasota	545,830	402,307	143,523	136	-	39,240	-
Forest Lake	2,470,987	1,823,085	647,902	136	-	140,064	-
Jackson	888,906	657,087	231,819	135	-	61,612	-
Kimball	406,662	301,435	105,227	135	-	25,704	-
Beaver Creek	111,418	82,600	28,818	135	-	8,370	-
Solway	277,446	205,782	71,664	135	-	25,088	-
Wrenshall	267,807	198,719	69,088	135	-	13,884	-
Blue Earth	1,209,484	898,939	310,545	135	-	68,100	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit Amortization Payment* \$	Normal Cost \$	Required Contribution^ \$
Browerville	325,973	242,652	83,321	134	-	20,060	-
Bowlus	257,502	191,939	65,563	134	-	11,627	-
Eitzen	192,904	144,039	48,865	134	-	12,150	-
Dexter	188,003	140,895	47,108	133	-	8,226	-
Backus	488,944	367,164	121,780	133	-	48,546	-
Grey Eagle	380,117	285,478	94,639	133	-	16,055	-
Minneota	454,241	341,324	112,917	133	-	32,952	-
Park Rapids	1,311,591	986,290	325,301	133	-	83,790	-
Lakeville	7,821,651	5,893,517	1,928,134	133	-	555,811	-
Saint Martin	512,062	386,736	125,326	132	-	35,424	-
Chandler	236,817	179,265	57,552	132	-	12,170	-
Foreston	296,280	224,502	71,778	132	-	11,324	-
Dover	338,947	256,857	82,090	132	-	18,180	-
Morgan	581,759	441,228	140,531	132	-	34,233	-
Stillwater	3,826,688	2,912,226	914,462	131	-	189,000	-
New Brighton	3,864,364	2,941,453	922,911	131	-	244,790	-
Altura	167,342	127,424	39,918	131	-	11,870	-
Farmington	2,297,171	1,753,046	544,125	131	-	209,037	-
Saint Francis	688,713	526,162	162,551	131	-	52,664	-
Windom	1,211,976	930,500	281,476	130	-	72,650	-
Winnebago	470,982	361,942	109,040	130	-	29,337	-
Walnut Grove	139,849	107,531	32,318	130	-	12,593	-
Hanska	232,072	178,880	53,192	130	-	13,040	-
Owatonna	3,339,899	2,577,386	762,513	130	-	182,268	-
Mora	696,307	538,058	158,249	129	-	60,213	-
Harris	196,346	151,810	44,536	129	-	15,334	-
Lake Benton	278,312	215,271	63,041	129	-	18,122	-
Carver	697,381	539,808	157,573	129	-	54,263	-
Woodbury	10,988,972	8,534,702	2,454,270	129	-	646,726	-
Jasper	238,707	185,437	53,270	129	-	16,095	-
Osseo	390,265	303,260	87,005	129	-	34,688	-
Silica	161,113	125,314	35,799	129	-	10,656	-
Bemidji	3,059,805	2,380,653	679,152	129	-	195,120	-
Red Wing	1,438,809	1,122,492	316,317	128	-	87,285	-
Brownton	455,821	355,880	99,941	128	-	30,200	-
Lake Park	330,595	258,291	72,304	128	-	21,160	-
Ada	474,868	372,208	102,660	128	-	28,767	-
Balsam	388,746	304,798	83,948	128	-	31,252	-
Carlos	1,291,186	1,013,135	278,051	127	-	62,100	-
Argyle	211,677	166,166	45,511	127	-	13,440	-
Warroad	547,423	430,078	117,345	127	-	34,463	-
Deer River	586,514	461,116	125,398	127	-	40,200	-
Evansville	241,413	190,157	51,256	127	-	20,679	-
Kilkenny	407,209	320,880	86,329	127	-	22,152	-
Ghent	167,700	132,159	35,541	127	-	15,715	-
Herman	217,449	171,587	45,862	127	-	17,718	-
Glenwood	676,688	534,192	142,496	127	-	44,551	-
Hamel	1,352,367	1,068,105	284,262	127	-	83,914	-
Lonsdale	1,008,424	798,000	210,424	126	-	62,950	-
Baudette	434,276	344,274	90,002	126	-	27,870	-
Blooming Prairie	494,624	392,518	102,106	126	-	37,828	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit		Required Contribution^ \$
					Amortization Payment* \$	Normal Cost \$	
Mapleton	656,263	522,080	134,183	126	-	48,960	-
Belgrade	412,352	328,160	84,192	126	-	20,952	-
Atwater	460,388	367,000	93,388	125	-	23,620	-
Rosemount	3,881,329	3,095,144	786,185	125	-	336,904	-
Vining	108,187	86,325	21,862	125	-	5,816	-
Crooked Lake	251,280	200,809	50,471	125	-	15,425	-
Chatfield	433,168	346,616	86,552	125	-	36,352	-
Dunnell	144,624	115,770	28,854	125	-	8,304	-
Maplewood	4,461,361	3,571,631	889,730	125	-	278,619	-
Easton	194,425	155,656	38,769	125	-	10,538	-
Hallock	211,674	169,590	42,084	125	-	14,470	-
Danube	237,992	190,944	47,048	125	-	16,095	-
Saint Paul Park	761,498	611,250	150,248	125	-	59,200	-
Lamberton	290,842	233,491	57,351	125	-	18,563	-
Golden Valley	4,876,016	3,917,522	958,494	124	-	368,810	-
Lewiston	647,783	520,887	126,896	124	-	43,234	-
Adrian	336,354	270,552	65,802	124	-	31,416	-
Lower Saint Croix Valley	1,618,604	1,303,724	314,880	124	-	86,710	-
Stewartville	1,535,544	1,238,512	297,032	124	-	92,040	-
Centennial	3,438,199	2,777,784	660,415	124	-	238,472	-
Lanesboro	276,840	223,784	53,056	124	-	21,792	-
Lakewood	289,230	233,903	55,327	124	-	15,929	-
Kellogg	418,921	339,824	79,097	123	-	22,320	-
Bricelyn	409,806	332,518	77,288	123	-	18,480	-
Madison Lake	461,420	375,775	85,645	123	-	36,198	-
Dassel	1,020,816	831,597	189,219	123	-	56,264	-
Fergus Falls	2,452,277	2,001,800	450,477	123	-	149,160	-
Greenway	475,044	388,104	86,940	122	-	36,756	-
Saint Charles	874,591	716,880	157,711	122	-	61,640	-
Zumbro Falls	342,513	281,142	61,371	122	-	23,040	-
Ortonville	398,293	327,040	71,253	122	-	27,820	-
Taunton	106,569	87,516	19,053	122	-	5,168	-
Jeffers	175,617	144,224	31,393	122	-	11,454	-
Okabena	242,286	199,038	43,248	122	-	13,440	-
Nisswa	1,031,881	848,072	183,809	122	-	54,320	-
Foley	743,270	610,872	132,398	122	-	54,208	-
Morristown	977,713	805,076	172,637	121	-	51,304	-
Campbell	241,998	199,365	42,633	121	-	12,220	-
Elrosa	389,409	321,448	67,961	121	-	18,048	-
Makinen	65,698	54,500	11,198	121	-	5,044	-
North Mankato	1,993,945	1,656,122	337,823	120	-	132,760	-
Hancock	263,396	219,280	44,116	120	-	15,336	-
Browns Valley	145,557	121,275	24,282	120	-	13,020	-
Walters	161,610	134,664	26,946	120	-	7,640	-
Lindstrom	842,238	703,459	138,779	120	-	59,040	-
Pequot Lakes	1,585,820	1,326,482	259,338	120	-	106,938	-
Battle Lake	546,159	457,300	88,859	119	-	34,195	-
Thomson	686,810	575,184	111,626	119	-	41,922	-
Sherburn	515,876	433,034	82,842	119	-	28,469	-
Hills	215,543	181,009	34,534	119	-	20,655	-
Warren	332,690	280,142	52,548	119	-	22,344	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit	Normal Cost \$	Required Contribution^ \$
					Amortization Payment* \$		
Proctor	476,227	401,585	74,642	119	-	45,720	-
Wood Lake	176,823	149,421	27,402	118	-	14,201	-
Caledonia	469,799	397,077	72,722	118	-	31,328	-
Prinsburg	231,426	195,698	35,728	118	-	11,144	-
Vernon Center	179,119	151,498	27,621	118	-	11,476	-
Deerwood	463,407	393,025	70,382	118	-	29,372	-
Excelsior	5,411,322	4,600,106	811,216	118	-	316,593	-
Saint Bonifacius	858,235	730,124	128,111	118	-	75,108	-
Lucan	162,071	137,912	24,159	118	-	11,390	-
Harmony	403,556	343,671	59,885	117	-	23,324	-
Menahga	360,791	307,298	53,493	117	-	24,830	-
Verndale	551,727	470,032	81,695	117	-	38,016	-
Albany	727,808	620,308	107,500	117	-	51,078	-
McIntosh	194,235	165,567	28,668	117	-	14,061	-
Wykoff	303,763	259,832	43,931	117	-	23,448	-
Kandiyohi	482,067	412,600	69,467	117	-	27,393	-
Milaca	738,001	631,786	106,215	117	-	50,550	-
Cottage Grove	2,367,396	2,028,213	339,183	117	-	193,232	-
Pillager	846,901	725,611	121,290	117	-	58,050	-
Hitterdal	227,440	194,871	32,569	117	-	14,641	-
Eastern Hubbard	427,513	366,724	60,789	117	-	36,118	-
Ormsby	165,195	142,140	23,055	116	-	10,104	-
Spring Valley	590,330	508,232	82,098	116	-	33,958	-
Storden	159,527	137,480	22,047	116	-	13,272	-
Stacy-Lent Area	613,553	528,832	84,721	116	-	38,636	-
Clinton (Big Stone)	124,687	107,628	17,059	116	-	12,984	-
Garrison	675,082	583,072	92,010	116	-	66,000	-
Redwood Falls	853,162	737,363	115,799	116	-	81,869	-
Onamia	346,287	299,688	46,599	116	-	21,560	-
Wilmont	306,949	265,774	41,175	115	-	16,710	-
Eyota	324,641	281,655	42,986	115	-	38,750	-
Byron	556,475	483,389	73,086	115	-	44,891	-
Henning	403,589	351,133	52,456	115	-	26,818	-
Hanover	774,634	673,977	100,657	115	-	43,392	-
Hanley Falls	155,815	135,645	20,170	115	-	11,074	-
Monticello	1,200,706	1,046,623	154,083	115	-	94,502	-
Long Lake	1,919,719	1,675,787	243,932	115	-	148,059	-
Halstad	202,617	176,915	25,702	115	-	15,330	-
Princeton	1,450,278	1,267,881	182,397	114	-	106,072	-
Cold Spring	930,739	813,748	116,991	114	-	56,336	-
Shakopee	5,636,103	4,928,090	708,013	114	-	412,201	-
Odin	148,594	130,130	18,464	114	-	9,061	-
Detroit Lakes	1,681,444	1,473,796	207,648	114	-	166,250	-
Thief River Falls	1,017,290	893,438	123,852	114	-	83,153	-
Fayal	461,390	406,710	54,680	113	-	31,350	-
Long Prairie	508,872	448,753	60,119	113	-	32,655	-
Buffalo Lake	483,110	426,169	56,941	113	-	34,716	-
Luverne	907,478	800,712	106,766	113	-	70,360	-
Renville	246,241	217,323	28,918	113	-	30,510	-
Littlefork	504,554	446,221	58,333	113	-	36,000	-
Canton	64,211	56,808	7,403	113	-	7,614	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit		Required Contribution^ \$
					Amortization Payment* \$	Normal Cost \$	
Grove City	189,651	167,875	21,776	113	-	18,668	-
Garfield	528,905	469,018	59,887	113	-	38,647	-
Bellingham	193,958	172,058	21,900	113	-	14,665	-
Little Canada	1,784,782	1,585,353	199,429	113	-	99,660	-
Mantorville	444,383	395,950	48,433	112	-	27,912	-
Isle	598,376	533,691	64,685	112	-	32,919	-
Frazee	436,722	389,851	46,871	112	-	33,288	-
Ham Lake	1,606,941	1,434,491	172,450	112	-	116,348	-
Cromwell	364,805	325,710	39,095	112	-	32,910	-
McGregor	691,689	618,307	73,382	112	-	40,212	-
East Bethel	1,816,832	1,624,208	192,624	112	-	141,404	-
New Richland	282,045	252,432	29,613	112	-	26,232	-
Loretto	1,573,579	1,408,567	165,012	112	-	118,514	-
Trimont	374,518	335,685	38,833	112	-	24,234	-
Brainerd	2,929,326	2,627,094	302,232	112	-	303,228	-
Chisago	1,015,957	912,274	103,683	111	-	73,150	-
Rockford	482,553	434,865	47,688	111	-	42,262	-
Saint Michael	1,226,151	1,109,547	116,604	111	-	99,154	-
East Grand Forks	1,140,907	1,033,202	107,705	110	-	83,583	-
International Falls	727,082	659,034	68,048	110	-	71,108	-
Becker	1,325,050	1,204,495	120,555	110	-	114,271	-
Vergas	260,253	237,050	23,203	110	-	19,202	-
Lowry	440,002	401,096	38,906	110	-	27,051	-
Delano	934,973	853,618	81,355	110	-	59,904	-
Elko New Market	2,428,839	2,217,689	211,150	110	-	158,970	-
Buhl	145,306	132,733	12,573	109	586	12,960	-
Finland	234,969	214,680	20,289	109	-	12,315	-
Wadena	803,648	735,116	68,532	109	-	53,585	-
Rice	419,522	383,849	35,673	109	-	22,573	-
Perham	854,769	782,312	72,457	109	-	60,000	-
Arlington	708,035	648,271	59,764	109	-	44,918	-
Nicollet	588,514	539,047	49,467	109	-	52,001	-
Elk River	3,096,419	2,843,580	252,839	109	-	242,006	-
South Haven	497,520	457,353	40,167	109	5,333	35,672	5,739
Albertville	738,158	680,509	57,649	108	-	54,768	-
Frost	209,799	193,698	16,101	108	-	12,816	-
Mountain Lake	222,750	205,656	17,094	108	-	29,784	-
Royalton	276,188	255,031	21,157	108	-	23,410	-
Waseca	1,554,894	1,440,129	114,765	108	-	113,122	-
Waldorf	207,198	192,055	15,143	108	-	15,948	-
Buffalo	1,580,284	1,464,822	115,462	108	-	126,502	-
Saint Joseph	775,967	719,486	56,481	108	-	63,255	-
Lafayette	385,146	357,544	27,602	108	-	37,230	-
Lake Henry	245,189	227,893	17,296	108	-	15,489	-
Remer	404,250	376,060	28,190	107	-	30,200	-
Sartell	986,701	918,482	68,219	107	-	81,606	-
Prior Lake	4,229,942	3,939,859	290,083	107	-	353,407	-
Sauk Rapids	2,101,724	1,957,670	144,054	107	-	136,440	-
Montevideo	852,904	795,138	57,766	107	1,680	71,975	-
Pine Island	785,302	732,553	52,749	107	-	88,140	-
Danvers	110,479	103,071	7,408	107	-	9,741	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio	%	Deficit		Required Contribution^ \$
						Amortization Payment* \$	Normal Cost \$	
Twin Lakes (VFD)	90,253	84,480	5,773	107		-	5,664	-
Colvin	92,668	86,889	5,779	107		-	10,334	2,706
Welcome	345,043	323,560	21,483	107		-	24,320	-
Mabel	187,614	175,991	11,623	107		-	13,026	-
Kasson	419,799	393,888	25,911	107		-	49,200	-
Zimmerman	1,085,034	1,018,200	66,834	107		-	115,760	-
Moose Lake	484,781	455,044	29,737	107		3,555	41,174	-
Coleraine	272,434	255,731	16,703	107		-	19,740	-
Ellsworth	279,254	262,322	16,932	106		-	13,970	-
Minnesota Lake	291,596	274,000	17,596	106		1,500	29,850	5,547
Hartland	195,116	183,366	11,750	106		-	20,634	-
Montgomery	573,962	539,520	34,442	106		-	51,960	-
Cohasset	713,217	670,984	42,233	106		-	45,504	-
Silver Bay	580,119	547,248	32,871	106		-	39,060	-
Inver Grove Heights	5,030,903	4,747,916	282,987	106		-	453,618	11,693
Bovey	94,960	89,650	5,310	106		-	12,124	-
New Germany	634,482	599,232	35,250	106		926	36,456	-
Morris	571,915	540,982	30,933	106		1,219	53,659	-
Leaf Valley	209,240	197,960	11,280	106		606	15,933	-
New London	447,809	423,998	23,811	106		-	34,528	-
Karlstad	207,618	196,621	10,997	106		-	16,478	-
Saint James	918,338	869,773	48,565	106		-	59,802	-
Pierz	604,830	573,670	31,160	105		-	50,834	-
Two Harbors	690,616	658,041	32,575	105		-	80,691	-
Watkins	487,652	465,530	22,122	105		-	33,306	-
Cleveland	590,214	563,552	26,662	105		-	45,408	877
Courtland	422,189	403,518	18,671	105		-	29,484	-
Alpha	134,875	129,054	5,821	105		-	10,654	-
Saint Anthony	901,635	863,358	38,277	104		-	80,850	-
Dawson	560,955	539,271	21,684	104		-	52,798	-
Adams	252,086	242,451	9,635	104		-	18,405	-
Hopkins	2,904,865	2,801,949	102,916	104		-	268,901	30,838
Clearwater	492,177	474,839	17,338	104		-	39,971	-
Miltona	217,356	209,703	7,653	104		-	22,797	-
Darfur	213,692	206,655	7,037	103		-	9,808	-
Spring Grove	205,539	199,072	6,467	103		486	20,224	-
Avon	562,526	546,340	16,186	103		-	51,480	-
Canosia	423,257	411,228	12,029	103		-	23,592	-
Hayfield	478,886	466,813	12,073	103		-	41,339	-
Good Thunder	495,699	483,958	11,741	102		-	37,196	-
Askov	163,133	159,316	3,817	102		-	15,472	-
Audubon	509,672	497,770	11,902	102		2,041	42,062	-
Bagley	357,911	349,999	7,912	102		1,116	38,668	-
Holdingford	363,916	356,124	7,792	102		2,228	27,170	-
Springfield	427,035	418,250	8,785	102		1,148	35,450	-
Sauk Centre	697,573	683,848	13,725	102		2,086	51,680	-
Rose Creek	130,230	127,726	2,504	102		3,544	9,762	-
Watertown	1,081,139	1,062,328	18,811	102		3,926	74,697	-
Ideal	884,800	871,552	13,248	102		3,031	62,320	-
New Auburn	258,350	254,727	3,623	101		-	17,400	-
Boyd	260,551	257,471	3,080	101		369	14,449	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit		Required Contribution^ \$
					Amortization Payment* \$	Normal Cost \$	
Eveleth	443,447	439,103	4,344	101	1,483	38,766	5,278
Big Lake	1,584,025	1,569,340	14,685	101	958	117,192	-
Paynesville	721,825	715,364	6,461	101	-	52,366	-
Winsted	461,909	457,835	4,074	101	-	28,470	-
Howard Lake	598,211	592,991	5,220	101	628	42,903	-
Pine River	734,852	728,543	6,309	101	-	59,136	-
Preston	438,853	435,430	3,423	101	3,616	38,272	25
Babbitt	519,880	519,353	527	100	-	40,110	-
Lake Crystal	686,115	686,520	(405)	100	-	52,240	-
Cannon Falls	695,842	696,411	(569)	100	1,639	59,388	-
Little Falls	1,426,415	1,427,796	(1,381)	100	458	110,976	-
Comfrey	211,208	211,536	(328)	100	-	16,324	-
Spicer	357,985	358,678	(693)	100	653	32,247	-
Maple Plain	1,169,487	1,174,055	(4,568)	100	2,797	66,025	-
Tyler	353,289	354,670	(1,381)	100	1,961	21,390	-
Chisholm	757,081	760,636	(3,555)	100	1,055	75,260	14,555
Dayton	537,226	542,761	(5,535)	99	2,369	43,900	-
Breckenridge	542,140	548,174	(6,034)	99	5,397	38,532	-
Olivia	403,371	408,012	(4,641)	99	4,397	26,950	-
Mahnomen	429,184	434,420	(5,236)	99	2,304	31,010	-
Marshall	3,550,626	3,604,011	(53,385)	99	24,740	280,784	48,227
Maynard	363,488	371,567	(8,079)	98	1,932	26,104	-
Hoffman	186,624	191,295	(4,671)	98	3,982	14,079	-
Taconite	92,551	94,972	(2,421)	97	1,477	12,308	1,964
Janesville	511,166	524,880	(13,714)	97	3,543	49,052	5,108
Newport	866,074	889,618	(23,544)	97	21,982	75,537	54,332
Nashwauk	316,766	325,412	(8,646)	97	2,120	31,755	4,420
Shafer	249,813	257,094	(7,281)	97	941	24,440	1,036
Balaton	199,028	206,231	(7,203)	97	1,714	15,218	-
Waterville	527,685	546,905	(19,220)	96	3,313	35,122	-
Sleepy Eye	924,904	960,264	(35,360)	96	7,202	65,720	-
Keewatin	200,545	208,240	(7,695)	96	2,060	26,400	9,739
Taylor's Falls	409,812	425,656	(15,844)	96	-	30,100	-
Pemberton	149,065	155,105	(6,040)	96	791	16,770	555
Upsala	154,465	162,000	(7,535)	95	1,057	13,771	-
New York Mills	265,275	278,546	(13,271)	95	2,911	28,118	-
Vesta	144,204	151,636	(7,432)	95	692	11,556	-
Fertile	387,633	407,774	(20,141)	95	2,699	29,640	-
Jordan	738,047	777,039	(38,992)	95	30,076	73,179	24,467
Elizabeth	265,330	279,426	(14,096)	95	2,410	15,344	-
Miesville	337,685	355,985	(18,300)	95	2,150	21,564	-
Sebeka	423,322	446,432	(23,110)	95	2,377	32,320	-
Saint Peter	1,052,577	1,110,726	(58,149)	95	9,207	92,648	-
Lake Wilson	156,088	164,868	(8,780)	95	1,571	12,648	-
North Branch	857,766	906,899	(49,133)	95	48,311	76,160	25,938
Eagle Lake	415,488	439,907	(24,419)	94	3,611	45,663	7,720
Braham	347,556	368,383	(20,827)	94	2,851	39,197	-
New Prague	1,073,845	1,140,217	(66,372)	94	6,169	103,744	-
Greenbush	337,785	358,808	(21,023)	94	4,494	26,560	-
Pike-Sandy-Britt	341,786	363,290	(21,504)	94	2,556	28,084	198
Gaylord	557,225	592,665	(35,440)	94	4,145	39,525	-

Table 3-A
Funding Status and Ratios for Lump-Sum Plans
For the Year Ended December 31, 2016

Relief Association	Net Assets \$	Accrued Liabilities \$	Surplus or (Deficit) \$	Funding Ratio %	Deficit		Required Contribution^ \$
					Amortization Payment* \$	Normal Cost \$	
Litchfield	671,657	714,944	(43,287)	94	6,195	66,880	-
Belle Plaine	641,371	683,182	(41,811)	94	8,660	76,032	4,902
Rogers	1,272,966	1,358,633	(85,667)	94	10,886	127,721	-
Alexandria	2,871,203	3,084,120	(212,917)	93	24,050	237,296	-
Mission	406,884	439,246	(32,362)	93	6,891	38,069	10,537
Lake City	1,249,187	1,349,347	(100,160)	93	17,137	115,800	18,737
Staples	360,163	391,184	(31,021)	92	1,873	40,128	-
Maple Lake	995,649	1,086,864	(91,215)	92	9,837	52,600	-
Eden Valley	542,332	592,560	(50,228)	92	7,301	35,670	-
Hamburg	451,057	494,065	(43,008)	91	5,017	42,165	11,185
Rollingstone	82,266	91,140	(8,874)	90	2,786	9,200	-
Morton	236,265	262,219	(25,954)	90	3,699	19,399	1,034
North Saint Paul	1,287,303	1,430,201	(142,898)	90	17,721	138,700	34,504
Rush City	688,694	765,882	(77,188)	90	24,827	52,724	6,916
Eagle Bend	341,961	381,102	(39,141)	90	6,528	25,893	146
Kensington	240,718	269,839	(29,121)	89	1,133	20,683	-
Currie	131,624	147,926	(16,302)	89	2,419	13,524	-
Starbuck	324,207	364,571	(40,364)	89	6,150	28,125	-
Wabasha	313,187	353,880	(40,693)	89	7,153	35,640	5,942
Elysian	347,054	393,888	(46,834)	88	12,540	27,672	11,561
Slayton	593,093	673,392	(80,299)	88	13,596	48,864	2,532
Hendricks	273,036	311,195	(38,159)	88	10,755	24,762	10,657
Madelia	314,606	364,654	(50,048)	86	8,329	33,240	3,552
Villard	380,394	441,859	(61,465)	86	7,754	31,583	4,674
Tracy	411,098	478,408	(67,310)	86	6,365	44,676	-
Cuyuna	271,844	319,118	(47,274)	85	4,268	23,584	5,543
Hackensack	849,990	999,920	(149,930)	85	22,749	66,288	25,214
French Township	153,511	180,592	(27,081)	85	3,496	17,632	-
Sanborn	147,705	175,536	(27,831)	84	2,690	15,792	353
Saint Stephen	638,574	765,769	(127,195)	83	16,261	47,811	9,945
Crosby	470,329	577,813	(107,484)	81	24,849	62,146	44,391
Cokato	599,811	737,474	(137,663)	81	18,916	45,713	3,030
Rockville	396,794	509,043	(112,249)	78	15,214	41,510	17,233
Henderson	227,069	292,246	(65,177)	78	6,907	23,310	7,955
Clarissa	193,658	249,392	(55,734)	78	8,918	18,000	3,956
Butterfield	180,590	250,287	(69,697)	72	10,380	18,216	6,055
Crookston	640,738	895,856	(255,118)	72	26,010	76,198	42,526
Cologne	554,898	798,993	(244,095)	69	24,440	48,484	26,551
Emily	131,999	251,700	(119,701)	52	12,512	30,870	28,126
Totals	\$ 335,648,468	\$ 283,085,933	\$ 52,562,535	119 %	\$ 695,391	\$ 23,855,024	\$ 613,998

* For lump-sum plans, the Deficit Amortization Payment amounts are based on projected amounts as of August 1, 2016, as reported by relief associations on their 2016 Schedule Form.

^ For lump-sum plans, the Required Contribution is obtained from the 2016 Schedule Form and represents amounts to be contributed to the relief association during 2017.

Table 3-C
Funding Status and Ratios for Other Plan Types
For the Year Ended December 31, 2016

Relief Association	Net Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio %	Deficit Amortization Payment*	Normal Cost	Required Contribution^
Plymouth	8,555,597	6,366,254	2,189,343	134	-	333,069	-
Lake Johanna	5,609,510	4,407,324	1,202,186	127	-	219,419	-
Pine City	1,157,304	914,864	242,440	127	-	16,769	-
White Bear Lake	6,357,694	5,398,304	959,390	118	-	154,753	-
Glencoe	1,212,247	1,056,427	155,820	115	-	42,839	-
New Ulm	2,360,704	2,191,648	169,056	108	-	76,932	-
Brooklyn Center	3,673,474	3,425,191	248,283	107	-	113,828	-
Roseville	10,302,168	9,684,890	617,278	106	-	75,299	-
Minnetonka	15,389,190	14,965,223	423,967	103	-	259,607	-
Robbinsdale	1,696,131	1,682,234	13,897	101	8,200	108,165	56,741
Savage	5,756,952	5,736,517	20,435	100	75,378	109,479	42,567
Worthington	1,151,060	1,191,542	(40,482)	97	9,286	40,709	15,950
Benson	405,584	432,779	(27,195)	94	14,651	7,200	-
Pipestone	647,016	700,506	(53,490)	92	9,110	38,678	9,268
Chanhassen	2,113,570	2,365,025	(251,455)	89	67,179	88,924	31,334
Chaska	5,152,061	5,786,524	(634,463)	89	160,501	97,884	118,667
Eden Prairie	20,087,435	22,727,698	(2,640,263)	88	329,624	545,227	516,468
Apple Valley	\$ 6,581,831	\$ 7,512,916	\$ (931,085)	88	\$ 124,083	\$ 226,758	\$ 104,987
Mound	4,872,773	5,633,445	(760,672)	86	102,416	95,949	98,306
Fairmont	1,520,748	1,838,263	(317,515)	83	73,046	64,342	41,762
Hutchinson	2,074,399	2,578,296	(503,897)	80	123,231	47,816	81,375
Totals	\$ 106,677,448	\$ 106,595,870	\$ 81,578	100 %	\$ 1,096,705	\$ 2,763,646	\$ 1,117,425

* For monthly and monthly/lump-sum combination plans, the Deficit Amortization Payment amounts are obtained from actuarial valuations or actuarial estimates prepared according to the benefit provisions applicable on December 31, 2016.

^ For monthly and monthly/lump-sum combination plans, the Required Contribution is obtained from actuarial valuation statistics associated with the December 31, 2016, benefit level of the plan, and represents an estimated required contribution for the next budget year. If an estimated required contribution is not provided in the actuarial valuation, it is calculated by reducing the total financial requirements as stated in the valuation by the estimated fire state aid.