

State of Minnesota Office of the State Auditor



Rebecca Otto
State Auditor

FINANCIAL and INVESTMENT REPORT of VOLUNTEER FIRE RELIEF ASSOCIATIONS

For the Year Ended December 31, 2006

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Financial and Investment Report of Volunteer Fire Relief Associations

For the Year Ended December 31, 2006



April 14, 2008

Pension Division Office of the State Auditor State of Minnesota

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Introduction

This report reviews and evaluates the finances, benefit structure and investment performance of Minnesota's volunteer fire relief associations. Relief associations are governmental entities that receive and manage public and nonpublic money to provide retirement benefits for individuals providing the governmental service of firefighting and emergency first response. Relief associations are required under various state statutes to annually report financial, investment and plan administration information to the Office of the State Auditor, and the State Auditor is required to provide a report to the legislature under Minn. Stat. §§ 6.72 and 356.219.

During 2006, 716 relief associations were in existence in Minnesota. This report includes information on 700 of the 716 relief associations, an increase of 27 associations over the 2005 report. Sixteen relief associations are not included in this report because the accuracy of certain data had not been confirmed in time for inclusion, or because the relief association had just recently been incorporated and did not yet have financial or investment data to report. The report also provides investment information on three salaried police relief associations and one salaried fire relief association.

New features of this year's report include detailed rankings that allow relief association trustees and municipal officials to compare rates of return, net assets, funding ratios and other information for each association relative to other associations of the same plan type. A regional analysis of investment earnings and benefit levels is also provided in the report, with maps showing average rates of return and benefit levels by region.

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Executive Summary

- In 2006, relief associations held over \$422 million in net assets representing accrued benefits for 20,338 firefighters.
- During 2006, relief associations received nearly \$23.7 million in fire state aid. Nearly all relief associations saw an increase in fire state aid during 2006, with an average increase of about six percent.
- Relief associations received over \$6.6 million in municipal contributions during 2006. While the total amount contributed to relief associations remained unchanged from 2005 to 2006, the amount required to be contributed decreased.
- Investment earnings were the largest source of revenue for relief associations during 2006, providing 56 percent of the total revenues received. Investment earnings increased from \$18.8 million in 2005 to \$40.1 million in 2006.
- On average, relief associations held 46 percent of their assets in stock, 15 percent in bonds, 38 percent in cash and one percent in other investments. Seventy-three relief associations were invested solely in cash at the end of 2006.
- Less than 25 percent of relief associations were able to beat a benchmark rate of return available from passively investing.
- The average rate of return for relief associations over the past 10 years was 5.3 percent, just exceeding the statutory interest rate assumption of five percent. In total, 309 relief associations had average annual rates of return below five percent for the ten-year period.

Recommendations

- Relief associations should consider investing in balanced portfolios. While investing solely in cash may seem safe, it is difficult for relief associations invested in cash to meet the statutory interest rate assumption of five percent. Not keeping up with interest rate assumptions hurts the relief association, even when rates of return are positive.

- Relief association stock investments should be considered long term investments. Relief association trustees must be able to withstand the significant losses that occasionally occur in stock investments, taking a long term view of the performance of these assets. Moving out of stock investments after their value has declined eliminates the chance of benefiting from eventual stock market recoveries.
- Relief association trustees need to hold investment advisors accountable since the trustees are ultimately responsible that investments comply with state law and any restrictions under the association's investment policy. Relief association trustees do not abdicate their fiduciary duties by hiring professional consultants or investment advisors. Trustees and members should regularly compare the investment performance of their advisors with passively managed index funds and other benchmarks.
- Relief association trustees are encouraged to work cooperatively with municipal officials, and municipal officials that serve as trustees on the association board are encouraged to be thoroughly familiar with the association's financial situation and investment performance.
- Each relief association board of trustees should have a goal of achieving full funding and maintaining a healthy funding ratio. Relief associations that are not fully funded must carefully balance the desire to increase benefits with the duty to ensure that the association remains financially stable for the long term. Implementing smaller, but more frequent, benefit increases may provide more consistency to municipalities that are required to make contributions, and make benefit amounts more consistent over time.
- Relief association trustees should:
 - Examine their plan's asset allocation to determine if it is appropriate given their investment goals, specific membership profile and risk tolerance.
 - Take advantage of training opportunities that are offered by the Office of the State Auditor and fire service organizations.
 - Establish good record keeping policies and procedures for confirming benefit calculations before payments are made. Benefit overpayments reduce the assets available to pay future retirees.
 - Always apply for reimbursement from the Minnesota Department of Revenue of supplemental benefits paid, since money is dedicated by the state for full reimbursement of the benefits.
 - Provide contact information for new relief association officers to the Office of the State Auditor to ensure that important correspondence is received.
 - Read the monthly Pension Newsletters distributed by the Office of the State Auditor and contact the Pension Division with questions.

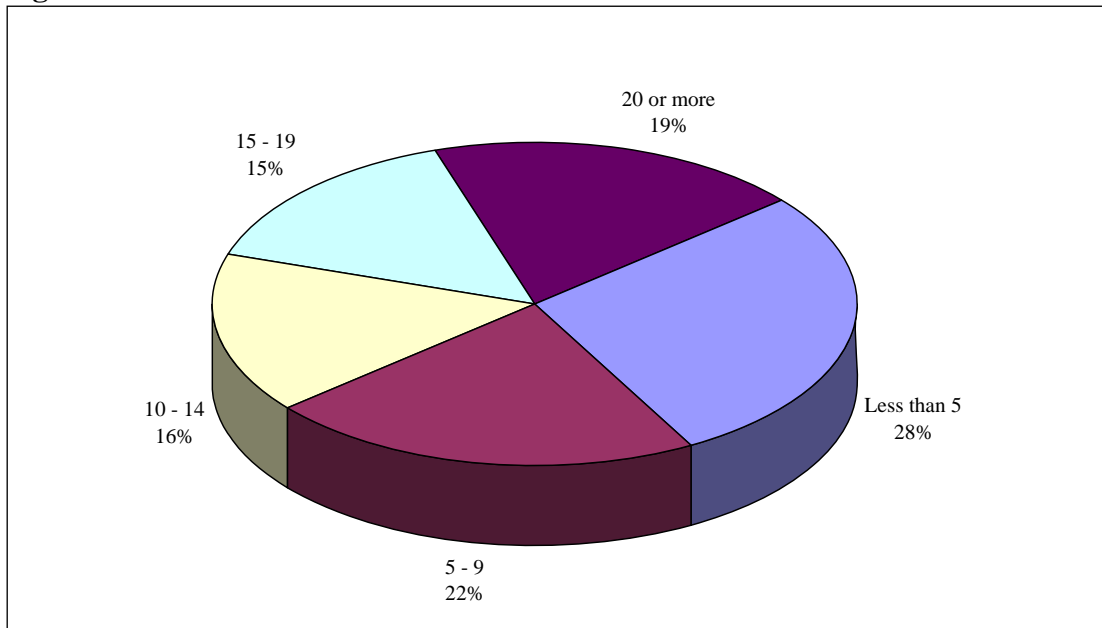
Demographics

During 2006, 17,236 volunteer fire relief association members were actively serving as firefighters in their communities. The total number of members, active, inactive and deferred, increased to 20,338 in 2006, from 19,700 during 2005. Some of the increase may be due to the increased number of associations included in this report. During 2006, 1,258 benefit payments were disbursed to members or their beneficiaries, an increase from the 1,185 payments made during 2005.

Twenty-eight percent of the active lump sum and defined contribution plan members had fewer than five years of active service at the end of 2006.¹ One-half of the active members had fewer than ten years of active service. About three-quarters of the relief associations have ten-year vesting requirements. Assuming a ten-year vesting requirement, half of the active lump sum and defined contribution plan members are not yet vested.

Figure 1 below summarizes years of service for the active lump sum and defined contribution plan members.

Figure 1: 2006 Years of Service for Active Members

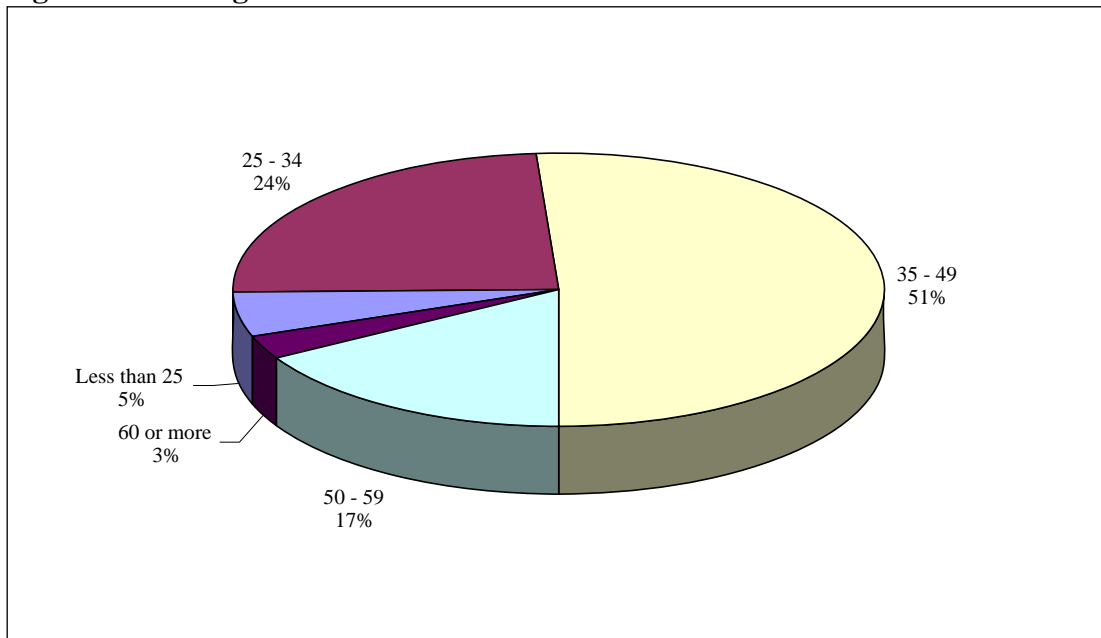


¹ Lump sum and defined contribution plans provide membership information on reporting forms that are submitted to the Office of the State Auditor. Monthly and monthly/lump sum combination plans are not required to provide the same membership data.

Fifty-one percent of active members are in the 35 to 49 age bracket. Seventeen percent are between 50 and 59 years of age, and three percent are age 60 or older. Twenty percent of active relief association members have already met the minimum age requirement for retirement. As a result, relief associations could see an increase in the number of retirements over the next few years. Ages of members and how close they are to retirement are important factors to take into consideration when setting benefit levels and selecting investment types.

Figure 2 below summarizes ages of the active lump sum and defined contribution plan members.

Figure 2: 2006 Age of Active Members



Of the lump sum and defined contribution deferred members, about 22 percent have served for 20 years or more. Deferred members are members who have separated from active service and are vested, but have not yet met the minimum retirement age to receive a service pension or have not yet requested payment of a service pension. The majority of deferred members are partially vested, meaning that they have served less than 20 years and will receive a reduced benefit upon retirement. Fifty percent of deferred members have served between 10 and 19 years.

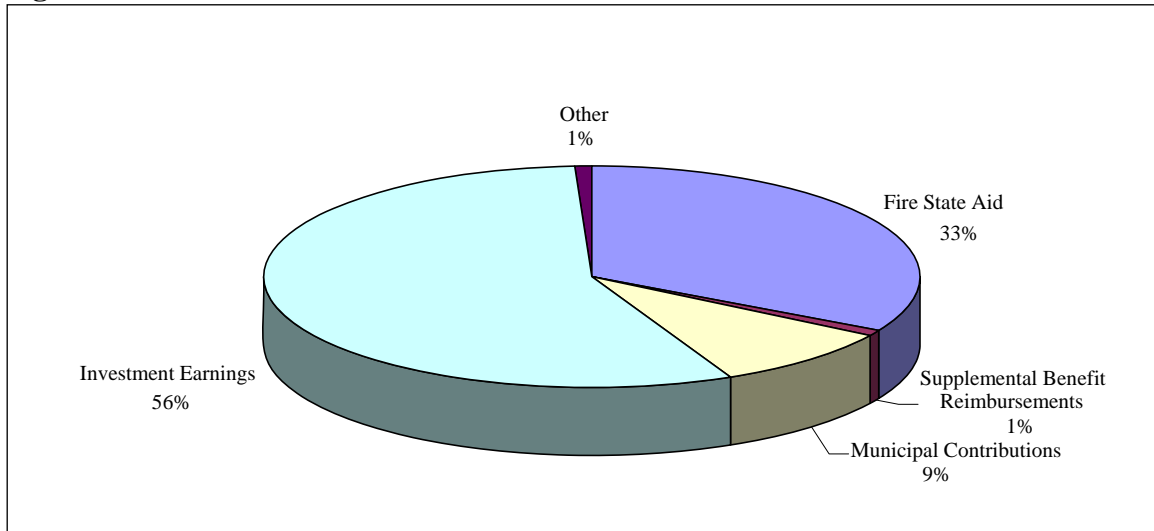
Most deferred members are in the 35 to 49 age bracket. The percentage of deferred members in this age bracket decreased from 79 percent during 2005 to 67 percent during 2006. Twenty-five percent of deferred members were at least 50 during 2006. Because nearly all relief associations have a minimum retirement age of 50, 25 percent of the deferred lump sum and defined contribution members appear to be eligible for retirement, but they have not yet elected to request their pension payment.

Revenues

The primary sources of revenue for relief associations are fire state aid, municipal contributions and investment earnings. Total revenues for relief associations in 2006 were \$71.7 million, a 48 percent increase from the total revenues of \$48.4 million in 2005. The increase in revenue is primarily due to increased investment earnings. Investment earnings increased by 114 percent, from \$18.8 million in 2005 to \$40.1 million in 2006. Increased earnings on investments generally mean lower required municipal contributions.

Figure 3 below reflects the major revenue sources for relief associations during 2006.

Figure 3: 2006 Relief Association Revenue Sources



Other revenue sources for relief associations include supplemental benefit reimbursements, donations, transfers and other income. Relief associations received a total of \$554,387 in supplemental benefit reimbursements during 2006, and \$696,384 in other types of revenue. Supplemental benefits are an additional benefit that is paid at the time of the pension or benefit disbursement, and are intended to help offset state income taxes that must be paid on relief association benefits. Relief associations receive reimbursement from the Minnesota Department of Revenue for supplemental benefits paid to qualified recipients.

Tables 2-A, B and C show the net asset value at the end of 2006 for each relief association and the ranking by net assets relative to other associations of the same benefit type.

Fire State Aid

Relief associations must annually comply with reporting requirements to be eligible to receive fire state aid, also known as “two percent money.” Fire state aid is derived from a two-percent tax on insurance premiums and is allocated based on the market value of real property in the fire district and on the population of each fire district. An additional allocation is given to relief associations with small numbers of active members. Under state law, fire state aid must be used for pension purposes, if a pension plan exists.

During 2006, volunteer fire relief associations received \$23.7 million in fire state aid, an increase from the \$22.1 million received during 2005. Nearly all relief associations saw an increase in fire state aid during 2006, with an average increase of about six percent. Fire state aid decreased for less than two dozen relief associations. The decreases were due to changes in service areas or to late reporting to the Department of Revenue.

The Plymouth Fire Relief Association received the largest amount of fire state aid, at \$489,376. Brooklyn Park, Eagan, Eden Prairie, Edina, Minnetonka and Spring Lake Park received fire state aid amounts of over \$400,000 each. The Iona Fire Relief Association received the smallest amount of fire state aid, at \$3,513.

The Colvill and Hibbing Fire Relief Associations did not receive any fire state aid during 2006. The Colvill Fire Relief Association recently incorporated and is not yet eligible to receive fire state aid. No fire state aid was transferred to the City of Hibbing’s volunteer fire relief association because Hibbing uses all fire state aid as municipal contributions for salaried firefighters, who are now covered by the Public Employees Retirement Association.

The Edina Fire Relief Association received the largest amount of fire state aid on a per-member basis, at \$9,417 per active member. Coon Rapids, Plymouth and Spring Lake Park received fire state aid amounts equal to over \$7,000 per active member. Over 70 percent of the relief associations received less than \$1,000 in fire state aid per active member, and nearly 40 percent received less than \$500 per active member.

The average amount of fire state aid received during 2006 increased by three percent to \$33,826, although over three-quarters of relief associations received state aid amounts less than the average amount. The median amount of fire state aid received was \$13,144. Half of the relief associations received fire state aid amounts above \$13,144 during 2006, while half received fire state aid amounts below \$13,144. The 23 monthly and monthly/lump sum plans received almost \$4 million in fire state aid, and received by far the largest average aid amount, at \$173,598. The monthly/lump sum plan median state aid amount was \$116,354. The 590 lump sum plans received \$15.5 million in fire state aid, with an average amount of \$26,198 and median amount of \$12,721. The 87 defined contribution plans received \$4.2 million, with an average amount of \$48,609 and median amount of \$10,540. Most of the monthly and monthly/lump sum combination plans are located in the seven-county metro area with relatively large populations and relatively high real property market values.

The 87 relief associations located within the seven-county metro area received \$11.7 million in fire state aid, nearly half of the aid distributed to relief associations. The average amount of fire state aid received by the metro-area relief associations was \$134,408, while the median amount was \$86,406. The 511 relief associations in Greater Minnesota that are affiliated with municipalities having a population below 2,500 received \$6.6 million in fire state aid, with an average of \$12,908 per association and median amount of \$9,812.² The 102 relief associations in Greater Minnesota that are affiliated with municipalities having a population of at least 2,500 received \$5.4 million in fire state aid, with an average of \$52,832 per association and a median amount of \$40,597.

Tables 2-A, B and C show the 2006 fire state aid received by each relief association and the ranking by amount of fire state aid relative to other associations of the same benefit type.

Municipal Contributions

Municipal contributions include contributions from cities, towns and independent nonprofit firefighting corporations. Contributions can be made voluntarily by a local community, or may be required by law based in part on a relief association's financial situation. Municipal contributions help relief associations become fully funded or maintain a fully funded status.

Municipal contributions remained fairly constant from 2005 to 2006, with relief associations receiving a total of \$6.6 million each year. Of the \$6.6 million received in 2006, \$1.5 million were required contributions. Required contributions have decreased substantially since 2004 as investment returns have improved following the three-year bear market from 2000 to 2002. Municipalities were required to contribute \$5.6 million to their affiliated relief associations during 2004, almost four times what was required for 2006.

The Eden Prairie Fire Relief Association received the largest municipal contribution at \$286,356. Apple Valley and Shakopee received municipal contributions above \$200,000. The average municipal contribution for those that received one was \$14,805, and the median was \$5,450. This average municipal contribution increased two percent from 2005, when the average municipal contribution was \$14,498.

Nearly two-thirds of relief associations received a municipal contribution during 2006. Relief associations in the seven-county metro area received a total of \$3.6 million in municipal contributions, nearly 55 percent of the total amount received by all associations. The average municipal contribution for those metro-area relief associations that received a contribution was \$55,416, and the median contribution was \$28,680. Relief associations in Greater Minnesota small municipalities received contributions

² The population for each municipality is based on 2000 census data.

totaling \$1.9 million, with the average contribution for those that received one at \$6,259 and the median contribution at \$4,594. Relief associations in Greater Minnesota large municipalities received contributions of nearly \$1.1 million, with the average for those that received one at \$14,816 and the median contribution being \$6,750.

The Shakopee Fire Relief Association received the largest municipal contribution on a per-member basis, at \$5,416 per active member. Chaska, Savage and Spring Lake Park received contributions equal to over \$4,000 per active member. Of the relief associations that received a municipal contribution, nearly three-quarters received a contribution below \$500 per active member.

Another way to compare municipal contributions received is on a percentage of assets basis. The three relief associations with the largest municipal contributions as a percentage of their net assets are Colvill, Hollandale and Normanna. This is expected because these three relief associations recently incorporated and have not yet had a chance to build up their assets. Therefore, the municipal contribution received was a substantial part of their revenue for the year. The Lakeland Fire Relief Association received a contribution equal to over 21 percent of its net assets. Jordan and Maple Hill received contributions equal to 12.5 percent and 12.2 percent of their net assets, respectively. By contrast, the large municipal contribution that the Eden Prairie Fire Relief Association received was equal to less than two percent of its ending net assets.

A statutory formula exists for determining required municipal contribution amounts. To assist lump sum plans with the contribution calculation, the Office of the State Auditor provides a form called the Schedule. The form helps to calculate the special fund projected assets and the accrued liability for each member, which are used to determine the relief association's surplus or deficit amount. Ten percent of the surplus or deficit is used as a component in the required municipal contribution calculation. The calculation compares the anticipated costs for the upcoming year with the projected revenue. If the projected revenue is not sufficient to cover the anticipated costs, a municipal contribution is required. Because the relief association's funding status is only one component of the calculation, there will be times when a municipal contribution is required even though the association is fully funded.

The Schedule form is to be completed in July so that cities and towns can include any amount required to be contributed to the relief association in the fall budget. Because the form is completed midway through the year, membership, revenue and expenditure information are projections based on the most recent data available to relief association trustees. Investment earnings tend to be the most difficult projection, especially during times of extreme market fluctuations. Projections should be as accurate as possible because municipal contribution requirements are based on the projections.

During 2006, lump sum plans received a total of \$4 million in municipal contributions, or over 61 percent of the total contributions received by all relief associations. Only about \$1 million of the \$4 million contributed were required contributions. Municipal contributions to lump sum plans decreased 2.5 percent from the \$4.1 million contributed

during 2005. Sixty-five percent of lump sum plans received a municipal contribution. The average contribution for those relief associations that received one was \$10,568, although nearly three-quarters received a contribution below the average. The median municipal contribution was \$5,000. The Shakopee Fire Relief Association received the largest municipal contribution of the lump sum plans, at \$232,880. The majority of Shakopee's contribution was required, since the relief association had a deficit of nearly \$1.5 million at the end of 2005.

Required municipal contributions for monthly and monthly/lump sum combination plans are calculated by an actuary using a statutory formula that is slightly different than that used for the lump sum plans. The 23 monthly and monthly/lump sum combination plans included in this report received a total of \$1.7 million in municipal contributions, of which only about one-quarter were required contributions. Contributions to the monthly and monthly/lump sum combination plans decreased 1 percent from the \$1.8 million contributed during 2005. All but seven of these plans received a municipal contribution, with the average contribution for those receiving one being \$107,912. The median contribution was \$101,902. Apple Valley and Eden Prairie received the largest contributions, at \$208,630 and \$286,356, respectively. On a per-member basis, the Savage Fire Relief Association received the largest contribution, at \$4,856 per active member.

Defined contribution plans do not require contributions from their affiliated municipality. Defined contribution plans are always fully funded because their assets are always equal to their liabilities. Municipal contributions to defined contribution plans are, therefore, always made on a voluntary basis. Defined contribution plans received a total of \$839,347 in municipal contributions during 2006, a 27 percent increase from the \$662,056 received in 2005. Fifty-five percent of the defined contribution plans received a municipal contribution, with the average contribution for those plans that received one being \$17,486, and the median contribution being \$5,785. All but eight of the plans received a contribution that was less than the average amount. The Maple Grove Fire Relief Association received the largest contribution, at \$179,119. Eagan and West Metro received municipal contributions above \$100,000. Maple Grove received the largest contribution on a per-member basis, at \$1,847 per active member.

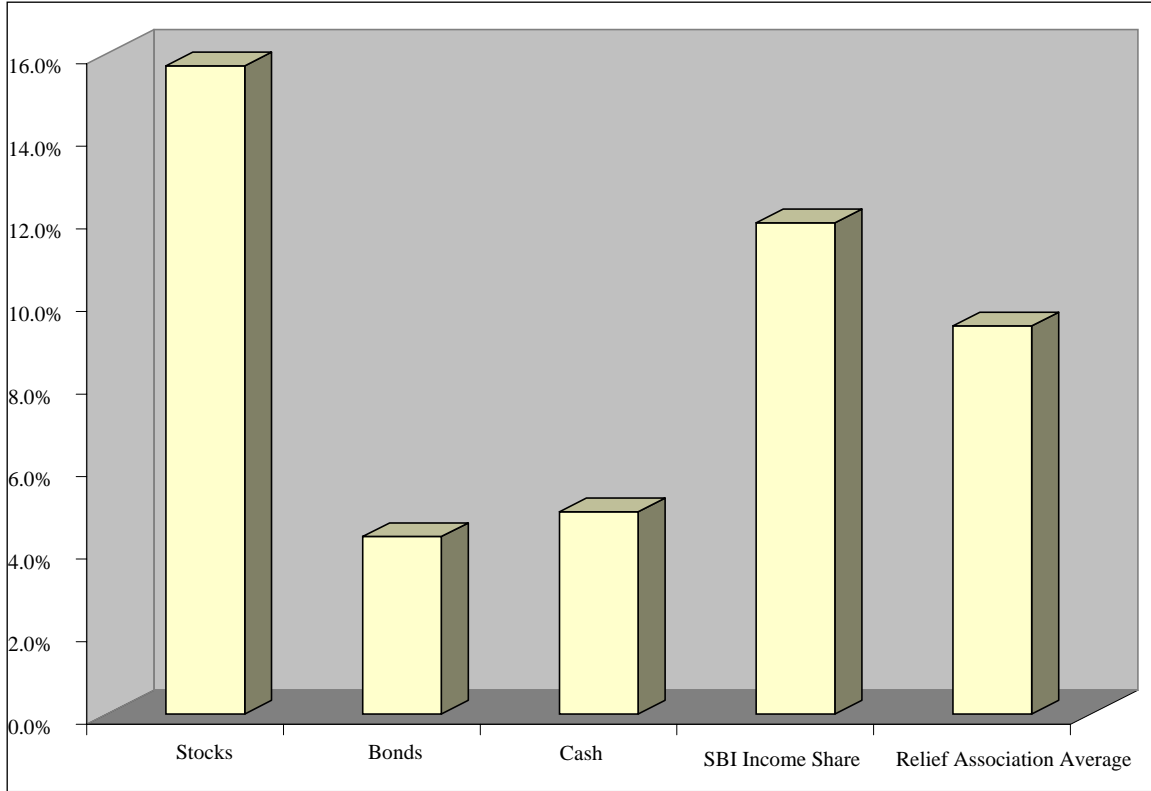
Tables 2-A, B and C show the 2006 municipal contribution received by each relief association and the ranking by amount of municipal contributions received relative to other associations of the same benefit type.

Investment Earnings

In the overall market, the three major asset classes (stocks, bonds and cash) all had returns exceeding four percent. In 2006, U.S. stocks returned 15.7 percent, bonds 4.3 percent and cash 4.9 percent. The highest returns were found in international markets, with developed market stocks returning 26.3 percent and emerging market stocks returning 32.2 percent.

Figure 4 below shows the 2006 rates of return for the domestic stock, bond and cash markets, as well as the 2006 rate of return for the SBI Income Share Account and the relief association average rate of return.

Figure 4: 2006 Rates of Return



Current Trends

Relief association investments returned an average of 9.3 percent during 2006. The highest rate of return was attained by the Goodland Fire Relief Association, at 20.1 percent. Goodland held its assets in a single mutual fund which performed very well. Four percent of, or twenty five, relief associations had a total portfolio rate of return of 15 percent or higher. Twelve percent of, or eighty-six, relief associations had rates of return below four percent. The Buhl Fire Relief Association had the lowest rate of return, at negative 2.3 percent. Buhl was the only relief association with a negative return for the year. It held more than half of its assets in domestic stocks which must have performed very poorly compared to the overall market.

Lump sum plans had the largest investment earnings at \$23.8 million. These earnings accounted for 54 percent of the total revenues for lump sum plans. The average investment earning amount for lump sum plans was \$40,313. By contrast, monthly/lump sum combination plans earned an average of \$399,659 on investments, while monthly plans on average earned \$376,544, and defined contribution plans earned an average of \$83,575. Investment earnings accounted for nearly 62 percent of revenue for monthly/lump sum combination plans, over 59 percent for monthly plans, and over 58

percent for defined contribution plans. In 2006, the average investment earnings for all plan types increased substantially from 2005.

Relief associations in the seven-county metro area earned a total of \$22.4 million on investments during 2006, nearly 56 percent of the total investment earnings for all associations during the year. Relief associations in Greater Minnesota small municipalities earned \$9.6 million on investments, while associations in Greater Minnesota large municipalities earned \$8.1 million.

On average, relief associations held 46 percent of their assets in stock, 15 percent in bonds, 38 percent in cash and one percent in other types of investments. Ten percent of, or 73, relief associations were invested solely in cash at the end of 2006. Cash includes money market funds, savings and checking accounts and certificates of deposit. Only three of the relief associations invested in cash managed to exceed the State Board of Investment (SBI)'s 2006 Money Market Account rate of return of 4.7 percent. Only twelve percent, or nine, of the 73 relief associations had returns of four percent or higher. It will be difficult for relief associations invested solely in cash to meet the statutory interest rate assumption of five percent over the long term.

Benchmarks

This year, due to new statutory requirements, the Office of the State Auditor has created a custom benchmark rate of return for each relief association. Benchmarks serve as a standard against which investment performance can be measured. The benchmark return is the return of a hypothetical portfolio of indices, invested in the same asset classes and in the same proportions as the relief association was invested in at the beginning of 2006. Benchmark returns are displayed next to each relief association's 2006 rate of return in Table 7. Although investing directly in indices is not possible, mutual funds that closely track indices are widely available. The SBI Common Stock Fund is an index fund, tracking the Russell 3000 Index.

The indices used in the Table 7 benchmark and the respective returns are as follows:

<u>Asset Class</u>	<u>Benchmark</u>	<u>2006 Return</u>
Domestic Stock	Russell 3000	15.7%
International Stock	MSCI All Country World Index excluding U.S.	26.7%
Bonds	Lehman Brothers U.S. Aggregate Bond Index	4.3%
Cash	90 Day Treasury Bill	4.9%
Other	Russell 3000	15.7%

Although the benchmark return is not a perfect measure of a plan's performance, it is a good indicator of the returns available to each relief association during 2006. Since most relief associations do not have target asset allocations in their investment policies, the

actual allocation at the beginning of 2006 was used to calculate the custom benchmark return.

Only 25 percent of, or 173, relief associations met or exceeded the calculated custom benchmark rate of return during 2006. Fifty-five percent of, or 383, relief associations missed their benchmark return by one percent or more.

The four highest 2006 rates of return were all earned by relief associations affiliated with small municipalities in Greater Minnesota: Goodland (20.1%), Isanti (18.3%), Kenyon (18.0%) and Verndale (17.7%). In the metro area, the highest rates of return were earned by Prior Lake (15.2%), Golden Valley (14.4%) and Lower St. Croix Valley (14.3%). The highest rates of return by relief associations affiliated with large municipalities in Greater Minnesota were 17.4% (Saint James), 15.7% (Roseau) and 14.8% (Red Wing). All of these top performing relief associations invested in domestic and international equities.

Tables 2-A, B and C show the 2006 rate of return for each relief association and the ranking relative to other associations of the same benefit type.

Long Term Trends

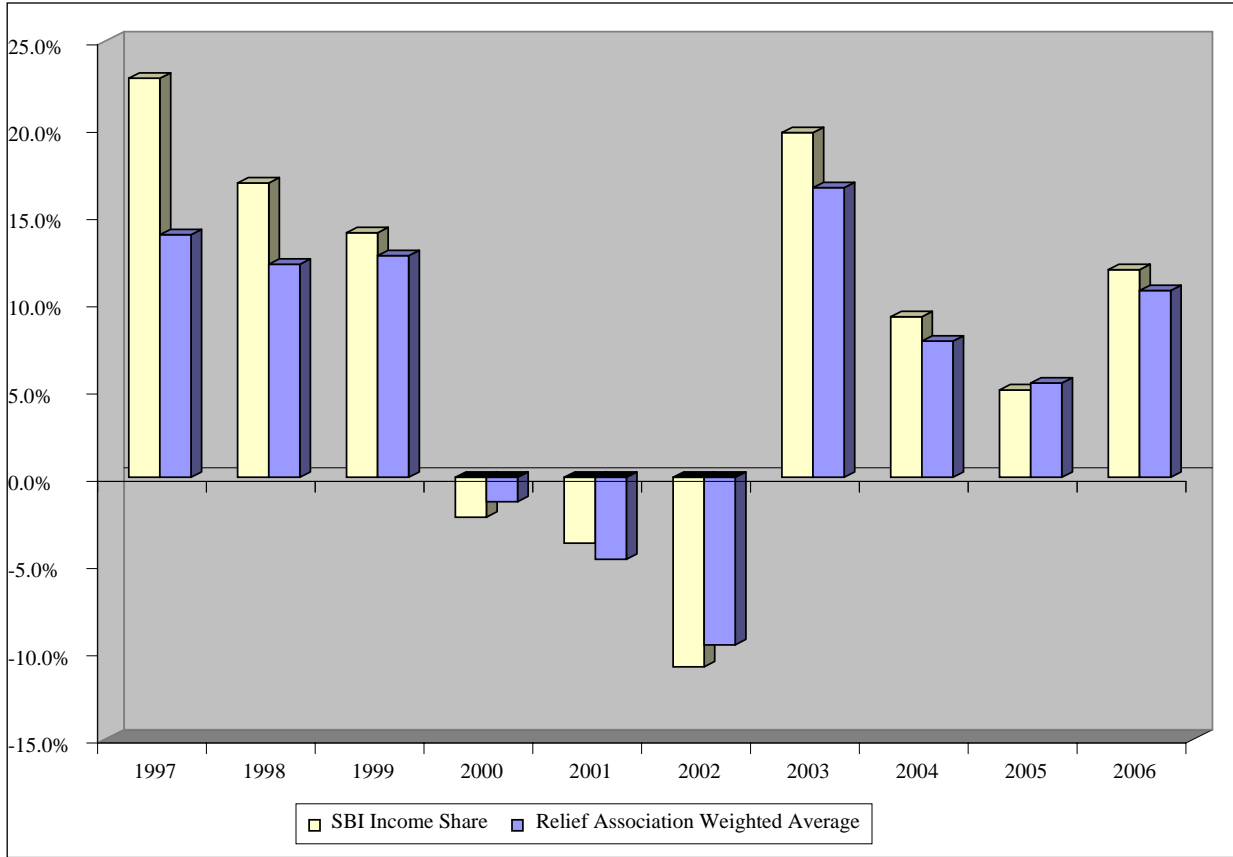
The average annual relief association return over the past 10 years was 5.3 percent, just above the statutory interest rate assumption of five percent. In total, 45 percent of, or 309, relief associations had an average annual ten-year rate of return below five percent, the statutory interest rate assumption. Not keeping up with interest rate assumptions may harm the financial health of the relief association, and could result in diminished benefit increases or larger required municipal contributions.

The SBI's Income Share Account returned 7.9 percent over the past ten years. Only five percent of, or 34, relief associations met or exceeded this SBI return, with ten of the 34 having at least half of their assets invested through the SBI at the end of 2006. Ninety-five percent of relief associations would have had higher rates of return had they simply invested in the SBI's Income Share Account for the ten-year period.

Table 7 shows the ten-year average annual rate of return for each relief association and the rank relative to the other associations. The highest returning relief associations over the ten-year period all consistently invested in stocks. Federal Dam had the highest average annual return (12.6%), followed by Wanamingo (10.5%), Falcon Heights (9.5%), Saint Charles (9.1%) and Fredenberg (9.1%).

Figure 5 on the next page shows the relief association weighted average rates of return from 1997 to 2006 and the annual rates of return for the SBI Income Share Account.

Figure 5: Annual Rates of Return – 1997 to 2006



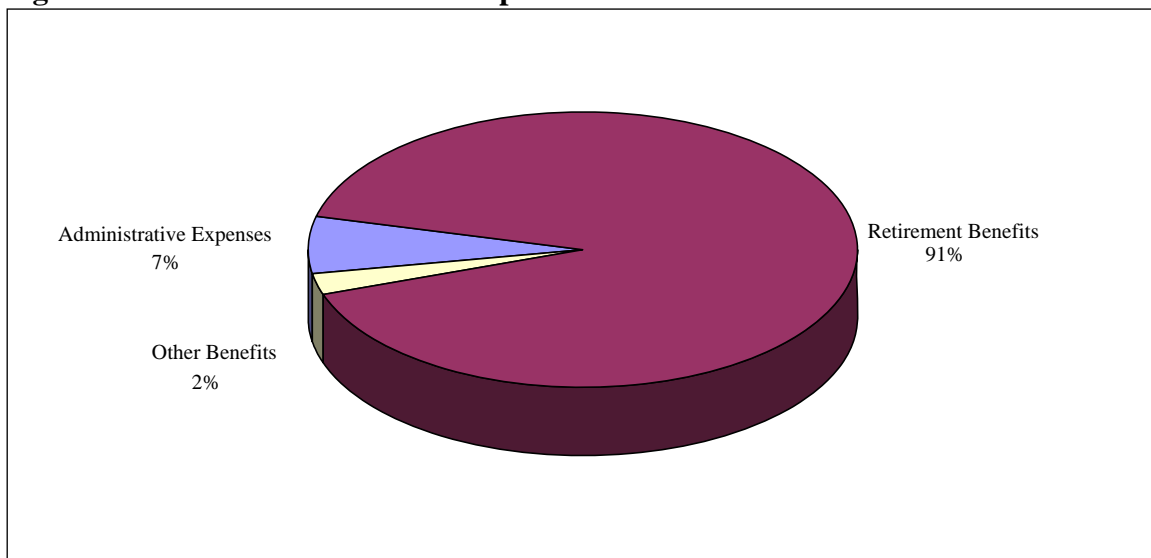
Why Rates of Return Matter

What may seem like small differences in rates of return can make large differences in actual dollars. To put the returns into context, consider \$100 invested at 12.6 percent (the highest relief association return) for ten years. At the end of ten years, you would have \$328. If you instead earned 5.3 percent (the average relief association return), you would have \$168 at the end of ten years. The higher rate of return yields 95 percent more in actual dollars. If plan provisions are optimally set up, high rates of return should eventually allow for lower municipal contributions and for possible benefit increases.

Expenditures

The primary expenditures for relief associations are administrative expenses, service pension (retirement) benefit payments and other benefit payments. Total expenditures for relief associations in 2006 were \$25.6 million, a 12 percent increase from the total expenditures of \$22.9 million in 2005. The increase in expenditures is due primarily to increased service pension benefit payments. Service pension benefit payments increased by 21 percent, from \$19.3 million in 2005 to \$23.3 million in 2006.

Figure 6: 2006 Relief Association Expenditures



Administrative Expenses

Relief associations spent a total of \$1.7 million on administrative expenses during 2006, a decrease from the \$2.5 million spent during 2005. The administrative expense amount for 2005 was artificially high, however, because the Saint Cloud Fire Relief Association dissolved during the year and transferred all of its remaining assets to the City of Saint Cloud. The transfer of assets was reported as an administrative expense, thereby skewing the total for 2005. If the Saint Cloud transfer is excluded from the 2005 total, total administrative expenses increased from 2005 to 2006 by \$121,483, or eight percent.

The Special Fund is a restricted fund that receives state and municipal contributions and is used to pay for pensions and other benefits. Disbursements from a Special Fund may only be made for purposes expressly authorized under state law. Authorized administrative expenses for a relief association Special Fund include audit, actuarial and legal fees, office expenses, fidelity bond expenses, officer salaries and training fees.

Fifty-six percent of administrative expenses were spent on professional services, which include audit, actuarial and legal fees. Professional service fees totaled \$960,810 during 2006, an increase of nearly 13 percent from 2005. Part of this increase is because more relief associations were required to obtain an audit during 2006 as their assets exceeded the statutory trigger.

In 2006, relief associations spent a total of \$462,590 on officer salaries, a slight increase over the amount disbursed the previous year. Over two-thirds of the relief associations in the seven-county metro area paid officer salaries from the Special Fund. Only 299 of the 700 relief associations included in this report paid officer salaries from the Special Fund. The average total salary disbursement for relief associations in the seven-county metro area that reported paying officer salaries from the Special Fund was \$4,377. Five of the associations reported total salary disbursements of \$10,000 or more from the Special Fund.

Only 173 of the 511 relief associations in Greater Minnesota small municipalities paid officer salaries from the Special Fund. The largest salary disbursement of these relief associations was \$4,060. The average total salary disbursement for relief associations in Greater Minnesota small municipalities that reported paying officer salaries from the Special Fund was \$667.

About two-thirds of the relief associations in Greater Minnesota large municipalities paid officer salaries from the Special Fund. The largest total salary disbursement for these relief associations was \$4,900, with an average total disbursement of \$1,328.

The Edina Fire Relief Association paid the most in administrative expenses, at \$42,255, or \$939 per active member. Edina's total administrative expenses decreased slightly from the amount paid during 2005. Eight other relief associations paid total administrative expenses of over \$20,000. During 2006, 129 relief associations did not pay any administrative expenses from the Special Fund.

Tables 4-A, B and C show the 2006 administrative expenses for each relief association.

Benefit Payments

Relief associations exist to pay retirement, survivor and disability benefits to members and their beneficiaries. These benefits reward members for their volunteer service to the community and assist in the recruitment and retention of firefighters. Most "volunteer" firefighters receive some form of payment for responding to fire calls. Relief association pensions are one component of the "volunteer" compensation package. Nearly 84 percent of relief associations in Minnesota are lump sum plans, meaning that they pay benefits as a one-time lump sum payment to members upon their retirement. Lump sum benefits are based on an annual benefit level in effect on the date of the member's separation from active service and the years of service performed by the member. Members of defined contribution plans also receive a lump sum payment upon

retirement, based on the member's individual account balance in the plan. Members of defined contribution plans receive equal shares of state and municipal contributions and prorated shares of investment earnings. Only three percent of, or 23, relief associations offer monthly benefits, which are based on years of service and a monthly benefit amount. Monthly benefits are usually paid from retirement until the member's death.

Lump sum and monthly benefit plans are defined benefit plans, meaning that the benefit a member receives at retirement can be predetermined based on the member's years of service, benefit level, and a reduction factor if serving less than 20 years. Members of defined contribution plans receive predetermined contributions each year, but the benefit amount that the member will receive is determined by the member's account balance as of the date of retirement. Account balances for members of defined contribution plans fluctuate based on the plan's investment performance.

Relief associations paid \$23.3 million in service pension benefits during 2006, an increase of 21 percent from the previous year. Sixty percent of relief associations made a service pension payment during 2006. The largest total outlay for pension benefits was made by the Lake Johanna Fire Relief Association and consisted of lump sum payments to four retiring firefighters and monthly payments to 26 retired firefighters, totaling \$594,436.

Health of the Plan

Funding Ratios

Funding ratios illustrate how well funded a relief association is by showing the relationship between its assets and liabilities. High funding ratios may mean that contributions could be reduced or benefit levels increased. Low funding ratios may signal the need for greater contributions or a reduction in benefit levels.

During 2006, 140 relief associations, or about 20 percent, had funding ratios below 100 percent. One percent of, or ten, relief associations had funding ratios below 75 percent. This is an improvement over 2005, when 179 relief associations had funding ratios below 100 percent and 14 had funding ratios below 75 percent. The Dovray Fire Relief Association had the lowest funding ratio in 2006 at just 52 percent, though this was an improvement over 2005, when the association had a 36 percent funding ratio. Strong investment returns, which immediately impact funding ratios, were most likely the key to the improvements in the funding ratios.

The average funding ratio for the lump sum plans was 211 percent, while the average funding ratio for the monthly and monthly/lump sum combination plans was 98 percent.

The lump sum average is skewed by a few extremely high funding ratios. A better measure is the median funding ratio, which is 114 percent. Half the lump sum plans have a funding ratio over 114 percent.

While low funding ratios can endanger the health of a plan, excessively high funding ratios also are a problem. Twenty relief associations had funding ratios of 200 percent or higher. While some of these are new relief associations who are growing their assets, many are not. High funding ratios mean that, compared to the relief association's assets, the benefit level is low. For instance, the Nassau Fire Relief Association paid a 26-year service pension during 2006. With the benefit level at \$25 per year of service, the member received a total pension payment of \$650. Being 1,234 percent funded, Nassau could easily afford a higher benefit level.

Relief associations with excessively high funding ratios are shortchanging current retiring members. When benefits are eventually increased to bring the funding ratio more in line with relief associations across the state, the large amount of assets that have accumulated will allow for larger benefits for future retiring members. To keep benefits fair to past, present and future retirees, a consistent funding ratio should be maintained. When the funding ratio is consistent over time, the portion of the assets that retirees receive is constant.

The Minnesota City Fire Relief Association had the highest funding ratio, at 22,894 percent. The Hollandale Fire Relief Association had the next highest funding ratio at 20,456 percent. Both plans have recently incorporated and established low original benefit amounts to permit their assets to grow. As a result, the funding ratios are extraordinarily high.

Funding ratios under 100 percent and over 200 percent may be hard to sustain in the long term. For under-funded relief associations, large required municipal contributions may spur municipalities to stop approving benefit increases. In the case of over-funded relief associations, new members to the board of trustees may eventually vote to increase benefits, which will create the appearance of unfairness between currently retired members and future retiring members.

Tables 2-A, B and C show funding ratios for each relief association, along with the ranking relative to other associations of the same benefit type.

Benefit Levels

There is a wide variance in benefit levels among relief associations in Minnesota. The average benefit level for lump sum plans was \$1,216 per year of service, although 67 percent offered annual benefit levels below the average. The average increased \$49 from the 2005 average of \$1,167 per year of service. The median lump sum benefit level was \$900 per year of service.

Northfield and Shakopee had the maximum lump sum benefit amount allowed under state law at \$7,500 per year of service. A member retiring from either of these relief associations would receive a lump sum benefit of \$150,000 after twenty years of service. Brainerd, Golden Valley, Hopkins, Rosemount and Woodbury offer benefits of \$6,000 or greater per year of service.

Hollandale and Minnesota City had the smallest benefit levels, at \$1 per year of service. Both relief associations recently incorporated and have not yet increased their benefit levels. A member retiring from Hollandale or Minnesota City would receive a lump sum benefit of \$20 after 20 years of service if benefit levels remain unchanged.

The average lump sum benefit level for the monthly/lump sum combination plans was \$3,805. Plymouth and Robbinsdale offered the largest lump sum benefits of the combination plans, at \$7,000 and \$6,500 per year of service, respectively. Eden Prairie and Minnetonka offered the largest monthly benefit levels of the combination plans, at \$50 and \$49.14 per year of service, respectively. A 20-year retiring member from Eden Prairie that chooses the monthly option would receive payments of \$1,000 every month for the rest of the member's life.

The average monthly benefit for the five plans that offer only monthly benefits was \$21, an increase from the average of \$20 for 2005. The Spring Lake Park Fire Relief Association offers the largest monthly benefit at \$31 per year of service.

During 2006, 234 relief associations, or almost 40 percent of the defined benefit plans, instituted benefit increases. Sixty-two of the relief associations that increased their benefit levels were underfunded at the end of the year. In 2005, 203 relief associations increased their benefit levels, with nearly 80 of these plans ending the year underfunded.

In 2006, percentage increases ranged from a two percent increase for the Little Canada Fire Relief Association to a 1,900 percent increase for the Buyck Fire Relief Association. Little Canada increased its lump sum benefit amount by \$50, from \$2,800 to \$2,850 per year of service. Buyck increased its benefit level by \$190, from the \$10 benefit level that was established when the plan recently incorporated, to the \$200 per year of service benefit level effective for 2006.

Benefit increases include Twin Lakes (Mahnomen County) Fire Relief Association's 80 percent increase from \$250 to \$450 per year of service. This increase left the relief association 62 percent funded at the end of 2006, making it the second lowest funded relief association in the state. The Glenwood Fire Relief Association also approved a large benefit increase, contributing to its funding ratio's fall from 96 percent at the end of 2005 to 74 percent at the end of 2006. Glenwood's benefit level increased 45 percent, from \$1,100 to \$1,600 per year of service.

The Newfolden Fire Relief Association is the only relief association that decreased its benefit level during 2006, from \$650 to \$600 per year of service. The relief association ended the year 131 percent funded.

Large percentage benefit increases may cause members with similar service to have drastically different benefits. Sixty-five relief associations had benefit increases of at least 20 percent. Members who retired before the benefit increase became effective would receive a much smaller benefit than a member with the same years of service who retired after the benefit increase was effective. Smaller, more frequent increases make benefit amounts more consistent over time.

To ensure the long-term health of the plan, relief association trustees and municipal officials should be cautious when considering benefit increases. Relief association trustees, members, municipalities and independent fire department boards must understand the effects that benefit increases have on the financial requirements of the plan before approving an increase.

Regional Analysis

Thirteen economic development regions were established by the state legislature to work with and on behalf of local units of government. Relief association data is summarized by economic development region and analyzed for regional trends.

Current Trends

The Metro region has the highest average lump sum benefit level, at \$3,345 per year of service. The average benefit level increased from the 2005 amount of \$3,219. The Central region has the next largest average benefit level with an average of \$1,465 per year of service. Relief associations in the Northwest region have the lowest average lump sum benefit level, at \$724 per year of service. Relief associations in the Arrowhead, Southwest, Southwest Central and West Central regions had average benefit levels below \$1,000 per year of service during 2006.

Relief associations in the Metro region hold on average \$2.5 million in assets, more than ten times the \$216,886 average in the Northwest region. Relief associations in the Metro region had the highest 2006 average rate of return, at 11.1 percent. The Metro relief associations were the most aggressively invested, with an average of nearly 60 percent invested in stock. The East Central and Southwest Central relief associations had average rates of return above ten percent. The Central, East Central and Southwest Central relief associations had average allocations to stock of over 50 percent. Relief associations in the Southwest had an average allocation to stock of only 35.4 percent. This lower stock allocation contributed to the Southwest region's average 2006 return of 7.5 percent, the lowest of any region.

The Arrowhead and Metro regions had rates of return closest to their calculated custom benchmarks. However, relief association rates of return in these regions were still on

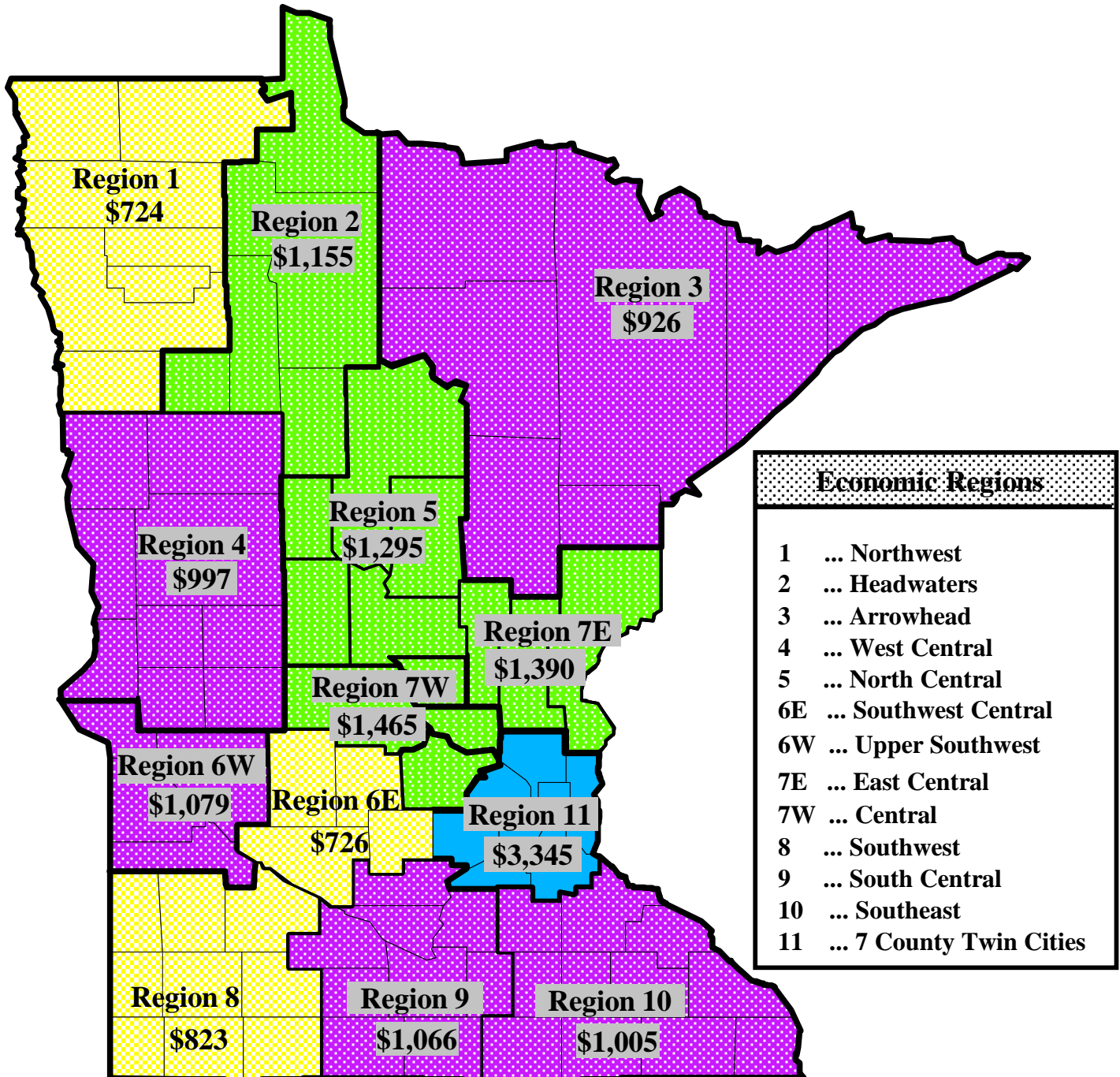
average 0.8 percent below their benchmark. The Headwaters region had the largest difference between average rates of return and the calculated custom benchmark. Relief associations in the Headwaters region had rates of return that underperformed their benchmarks by, on average, 1.8 percent.

Long Term Trends

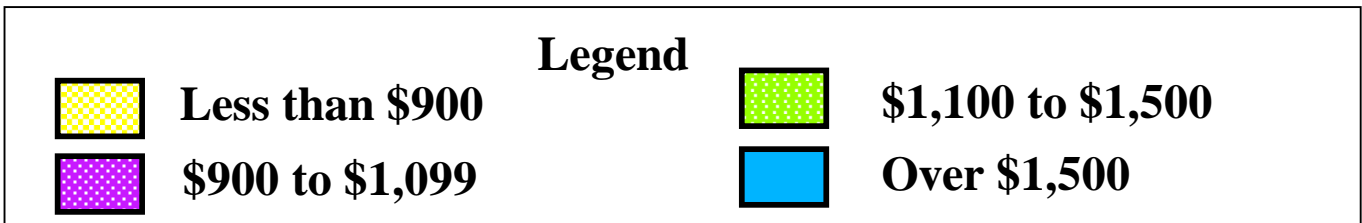
Relief associations in the Metro region had the highest average ten-year rate of return at 5.9 percent. Relief associations in the Southwest and Northwest regions had the lowest average ten-year rate of return at 4.7 percent.

The maps on the following three pages show the 2006 lump sum benefit level, average 2006 rates of return, and average ten-year rates of return by economic development region.

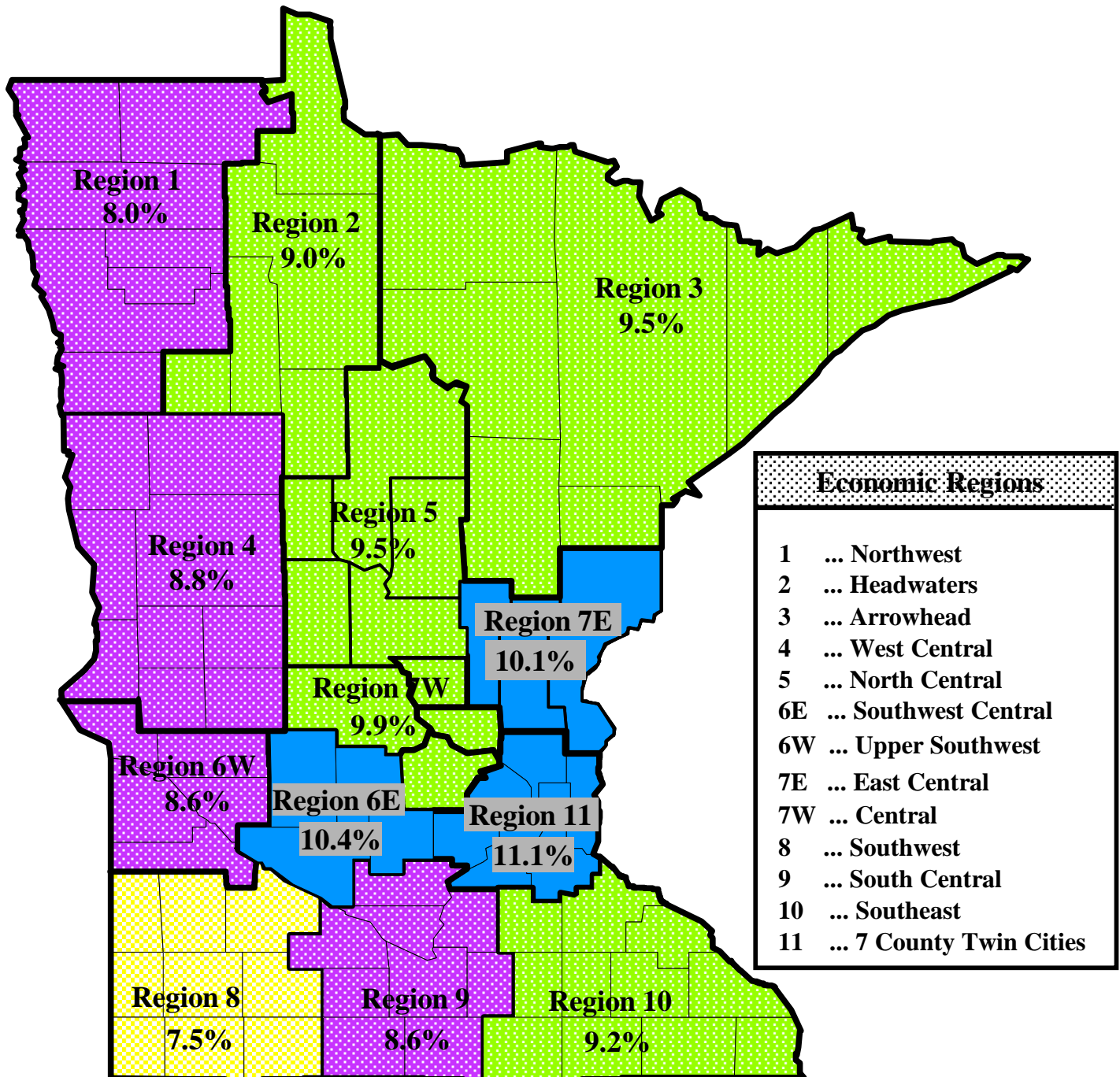
2006 Lump Sum Benefit Level by Economic Development Region



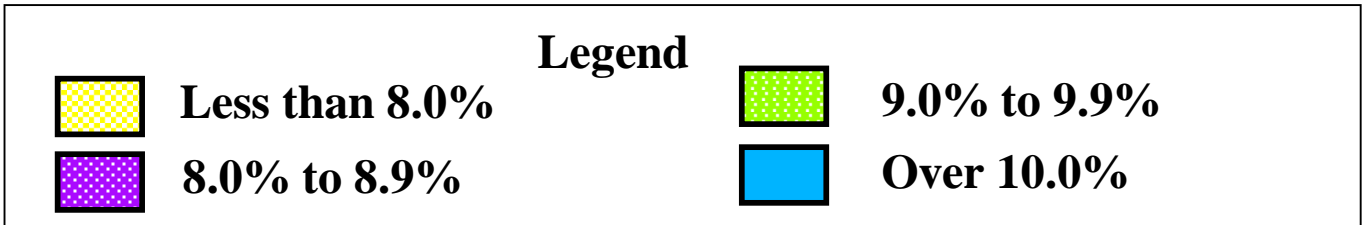
Economic Regions	
1	... Northwest
2	... Headwaters
3	... Arrowhead
4	... West Central
5	... North Central
6E	... Southwest Central
6W	... Upper Southwest
7E	... East Central
7W	... Central
8	... Southwest
9	... South Central
10	... Southeast
11	... 7 County Twin Cities



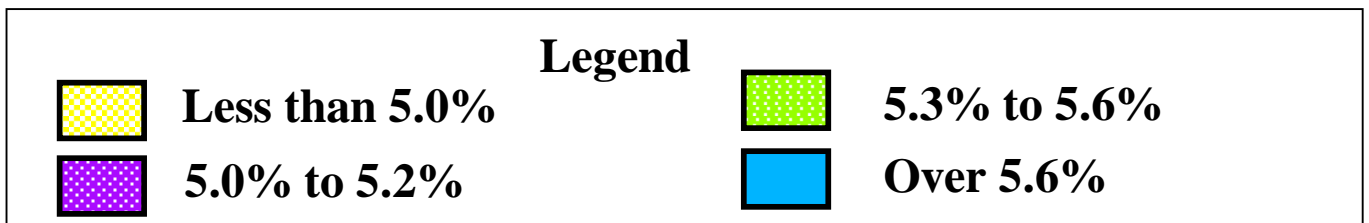
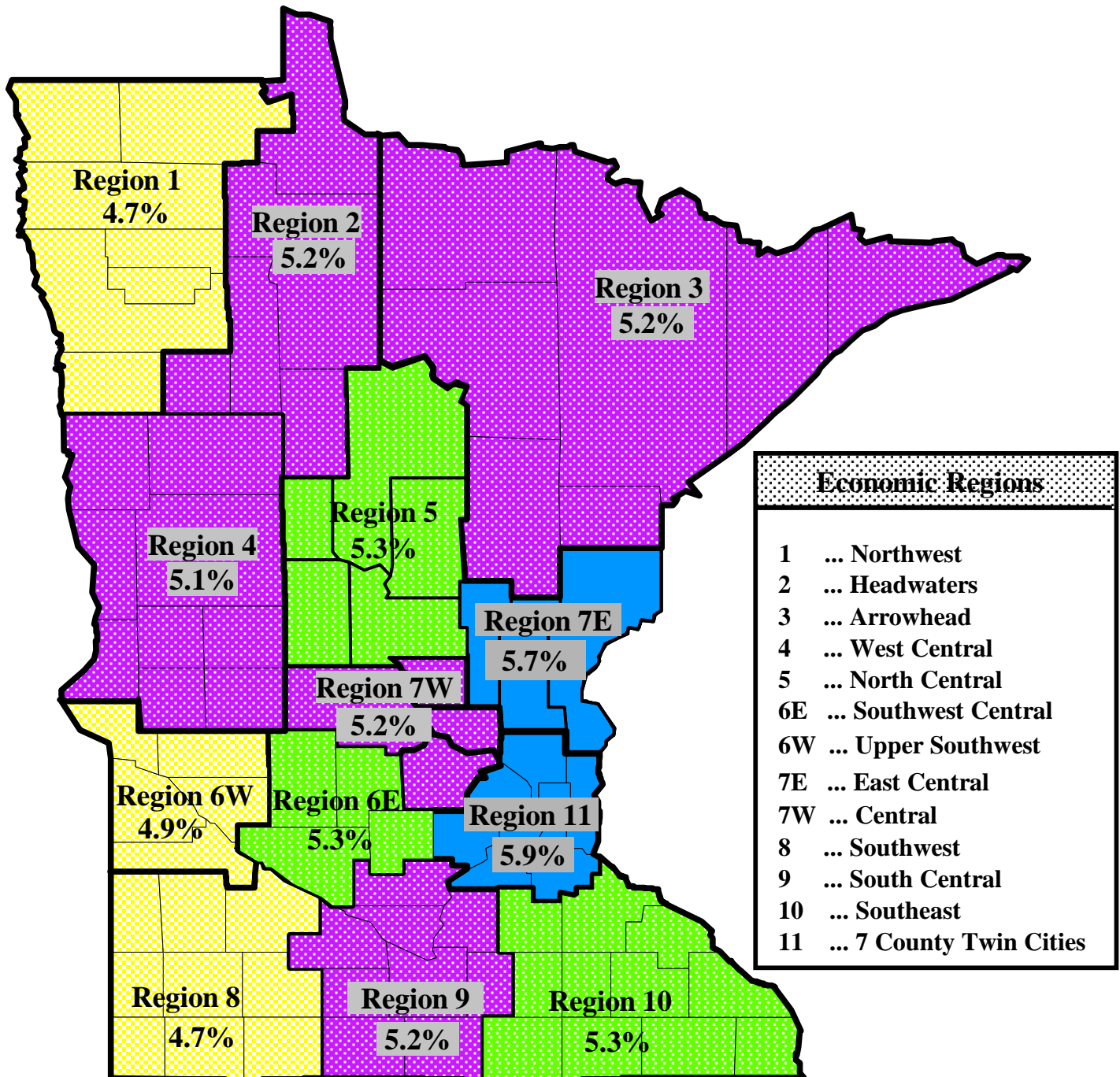
Average 2006 Rates of Return by Economic Development Region



Economic Regions	
1	... Northwest
2	... Headwaters
3	... Arrowhead
4	... West Central
5	... North Central
6E	... Southwest Central
6W	... Upper Southwest
7E	... East Central
7W	... Central
8	... Southwest
9	... South Central
10	... Southeast
11	... 7 County Twin Cities



Average Ten-Year Rates of Return by Economic Development Region



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Table 1
Financial and Membership Summary
For the Year Ended December 31, 2006

	Monthly/Lump Sum Service Pension Combination	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	Total All Volunteer Fire Plan Types
Net Assets	71,325,838	259,293,564	18,847,441	72,770,246	422,237,089
Accrued Liabilities	72,001,594	231,926,073	19,099,696	72,770,246	395,797,609
Surplus or (Deficit)	(675,756)	27,367,491	(252,255)	-	26,439,480
Fire State Aid	3,186,403	15,456,748	806,357	4,228,956	23,678,464
Supplemental Benefit Reimbursements	17,160	481,550	-	55,677	554,387
Municipal Contributions	1,238,386	4,036,956	488,211	839,347	6,602,900
Investment Earnings	7,193,855	23,784,927	1,882,722	7,271,051	40,132,555
Other	39,626	596,317	-	60,441	696,384
Total Revenues	11,675,430	44,356,498	3,177,290	12,455,472	71,664,690
Normal Cost	1,865,294	20,032,670	357,569	-	22,255,533
Deficit Amortization Payment	636,197	1,420,879	300,328	-	2,357,404
Estimated Administrative Expenses	252,665	1,096,152	61,358	-	1,410,175
LESS: 10% of Surplus	198,809	1,286,148	25,615	-	1,510,572
Total Financial Requirements	2,555,347	21,263,553	693,640	-	24,512,540
Administrative Expenses	259,897	1,166,235	52,594	236,772	1,715,498
Service Pension Benefit Expenditures	3,798,449	15,194,279	979,182	3,343,150	23,315,060
Other Benefit Expenditures	18,611	442,657	1,500	154,661	617,429
Total Expenses	4,076,957	16,803,171	1,033,276	3,734,583	25,647,987
Relief Associations Reporting	18	590	5	87	700
Number of Active Members	861	13,943	183	2,249	17,236
Number of Deferred/Inactive Members	215	2,135	31	721	3,102
Total Membership (for 700 reporting)	1,076	16,078	214	2,970	20,338
Number of Benefit Recipients	412	568	208	70	1,258

**Table 1
Financial and Membership Summary
For the Year Ended December 31, 2006**

	Monthly/Lump Sum Service Pension Combination	Lump Sum Service Pension	Monthly Service Pension	Defined Contribution Service Pension	Total All Volunteer Fire Plan Types
Relief Associations Reporting	18	590	5	87	700
Minimum Retirement Age					
Age 50	17	564	5	84	670
Age 55	1	25	-	2	28
Age 60	-	1	-	1	2
Minimum Years Active Service in Fire Department					
5 Years	2	119	-	25	146
7 Years	-	1	-	1	2
8 Years	-	1	-	-	1
10 Years	16	446	2	59	523
12 Years	-	1	-	-	1
13 Years	-	-	-	1	1
15 Years	-	6	1	-	7
20 Years	-	16	2	1	19
Minimum Years Active Membership In Relief Association					
5 Years	3	131	-	33	167
7 Years	-	1	-	1	2
8 Years	-	1	-	-	1
9 Years	-	1	-	-	1
10 Years	15	451	2	52	520
12 Years	-	1	-	-	1
13 Years	-	-	-	1	1
15 Years	-	1	1	-	2
19 Years	-	-	1	-	1
20 Years	-	3	1	-	4

How to Read Tables 2-A Through 2-C

Tables 2-A, 2-B and 2-C provide relief association financial and investment data.

Active Members – Active relief association members at the end of 2006.

Net Assets – The value of the relief association’s special fund assets as of the end of 2006. The net assets include any accounts payable or receivable that are outstanding as of December 31, 2006. The net asset value may therefore differ from the market value of the relief association’s investments.

Rank (%-ile) – For Net Assets, and for each of the following categories, the relief association is ranked relative to the other associations of the same benefit type. A rank of 0 percent is the lowest, 100 percent the highest. For example, a fire state aid rank of 87 percent means that the relief association received a fire state aid amount higher than 87 percent of the associations of the same benefit type.

State Aid – The amount of fire state aid the relief association received during 2006, or payable for 2006 if not yet received.

Municipal Contributions – The amount of city, town or independent nonprofit firefighting corporation contributions received during 2006, or payable for 2006 if not yet received.

Pension Amount – For lump sum plans, the amount per year of service in effect at the end of 2006. A retiring firefighter from a lump sum plan would receive a benefit amount equal to the pension amount multiplied by the completed years of active service. Benefits for members of a defined contribution plan are equal to the member’s account balance. Because the benefits for defined contribution plan members are not based upon a per-year-of-service amount, there is no applicable pension amount.

Table 2-C provides both yearly and monthly benefit amounts. Members for most of the relief associations included in this table have the option of receiving either a lump sum or a monthly benefit upon retirement. Benefits for members receiving a monthly pension are based on a monthly benefit amount which, when multiplied by the years of service, is the amount a retiring member would receive each month for the rest of his or her life. The yearly benefit amount is the amount per year of service in effect at the end of 2006 for members electing to receive their pension in a lump sum payment.

All pension amounts are subject to reductions if the member has not served the required years of service for full vesting.

ROR 2006 – The rate of return earned on the relief association’s investments during 2006.

Funding Ratio – The relief association’s December 31, 2006 net assets divided by its accrued liabilities. Over 100 percent means the relief association has more assets than liabilities, while less than 100 percent means it has more projected liabilities than assets.

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Ada	30	247,815	48%	13,513	51%	2,690	51%	745	39%	7.5%	26%	113%	47%
Adams	23	181,712	34%	13,271	51%	-	0%	520	25%	3.8%	10%	120%	63%
Adrian	26	338,097	62%	10,835	42%	10,165	83%	800	42%	12.3%	81%	137%	82%
Aitkin	28	667,799	85%	48,585	87%	10,000	81%	1,750	83%	9.9%	53%	108%	37%
Albert Lea Township	15	275,520	53%	5,851	5%	15,949	89%	1,500	72%	9.9%	53%	104%	28%
Albertville	30	385,049	68%	49,376	88%	21,624	92%	1,500	72%	9.1%	44%	103%	27%
Alborn	18	112,750	13%	7,600	16%	500	37%	350	6%	8.2%	32%	138%	82%
Alden	24	117,925	15%	8,862	28%	5,400	69%	375	9%	8.9%	41%	99%	20%
Alexandria	30	1,678,143	95%	125,664	96%	63,196	98%	5,835	98%	11.6%	71%	94%	14%
Almelund	30	215,397	41%	14,106	54%	3,500	56%	450	15%	13.3%	88%	127%	72%
Alpha	17	157,290	26%	5,780	3%	-	0%	600	29%	14.5%	94%	120%	62%
Altura	24	114,338	14%	8,365	24%	-	0%	400	10%	3.4%	7%	92%	11%
Amboy	19	123,992	17%	8,560	26%	-	0%	600	29%	9.9%	53%	117%	56%
Annandale	27	497,431	77%	44,556	86%	3,000	52%	1,000	55%	10.1%	55%	191%	95%
Argyle	25	149,917	24%	9,637	34%	-	0%	545	26%	14.5%	94%	113%	48%
Arlington	30	365,611	66%	20,106	66%	3,000	52%	1,000	55%	9.2%	45%	113%	47%
Arrowhead	13	75,906	5%	6,448	8%	441	36%	484	19%	12.0%	78%	166%	92%
Askov	22	166,408	29%	7,020	12%	500	37%	500	19%	6.5%	21%	142%	85%
Atwater	26	268,451	52%	14,352	55%	-	0%	1,100	60%	14.0%	92%	87%	5%
Audubon	23	211,176	41%	16,638	60%	-	0%	1,100	60%	9.4%	48%	107%	33%
Aurora	24	404,679	70%	10,893	42%	20,192	92%	1,300	68%	11.7%	74%	91%	9%
Avon	24	349,123	64%	29,231	77%	10,500	83%	1,350	70%	5.8%	18%	104%	28%
Babbitt	28	228,526	45%	13,694	53%	6,400	72%	1,100	60%	10.0%	54%	105%	31%
Backus	19	267,873	52%	22,096	69%	15,000	88%	1,400	70%	11.7%	74%	124%	69%
Badger	16	122,150	16%	8,146	23%	-	0%	500	19%	8.9%	41%	110%	41%
Bagley	24	257,409	50%	23,114	71%	275	35%	1,050	59%	7.8%	28%	107%	32%
Balaton	25	141,435	22%	10,636	41%	-	0%	500	19%	4.5%	14%	108%	35%
Baldwin	22	106,466	11%	30,695	78%	11,081	84%	680	35%	12.3%	81%	316%	98%
Balsam	22	286,177	55%	13,389	51%	7,851	77%	1,100	60%	12.6%	84%	105%	30%
Barnesville	26	303,603	58%	19,980	66%	7,225	75%	900	49%	10.8%	62%	93%	13%
Barnum	25	262,937	50%	9,722	36%	4,134	60%	700	36%	15.6%	97%	119%	61%
Barrett	17	106,259	11%	6,178	6%	-	0%	425	14%	3.6%	9%	119%	59%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Battle Lake	20	314,836	59%	26,044	74%	-	0%	1,500	72%	8.1%	31%	123%	68%
Baudette	24	440,566	74%	20,019	66%	-	0%	1,150	63%	10.6%	60%	128%	73%
Bayport	25	1,783,143	96%	96,303	94%	-	0%	4,750	97%	12.1%	80%	121%	65%
Beardsley	20	144,340	23%	7,748	19%	321	35%	500	19%	15.6%	97%	143%	86%
Beaver Bay	14	113,514	13%	5,410	2%	-	0%	500	19%	3.2%	4%	193%	95%
Beaver Creek	16	96,881	8%	6,171	6%	2,807	52%	500	19%	9.7%	51%	85%	4%
Becker	33	825,633	89%	65,153	91%	10,000	81%	2,400	89%	9.2%	45%	113%	48%
Belgrade	25	327,309	61%	9,662	36%	5,000	63%	725	38%	10.8%	62%	111%	43%
Belle Plaine	30	492,991	77%	43,978	85%	1,798	44%	1,900	84%	10.9%	64%	92%	10%
Bellingham	18	165,366	29%	7,916	21%	500	37%	550	26%	12.0%	78%	121%	65%
Belview	20	162,000	28%	9,266	31%	512	37%	600	29%	4.4%	14%	97%	18%
Bemidji	37	2,007,140	96%	162,935	98%	-	0%	4,150	96%	11.3%	68%	115%	53%
Bertha	15	105,935	10%	7,718	17%	1,918	45%	700	36%	8.5%	36%	132%	77%
Big Lake	32	717,000	86%	82,721	94%	5,600	69%	2,200	87%	8.6%	37%	110%	42%
Bigelow	20	92,113	7%	7,370	14%	-	0%	100	1%	11.2%	67%	284%	98%
Bigfork	19	286,568	55%	31,032	78%	5,000	63%	1,650	80%	9.5%	49%	89%	8%
Bird Island	22	169,017	30%	12,972	50%	-	0%	950	52%	7.3%	25%	91%	9%
Biwabik	16	158,661	27%	9,056	29%	1,500	43%	700	36%	11.9%	76%	104%	28%
Biwabik City	19	344,036	63%	8,689	27%	15,018	89%	1,400	70%	17.3%	99%	110%	40%
Blackduck	24	287,270	56%	20,796	67%	2,000	46%	900	49%	8.1%	31%	88%	7%
Blackhoof	24	86,797	6%	7,790	20%	-	0%	500	19%	11.1%	66%	94%	15%
Blomkest	17	160,567	27%	9,192	30%	6,189	71%	900	49%	3.3%	6%	86%	5%
Blooming Prairie	27	439,772	74%	28,982	76%	2,410	49%	1,175	64%	9.3%	47%	107%	33%
Blue Earth	29	888,286	91%	25,660	73%	-	0%	1,550	76%	11.8%	75%	122%	67%
Bluffton	16	125,889	17%	6,181	6%	-	0%	350	6%	11.3%	68%	157%	90%
Bovey	13	221,288	42%	8,092	22%	8,748	79%	1,100	60%	10.0%	54%	98%	19%
Bowlus	20	155,574	25%	9,989	38%	-	0%	350	6%	7.4%	25%	137%	81%
Boyd	19	126,369	18%	7,374	14%	-	0%	320	5%	6.9%	22%	136%	81%
Braham	24	390,749	69%	28,958	76%	750	38%	1,600	76%	8.2%	32%	91%	9%
Brainerd	35	2,776,988	98%	206,241	99%	51,225	98%	6,400	99%	10.5%	59%	112%	44%
Brandon	25	197,366	37%	11,554	45%	4,700	63%	800	42%	10.1%	55%	101%	23%
Breckenridge	30	399,477	70%	21,430	68%	4,353	60%	1,200	64%	12.6%	84%	85%	4%

Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Breitung	20	223,798	43%	8,179	23%	12,000	86%	550	26%	9.0%	42%	165%	92%
Brevator	15	111,715	12%	7,762	20%	1,000	39%	600	29%	10.1%	55%	111%	43%
Bricelyn	20	196,250	37%	8,484	25%	-	0%	550	26%	11.9%	76%	123%	68%
Brimson	9	48,474	2%	7,290	13%	-	0%	300	4%	13.0%	87%	221%	97%
Brook Park	15	138,240	21%	6,587	9%	-	0%	400	10%	10.6%	60%	183%	94%
Brooten	23	258,668	50%	10,167	39%	1,050	41%	640	33%	12.8%	86%	124%	69%
Browerville	22	255,820	49%	14,568	56%	2,600	51%	500	19%	5.2%	16%	222%	97%
Browns Valley	21	226,706	44%	8,115	23%	3,361	55%	700	36%	8.8%	40%	108%	37%
Brownsdale	18	259,337	50%	10,326	40%	-	0%	700	36%	15.8%	97%	194%	96%
Brownsville	15	47,725	1%	7,386	14%	2,000	46%	25	0%	8.3%	34%	1459%	99%
Brownston	28	281,173	54%	9,712	36%	20,000	91%	900	49%	12.2%	81%	92%	10%
Buffalo	34	805,100	88%	100,845	95%	-	0%	2,500	90%	9.5%	49%	105%	29%
Buffalo Lake	23	314,620	59%	9,247	30%	1,000	39%	1,000	55%	10.7%	61%	102%	25%
Buhl	19	131,238	19%	7,126	12%	-	0%	800	42%	-2.3%	0%	110%	41%
Butterfield	23	136,639	20%	9,268	31%	3,500	56%	600	29%	3.0%	3%	87%	6%
Buyck	12	12,838	0%	6,134	6%	-	0%	200	2%	6.9%	22%	267%	97%
Byron	31	368,988	66%	35,299	82%	-	0%	1,000	55%	9.4%	48%	99%	21%
Caledonia	34	343,272	63%	26,614	74%	2,400	48%	950	52%	9.0%	42%	113%	48%
Calumet	17	276,546	54%	8,267	24%	-	0%	1,250	67%	13.6%	90%	118%	59%
Cambridge	23	772,334	88%	80,410	93%	-	0%	2,800	91%	13.0%	87%	113%	48%
Canby	24	431,107	72%	16,783	61%	3,000	52%	1,050	59%	8.3%	34%	137%	82%
Cannon Falls	30	647,003	84%	49,328	88%	-	0%	1,500	72%	10.6%	60%	107%	34%
Canosia	19	204,219	38%	12,686	49%	6,100	71%	1,000	55%	3.6%	9%	92%	11%
Canton	20	113,870	14%	7,334	13%	-	0%	400	10%	4.0%	12%	96%	17%
Carlos	21	522,404	78%	14,193	55%	12,600	86%	1,600	76%	14.2%	93%	111%	43%
Carlton	16	373,652	67%	18,239	64%	2,450	49%	1,650	80%	14.6%	95%	161%	91%
Carsonville	16	113,768	13%	11,370	44%	-	0%	400	10%	7.9%	29%	114%	49%
Carver	28	534,810	79%	22,074	69%	28,000	94%	1,700	81%	7.9%	29%	108%	36%
Cass Lake	16	387,998	68%	40,180	84%	9,553	81%	2,100	86%	9.7%	51%	158%	91%
Cataract	49	2,060,022	97%	111,117	96%	62,500	98%	3,350	94%	14.0%	92%	106%	32%
Centennial	43	2,361,787	97%	157,903	97%	24,000	93%	4,000	96%	13.0%	87%	111%	44%
Center City	23	336,114	62%	12,710	49%	7,000	74%	1,200	64%	8.0%	30%	119%	61%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Ceylon	22	166,807	29%	6,882	11%	2,000	46%	500	19%	10.5%	59%	100%	21%
Chandler	16	145,605	24%	6,731	10%	775	38%	550	26%	7.1%	23%	118%	59%
Chatfield	24	370,140	66%	26,020	73%	3,651	57%	1,000	55%	8.4%	35%	117%	56%
Cherry	19	83,263	5%	7,941	21%	-	0%	375	9%	7.4%	25%	176%	94%
Chisago	22	611,344	83%	38,196	83%	14,677	88%	2,450	89%	11.6%	71%	121%	64%
Chisholm	28	817,828	89%	29,508	77%	-	0%	2,000	85%	7.7%	28%	117%	56%
Chokio	20	144,569	23%	10,392	40%	-	0%	500	19%	9.5%	49%	147%	87%
Clara City	21	312,145	59%	13,991	54%	5,987	70%	770	41%	10.4%	58%	139%	83%
Claremont	15	129,906	19%	8,520	26%	3,500	56%	700	36%	9.1%	44%	118%	57%
Clarissa	22	101,818	9%	9,268	31%	3,242	55%	450	15%	7.1%	23%	94%	14%
Clarkfield	28	251,977	48%	12,359	48%	-	0%	800	42%	10.8%	62%	108%	36%
Clarks Grove	24	233,582	46%	10,814	42%	-	0%	400	10%	9.1%	44%	140%	84%
Clear Lake	28	437,831	73%	28,335	76%	6,000	70%	1,200	64%	12.9%	86%	122%	67%
Clearbrook	17	320,879	60%	14,062	54%	-	0%	1,150	63%	11.7%	74%	142%	85%
Clearwater	28	277,704	54%	24,372	72%	18,551	91%	1,075	60%	9.2%	45%	109%	39%
Clements	21	143,175	22%	8,490	25%	1,942	45%	475	18%	8.3%	34%	109%	39%
Cleveland	26	318,850	60%	15,766	58%	8,000	77%	950	52%	3.9%	11%	113%	49%
Clifton	16	216,214	42%	13,593	52%	6,838	73%	950	52%	9.3%	47%	126%	71%
Climax	21	72,566	4%	6,565	8%	-	0%	150	1%	3.2%	4%	270%	98%
Clinton [Big Stone]	22	112,495	13%	8,148	23%	3,000	52%	500	19%	12.5%	83%	93%	12%
Clinton [St Louis]	17	181,885	34%	7,022	12%	-	0%	600	29%	8.7%	38%	130%	75%
Cohasset	25	720,070	86%	28,160	75%	7,000	74%	2,000	85%	11.6%	71%	108%	36%
Cokato	24	443,352	74%	29,147	77%	2,523	50%	1,600	76%	9.6%	50%	76%	1%
Cold Spring	30	756,555	87%	41,679	85%	14,250	87%	1,875	84%	10.0%	54%	99%	19%
Coleraine	19	119,616	15%	10,284	40%	6,276	72%	1,150	63%	11.9%	76%	96%	16%
Colvill	13	7,690	0%	-	0%	7,500	75%	75	1%	2.5%	2%	137%	82%
Colvin	15	64,391	3%	6,050	5%	7,691	76%	800	42%	7.8%	28%	73%	0%
Comfrey	24	213,906	41%	9,150	29%	4,000	58%	550	26%	3.2%	4%	103%	27%
Cook	18	395,226	70%	22,877	70%	1,500	43%	1,500	72%	9.0%	42%	108%	37%
Cosmos	16	186,024	36%	8,812	27%	-	0%	750	40%	9.0%	42%	194%	96%
Cottage Grove	48	1,719,251	95%	185,267	99%	3,323	55%	3,000	93%	10.7%	61%	120%	64%
Cotton	20	148,274	24%	12,117	47%	-	0%	300	4%	8.8%	40%	183%	94%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Cottonwood	24	305,979	58%	13,937	53%	-	0%	600	29%	9.0%	42%	156%	90%
Courtland	22	223,958	43%	10,390	40%	7,309	75%	900	49%	11.7%	74%	99%	21%
Cromwell	24	276,241	53%	10,936	43%	9,966	81%	1,000	55%	5.5%	17%	123%	68%
Crooked Lake	20	126,751	18%	10,392	40%	-	0%	350	6%	12.0%	78%	125%	71%
Crookston	26	609,063	82%	16,771	60%	7,000	74%	1,600	76%	10.2%	56%	104%	28%
Crosby	30	492,186	77%	25,777	73%	31,000	96%	1,600	76%	16.5%	98%	97%	18%
Culver	15	23,874	0%	4,878	1%	-	0%	85	1%	0.7%	0%	152%	89%
Currie	24	170,774	31%	8,556	26%	1,000	39%	550	26%	3.5%	8%	87%	5%
Cuyuna	25	153,619	25%	9,360	33%	4,263	60%	600	29%	10.5%	59%	93%	13%
Cyrus	20	116,529	15%	6,965	11%	-	0%	325	6%	7.5%	26%	177%	94%
Dalton	24	195,614	37%	9,606	33%	-	0%	450	15%	3.7%	10%	139%	84%
Danube	19	178,133	33%	7,528	15%	-	0%	550	26%	9.5%	49%	117%	55%
Danvers	13	63,188	3%	6,207	7%	-	0%	650	33%	3.4%	7%	87%	6%
Darfur	18	129,588	19%	6,173	6%	-	0%	365	8%	3.2%	4%	110%	42%
Dassel	23	699,773	86%	33,914	80%	32,519	97%	2,200	87%	9.6%	50%	111%	44%
Dawson	24	373,089	67%	16,026	59%	23,942	93%	1,700	81%	11.1%	66%	97%	18%
Dayton	26	437,927	74%	30,290	78%	15,000	88%	1,500	72%	9.1%	44%	87%	6%
Deer Creek	17	137,621	20%	7,739	18%	6,847	73%	625	33%	12.4%	82%	105%	31%
Deer River	24	430,908	72%	31,928	79%	5,000	63%	1,550	76%	11.3%	68%	116%	54%
Deerwood	19	276,019	53%	22,804	70%	-	0%	950	52%	9.6%	50%	116%	55%
Delano	28	583,841	81%	46,559	86%	30,000	95%	2,000	85%	12.5%	83%	97%	17%
Delavan	17	170,301	30%	7,322	13%	1,600	44%	625	33%	8.6%	37%	166%	92%
Dent	21	177,855	33%	16,002	59%	-	0%	500	19%	10.5%	59%	126%	72%
Detroit Lakes	30	1,600,399	95%	80,282	93%	11,555	85%	3,400	94%	9.7%	51%	132%	77%
Dexter	24	160,082	27%	6,158	6%	5,000	63%	350	6%	3.3%	6%	107%	32%
Dodge Center	23	466,986	75%	17,045	61%	24,690	93%	1,300	68%	7.9%	29%	159%	91%
Dover	18	201,290	38%	8,085	21%	2,000	46%	700	36%	10.0%	54%	123%	68%
Dovray	17	15,508	0%	5,037	1%	-	0%	160	2%	7.6%	27%	52%	0%
Dumont	20	93,431	7%	7,721	18%	-	0%	300	4%	3.3%	6%	104%	29%
Dunnell	16	120,768	16%	5,778	3%	-	0%	450	15%	5.3%	16%	118%	58%
Eagle Bend	23	142,346	22%	9,655	35%	4,821	63%	750	40%	3.2%	4%	87%	6%
Eagle Lake	20	324,347	61%	16,816	61%	25,035	94%	1,600	76%	2.3%	1%	96%	16%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
East Bethel	36	1,068,582	93%	63,561	91%	-	0%	3,200	94%	12.9%	86%	125%	70%
East Grand Forks	33	863,459	90%	47,424	87%	-	0%	2,200	87%	11.9%	76%	113%	47%
Eastern Hubbard	19	182,122	34%	9,621	34%	5,000	63%	1,100	60%	8.2%	32%	132%	78%
Easton	21	161,222	28%	8,874	28%	-	0%	450	15%	7.0%	23%	101%	23%
Echo	21	172,984	32%	6,923	11%	1,204	42%	600	29%	11.9%	76%	115%	52%
Eden Valley	24	428,044	72%	18,619	64%	3,500	56%	1,000	55%	8.7%	38%	112%	44%
Edgerton	24	246,686	48%	13,636	52%	6,818	73%	850	47%	12.0%	78%	110%	42%
Eitzen	33	118,981	15%	9,700	36%	3,000	52%	450	15%	4.5%	14%	80%	3%
Elbow Tulaby Lakes	14	56,576	2%	6,947	11%	-	0%	300	4%	3.8%	10%	149%	88%
Elizabeth	22	264,545	51%	8,802	27%	2,500	49%	600	29%	15.3%	96%	108%	38%
Elk River	39	2,092,351	97%	146,455	97%	28,950	95%	4,175	97%	11.7%	74%	114%	51%
Ellendale	22	182,801	35%	11,073	43%	18,000	90%	400	10%	11.0%	64%	132%	76%
Ellsworth	25	174,632	32%	9,643	35%	-	0%	300	4%	2.7%	2%	161%	92%
Elmer	16	84,868	5%	6,380	8%	-	0%	200	2%	6.4%	20%	143%	86%
Elmore	18	190,808	36%	9,254	30%	1,000	39%	900	49%	10.3%	58%	142%	85%
Elrosa	24	270,077	52%	11,585	45%	11,000	84%	550	26%	7.1%	23%	102%	25%
Ely	32	691,303	86%	57,600	90%	-	0%	1,300	68%	14.7%	95%	143%	86%
Elysian	22	177,557	33%	11,526	44%	17,510	90%	900	49%	8.0%	30%	74%	1%
Emily	21	162,508	28%	13,519	52%	-	0%	600	29%	8.9%	41%	106%	32%
Emmons	24	269,776	52%	8,876	28%	-	0%	550	26%	12.2%	81%	127%	73%
Evansville	30	140,260	21%	11,613	46%	5,000	63%	320	5%	8.1%	31%	134%	79%
Eveleth	19	431,343	73%	17,079	62%	2,955	52%	1,650	80%	10.2%	56%	115%	53%
Excelsior	42	3,492,947	99%	179,484	98%	80,000	99%	5,000	98%	11.4%	69%	127%	73%
Eyota	16	223,434	43%	16,856	61%	2,850	52%	1,000	55%	8.5%	36%	123%	69%
Fairfax	18	395,770	70%	14,360	55%	7,180	74%	1,600	76%	3.5%	8%	93%	12%
Fayal	18	330,121	62%	10,747	41%	8,207	78%	1,500	72%	14.3%	93%	120%	63%
Federal Dam	10	66,477	3%	7,548	16%	-	0%	100	1%	16.1%	97%	516%	98%
Fergus Falls	41	1,631,576	95%	88,022	94%	1,900	45%	3,600	95%	10.5%	59%	108%	35%
Fertile	25	261,423	50%	13,664	52%	-	0%	800	42%	12.0%	78%	122%	65%
Fifty Lakes	13	106,854	11%	6,864	10%	-	0%	600	29%	5.8%	18%	133%	78%
Finland	19	139,522	21%	16,135	59%	-	0%	450	15%	4.1%	13%	101%	24%
Flensburg	17	102,858	9%	8,510	26%	-	0%	425	14%	12.3%	81%	133%	78%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Floodwood	24	327,764	61%	15,300	57%	9,500	80%	1,000	55%	6.9%	22%	104%	29%
Foley	22	671,250	85%	48,990	87%	7,000	74%	1,700	81%	6.9%	22%	120%	63%
Forada	25	200,115	38%	9,305	32%	9,115	80%	600	29%	10.7%	61%	133%	79%
Forest Lake	31	1,315,118	94%	135,341	96%	15,000	88%	4,100	96%	10.3%	58%	108%	37%
Foreston	20	276,772	54%	8,864	28%	-	0%	800	42%	8.1%	31%	126%	71%
Franklin	20	263,985	51%	7,706	16%	7,706	76%	900	49%	3.5%	8%	120%	62%
Frazee	28	442,772	74%	23,233	71%	3,000	52%	1,000	55%	10.6%	60%	112%	47%
Fredenber	20	168,212	30%	8,461	24%	-	0%	500	19%	13.4%	89%	152%	89%
French Township	27	138,190	20%	10,250	40%	3,365	55%	500	19%	5.2%	16%	81%	3%
Frost	22	181,748	34%	8,478	25%	2,500	49%	450	15%	6.2%	20%	112%	45%
Fulda	22	473,441	76%	16,852	61%	4,000	58%	1,000	55%	6.2%	20%	107%	33%
Garfield	25	231,760	45%	15,813	59%	5,500	69%	850	47%	8.2%	32%	125%	71%
Garrison	23	843,520	89%	33,015	80%	-	0%	2,875	92%	11.6%	71%	111%	43%
Garvin	14	97,426	8%	5,804	4%	-	0%	425	14%	6.9%	22%	105%	30%
Gaylord	25	347,178	64%	20,240	67%	22,785	93%	1,350	70%	6.0%	19%	75%	1%
Geneva	17	87,510	6%	7,330	13%	-	0%	100	1%	6.1%	20%	298%	98%
Ghent	20	98,271	8%	6,195	7%	-	0%	475	18%	5.9%	19%	118%	58%
Gilbert	20	245,633	48%	8,183	23%	3,393	55%	1,100	60%	6.6%	21%	103%	26%
Glenwood	34	358,577	65%	29,319	77%	4,363	61%	1,600	76%	11.4%	69%	74%	1%
Glyndon	23	329,555	61%	14,312	55%	-	0%	900	49%	10.1%	55%	99%	20%
Gnesen	21	363,369	65%	11,703	46%	12,800	86%	1,000	55%	3.8%	10%	89%	8%
Golden Valley	47	4,481,614	99%	163,193	98%	17,124	89%	6,200	99%	14.4%	94%	124%	70%
Gonvick	20	178,530	33%	7,747	18%	3,622	57%	650	33%	8.7%	38%	119%	61%
Good Thunder	22	344,060	63%	13,978	54%	6,600	73%	1,050	59%	12.0%	78%	114%	50%
Goodland	13	57,247	2%	7,533	15%	-	0%	360	8%	20.1%	100%	148%	87%
Goodview	31	406,569	71%	17,341	62%	-	0%	1,000	55%	9.4%	48%	142%	85%
Graceville	25	169,419	30%	10,657	41%	2,500	49%	550	26%	8.2%	32%	113%	47%
Granada	20	143,167	22%	6,576	9%	-	0%	500	19%	9.5%	49%	113%	48%
Grand Lake	27	284,828	55%	17,017	61%	7,500	75%	1,200	64%	10.8%	62%	119%	61%
Grand Marais	25	381,562	68%	15,481	58%	-	0%	1,000	55%	7.6%	27%	120%	62%
Grand Meadow	23	273,860	53%	16,752	60%	625	37%	900	49%	12.1%	80%	117%	57%
Grand Rapids	29	1,687,058	95%	126,802	96%	-	0%	5,000	98%	11.3%	68%	122%	66%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Granite Falls	31	433,649	73%	24,846	72%	4,500	61%	1,050	59%	9.3%	47%	116%	54%
Green Isle	21	170,406	30%	9,272	31%	5,000	63%	725	38%	6.9%	22%	109%	39%
Greenbush	34	224,509	44%	11,878	47%	-	0%	350	6%	11.0%	64%	132%	77%
Greenwood	24	289,769	56%	14,508	56%	20,000	91%	1,200	64%	11.5%	70%	100%	21%
Grey Eagle	20	251,666	48%	13,757	53%	2,000	46%	750	40%	10.4%	58%	102%	24%
Grove City	16	170,981	31%	12,434	48%	-	0%	720	38%	11.5%	70%	138%	83%
Grygla	19	105,873	10%	8,462	25%	-	0%	250	3%	13.8%	91%	150%	88%
Hackensack	28	391,461	69%	22,482	70%	22,600	93%	1,500	72%	5.3%	16%	99%	20%
Hallock	28	181,973	34%	11,128	43%	-	0%	500	19%	5.6%	17%	102%	24%
Halstad	24	150,113	24%	9,272	31%	2,300	48%	500	19%	2.3%	1%	110%	40%
Ham Lake	34	1,189,702	93%	85,921	94%	-	0%	2,100	86%	11.3%	68%	141%	84%
Hamburg	26	316,071	60%	10,428	41%	30,473	96%	1,300	68%	6.1%	20%	68%	0%
Hamel	24	1,039,836	92%	41,474	85%	30,000	95%	1,600	76%	8.4%	35%	125%	71%
Hancock	24	184,778	35%	9,812	37%	-	0%	500	19%	2.4%	1%	122%	67%
Hanley Falls	21	143,532	23%	8,883	29%	-	0%	375	9%	9.1%	44%	114%	49%
Hanover	28	431,211	73%	37,825	83%	3,000	52%	1,000	55%	7.8%	28%	126%	72%
Hanska	23	175,589	32%	9,637	34%	1,500	43%	425	14%	5.3%	16%	128%	73%
Harmony	25	196,794	37%	11,926	47%	5,000	63%	550	26%	8.2%	32%	122%	66%
Harris	26	131,415	19%	12,447	48%	-	0%	650	33%	7.6%	27%	134%	79%
Hartland	14	160,925	28%	8,100	22%	-	0%	425	14%	8.4%	35%	191%	95%
Hastings	56	3,176,698	98%	171,641	98%	-	0%	4,000	96%	12.7%	85%	122%	67%
Hayfield	23	241,727	47%	21,845	69%	-	0%	1,300	68%	10.2%	56%	93%	13%
Hayward	22	253,181	49%	8,482	25%	4,500	61%	800	42%	15.0%	96%	152%	89%
Hector	27	509,656	78%	14,843	56%	3,800	58%	1,350	70%	11.9%	76%	108%	38%
Henderson	23	159,198	27%	9,623	34%	11,065	84%	900	49%	8.7%	38%	71%	0%
Hendricks	28	145,391	23%	9,723	36%	5,992	70%	600	29%	3.2%	4%	88%	7%
Hendrum	18	94,129	7%	7,342	14%	-	0%	300	4%	3.8%	10%	186%	95%
Henning	25	241,303	47%	14,733	56%	9,151	80%	900	49%	12.9%	86%	91%	10%
Herman	24	124,057	17%	9,648	35%	-	0%	525	25%	15.2%	96%	118%	58%
Hermantown	28	1,196,849	94%	44,894	86%	65,000	98%	2,500	90%	11.8%	75%	123%	68%
Heron Lake	19	178,477	33%	8,974	29%	-	0%	600	29%	4.6%	14%	102%	25%
Hewitt	15	86,525	6%	5,404	2%	1,202	42%	400	10%	4.2%	13%	127%	73%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Hibbing	16	375,280	67%	-	0%	10,233	83%	1,200	64%	8.9%	41%	114%	50%
Hills	14	74,619	5%	10,016	38%	5,000	63%	475	18%	8.6%	37%	130%	76%
Hinckley	20	366,549	66%	29,698	77%	1,351	42%	1,000	55%	9.2%	45%	168%	93%
Hitterdal	23	117,414	15%	5,798	4%	650	38%	500	19%	9.8%	52%	95%	16%
Hoffman	24	210,469	40%	9,275	32%	1,540	44%	600	29%	3.0%	3%	93%	12%
Hokah	21	153,886	25%	11,648	46%	-	0%	350	6%	7.1%	23%	133%	78%
Holdingsford	24	230,539	45%	13,600	52%	4,000	58%	900	49%	14.0%	92%	90%	8%
Holland	21	156,217	25%	6,783	10%	-	0%	250	3%	16.6%	98%	195%	96%
Hollandale	21	40,503	1%	7,733	18%	32,037	96%	1	0%	0.6%	0%	20456%	99%
Hopkins	40	2,911,631	98%	104,879	95%	32,166	96%	6,000	98%	13.6%	90%	127%	72%
Houston	24	301,155	57%	13,843	53%	5,000	63%	825	47%	9.8%	52%	118%	57%
Hovland Area	11	111,694	12%	4,497	0%	2,000	46%	400	10%	12.1%	80%	353%	98%
Howard Lake	27	310,831	59%	21,621	68%	7,724	77%	1,200	64%	9.2%	45%	92%	11%
Hoyt Lakes	23	295,104	57%	10,832	42%	17,294	90%	1,500	72%	11.9%	76%	96%	17%
Hugo	27	630,033	83%	52,286	89%	-	0%	2,400	89%	9.4%	48%	108%	37%
Ideal	29	481,684	76%	23,215	71%	10,000	81%	1,700	81%	11.7%	74%	103%	26%
Industrial	17	219,217	42%	6,709	10%	5,000	63%	700	36%	10.4%	58%	101%	23%
International Falls	27	649,620	84%	54,654	89%	-	0%	2,000	85%	11.5%	70%	128%	74%
Inver Grove Heights	56	3,171,521	98%	193,857	99%	27,237	94%	3,500	95%	12.2%	81%	171%	94%
Iona	16	69,554	4%	3,513	0%	-	0%	250	3%	3.5%	8%	133%	78%
Ironton	26	162,741	28%	9,737	37%	3,080	54%	500	19%	13.9%	92%	112%	46%
Isanti	25	1,048,879	92%	65,653	92%	6,000	70%	2,600	90%	18.3%	99%	106%	31%
Isle	26	358,387	65%	30,942	78%	-	0%	967	54%	11.1%	66%	115%	52%
Jackson	27	542,578	79%	28,837	76%	4,370	61%	1,600	76%	9.7%	51%	104%	28%
Jacobson	28	90,888	7%	6,827	10%	-	0%	400	10%	11.7%	74%	136%	80%
Janesville	26	240,053	47%	20,091	66%	4,378	61%	1,200	64%	11.4%	69%	96%	16%
Jasper	23	172,286	32%	9,643	35%	2,500	49%	650	33%	11.4%	69%	98%	19%
Jeffers	22	151,099	25%	7,717	17%	-	0%	400	10%	11.6%	71%	114%	50%
Jordan	35	604,787	82%	40,746	84%	75,608	98%	1,600	76%	3.7%	10%	77%	1%
Kandiyohi	16	264,386	51%	11,470	44%	5,895	70%	900	49%	12.5%	83%	114%	51%
Karlstad	28	144,759	23%	11,714	46%	-	0%	350	6%	3.3%	6%	118%	58%
Kasota	21	360,013	65%	19,980	66%	8,500	79%	1,100	60%	13.4%	89%	136%	81%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Kasson	29	548,739	79%	34,088	80%	-	0%	1,600	76%	9.9%	53%	118%	59%
Keewatin	16	233,880	46%	8,408	24%	17,809	90%	1,600	76%	10.0%	54%	84%	4%
Kellier	24	153,133	25%	10,171	39%	463	36%	475	18%	11.2%	67%	94%	15%
Kellogg	30	355,506	64%	9,174	29%	11,451	85%	680	35%	7.7%	28%	107%	33%
Kennedy	16	73,372	4%	6,073	5%	-	0%	350	6%	4.2%	13%	137%	82%
Kensington	29	169,105	30%	9,296	32%	3,664	57%	750	40%	2.6%	2%	100%	21%
Kettle River	18	109,106	11%	7,545	15%	-	0%	550	26%	11.9%	76%	119%	60%
Kilkenny	22	274,957	53%	9,606	33%	7,000	74%	725	38%	6.5%	21%	106%	32%
Kimball	25	209,990	40%	18,063	63%	5,000	63%	725	38%	9.2%	45%	121%	64%
Kinney	18	150,757	24%	7,793	20%	-	0%	650	33%	4.0%	12%	107%	34%
La Crescent	28	555,672	80%	35,910	82%	2,000	46%	1,600	76%	7.5%	26%	110%	40%
Lafayette	24	371,365	66%	13,365	51%	1,500	43%	800	42%	10.9%	64%	155%	90%
Lake Benton	22	171,903	31%	13,760	53%	1,000	39%	575	28%	2.0%	1%	125%	71%
Lake Bronson	17	55,318	2%	5,536	3%	-	0%	350	6%	3.0%	3%	185%	95%
Lake City	21	532,844	78%	48,591	87%	15,900	89%	3,250	94%	11.1%	66%	79%	2%
Lake Crystal	25	445,772	75%	26,092	74%	7,500	75%	1,600	76%	11.1%	66%	99%	20%
Lake Elmo	26	989,986	91%	55,405	89%	-	0%	3,100	93%	11.1%	66%	134%	80%
Lake Henry	24	112,782	13%	6,947	11%	-	0%	400	10%	8.8%	40%	107%	34%
Lake Kabetogama	13	131,966	20%	8,087	21%	-	0%	900	49%	13.7%	90%	120%	62%
Lake Lillian	14	111,532	12%	7,508	15%	1,000	39%	600	29%	3.0%	3%	94%	14%
Lake Park	23	205,808	39%	17,501	62%	2,400	48%	725	38%	8.3%	34%	110%	40%
Lake Wilson	22	157,257	26%	7,290	13%	400	36%	500	19%	4.0%	12%	125%	70%
Lakefield	25	345,199	63%	18,762	65%	5,000	63%	1,000	55%	8.7%	38%	119%	60%
Lakeland	14	141,908	22%	5,920	5%	30,000	95%	800	42%	7.4%	25%	125%	70%
Lakeville	88	4,898,118	99%	304,523	99%	83,511	99%	5,725	98%	8.9%	41%	110%	42%
Lakewood	24	224,719	44%	11,530	45%	-	0%	650	33%	14.8%	95%	120%	62%
Lamberton	20	218,929	42%	9,830	37%	1,000	39%	750	40%	9.9%	53%	122%	66%
Lancaster	15	114,613	14%	7,760	19%	-	0%	300	4%	5.1%	15%	139%	84%
Lanesboro	24	247,991	48%	12,655	49%	3,500	56%	950	52%	8.7%	38%	105%	30%
Lasalle	18	74,244	4%	5,031	1%	-	0%	350	6%	8.5%	36%	123%	69%
Le Roy	23	128,969	18%	10,181	39%	-	0%	450	15%	7.1%	23%	108%	35%
Le Sueur	23	586,407	81%	36,358	82%	1,330	42%	2,350	89%	11.6%	71%	124%	69%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Leaf Valley	23	286,511	55%	7,462	15%	8,890	79%	800	42%	11.0%	64%	96%	17%
Lester Prairie	28	286,965	55%	12,592	49%	9,500	80%	850	47%	9.4%	48%	93%	13%
Lewiston	31	736,756	87%	27,057	74%	4,000	58%	1,000	55%	14.9%	95%	132%	77%
Lewisville	18	197,387	38%	8,796	27%	-	0%	700	36%	3.4%	7%	115%	52%
Lexington	18	463,666	75%	10,851	42%	9,200	80%	1,800	83%	4.5%	14%	123%	67%
Lindstrom	24	684,924	85%	35,136	81%	4,250	60%	2,163	87%	10.8%	62%	109%	39%
Linwood	23	457,719	75%	28,107	75%	7,500	75%	1,900	84%	11.9%	76%	104%	28%
Lismore	24	124,579	17%	8,880	28%	-	0%	375	9%	9.1%	44%	101%	23%
Litchfield	30	600,523	82%	56,272	89%	-	0%	2,000	85%	7.6%	27%	88%	7%
Little Canada	34	1,558,116	95%	60,512	91%	15,000	88%	2,850	92%	10.2%	56%	106%	32%
Little Falls	34	814,925	88%	80,793	93%	8,000	77%	2,100	86%	10.8%	62%	131%	76%
Littlefork	25	196,774	37%	10,128	39%	4,594	62%	800	42%	13.7%	90%	113%	49%
Long Prairie	22	382,778	68%	34,023	80%	3,881	58%	1,600	76%	5.9%	19%	106%	31%
Loretto	26	1,211,054	94%	31,904	79%	80,000	99%	3,400	94%	10.7%	61%	102%	25%
Lower Saint Croix Valley	24	1,046,732	92%	51,185	88%	-	0%	2,600	90%	14.3%	93%	138%	83%
Lowry	25	294,191	56%	8,889	29%	5,000	63%	800	42%	9.3%	47%	107%	33%
Lucan	24	86,304	5%	8,495	26%	-	0%	350	6%	5.9%	19%	134%	79%
Lutsen	16	205,935	39%	13,165	50%	7,719	76%	1,200	64%	7.0%	23%	109%	39%
Lynd	14	93,619	7%	5,797	4%	-	0%	250	3%	9.5%	49%	194%	95%
Mabel	21	89,224	6%	8,826	27%	730	38%	475	18%	8.0%	30%	91%	10%
Madelia	26	267,121	51%	19,826	65%	1,983	45%	1,050	59%	8.8%	40%	79%	2%
Madison	25	308,644	58%	14,646	56%	3,185	54%	1,000	55%	10.4%	58%	99%	19%
Madison Lake	23	265,935	51%	14,350	55%	2,650	51%	900	49%	14.2%	93%	146%	87%
Mahnomen	24	255,057	49%	14,016	54%	800	38%	900	49%	9.4%	48%	136%	81%
Mahtomedi	35	1,224,881	94%	78,849	93%	8,000	77%	4,000	96%	12.4%	82%	109%	40%
Mahtowa	20	90,880	7%	6,287	7%	4,547	62%	500	19%	3.5%	8%	112%	47%
Makinen	10	59,941	3%	7,087	12%	5,500	69%	500	19%	6.7%	21%	77%	2%
Mantorville	27	229,739	45%	12,781	50%	3,500	56%	800	42%	12.1%	80%	108%	38%
Maple Hill	13	123,181	16%	6,864	10%	15,000	88%	700	36%	7.6%	27%	141%	84%
Maple Lake	31	849,661	90%	47,496	87%	13,000	86%	1,500	72%	7.6%	27%	112%	46%
Maple Plain	26	827,331	89%	27,773	75%	17,500	90%	2,100	86%	10.1%	55%	96%	16%
Mapleton	23	442,506	74%	18,613	64%	5,625	69%	1,500	72%	14.9%	95%	137%	82%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Maplewood	81	4,860,665	99%	235,019	99%	86,000	99%	4,500	97%	12.5%	83%	106%	31%
Marble	19	304,082	58%	7,696	16%	8,000	77%	1,400	70%	11.9%	76%	128%	73%
Marshall	43	1,934,119	96%	85,814	94%	-	0%	4,100	96%	11.6%	71%	108%	38%
Mayer	25	424,471	72%	9,248	30%	11,794	85%	1,400	70%	12.4%	82%	112%	44%
Maynard	22	204,256	39%	9,431	33%	-	0%	600	29%	11.6%	71%	119%	60%
Mc Davitt	18	209,194	40%	7,444	14%	-	0%	600	29%	11.0%	64%	134%	79%
Mc Grath	17	108,493	11%	8,183	23%	-	0%	500	19%	5.3%	16%	136%	81%
Mc Gregor	23	467,950	76%	32,219	79%	-	0%	1,350	70%	8.4%	35%	104%	29%
Mc Intosh	23	160,581	28%	6,575	9%	2,531	50%	600	29%	11.8%	75%	102%	25%
Mc Kinley	13	83,831	5%	4,270	0%	-	0%	300	4%	2.9%	2%	141%	85%
Meadowlands	11	44,198	1%	5,618	3%	-	0%	200	2%	6.6%	21%	134%	80%
Medford	21	204,730	39%	12,211	47%	11,000	84%	725	38%	16.5%	98%	106%	31%
Melrose	27	302,251	58%	27,917	75%	2,700	52%	1,200	64%	10.6%	60%	101%	22%
Menahga	20	252,562	49%	13,123	50%	2,000	46%	1,100	60%	5.7%	17%	94%	15%
Middle River	20	140,738	22%	7,331	13%	-	0%	400	10%	4.0%	12%	169%	93%
Miesville	27	233,758	46%	11,598	45%	1,800	44%	400	10%	12.6%	84%	128%	74%
Milaca	24	673,799	85%	40,072	84%	-	0%	2,300	88%	10.5%	59%	117%	56%
Milan	20	215,544	42%	8,114	22%	-	0%	500	19%	13.9%	92%	129%	74%
Miltona	22	190,126	36%	11,762	46%	5,500	69%	850	47%	3.6%	9%	110%	41%
Minnesota	26	299,742	57%	16,207	60%	3,742	57%	875	48%	13.2%	88%	130%	75%
Minnesota City	10	26,099	0%	6,195	7%	-	0%	1	0%	1.9%	0%	22894%	100%
Minnesota Lake	24	301,839	57%	9,661	35%	2,000	46%	1,000	55%	7.4%	25%	105%	30%
Mission	14	192,033	36%	19,900	66%	-	0%	1,500	72%	6.9%	22%	85%	4%
Montevideo	29	580,367	80%	34,277	81%	2,406	49%	1,700	81%	14.3%	93%	111%	42%
Montgomery	27	341,478	62%	27,232	75%	20,000	91%	1,500	72%	10.8%	62%	110%	40%
Monticello	29	1,067,833	93%	98,518	95%	-	0%	3,275	94%	12.4%	82%	81%	3%
Montrose	25	315,833	59%	14,967	57%	29,989	95%	1,500	72%	10.1%	55%	83%	3%
Moose Lake	22	388,742	69%	29,818	77%	4,564	62%	1,700	81%	11.3%	68%	81%	3%
Mora	29	676,343	85%	56,121	89%	-	0%	1,600	76%	11.8%	75%	112%	46%
Morgan	21	415,978	71%	13,205	51%	2,559	51%	1,300	68%	14.4%	94%	130%	75%
Morris	30	754,509	87%	32,035	79%	21,750	92%	1,200	64%	13.0%	87%	138%	83%
Morristown	25	380,054	67%	20,616	67%	5,000	63%	1,700	81%	13.8%	91%	107%	34%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Morton	21	148,328	24%	7,730	18%	4,954	63%	800	42%	6.8%	21%	93%	13%
Motley	17	257,024	49%	16,247	60%	11,753	85%	1,600	76%	12.6%	84%	119%	60%
Mountain Iron	19	313,202	59%	15,527	58%	10,800	83%	1,600	76%	8.5%	36%	114%	51%
Mountain Lake	24	325,127	61%	17,826	63%	-	0%	1,200	64%	3.5%	8%	108%	36%
Nashwauk	23	375,475	67%	15,482	58%	8,428	78%	1,250	67%	8.4%	35%	104%	29%
Nassau	14	102,826	9%	7,748	19%	-	0%	25	0%	2.4%	1%	1234%	99%
Nevis	21	129,247	19%	20,447	67%	6,315	72%	950	52%	3.0%	3%	89%	8%
New Brighton	36	2,435,572	97%	133,920	96%	44,000	97%	4,800	97%	10.2%	56%	108%	35%
New Germany	23	331,753	62%	10,408	41%	6,000	70%	1,100	60%	8.5%	36%	117%	57%
New London	23	322,510	60%	36,854	82%	5,000	63%	1,425	72%	11.5%	70%	88%	7%
New Market	27	864,229	90%	41,241	85%	58,670	98%	3,100	93%	4.0%	12%	118%	59%
New Munich	19	104,195	10%	6,575	9%	2,000	46%	385	9%	5.2%	16%	130%	75%
New Prague	30	625,945	83%	65,265	92%	-	0%	2,750	91%	9.1%	44%	84%	4%
New Richland	25	293,329	56%	18,226	64%	-	0%	800	42%	4.1%	13%	130%	75%
New Scandia	27	576,449	80%	34,176	81%	44,667	97%	2,200	87%	12.7%	85%	79%	2%
New York Mills	22	227,075	44%	17,800	62%	1,500	43%	850	47%	9.2%	45%	107%	33%
Newfolden	13	96,628	8%	9,269	31%	-	0%	600	29%	2.4%	1%	131%	76%
Newport	28	846,933	90%	21,293	68%	21,000	92%	2,800	91%	7.0%	23%	101%	24%
Nicollet	23	349,554	64%	23,034	70%	2,824	52%	1,250	67%	16.4%	98%	113%	49%
Nisssa	26	606,205	82%	52,175	88%	9,997	81%	1,800	83%	11.2%	67%	99%	19%
Normanna	20	8,573	0%	5,188	2%	3,207	55%	10	0%	4.0%	12%	7144%	99%
North Branch	26	800,109	88%	63,307	91%	-	0%	2,600	90%	10.8%	62%	87%	6%
North Mankato	35	1,186,542	93%	65,239	91%	12,489	86%	2,800	91%	10.9%	64%	109%	39%
North St. Paul	36	1,043,575	92%	66,761	92%	-	0%	3,400	94%	7.3%	25%	88%	7%
North Star Township	17	54,096	2%	4,928	1%	1,500	43%	400	10%	7.3%	25%	100%	21%
Northfield	29	2,853,110	98%	143,006	97%	46,814	97%	7,500	99%	13.5%	89%	92%	12%
Northland	5	59,601	3%	4,564	0%	-	0%	50	0%	14.9%	95%	1294%	99%
Northome	17	132,044	20%	8,096	22%	-	0%	500	19%	8.0%	30%	110%	41%
Norwood Young America	34	501,632	77%	26,016	73%	32,571	97%	1,400	70%	8.7%	38%	80%	2%
Oak Grove	40	893,346	91%	56,790	89%	9,000	79%	2,300	88%	11.2%	67%	100%	22%
Oakdale	42	1,970,935	96%	162,919	97%	-	0%	4,200	97%	12.6%	84%	120%	63%
Odin	14	125,902	17%	5,038	1%	-	0%	550	26%	3.2%	4%	108%	38%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Ogrevie	24	201,799	38%	18,058	63%	6,000	70%	750	40%	3.5%	8%	115%	53%
Okabena	19	156,436	26%	7,717	17%	-	0%	425	14%	5.7%	17%	135%	80%
Olivia	25	233,138	45%	19,745	65%	-	0%	950	52%	8.8%	40%	101%	23%
Onamia	20	234,402	46%	21,869	69%	-	0%	900	49%	5.0%	15%	97%	18%
Ormsby	18	131,693	20%	5,785	4%	-	0%	525	25%	3.4%	7%	123%	67%
Oronoco	19	176,781	32%	8,492	25%	-	0%	1,000	55%	3.9%	11%	147%	87%
Orr	16	158,056	26%	11,292	44%	4,589	62%	650	33%	9.9%	53%	134%	79%
Ortonville	30	424,537	72%	13,856	53%	-	0%	800	42%	16.5%	98%	147%	87%
Osakis	20	532,462	78%	24,228	72%	13,000	86%	2,300	88%	11.4%	69%	94%	14%
Osseo	26	467,406	76%	12,441	48%	6,148	71%	1,532	76%	11.5%	70%	107%	35%
Ostrander	17	108,973	11%	5,427	2%	500	37%	325	6%	3.1%	4%	130%	75%
Ottertail	29	364,826	65%	14,915	57%	8,100	78%	500	19%	8.8%	40%	114%	51%
Owatonna	36	1,724,099	96%	155,132	97%	3,000	52%	3,600	95%	13.2%	88%	116%	55%
Palisade	23	106,065	10%	9,326	33%	970	39%	450	15%	9.0%	42%	125%	70%
Palo	19	244,106	47%	10,086	38%	6,500	72%	850	47%	11.7%	74%	119%	60%
Park Rapids	26	1,051,986	93%	77,993	93%	-	0%	3,000	93%	12.3%	81%	101%	22%
Parkers Prairie	27	235,501	46%	11,039	43%	6,756	73%	900	49%	11.9%	76%	84%	4%
Paynesville	26	492,683	77%	34,127	80%	5,000	63%	1,300	68%	12.0%	78%	132%	77%
Pelican Rapids	24	418,368	71%	49,961	88%	-	0%	1,800	83%	9.2%	45%	99%	20%
Pemberton	21	109,130	12%	6,595	10%	1,000	39%	550	26%	3.2%	4%	108%	36%
Pennock	21	157,199	26%	11,928	47%	1,397	42%	800	42%	9.5%	49%	96%	16%
Pequaywan	11	49,728	2%	5,795	4%	-	0%	300	4%	12.9%	86%	149%	88%
Pequot Lakes	25	665,687	84%	39,773	83%	37,568	97%	2,500	90%	4.1%	13%	107%	34%
Perham	32	601,218	82%	35,462	82%	-	0%	1,650	80%	12.4%	82%	97%	18%
Pierz	22	453,604	75%	40,154	84%	11,700	85%	1,600	76%	9.0%	42%	94%	14%
Pike-Sandy-Britt	22	200,529	38%	15,324	57%	-	0%	700	36%	5.4%	17%	119%	62%
Pillager	21	394,340	69%	28,989	76%	20,000	91%	1,500	72%	11.5%	70%	117%	57%
Pine Island	25	408,715	71%	42,990	85%	7,574	76%	1,800	83%	8.9%	41%	98%	19%
Pine River	23	403,547	70%	26,674	74%	11,172	85%	1,400	70%	8.4%	35%	102%	26%
Plato	25	471,009	76%	10,026	38%	5,000	63%	990	54%	11.0%	64%	115%	53%
Porter	23	206,059	40%	9,285	32%	5,000	63%	225	3%	12.6%	84%	218%	97%
Preston	24	253,474	49%	15,807	58%	4,500	61%	1,100	60%	14.8%	95%	103%	27%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Princeton	33	1,190,554	94%	58,244	90%	18,500	91%	2,875	92%	10.1%	55%	112%	45%
Prinsburg	19	221,399	43%	7,712	17%	-	0%	500	19%	4.8%	15%	128%	74%
Prior Lake	38	1,958,241	96%	182,789	98%	20,000	91%	5,000	98%	15.2%	96%	119%	59%
Proctor	21	237,917	47%	22,345	69%	5,000	63%	1,100	60%	9.6%	50%	142%	86%
Randall	25	322,788	60%	13,661	52%	26,875	94%	800	42%	10.8%	62%	142%	85%
Randolph	34	553,061	79%	22,481	70%	4,000	58%	950	52%	9.8%	52%	113%	48%
Raymond	21	215,368	41%	11,138	43%	1,500	43%	600	29%	11.7%	74%	130%	74%
Red Wing	23	734,443	87%	109,877	95%	-	0%	1,500	72%	14.8%	95%	159%	91%
Redwood Falls	28	1,000,517	92%	39,723	83%	18,600	91%	2,800	91%	11.2%	67%	93%	12%
Remer	20	361,674	65%	20,245	67%	8,697	79%	1,350	70%	6.0%	19%	114%	51%
Renville	25	209,499	40%	12,708	49%	8,067	78%	1,000	55%	8.7%	38%	83%	3%
Rice	26	296,804	57%	18,893	65%	1,854	45%	800	42%	9.1%	44%	119%	60%
Rice Lake	28	371,579	66%	21,433	68%	9,830	81%	1,400	70%	4.8%	15%	112%	46%
Richmond	24	301,903	58%	24,040	72%	10,800	83%	975	54%	8.8%	40%	121%	65%
Rockford	31	385,431	68%	24,313	72%	-	0%	1,500	72%	13.5%	89%	111%	44%
Rockville	26	389,003	69%	20,678	67%	2,639	51%	1,200	64%	10.7%	61%	92%	11%
Rogers	33	754,541	87%	70,724	93%	9,000	79%	2,400	89%	8.1%	31%	89%	8%
Rollingstone	24	128,572	18%	11,453	44%	-	0%	460	17%	3.8%	10%	78%	2%
Rose Creek	21	121,692	16%	8,089	22%	-	0%	400	10%	9.6%	50%	86%	5%
Roseau	24	570,876	80%	35,288	82%	3,500	56%	1,600	76%	15.7%	97%	151%	89%
Rosemount	38	2,555,669	97%	112,929	96%	143,300	99%	6,100	99%	11.6%	71%	107%	34%
Rothsay	23	317,185	60%	11,927	47%	-	0%	800	42%	9.4%	48%	115%	53%
Royalton	24	159,440	27%	13,344	51%	2,500	49%	675	35%	7.1%	23%	91%	10%
Rush City	31	467,106	76%	29,883	78%	5,229	68%	1,550	76%	11.7%	74%	88%	8%
Russell	19	120,844	16%	7,903	20%	-	0%	400	10%	3.7%	10%	129%	74%
Ruthon	16	172,096	31%	7,533	15%	425	36%	750	40%	5.7%	17%	116%	54%
Sabin-Elmwood	14	139,252	21%	8,094	22%	-	0%	800	42%	8.2%	32%	121%	64%
Sacred Heart	25	185,665	35%	9,644	35%	-	0%	680	35%	3.4%	7%	87%	5%
Saint Anthony	24	977,084	91%	52,275	88%	6,000	70%	2,000	85%	12.4%	82%	147%	87%
Saint Bonifacius	21	456,547	75%	34,817	81%	24,797	94%	2,300	88%	12.0%	78%	95%	15%
Saint Charles	26	562,268	80%	27,980	75%	7,700	76%	1,500	72%	10.0%	54%	118%	58%
Saint Clair	26	572,812	80%	21,765	69%	10,000	81%	1,100	60%	8.7%	38%	142%	86%

Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Saint Francis	31	716,771	86%	31,821	79%	29,741	95%	1,500	72%	13.8%	91%	150%	88%
Saint James	34	644,857	83%	32,232	80%	4,198	60%	1,600	76%	17.4%	99%	112%	45%
Saint Joseph	29	797,357	88%	47,012	86%	3,879	58%	1,800	83%	10.9%	64%	90%	9%
Saint Leo	18	122,116	16%	9,308	32%	-	0%	300	4%	7.8%	28%	157%	91%
Saint Martin	25	358,333	64%	9,256	30%	12,050	86%	900	49%	13.4%	89%	105%	30%
Saint Michael	30	668,561	85%	56,865	90%	28,433	94%	1,100	60%	7.2%	24%	154%	90%
Saint Paul Park	28	759,038	88%	29,915	78%	15,000	88%	2,000	85%	11.9%	76%	114%	51%
Saint Peter	30	713,944	86%	59,708	91%	2,592	51%	2,200	87%	9.3%	47%	94%	15%
Saint Stephen	26	376,693	67%	21,164	68%	13,716	87%	1,050	59%	12.4%	82%	92%	11%
Sauborn	19	102,018	9%	7,347	14%	2,000	46%	450	15%	3.2%	4%	114%	50%
Sandstone	21	206,393	40%	24,038	71%	-	0%	1,750	83%	8.4%	35%	73%	0%
Sartell	28	823,304	89%	69,352	92%	6,000	70%	2,100	86%	9.7%	51%	111%	43%
Sauk Centre	30	537,514	79%	40,630	84%	3,500	56%	1,400	70%	10.4%	58%	97%	17%
Sauk Rapids	27	867,333	90%	96,437	95%	5,000	63%	2,900	93%	11.0%	64%	110%	42%
Scandia Valley	20	347,017	63%	14,219	55%	-	0%	1,200	64%	10.2%	56%	120%	63%
Scanlon	27	215,341	41%	6,563	8%	472	36%	800	42%	11.6%	71%	122%	66%
Schroeder	12	120,409	15%	4,677	1%	1,150	41%	800	42%	12.9%	86%	197%	96%
Sebeka	20	525,824	78%	18,548	64%	3,000	52%	1,275	68%	13.3%	88%	117%	56%
Sedan	15	37,187	1%	5,418	2%	-	0%	150	1%	1.3%	0%	229%	97%
Shakopec	43	3,299,363	99%	184,964	98%	232,880	100%	7,500	99%	10.9%	64%	76%	1%
Shelly	17	113,600	13%	7,553	16%	-	0%	300	4%	8.0%	30%	159%	91%
Sherburn	25	432,321	73%	9,915	37%	2,000	46%	1,100	60%	8.2%	32%	117%	57%
Shevlin	23	197,191	37%	7,753	19%	5,000	63%	600	29%	8.3%	34%	99%	20%
Silica	16	166,315	29%	6,350	8%	4,000	58%	700	36%	14.1%	93%	115%	54%
Silver Bay	22	388,271	69%	15,376	58%	-	0%	1,000	55%	7.7%	28%	141%	84%
Silver Lake	30	222,696	43%	12,916	50%	7,505	76%	750	40%	3.1%	4%	88%	7%
Slayton	28	485,277	77%	17,921	63%	7,732	77%	1,300	68%	5.3%	16%	92%	11%
Sleepy Eye	30	582,474	81%	34,825	81%	2,000	46%	1,550	76%	4.8%	15%	101%	24%
Solway	20	181,103	33%	11,585	45%	-	0%	850	47%	8.1%	31%	134%	80%
Solway Rural	15	89,313	6%	8,023	21%	-	0%	400	10%	8.0%	30%	132%	78%
South Haven	22	221,718	43%	17,138	62%	9,004	80%	800	42%	11.6%	71%	113%	49%
Spicer	23	204,626	39%	23,103	70%	3,000	52%	1,100	60%	9.0%	42%	93%	13%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Spring Grove	25	183,721	35%	12,732	50%	1,000	39%	700	36%	3.0%	3%	87%	6%
Spring Valley	21	525,548	78%	21,477	68%	4,200	60%	1,250	67%	12.0%	78%	151%	89%
Springfield	26	380,993	68%	19,269	65%	-	0%	1,050	59%	9.4%	48%	94%	14%
Squaw Lake	22	165,659	29%	9,473	33%	-	0%	400	10%	13.8%	91%	259%	97%
Stacy-Lent Area	30	416,213	71%	25,000	73%	10,000	81%	900	49%	10.1%	55%	117%	55%
Staples	25	294,390	56%	25,923	73%	5,180	68%	1,300	68%	11.6%	71%	103%	26%
Starbuck	25	140,458	21%	18,219	63%	-	0%	750	40%	9.7%	51%	92%	10%
Stephen	28	220,019	42%	11,176	44%	1,000	39%	400	10%	9.2%	45%	162%	92%
Stewart	19	205,736	39%	9,971	38%	10,000	81%	900	49%	7.5%	26%	119%	61%
Stewartville	29	815,213	89%	48,084	87%	-	0%	1,400	70%	10.8%	62%	166%	93%
Stillwater	30	2,795,325	98%	162,008	97%	-	0%	4,500	97%	11.6%	71%	132%	77%
Storden	21	175,705	32%	8,500	26%	863	39%	600	29%	11.9%	76%	96%	17%
Sturgeon Lake	14	74,425	4%	6,254	7%	-	0%	475	18%	8.4%	35%	116%	55%
Sunburg	23	103,151	9%	8,357	24%	-	0%	350	6%	1.3%	0%	112%	46%
Taconite	14	105,957	10%	5,549	3%	4,900	63%	750	40%	11.5%	70%	103%	26%
Taunton	17	47,620	1%	5,416	2%	225	35%	200	2%	2.9%	2%	125%	70%
Taylor Falls	25	594,489	82%	9,819	37%	-	0%	1,200	64%	14.3%	93%	138%	83%
Thief River Falls	25	1,182,477	93%	57,627	90%	-	0%	3,000	93%	7.8%	28%	120%	64%
Thomson	27	432,345	73%	23,954	71%	8,000	77%	1,100	60%	13.8%	91%	122%	66%
Tofte	13	103,791	10%	6,083	5%	5,000	63%	400	10%	13.9%	92%	206%	96%
Tower	17	116,425	14%	7,576	16%	5,100	68%	450	15%	10.5%	59%	206%	96%
Tracy	26	291,539	56%	19,616	65%	2,500	49%	1,200	64%	8.2%	32%	110%	41%
Trimont	25	337,560	62%	10,779	42%	2,500	49%	950	52%	3.1%	4%	112%	45%
Truman	26	275,603	53%	12,389	48%	-	0%	800	42%	9.4%	48%	100%	22%
Twin Lakes (City)	18	170,899	31%	6,248	7%	-	0%	400	10%	2.9%	2%	168%	93%
Twin Lakes (VFD)	10	43,715	1%	5,548	3%	-	0%	450	15%	8.3%	34%	62%	0%
Twin Valley	20	213,426	41%	10,090	39%	-	0%	650	33%	12.7%	85%	150%	88%
Two Harbors	21	661,687	84%	44,079	86%	2,000	46%	2,500	90%	11.1%	66%	114%	50%
Tyler	29	156,534	26%	10,534	41%	1,000	39%	500	19%	9.0%	42%	108%	37%
Upsala	20	131,390	19%	9,451	33%	1,500	43%	400	10%	3.3%	6%	143%	86%
Vadnais Heights	31	1,023,341	92%	86,406	94%	-	0%	2,650	91%	12.2%	81%	117%	56%
Vergas	24	225,692	44%	16,296	60%	-	0%	800	42%	8.9%	41%	103%	27%

**Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Verdale	21	413,610	71%	10,024	38%	1,200	41%	1,200	64%	17.7%	99%	131%	76%
Vernon Center	18	101,301	8%	7,706	16%	-	0%	500	19%	7.8%	28%	115%	52%
Vesta	16	87,314	6%	6,570	9%	183	35%	425	14%	6.2%	20%	118%	58%
Victoria	25	645,724	83%	43,482	85%	29,000	95%	1,872	84%	8.6%	37%	91%	9%
Villard	27	182,650	35%	9,266	31%	4,500	61%	500	19%	3.1%	4%	123%	69%
Vining	17	65,816	3%	5,805	4%	-	0%	400	10%	8.9%	41%	100%	22%
Wabasha	27	549,398	79%	23,714	71%	5,022	68%	1,400	70%	11.4%	69%	93%	12%
Waconia	31	896,507	91%	65,753	92%	10,000	81%	2,200	87%	13.0%	87%	101%	24%
Wadena	20	655,049	84%	28,674	76%	3,950	58%	1,885	84%	12.7%	85%	116%	54%
Waite Park	24	623,952	83%	40,564	84%	5,000	63%	1,600	76%	11.0%	64%	116%	55%
Waldorf	19	128,298	18%	8,848	28%	-	0%	500	19%	10.2%	56%	148%	88%
Walker	20	584,889	81%	47,400	86%	13,519	87%	2,000	85%	13.6%	90%	152%	89%
Walnut Grove	22	139,555	21%	7,765	20%	1,000	39%	500	19%	3.1%	4%	122%	65%
Walters	16	73,283	4%	6,567	8%	-	0%	200	2%	8.8%	40%	161%	92%
Warba	18	112,040	12%	8,288	24%	-	0%	600	29%	5.9%	19%	122%	65%
Warren	24	240,523	47%	16,079	59%	-	0%	675	35%	14.3%	93%	115%	52%
Warroad	25	282,987	55%	27,125	74%	-	0%	800	42%	10.2%	56%	123%	68%
Waseca	31	1,271,627	94%	66,147	92%	5,000	63%	2,800	91%	12.7%	85%	95%	15%
Watertown	30	652,938	84%	39,067	83%	15,000	88%	1,700	81%	12.1%	80%	100%	22%
Waterville	18	279,437	54%	16,154	59%	-	0%	1,100	60%	10.8%	62%	112%	45%
Watkins	24	265,480	51%	12,470	48%	6,500	72%	885	48%	16.6%	98%	111%	43%
Watson	12	192,143	36%	7,819	20%	1,200	41%	875	48%	16.1%	97%	112%	46%
Waubun	11	109,689	12%	7,757	19%	-	0%	400	10%	3.9%	11%	174%	94%
Waverly	18	294,941	57%	12,665	49%	10,000	81%	1,300	68%	8.5%	36%	103%	27%
Welcome	26	182,626	35%	9,636	34%	5,164	68%	750	40%	3.4%	7%	101%	23%
Wendell	21	144,275	23%	7,759	19%	-	0%	500	19%	3.2%	4%	105%	30%
West Concord	19	234,679	46%	15,346	57%	-	0%	800	42%	4.8%	15%	168%	93%
Westbrook	20	163,284	29%	10,218	39%	1,250	42%	650	33%	4.4%	14%	126%	72%
Wheaton	25	580,598	81%	17,360	62%	23,376	93%	1,600	76%	11.5%	70%	138%	83%
Willmar	43	2,159,224	97%	96,334	95%	10,000	81%	3,600	95%	3.3%	6%	102%	25%
Willow River	18	124,990	17%	7,013	12%	4,000	58%	500	19%	8.2%	32%	115%	53%
Wilmont	23	171,400	31%	9,264	30%	-	0%	450	15%	7.2%	24%	114%	50%
Wilson	21	323,482	61%	11,614	46%	6,271	72%	500	19%	12.5%	83%	167%	93%

Table 2-A
Financial and Investment Data for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Windom	31	870,044	91%	37,086	83%	5,000	63%	2,400	89%	11.3%	68%	122%	66%
Winnebago	22	261,560	50%	14,949	57%	4,000	58%	725	38%	5.7%	17%	115%	52%
Winsted	25	399,595	70%	18,629	64%	13,700	87%	1,300	68%	12.5%	83%	107%	35%
Wolf Lake	23	225,726	44%	11,035	43%	60	35%	725	38%	8.1%	31%	104%	29%
Wood Lake	18	113,974	14%	7,720	17%	758	38%	400	10%	8.8%	40%	156%	90%
Woodbury	76	5,868,089	100%	350,083	100%	-	0%	6,000	98%	13.3%	88%	119%	61%
Woodstock	12	114,742	14%	5,953	5%	-	0%	525	25%	8.2%	32%	131%	76%
Wrenshall	30	182,279	34%	9,772	37%	-	0%	450	15%	17.2%	99%	121%	64%
Wright	16	98,810	8%	7,260	12%	2,000	46%	550	26%	11.0%	64%	110%	41%
Wykoff	20	268,489	52%	7,931	21%	10,854	84%	800	42%	13.2%	88%	136%	80%
Wyoming	28	355,482	64%	31,395	79%	13,000	86%	1,150	63%	6.8%	21%	87%	5%
Zimmerman	27	752,881	87%	58,089	90%	30,000	95%	3,000	93%	7.9%	29%	103%	26%
Zumbro Falls	20	272,466	52%	14,542	56%	4,459	61%	1,000	55%	12.0%	78%	108%	38%

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Table 2-B
Financial and Investment Data for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	ROR 2006	Rank (%-ile)	Funding Ratio
Alaska	17	86,188	16%	6,602	18%	-	0%	Bal	8.1%	38%	100%
Albany	25	365,622	69%	19,350	68%	16,250	90%	Bal	9.0%	43%	100%
Andover	50	2,575,162	90%	165,915	90%	50,000	96%	Bal	12.5%	76%	100%
Anoka-Champlin	45	4,431,276	93%	239,350	93%	10,000	82%	Bal	10.5%	62%	100%
Ashby	24	178,583	45%	10,980	53%	4,984	69%	Bal	5.3%	22%	100%
Austin	25	660,079	81%	50,750	83%	-	0%	Bal	13.0%	82%	100%
Brewster	25	234,723	54%	12,241	54%	-	0%	Bal	8.0%	34%	100%
Brooklyn Park	78	7,678,728	97%	404,569	97%	28,680	93%	Bal	14.0%	90%	100%
Callaway	17	158,078	43%	9,125	39%	-	0%	Bal	3.5%	10%	100%
Cologne	27	283,310	60%	17,597	63%	6,200	74%	Bal	12.1%	70%	100%
Columbia Heights	25	1,622,861	88%	103,739	87%	-	0%	Bal	12.3%	73%	100%
Coon Rapids	48	4,963,854	95%	360,428	95%	-	0%	Bal	9.7%	51%	100%
Crane Lake	10	93,122	18%	5,438	8%	-	0%	Bal	12.3%	73%	100%
Crosslake	24	865,724	83%	38,966	82%	15,384	88%	Bal	10.0%	54%	100%
Dalbo	22	275,849	59%	14,165	61%	-	0%	Bal	14.7%	96%	100%
Dilworth	25	637,426	80%	29,110	77%	6,500	76%	Bal	12.6%	77%	100%
Donnelly	24	139,135	36%	10,421	47%	-	0%	Bal	9.4%	46%	100%
Eagan	100	7,868,752	98%	431,421	100%	138,932	98%	Bal	12.8%	80%	100%
Edina	45	5,427,534	96%	423,770	98%	-	0%	Bal	13.4%	87%	100%
Elbow Lake	26	216,875	51%	10,540	50%	3,000	62%	Bal	10.6%	63%	100%
Elgin	25	253,077	56%	18,482	66%	-	0%	Bal	5.1%	19%	100%
Ellsburg	7	46,246	4%	4,945	1%	3,000	62%	Bal	14.0%	90%	100%
Embarrass	10	143,438	38%	7,796	32%	-	0%	Bal	4.0%	15%	100%
Erskine	20	131,637	31%	7,374	25%	2,500	60%	Bal	15.8%	98%	100%
Falcon Heights	20	1,247,696	84%	56,576	84%	-	0%	Bal	13.4%	87%	100%
Fisher	22	126,766	26%	10,043	45%	-	0%	Bal	6.5%	24%	100%
Fosston	24	316,258	63%	17,841	65%	2,000	55%	Bal	3.4%	9%	100%
Fountain	22	112,500	23%	7,738	31%	500	48%	Bal	3.9%	13%	100%

Table 2-B
Financial and Investment Data for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	ROR 2006	Rank (%-ile)	Funding Ratio
Freeport	23	301,271	62%	13,887	59%	3,700	66%	Bal	7.2%	30%	100%
Fridley	36	3,013,577	91%	169,765	91%	-	0%	Bal	9.5%	48%	100%
Gary	21	70,864	11%	6,187	12%	-	0%	Bal	2.6%	4%	100%
Gibbon	26	290,222	61%	15,260	62%	2,500	60%	Bal	6.7%	26%	100%
Glenville	26	128,857	29%	10,433	48%	66	45%	Bal	14.0%	90%	100%
Goodhue	22	727,569	82%	33,580	80%	-	0%	Bal	15.1%	97%	100%
Hardwick	17	88,609	17%	6,960	23%	-	0%	Bal	5.8%	23%	100%
Hawley	22	433,411	74%	20,169	70%	6,600	77%	Bal	11.5%	67%	100%
Kelsey	20	6,192	0%	6,192	13%	-	0%	Bal	0.0%	0%	100%
Kenyon	30	367,194	70%	25,366	76%	3,000	62%	Bal	18.0%	100%	100%
Kerkhoven	27	191,546	47%	10,131	46%	-	0%	Bal	11.0%	65%	100%
Kiester	21	200,839	50%	8,100	33%	-	0%	Bal	7.1%	29%	100%
Lake George	16	113,067	24%	8,315	37%	-	0%	Bal	9.0%	43%	100%
Lakeport	16	156,350	40%	13,482	58%	9,849	81%	Bal	10.4%	61%	100%
Le Center	23	333,902	66%	21,655	73%	6,000	73%	Bal	7.3%	31%	100%
London	20	61,844	9%	5,389	4%	-	0%	Bal	2.6%	4%	100%
Longville	21	521,278	77%	37,345	81%	15,750	89%	Bal	2.2%	1%	100%
Lyle	20	96,494	19%	6,939	20%	-	0%	Bal	2.2%	1%	100%
Magnolia	12	50,140	5%	4,632	0%	750	51%	Bal	2.4%	3%	100%
Maple Grove	97	8,151,030	100%	385,541	96%	179,119	100%	Bal	14.1%	95%	100%
Marietta	18	41,645	2%	7,405	27%	-	0%	Bal	13.2%	83%	100%
Marine-On-St Croix	31	383,481	73%	12,904	56%	9,000	80%	Bal	10.2%	59%	100%
Mazeppa	24	223,203	52%	10,893	52%	5,570	72%	Bal	9.8%	53%	100%
Medicine Lake	23	552,589	79%	7,333	24%	12,000	83%	Bal	12.6%	77%	100%
Mendota Heights	36	2,100,210	89%	106,086	88%	41,969	94%	Bal	11.2%	66%	100%
Mentor	23	73,425	15%	5,290	3%	-	0%	Bal	6.5%	24%	100%
Millerville	25	266,302	58%	6,574	16%	13,400	86%	Bal	9.5%	48%	100%
Milroy	21	119,526	25%	5,812	11%	-	0%	Bal	4.7%	18%	100%

Table 2-B
Financial and Investment Data for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	ROR 2006 (%-ile)	Rank (%-ile)	Funding Ratio
Murdock	21	146,534	39%	6,217	15%	2,200	58%	Bal	10.3%	60%	100%
Myrtle	24	128,738	27%	9,648	44%	-	0%	Bal	13.2%	83%	100%
Nodine	12	133,007	32%	6,649	19%	300	46%	Bal	13.9%	89%	100%
Northrop	16	73,151	12%	5,802	10%	1,200	52%	Bal	12.9%	81%	100%
Odessa	16	54,643	6%	5,111	2%	-	0%	Bal	4.3%	17%	100%
Oklee	18	73,223	13%	6,952	22%	-	0%	Bal	3.3%	8%	100%
Perch Lake	13	14,098	1%	5,636	9%	-	0%	Bal	12.1%	70%	100%
Plainview	22	463,301	76%	29,692	79%	4,400	68%	Bal	6.8%	27%	100%
Plummer	24	136,307	33%	9,276	41%	-	0%	Bal	14.0%	90%	100%
Ramsey	50	1,326,005	87%	129,028	89%	12,000	83%	Bal	12.3%	73%	100%
Red Lake Falls	22	177,809	44%	12,729	55%	2,000	55%	Bal	7.4%	32%	100%
Round Lake	19	185,444	46%	7,549	29%	5,000	70%	Bal	8.5%	40%	100%
Rushford	28	320,363	65%	24,384	74%	2,250	59%	Bal	8.0%	34%	100%
Rushmore	19	64,294	10%	8,127	36%	-	0%	Bal	4.1%	16%	100%
Saint Hilaire	20	110,461	22%	7,374	25%	-	0%	Bal	5.1%	19%	100%
Seaforth	13	55,380	8%	5,418	5%	-	0%	Bal	3.1%	6%	100%
South Bend	18	340,828	67%	8,113	34%	13,826	87%	Bal	7.8%	33%	100%
Swanville	20	197,370	48%	10,769	51%	4,000	67%	Bal	10.0%	54%	100%
Ulen	20	136,935	34%	8,495	38%	300	46%	Bal	3.8%	12%	100%
Underwood	20	227,765	53%	19,329	67%	500	48%	Bal	9.4%	46%	100%
Vermilion Lake	12	142,186	37%	6,586	17%	1,300	53%	Bal	11.9%	69%	100%
Wabasso	23	156,616	41%	9,637	43%	1,498	54%	Bal	8.1%	38%	100%
Wanamingo	28	355,531	68%	19,789	69%	-	0%	Bal	8.0%	34%	100%
Wanda	21	109,873	20%	7,727	30%	-	0%	Bal	3.7%	11%	100%
Wayzata	27	1,320,330	86%	67,243	86%	45,000	95%	Bal	9.0%	43%	100%
Wells	24	380,394	72%	20,663	72%	6,250	75%	Bal	8.9%	41%	100%
West Metro	63	4,851,933	94%	250,391	94%	109,276	97%	Bal	10.0%	54%	100%
Williams	22	130,681	30%	9,207	40%	-	0%	Bal	13.2%	83%	100%

Table 2-B
Financial and Investment Data for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Pension Amount	ROR 2006	Rank (%-ile)	Funding Ratio
Winger	12	45,539	3%	5,430	6%	-	0%	Bal	10.1%	58%	100%
Winthrop	23	244,810	55%	14,141	60%	7,280	79%	Bal	9.7%	51%	100%
Zumbrota	30	461,561	75%	24,947	75%	23,564	91%	Bal	11.7%	68%	100%

**Table 2-C
Financial and Investment Data for Other Plan Types
For the Year Ended December 31, 2006**

Relief Association	Active Members	Net Assets	Rank (%-ile)	State Aid	Rank (%-ile)	Municipal Contributions	Rank (%-ile)	Yearly Benefit	Rank (%-ile)	Monthly Benefit	Rank (%-ile)	ROR 2006	Rank (%-ile)	Funding Ratio	Rank (%-ile)
Apple Valley	64	3,696,569	63%	297,409	77%	208,630	95%	5,400	80%	35	90%	10.1%	4%	75%	9%
Appleton	22	386,607	0%	23,611	0%	-	0%	1,300	28%	4	5%	10.3%	18%	110%	68%
Benson	36	439,587	4%	29,215	9%	-	0%	1,000	23%	4	5%	7.9%	0%	85%	22%
Chanhasen	47	2,282,438	40%	155,540	63%	-	0%	4,350	66%	21	45%	10.7%	45%	91%	40%
Chaska	38	3,547,510	59%	126,577	54%	165,941	81%	-	0%	24	50%	10.7%	45%	72%	4%
Eden Prairie	81	15,177,230	100%	460,644	95%	286,356	100%	5,000	76%	50	100%	11.4%	59%	99%	59%
Fairmont	33	2,514,829	50%	72,930	31%	39,602	50%	3,800	61%	25	60%	13.1%	90%	94%	45%
Glencoe	38	875,387	13%	39,490	18%	58,342	54%	1,800	38%	12	20%	10.6%	40%	84%	18%
Hutchinson	36	1,626,782	36%	99,592	45%	11,290	31%	-	0%	13	30%	12.4%	86%	91%	36%
Lake Johanna	66	4,395,974	72%	300,434	81%	71,875	59%	5,432	85%	33	85%	10.3%	18%	91%	31%
Luverne	37	1,082,620	22%	31,638	13%	-	0%	2,000	42%	*		10.5%	36%	134%	100%
Minnetonka	75	11,928,296	95%	400,304	86%	-	0%	6,388	90%	49	95%	11.5%	68%	112%	72%
Mound	40	3,748,557	68%	116,354	50%	111,980	72%	-	0%	29	70%	10.2%	13%	86%	27%
New Ulm	45	2,386,105	45%	86,119	40%	34,473	45%	3,000	57%	20	40%	11.4%	59%	117%	86%
Pine City	24	920,525	18%	58,880	27%	14,000	36%	-	0%	8	15%	11.8%	72%	121%	90%
Pipestone	31	669,166	9%	28,800	4%	28,500	40%	1,700	33%	3	0%	10.4%	27%	97%	50%
Plymouth	69	6,154,426	81%	489,376	100%	-	0%	7,000	100%	24	55%	10.1%	4%	114%	81%
Robbinsdale	29	1,405,042	31%	84,123	36%	100,000	63%	6,500	95%	13	25%	14.2%	100%	65%	0%
Roseville	63	8,016,142	86%	234,587	68%	122,290	77%	2,900	52%	29	65%	13.4%	95%	98%	54%
Savage	38	3,180,600	54%	142,423	59%	184,514	86%	4,549	71%	30	75%	12.0%	81%	83%	13%
Spring Lake Park	45	9,004,067	90%	404,954	90%	185,000	90%	-	0%	31	80%	11.9%	77%	124%	95%
White Bear Lake	51	5,393,442	77%	253,632	72%	-	0%	*		*		10.4%	27%	114%	77%
Worthington	36	1,341,378	27%	56,128	22%	103,804	68%	2,560	47%	16	35%	11.3%	54%	101%	63%

* Due to space limitations, certain benefit bylaw provisions cannot be summarized in this Table.

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How to Read Tables 3-A Through 3-C

Tables 3-A, 3-B and 3-C provide relief association funding status and contribution requirement information.

Net Assets – The value of the relief association’s special fund assets as of the end of 2006. The net assets include any accounts payable or receivable that are outstanding as of December 31, 2006. The net asset value may therefore differ from the market value of the relief association’s investments.

Accrued Liabilities – An estimate of how much a relief association has accrued in pension benefits payable as of the end of 2006. The estimate is derived using statutory assumptions.

Surplus or (Deficit) – A surplus is the amount of a relief association’s net assets in excess of its accrued liabilities. A deficit is the amount of accrued liabilities a relief association has in excess of its assets, as of December 31, 2006. A relief association that has a deficit is “underfunded,” while a relief association that has a surplus is “fully funded.”

Funding Ratio – The relief association’s assets divided by its accrued liabilities at the end of 2006. Over 100 percent means the relief association has more assets than liabilities, while less than 100 percent means the association has more projected liabilities than assets.

Deficit Amortization Payment – Relief associations that showed a deficit on their 2006 Schedule or Actuarial Valuation are required to include this charge when calculating their required contribution. The amortization payment helps bring the relief association closer to full funding.

Normal Cost – The relief association’s cost of existing for one year; in this case from 2006 to 2007. The normal cost includes the cost of members receiving one additional year of service credit, and becoming closer to receiving a fully vested pension.

Required Contribution – The contribution required from the affiliated municipality or independent nonprofit firefighting corporation. The contribution helps bring the relief association closer to full funding, or helps offset normal costs in excess of projected income.

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Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Ada	247,815	219,867	27,948	113%	-	19,710	-
Adams	181,712	151,447	30,265	120%	-	12,116	-
Adrian	338,097	246,936	91,161	137%	-	19,891	-
Aitkin	667,799	618,046	49,753	108%	-	52,255	-
Albert Lea Township	275,520	264,815	10,705	104%	-	24,896	6,596
Albertville	385,049	373,276	11,773	103%	4,042	40,470	-
Alborn	112,750	81,935	30,815	138%	-	6,188	-
Alden	117,925	119,492	(1,567)	99%	1,384	8,056	-
Alexandria	1,678,143	1,788,236	(110,093)	94%	43,317	160,306	23,300
Almelund	215,397	169,571	45,826	127%	-	13,950	-
Alpha	157,290	131,344	25,946	120%	-	8,904	-
Altura	114,338	124,408	(10,070)	92%	3,801	8,584	-
Amboy	123,992	106,116	17,876	117%	-	10,932	-
Annandale	497,431	260,368	237,063	191%	-	23,120	-
Argyle	149,917	132,737	17,180	113%	-	12,786	-
Arlington	365,611	324,767	40,844	113%	-	31,603	-
Arrowhead	75,906	45,657	30,249	166%	-	7,263	-
Askov	166,408	117,320	49,088	142%	-	10,190	-
Atwater	268,451	309,720	(41,269)	87%	704	24,398	-
Audubon	211,176	197,271	13,905	107%	-	24,589	-
Aurora	404,679	444,277	(39,598)	91%	16,614	34,493	22,358
Avon	349,123	335,919	13,204	104%	-	29,511	-
Babbitt	228,526	217,250	11,276	105%	1,274	29,106	8,289
Backus	267,873	216,318	51,555	124%	-	26,037	-
Badger	122,150	111,320	10,830	110%	-	8,240	-
Bagley	257,409	241,245	16,164	107%	-	27,272	-
Balaton	141,435	131,373	10,062	108%	-	11,390	-
Baldwin	106,466	33,687	72,779	316%	-	12,032	-
Balsam	286,177	272,822	13,355	105%	1,107	24,662	1,755
Barnesville	303,603	325,376	(21,773)	93%	4,928	25,388	3,136
Barnum	262,937	220,858	42,079	119%	-	15,792	-
Barrett	106,259	89,637	16,622	119%	-	6,036	-
Battle Lake	314,836	255,600	59,236	123%	-	28,500	-
Baudette	440,566	345,336	95,230	128%	-	25,507	-
Bayport	1,783,143	1,468,348	314,795	121%	-	124,404	-
Beardsley	144,340	100,818	43,522	143%	-	10,010	-
Beaver Bay	113,514	58,850	54,664	193%	-	5,190	-
Beaver Creek	96,881	114,420	(17,539)	85%	4,159	8,140	1,102
Becker	825,633	731,944	93,689	113%	-	75,224	-
Belgrade	327,309	295,708	31,601	111%	-	18,343	-
Belle Plaine	492,991	538,610	(45,619)	92%	12,518	57,891	11,318
Bellingham	165,366	136,390	28,976	121%	-	9,724	-
Belview	162,000	166,216	(4,216)	97%	3,492	13,992	657
Bemidji	2,007,140	1,741,832	265,308	115%	-	163,746	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Bertha	105,935	80,109	25,826	132%	-	10,282	-
Big Lake	717,000	652,351	64,649	110%	-	68,816	-
Bigelow	92,113	32,464	59,649	284%	-	2,386	-
Bigfork	286,568	320,782	(34,214)	89%	7,003	30,525	2,533
Bird Island	169,017	185,607	(16,590)	91%	2,059	21,930	3,943
Biwabik	158,661	153,062	5,599	104%	428	10,374	-
Biwabik City	344,036	313,913	30,123	110%	2,354	25,872	6,488
Blackduck	287,270	327,454	(40,184)	88%	7,102	23,901	1,185
Blackhoof	86,797	92,094	(5,297)	94%	1,034	10,078	1
Blomkest	160,567	187,074	(26,507)	86%	2,340	13,500	-
Blooming Prairie	439,772	411,725	28,047	107%	-	34,781	-
Blue Earth	888,286	726,008	162,278	122%	-	50,902	-
Bluffton	125,889	80,185	45,704	157%	-	5,390	-
Bovey	221,288	224,704	(3,416)	98%	4,708	21,016	10,444
Bowlus	155,574	113,960	41,614	137%	-	7,399	-
Boyd	126,369	92,591	33,778	136%	-	6,412	-
Braham	390,749	429,064	(38,315)	91%	5,897	40,517	2,416
Brainerd	2,776,988	2,483,529	293,459	112%	-	224,324	-
Brandon	197,366	195,520	1,846	101%	971	22,740	2,392
Breckenridge	399,477	467,522	(68,045)	85%	11,170	37,704	8,002
Breitung	223,798	135,927	87,871	165%	-	11,473	-
Brevator	111,715	100,788	10,927	111%	-	9,060	-
Bricelyn	196,250	159,368	36,882	123%	-	10,285	-
Brimson	48,474	21,964	26,510	221%	-	3,036	-
Brook Park	138,240	75,456	62,784	183%	-	5,760	-
Brooten	258,668	209,331	49,337	124%	-	12,447	-
Browerville	255,820	115,040	140,780	222%	-	10,280	-
Browns Valley	226,706	209,692	17,014	108%	-	15,316	-
Brownsdale	259,337	133,373	125,964	194%	-	12,873	-
Brownsville	47,725	3,271	44,454	1459%	-	309	-
Brownston	281,173	307,188	(26,015)	92%	9,677	24,498	16,375
Buffalo	805,100	770,345	34,755	105%	-	83,923	-
Buffalo Lake	314,620	307,479	7,141	102%	710	24,843	2,575
Buhl	131,238	119,504	11,734	110%	-	12,304	-
Butterfield	136,639	156,164	(19,525)	87%	3,252	13,740	1,336
Buyck	12,838	4,808	8,030	267%	-	1,812	-
Byron	368,988	371,070	(2,082)	99%	5,892	32,741	-
Caledonia	343,272	304,397	38,875	113%	-	30,191	-
Calumet	276,546	233,575	42,971	118%	-	19,075	-
Cambridge	772,334	684,160	88,174	113%	-	60,256	-
Canby	431,107	315,462	115,645	137%	-	26,427	-
Cannon Falls	647,003	603,030	43,973	107%	-	44,520	-
Canosia	204,219	221,732	(17,513)	92%	3,463	17,580	-
Canton	113,870	118,360	(4,490)	96%	887	7,432	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Carlos	522,404	471,544	50,860	111%	-	37,668	-
Carlton	373,652	232,773	140,879	161%	-	26,324	-
Carsonville	113,768	100,180	13,588	114%	-	5,936	-
Carver	534,810	495,386	39,424	108%	2,590	45,390	11,427
Cass Lake	387,998	246,274	141,724	158%	-	30,435	-
Cataract	2,060,022	1,935,221	124,801	106%	-	152,566	-
Centennial	2,361,787	2,124,684	237,103	111%	-	195,454	-
Center City	336,114	282,336	53,778	119%	-	25,920	-
Ceylon	166,807	167,430	(623)	100%	-	11,860	-
Chandler	145,605	123,115	22,490	118%	-	8,537	-
Chatfield	370,140	316,720	53,420	117%	-	24,280	-
Cherry	83,263	47,407	35,856	176%	-	5,076	-
Chisago	611,344	505,651	105,693	121%	-	50,484	-
Chisholm	817,828	697,990	119,838	117%	-	57,705	-
Chokio	144,569	98,220	46,349	147%	-	11,578	-
Clara City	312,145	225,088	87,057	139%	-	16,801	-
Claremont	129,906	110,397	19,509	118%	-	10,327	-
Clarissa	101,818	108,693	(6,875)	94%	1,085	9,198	-
Clarkfield	251,977	233,672	18,305	108%	-	21,331	-
Clarks Grove	233,582	166,768	66,814	140%	-	10,496	-
Clear Lake	437,831	358,072	79,759	122%	-	25,344	-
Clearbrook	320,879	226,180	94,699	142%	-	19,619	-
Clearwater	277,704	255,123	22,581	109%	703	26,698	-
Clements	143,175	131,421	11,754	109%	-	9,806	-
Cleveland	318,850	281,044	37,806	113%	-	24,396	-
Clifton	216,214	172,145	44,069	126%	-	16,986	-
Climax	72,566	26,895	45,671	270%	-	2,682	-
Clinton [Big Stone]	112,495	120,880	(8,385)	93%	1,311	10,150	-
Clinton [St Louis]	181,885	140,070	41,815	130%	-	10,191	-
Cohasset	720,070	667,520	52,550	108%	-	50,320	-
Cokato	443,352	580,480	(137,128)	76%	23,742	39,104	14,452
Cold Spring	756,555	766,958	(10,403)	99%	8,740	64,401	2,056
Coleraine	119,616	124,965	(5,349)	96%	5,652	19,228	10,346
Colvill	7,690	5,619	2,071	137%	-	873	308
Colvin	64,391	88,635	(24,244)	73%	5,593	10,598	10,534
Comfrey	213,906	207,351	6,555	103%	-	13,167	-
Cook	395,226	365,670	29,556	108%	-	25,350	-
Cosmos	186,024	95,937	90,087	194%	-	9,780	-
Cottage Grove	1,719,251	1,429,925	289,326	120%	-	147,960	-
Cotton	148,274	81,018	67,256	183%	-	6,684	-
Cottonwood	305,979	196,086	109,893	156%	-	12,960	-
Courtland	223,958	225,156	(1,198)	99%	1,642	19,314	749
Cromwell	276,241	224,560	51,681	123%	-	20,760	-
Crooked Lake	126,751	101,087	25,664	125%	-	6,755	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Crookston	609,063	585,240	23,823	104%	-	36,704	-
Crosby	492,186	506,737	(14,551)	97%	9,311	44,832	11,569
Culver	23,874	15,684	8,190	152%	-	1,276	-
Currie	170,774	196,977	(26,203)	87%	3,841	12,243	347
Cuyuna	153,619	164,856	(11,237)	93%	2,078	14,172	2,352
Cyrus	116,529	65,823	50,706	177%	-	6,345	-
Dalton	195,614	141,048	54,566	139%	-	12,015	-
Danube	178,133	152,783	25,350	117%	-	9,988	-
Danvers	63,188	72,429	(9,241)	87%	897	6,799	-
Darfur	129,588	117,824	11,764	110%	-	6,211	-
Dassel	699,773	629,288	70,485	111%	-	50,292	-
Dawson	373,089	384,288	(11,199)	97%	6,449	40,790	17,759
Dayton	437,927	502,186	(64,259)	87%	12,533	36,914	2,346
Deer Creek	137,621	130,524	7,097	105%	865	10,989	-
Deer River	430,908	371,353	59,555	116%	-	33,914	-
Deerwood	276,019	237,837	38,182	116%	-	18,088	-
Delano	583,841	604,080	(20,239)	97%	15,464	51,400	-
Delavan	170,301	102,503	67,798	166%	-	9,750	-
Dent	177,855	141,096	36,759	126%	-	10,350	-
Detroit Lakes	1,600,399	1,212,762	387,637	132%	-	99,076	-
Dexter	160,082	150,256	9,826	107%	-	8,434	-
Dodge Center	466,986	292,931	174,055	159%	-	26,260	-
Dover	201,290	163,982	37,308	123%	-	11,648	-
Dovray	15,508	29,920	(14,412)	52%	1,669	2,495	-
Dumont	93,431	89,515	3,916	104%	-	5,790	-
Dunnell	120,768	102,483	18,285	118%	-	6,534	-
Eagle Bend	142,346	163,974	(21,628)	87%	2,831	15,405	1,803
Eagle Lake	324,347	338,517	(14,170)	96%	3,349	33,942	7,681
East Bethel	1,068,582	853,990	214,592	125%	-	93,120	-
East Grand Forks	863,459	767,173	96,286	113%	-	63,628	-
Eastern Hubbard	182,122	137,518	44,604	132%	-	21,546	-
Easton	161,222	160,120	1,102	101%	232	9,369	-
Echo	172,984	151,042	21,942	115%	-	12,336	-
Eden Valley	428,044	383,541	44,503	112%	2,106	28,229	-
Edgerton	246,686	224,178	22,508	110%	-	20,109	-
Eitzen	118,981	148,005	(29,024)	80%	3,188	12,213	-
Elbow Tulaby Lakes	56,576	37,926	18,650	149%	-	3,834	-
Elizabeth	264,545	244,448	20,097	108%	745	14,844	-
Elk River	2,092,351	1,827,759	264,592	114%	-	160,026	-
Ellendale	182,801	138,558	44,243	132%	-	8,368	-
Ellsworth	174,632	108,668	65,964	161%	-	7,428	-
Elmer	84,868	59,240	25,628	143%	-	3,576	-
Elmore	190,808	134,586	56,222	142%	-	14,562	-
Elrosa	270,077	264,373	5,704	102%	997	13,310	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Ely	691,303	482,742	208,561	143%	-	39,988	-
Elysian	177,557	239,544	(61,987)	74%	10,180	19,008	13,397
Emily	162,508	153,108	9,400	106%	233	13,320	-
Emmons	269,776	212,244	57,532	127%	-	13,365	-
Evansville	140,260	104,509	35,751	134%	-	9,262	-
Eveleth	431,343	374,817	56,526	115%	-	38,412	-
Excelsior	3,492,947	2,744,814	748,133	127%	-	224,297	-
Eyota	223,434	181,260	42,174	123%	-	16,360	-
Fairfax	395,770	426,520	(30,750)	93%	4,174	33,283	7,338
Fayal	330,121	274,890	55,231	120%	-	24,630	-
Federal Dam	66,477	12,878	53,599	516%	-	1,174	-
Fergus Falls	1,631,576	1,513,428	118,148	108%	-	122,328	-
Fertile	261,423	214,934	46,489	122%	-	19,776	-
Fifty Lakes	106,854	80,520	26,334	133%	-	7,906	-
Finland	139,522	138,051	1,471	101%	-	8,703	-
Flensburg	102,858	77,456	25,402	133%	-	6,841	-
Floodwood	327,764	314,924	12,840	104%	-	22,300	-
Foley	671,250	559,443	111,807	120%	-	36,380	-
Forada	200,115	149,964	50,151	133%	-	14,136	-
Forest Lake	1,315,118	1,217,351	97,767	108%	-	111,684	-
Foreston	276,772	220,436	56,336	126%	-	18,003	-
Franklin	263,985	220,805	43,180	120%	-	20,249	-
Frazee	442,772	393,604	49,168	112%	-	28,939	-
Fredenberg	168,212	110,910	57,302	152%	-	8,040	-
French Township	138,190	170,344	(32,154)	81%	3,364	13,170	794
Frost	181,748	162,111	19,637	112%	-	9,846	-
Fulda	473,441	442,056	31,385	107%	-	26,537	-
Garfield	231,760	184,899	46,861	125%	-	20,247	-
Garrison	843,520	760,158	83,362	111%	-	66,126	-
Garvin	97,426	93,192	4,234	105%	619	6,222	-
Gaylord	347,178	461,111	(113,933)	75%	18,826	34,695	22,205
Geneva	87,510	29,381	58,129	298%	-	2,028	-
Ghent	98,271	83,424	14,847	118%	-	8,900	-
Gilbert	245,633	238,722	6,911	103%	-	20,790	3,447
Glenwood	358,577	486,563	(127,986)	74%	16,170	47,805	21,322
Glyndon	329,555	332,412	(2,857)	99%	1,150	22,158	-
Gnesen	363,369	407,317	(43,948)	89%	929	23,166	-
Golden Valley	4,481,614	3,606,772	874,842	124%	-	336,603	-
Gonvick	178,530	150,148	28,382	119%	-	14,535	-
Good Thunder	344,060	302,176	41,884	114%	-	20,055	-
Goodland	57,247	38,663	18,584	148%	-	4,148	-
Goodview	406,569	287,249	119,320	142%	-	29,920	-
Graceville	169,419	150,282	19,137	113%	-	13,189	-
Granada	143,167	126,989	16,178	113%	-	8,830	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Grand Lake	284,828	238,621	46,207	119%	-	29,842	1,697
Grand Marais	381,562	318,990	62,572	120%	-	25,660	-
Grand Meadow	273,860	233,094	40,766	117%	-	22,767	-
Grand Rapids	1,687,058	1,385,634	301,424	122%	-	146,287	-
Granite Falls	433,649	373,928	59,721	116%	-	36,208	-
Green Isle	170,406	156,419	13,987	109%	-	12,616	-
Greenbush	224,509	170,029	54,480	132%	-	13,420	-
Greenwood	289,769	290,512	(743)	100%	2,899	26,208	3,740
Grey Eagle	251,666	246,982	4,684	102%	1,993	15,645	-
Grove City	170,981	123,690	47,291	138%	-	13,336	-
Grygla	105,873	70,740	35,133	150%	-	5,110	-
Hackensack	391,461	394,920	(3,459)	99%	2,880	39,900	7,029
Hallock	181,973	178,464	3,509	102%	502	14,514	-
Halstad	150,113	136,840	13,273	110%	-	11,220	-
Ham Lake	1,189,702	843,915	345,787	141%	-	67,200	-
Hamburg	316,071	463,580	(147,509)	68%	21,959	37,960	38,855
Hamel	1,039,836	829,283	210,553	125%	-	45,979	-
Hancock	184,778	151,075	33,703	122%	-	12,670	-
Hanley Falls	143,532	126,411	17,121	114%	-	8,610	-
Hanover	431,211	341,640	89,571	126%	-	30,220	-
Hanska	175,589	137,192	38,397	128%	-	9,196	-
Harmony	196,794	161,205	35,589	122%	-	12,826	-
Harris	131,415	98,430	32,985	134%	-	11,011	-
Hartland	160,925	84,148	76,777	191%	-	8,068	-
Hastings	3,176,698	2,596,405	580,293	122%	-	215,169	-
Hayfield	241,727	259,267	(17,540)	93%	3,250	30,406	2,000
Hayward	253,181	166,842	86,339	152%	-	15,312	-
Hector	509,656	470,456	39,200	108%	-	34,830	-
Henderson	159,198	223,772	(64,574)	71%	10,541	21,352	19,563
Hendricks	145,391	165,192	(19,801)	88%	3,906	15,384	3,063
Hendrum	94,129	50,691	43,438	186%	-	5,051	-
Henning	241,303	264,078	(22,775)	91%	7,537	21,618	3,965
Herman	124,057	105,120	18,937	118%	-	12,009	-
Hermantown	1,196,849	971,732	225,117	123%	-	81,350	-
Heron Lake	178,477	174,300	4,177	102%	-	10,272	-
Hewitt	86,525	68,052	18,473	127%	-	5,328	-
Hibbing	375,280	329,670	45,610	114%	-	24,123	5,887
Hills	74,619	57,230	17,389	130%	-	6,129	-
Hinckley	366,549	218,252	148,297	168%	-	19,080	-
Hitterdal	117,414	123,006	(5,592)	95%	673	11,632	1,191
Hoffman	210,469	226,872	(16,403)	93%	3,617	13,980	327
Hokah	153,886	115,751	38,135	133%	-	8,540	-
Holdingford	230,539	256,976	(26,437)	90%	8,223	20,700	3,679
Holland	156,217	80,115	76,102	195%	-	5,795	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Hollandale	40,503	198	40,305	20456%	-	17	-
Hopkins	2,911,631	2,293,458	618,173	127%	-	210,375	-
Houston	301,155	256,122	45,033	118%	-	20,576	-
Hovland Area	111,694	31,648	80,046	353%	-	3,504	-
Howard Lake	310,831	337,640	(26,809)	92%	12,617	31,776	12,970
Hoyt Lakes	295,104	306,180	(11,076)	96%	4,438	30,660	14,237
Hugo	630,033	583,269	46,764	108%	-	54,341	-
Ideal	481,684	468,393	13,291	103%	2,383	44,896	5,846
Industrial	219,217	217,600	1,617	101%	-	11,928	-
International Falls	649,620	507,146	142,474	128%	-	49,585	-
Inver Grove Heights	3,171,521	1,851,973	1,319,548	171%	-	168,420	-
Iona	69,554	52,135	17,419	133%	-	3,315	-
Ironton	162,741	144,938	17,803	112%	-	13,093	57
Isanti	1,048,879	992,219	56,660	106%	972	71,857	-
Isle	358,387	311,974	46,413	115%	-	25,588	-
Jackson	542,578	523,560	19,018	104%	-	45,124	-
Jacobson	90,888	67,056	23,832	136%	-	8,928	-
Janesville	240,053	249,922	(9,869)	96%	5,146	30,539	8,011
Jasper	172,286	175,226	(2,940)	98%	1,429	13,767	-
Jeffers	151,099	132,936	18,163	114%	-	8,712	-
Jordan	604,787	787,416	(182,629)	77%	29,956	53,854	18,603
Kandiyohi	264,386	231,046	33,340	114%	-	18,867	-
Karlstad	144,759	122,930	21,829	118%	-	10,521	-
Kasota	360,013	264,598	95,415	136%	-	21,912	-
Kasson	548,739	463,544	85,195	118%	-	41,312	-
Keewatin	233,880	277,590	(43,710)	84%	9,125	24,672	16,079
Kelliher	153,133	162,172	(9,039)	94%	2,874	11,567	-
Kellogg	355,506	332,069	23,437	107%	-	21,282	-
Kennedy	73,372	53,648	19,724	137%	-	4,753	-
Kensington	169,105	169,677	(572)	100%	-	20,383	2,962
Kettle River	109,106	91,848	17,258	119%	-	11,220	-
Kilkenny	274,957	259,351	15,606	106%	-	15,573	-
Kimball	209,990	173,497	36,493	121%	-	16,777	-
Kinney	150,757	140,423	10,334	107%	-	11,687	-
La Crescent	555,672	507,202	48,470	110%	-	41,472	-
Lafayette	371,365	240,076	131,289	155%	-	15,264	-
Lake Benton	171,903	136,988	34,915	125%	-	9,543	-
Lake Bronson	55,318	29,855	25,463	185%	-	4,669	-
Lake City	532,844	674,095	(141,251)	79%	24,317	66,820	16,467
Lake Crystal	445,772	448,352	(2,580)	99%	2,299	36,960	-
Lake Elmo	989,986	737,205	252,781	134%	-	69,114	-
Lake Henry	112,782	105,086	7,696	107%	-	9,227	-
Lake Kabetogama	131,966	110,382	21,584	120%	-	12,047	-
Lake Lillian	111,532	118,968	(7,436)	94%	1,306	9,972	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Lake Park	205,808	187,887	17,921	110%	-	15,718	-
Lake Wilson	157,257	126,190	31,067	125%	-	9,790	-
Lakefield	345,199	290,940	54,259	119%	-	25,680	-
Lakeland	141,908	113,712	28,196	125%	-	11,376	-
Lakeville	4,898,118	4,455,283	442,835	110%	-	494,200	-
Lakewood	224,719	187,603	37,116	120%	-	16,133	-
Lamberton	218,929	179,366	39,563	122%	-	15,483	-
Lancaster	114,613	82,568	32,045	139%	-	6,312	-
Lanesboro	247,991	235,839	12,152	105%	-	21,299	-
Lasalle	74,244	60,228	14,016	123%	-	5,999	-
Le Roy	128,969	119,714	9,255	108%	228	9,663	-
Le Sueur	586,407	472,482	113,925	124%	-	52,217	-
Leaf Valley	286,511	298,176	(11,665)	96%	838	16,896	-
Lester Prairie	286,965	307,347	(20,382)	93%	6,266	24,276	10,487
Lewiston	736,756	556,366	180,390	132%	-	31,280	-
Lewisville	197,387	171,988	25,399	115%	-	11,746	-
Lexington	463,666	378,494	85,172	123%	-	37,795	-
Lindstrom	684,924	628,893	56,031	109%	-	50,181	-
Linwood	457,719	441,256	16,463	104%	10,249	41,116	5,475
Lismore	124,579	123,363	1,216	101%	1,138	9,133	-
Litchfield	600,523	685,560	(85,037)	88%	17,056	57,640	-
Little Canada	1,558,116	1,467,582	90,534	106%	-	101,041	-
Little Falls	814,925	623,070	191,855	131%	-	68,040	-
Littlefork	196,774	173,695	23,079	113%	-	20,030	-
Long Prairie	382,778	361,744	21,034	106%	-	36,928	-
Loretto	1,211,054	1,185,319	25,735	102%	1,934	97,892	10,527
Lower Saint Croix Valley	1,046,732	759,727	287,005	138%	-	59,956	-
Lowry	294,191	275,085	19,106	107%	-	19,165	-
Lucan	86,304	64,308	21,996	134%	-	7,525	-
Lutsen	205,935	189,511	16,424	109%	2,039	19,942	2,018
Lynd	93,619	48,325	45,294	194%	-	3,205	-
Mabel	89,224	97,521	(8,297)	91%	4,447	8,483	753
Madelia	267,121	336,783	(69,662)	79%	12,163	28,223	9,190
Madison	308,644	313,205	(4,561)	99%	2,614	24,499	1,610
Madison Lake	265,935	182,598	83,337	146%	-	19,134	-
Mahnomen	255,057	187,662	67,395	136%	-	20,880	-
Mahtomedi	1,224,881	1,119,430	105,451	109%	-	113,120	-
Mahtowa	90,880	80,794	10,086	112%	-	10,160	-
Makinen	59,941	77,996	(18,055)	77%	4,340	4,867	-
Mantorville	229,739	211,963	17,776	108%	914	19,872	-
Maple Hill	123,181	87,532	35,649	141%	-	8,055	-
Maple Lake	849,661	756,210	93,451	112%	-	47,730	-
Maple Plain	827,331	861,897	(34,566)	96%	8,602	61,090	5,486
Mapleton	442,506	322,950	119,556	137%	-	30,810	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Maplewood	4,860,665	4,600,532	260,133	106%	-	409,218	-
Marble	304,082	237,524	66,558	128%	-	26,428	3,650
Marshall	1,934,119	1,783,686	150,433	108%	-	179,362	6,426
Mayer	424,471	379,443	45,028	112%	142	34,877	8,328
Maynard	204,256	172,170	32,086	119%	-	13,243	-
Mc Davitt	209,194	156,483	52,711	134%	-	10,080	-
Mc Grath	108,493	79,528	28,965	136%	-	8,930	-
Mc Gregor	467,950	447,892	20,058	104%	692	29,025	-
Mc Intosh	160,581	157,226	3,355	102%	425	14,388	547
Mc Kinley	83,831	59,344	24,487	141%	-	3,588	-
Meadowlands	44,198	32,928	11,270	134%	-	2,356	-
Medford	204,730	193,132	11,598	106%	6,218	17,416	5,022
Melrose	302,251	300,525	1,726	101%	5,070	31,560	-
Menahga	252,562	268,254	(15,692)	94%	2,690	21,912	-
Middle River	140,738	83,080	57,658	169%	-	7,144	-
Miesville	233,758	182,238	51,520	128%	-	11,566	-
Milaca	673,799	575,236	98,563	117%	-	54,510	-
Milan	215,544	166,910	48,634	129%	-	9,090	-
Miltona	190,126	173,112	17,014	110%	130	19,691	-
Minneota	299,742	229,920	69,822	130%	-	23,601	-
Minnesota City	26,099	114	25,985	22894%	-	14	-
Minnesota Lake	301,839	288,461	13,378	105%	-	25,840	3,339
Mission	192,033	226,915	(34,882)	85%	4,226	22,524	3,170
Montevideo	580,367	524,531	55,836	111%	-	50,150	-
Montgomery	341,478	311,627	29,851	110%	2,911	39,660	714
Monticello	1,067,833	1,312,769	(244,936)	81%	44,089	99,089	-
Montrose	315,833	378,390	(62,557)	83%	11,051	36,210	26,206
Moose Lake	388,742	480,854	(92,112)	81%	12,211	35,054	2,781
Mora	676,343	602,785	73,558	112%	-	53,916	-
Morgan	415,978	319,560	96,418	130%	-	26,546	-
Morris	754,509	547,212	207,297	138%	-	41,363	-
Morristown	380,054	354,348	25,706	107%	4,598	35,768	4,573
Morton	148,328	158,832	(10,504)	93%	2,316	14,768	3,486
Motley	257,024	216,560	40,464	119%	-	23,232	-
Mountain Iron	313,202	273,632	39,570	114%	-	25,664	-
Mountain Lake	325,127	301,560	23,567	108%	-	30,360	-
Nashwauk	375,475	360,044	15,431	104%	1,093	31,262	5,754
Nassau	102,826	8,334	94,492	1234%	-	387	-
Nevis	129,247	144,514	(15,267)	89%	5,974	18,012	-
New Brighton	2,435,572	2,261,412	174,160	108%	-	169,344	-
New Germany	331,753	282,667	49,086	117%	-	27,288	-
New London	322,510	367,470	(44,960)	88%	8,826	30,437	-
New Market	864,229	732,282	131,947	118%	-	82,584	-
New Munich	104,195	80,001	24,194	130%	-	6,954	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
New Prague	625,945	746,815	(120,870)	84%	19,333	79,310	6,607
New Richland	293,329	225,088	68,241	130%	-	20,960	-
New Scandia	576,449	728,992	(152,543)	79%	36,768	69,124	48,873
New York Mills	227,075	211,909	15,166	107%	741	17,459	-
Newfolden	96,628	74,036	22,592	131%	-	7,032	-
Newport	846,933	836,844	10,089	101%	2,989	69,857	19,748
Nicollet	349,554	308,865	40,689	113%	-	26,600	-
Nisswa	606,205	615,012	(8,807)	99%	5,937	46,908	-
Normanna	8,573	120	8,453	7144%	-	120	-
North Branch	800,109	919,642	(119,533)	87%	31,059	61,048	-
North Mankato	1,186,542	1,087,896	98,646	109%	-	105,086	-
North St. Paul	1,043,575	1,185,144	(141,569)	88%	18,913	118,592	25,102
North Star Township	54,096	54,332	(236)	100%	352	5,752	-
Northfield	2,853,110	3,095,570	(242,460)	92%	60,889	235,050	27,339
Northland	59,601	4,605	54,996	1294%	-	349	-
Northome	132,044	120,283	11,761	110%	-	8,405	-
Norwood Young America	501,632	624,363	(122,731)	80%	24,830	51,335	28,647
Oak Grove	893,346	893,013	333	100%	3,174	82,459	-
Oakdale	1,970,935	1,640,042	330,893	120%	-	180,526	-
Odin	125,902	116,094	9,808	108%	-	9,196	-
Ogilvie	201,799	175,545	26,254	115%	-	17,670	-
Okabena	156,436	115,693	40,743	135%	-	7,811	-
Olivia	233,138	231,154	1,984	101%	1,004	24,206	-
Onamia	234,402	241,404	(7,002)	97%	2,317	17,046	-
Ormsby	131,693	107,398	24,295	123%	-	9,627	-
Oronoco	176,781	119,900	56,881	147%	-	11,580	-
Orr	158,056	117,767	40,289	134%	-	11,427	-
Ortonville	424,537	289,776	134,761	147%	-	23,712	-
Osakis	532,462	567,870	(35,408)	94%	8,063	49,588	11,982
Osseo	467,406	434,843	32,563	107%	-	39,433	-
Ostrander	108,973	84,035	24,938	130%	-	5,617	-
Ottertail	364,826	320,249	44,577	114%	-	15,227	-
Owatonna	1,724,099	1,480,336	243,763	116%	-	115,992	-
Palisade	106,065	85,014	21,051	125%	-	8,829	-
Palo	244,106	205,904	38,202	119%	-	13,396	-
Park Rapids	1,051,986	1,046,220	5,766	101%	9,880	82,740	-
Parkers Prairie	235,501	279,877	(44,376)	84%	6,971	25,104	10,879
Paynesville	492,683	372,900	119,783	132%	-	32,177	-
Pelican Rapids	418,368	421,980	(3,612)	99%	8,169	38,124	-
Pemberton	109,130	101,105	8,025	108%	-	8,173	-
Pennock	157,199	164,448	(7,249)	96%	2,729	15,136	-
Pequaywan	49,728	33,296	16,432	149%	-	3,162	-
Pequot Lakes	665,687	620,826	44,861	107%	-	52,900	-
Perham	601,218	618,319	(17,101)	97%	4,855	50,556	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Pierz	453,604	482,020	(28,416)	94%	10,237	36,799	-
Pike-Sandy-Britt	200,529	167,829	32,700	119%	-	14,476	-
Pillager	394,340	336,357	57,983	117%	-	29,310	-
Pine Island	408,715	416,497	(7,782)	98%	10,150	43,694	-
Pine River	403,547	393,980	9,567	102%	5,319	30,576	-
Plato	471,009	409,212	61,797	115%	-	25,325	-
Porter	206,059	94,705	111,354	218%	-	4,998	-
Preston	253,474	245,172	8,302	103%	903	24,464	-
Princeton	1,190,554	1,061,208	129,346	112%	-	93,281	-
Prinsburg	221,399	172,496	48,903	128%	-	9,930	-
Prior Lake	1,958,241	1,652,010	306,231	119%	-	185,687	-
Proctor	237,917	167,094	70,823	142%	-	22,895	-
Randall	322,788	227,812	94,976	142%	-	18,192	-
Randolph	553,061	488,807	64,254	113%	-	37,369	-
Raymond	215,368	166,248	49,120	130%	-	12,888	-
Red Wing	734,443	462,370	272,073	159%	-	36,267	-
Redwood Falls	1,000,517	1,074,945	(74,428)	93%	1,587	86,514	-
Remer	361,674	316,518	45,156	114%	-	28,269	-
Renville	209,499	252,259	(42,760)	83%	8,644	23,145	10,822
Rice	296,804	249,653	47,151	119%	-	18,696	-
Rice Lake	371,579	331,128	40,451	112%	-	34,860	-
Richmond	301,903	249,208	52,695	121%	-	22,151	-
Rockford	385,431	345,720	39,711	111%	-	43,962	-
Rockville	389,003	422,988	(33,985)	92%	6,163	29,616	-
Rogers	754,541	850,138	(95,597)	89%	16,865	74,122	-
Rollingstone	128,572	165,774	(37,202)	78%	6,074	10,781	-
Rose Creek	121,692	141,019	(19,327)	86%	3,204	9,960	182
Roseau	570,876	377,187	193,689	151%	-	38,502	-
Rosemount	2,555,669	2,383,263	172,406	107%	-	216,213	-
Rothsay	317,185	275,004	42,181	115%	-	18,032	-
Royalton	159,440	174,284	(14,844)	91%	1,864	14,741	-
Rush City	467,106	527,818	(60,712)	88%	11,575	46,865	8,054
Russell	120,844	93,608	27,236	129%	-	7,560	-
Ruthton	172,096	148,545	23,551	116%	-	11,250	-
Sabin-Elmwood	139,252	115,227	24,025	121%	-	12,206	-
Sacred Heart	185,665	214,291	(28,626)	87%	3,304	16,649	2,529
Saint Anthony	977,084	663,704	313,380	147%	-	46,200	-
Saint Bonifacius	456,547	482,770	(26,223)	95%	10,444	46,805	7,517
Saint Charles	562,268	477,000	85,268	118%	-	38,520	-
Saint Clair	572,812	403,032	169,780	142%	-	28,380	-
Saint Francis	716,771	477,000	239,771	150%	-	42,330	-
Saint James	644,857	576,200	68,657	112%	5,414	53,920	7,773
Saint Joseph	797,357	884,547	(87,190)	90%	22,022	60,027	3,879
Saint Leo	122,116	77,756	44,360	157%	-	5,514	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Saint Martin	358,333	341,158	17,175	105%	694	22,104	-
Saint Michael	668,561	434,152	234,409	154%	-	36,026	-
Saint Paul Park	759,038	663,816	95,222	114%	-	53,000	-
Saint Peter	713,944	755,643	(41,699)	94%	9,052	64,312	-
Saint Stephen	376,693	410,204	(33,511)	92%	10,239	26,950	-
Sanborn	102,018	89,766	12,252	114%	-	8,442	-
Sandstone	206,393	283,950	(77,557)	73%	8,928	28,840	6,539
Sartell	823,304	742,089	81,215	111%	-	66,017	-
Sauk Centre	537,514	554,092	(16,578)	97%	4,555	45,136	-
Sauk Rapids	867,333	787,408	79,925	110%	-	79,634	-
Scandia Valley	347,017	289,344	57,673	120%	-	23,064	-
Scanlon	215,341	176,264	39,077	122%	-	15,856	-
Schroeder	120,409	61,163	59,246	197%	-	7,252	-
Sebeka	525,824	450,192	75,632	117%	-	26,691	-
Sedan	37,187	16,225	20,962	229%	-	1,899	-
Shakopee	3,299,363	4,338,003	(1,038,640)	76%	192,190	337,356	196,738
Shelly	113,600	71,478	42,122	159%	-	5,796	-
Sherburn	432,321	368,320	64,001	117%	-	26,818	-
Shevlin	197,191	199,685	(2,494)	99%	1,936	15,026	298
Silica	166,315	144,066	22,249	115%	-	10,640	-
Silver Bay	388,271	275,920	112,351	141%	-	20,300	-
Silver Lake	222,696	253,560	(30,864)	88%	8,787	20,025	9,901
Slayton	485,277	529,156	(43,879)	92%	7,287	39,702	7,482
Sleepy Eye	582,474	575,929	6,545	101%	-	48,608	-
Solway	181,103	134,816	46,287	134%	-	13,243	-
Solway Rural	89,313	67,424	21,889	132%	-	6,296	-
South Haven	221,718	195,499	26,219	113%	-	16,368	-
Spicer	204,626	219,230	(14,604)	93%	6,339	22,704	3,592
Spring Grove	183,721	210,230	(26,509)	87%	3,023	18,256	2,423
Spring Valley	525,548	348,123	177,425	151%	-	24,325	-
Springfield	380,993	405,137	(24,144)	94%	7,165	28,510	3,139
Squaw Lake	165,659	64,052	101,607	259%	-	7,704	-
Stacy-Lent Area	416,213	357,246	58,967	117%	-	27,000	-
Staples	294,390	286,584	7,806	103%	3,327	29,380	-
Starbuck	140,458	153,405	(12,947)	92%	3,242	17,475	-
Stephen	220,019	136,228	83,791	162%	-	10,616	-
Stewart	205,736	172,596	33,140	119%	-	16,056	-
Stewartville	815,213	490,300	324,913	166%	-	42,560	-
Stillwater	2,795,325	2,115,549	679,776	132%	-	138,420	-
Storden	175,705	182,568	(6,863)	96%	1,651	11,508	-
Sturgeon Lake	74,425	64,081	10,344	116%	-	7,466	-
Sunburg	103,151	91,858	11,293	112%	-	8,180	-
Taconite	105,957	102,885	3,072	103%	250	9,915	1,041
Taunton	47,620	38,240	9,380	125%	-	3,356	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Taylor's Falls	594,489	431,256	163,233	138%	-	30,696	-
Thief River Falls	1,182,477	983,086	199,391	120%	-	84,683	-
Thomson	432,345	353,916	78,429	122%	-	27,478	-
Tofte	103,791	50,408	53,383	206%	-	4,776	-
Tower	116,425	56,421	60,004	206%	-	5,634	-
Tracy	291,539	265,728	25,811	110%	-	29,664	-
Trimont	337,560	301,545	36,015	112%	-	21,394	-
Truman	275,603	275,472	131	100%	-	21,312	-
Twin Lakes (City)	170,899	101,448	69,451	168%	-	6,648	-
Twin Lakes (VFD)	43,715	70,533	(26,818)	62%	2,707	3,978	-
Twin Valley	213,426	141,825	71,601	150%	-	11,362	-
Two Harbors	661,687	580,888	80,799	114%	-	57,416	-
Tyler	156,534	144,790	11,744	108%	-	12,920	-
Upsala	131,390	92,029	39,361	143%	-	8,462	-
Vadnais Heights	1,023,341	875,438	147,903	117%	-	87,214	-
Vergas	225,692	218,356	7,336	103%	-	17,440	-
Verndale	413,610	315,698	97,912	131%	-	24,615	-
Vernon Center	101,301	88,264	13,037	115%	-	9,840	-
Vesta	87,314	74,167	13,147	118%	-	6,961	-
Victoria	645,724	707,192	(61,468)	91%	14,923	52,670	-
Villard	182,650	148,065	34,585	123%	-	14,191	-
Vining	65,816	65,728	88	100%	500	6,056	-
Wabasha	549,398	590,632	(41,234)	93%	13,552	40,992	9,348
Waconia	896,507	887,477	9,030	101%	10,137	67,716	-
Wadena	655,049	566,566	88,483	116%	-	39,321	-
Waite Park	623,952	536,780	87,172	116%	-	42,144	-
Waldorf	128,298	86,430	41,868	148%	-	9,360	-
Walker	584,889	386,040	198,849	152%	-	38,840	-
Walnut Grove	139,555	114,811	24,744	122%	-	10,838	-
Walters	73,283	45,536	27,747	161%	-	3,360	-
Warba	112,040	92,108	19,932	122%	-	10,308	-
Warren	240,523	209,643	30,880	115%	-	15,444	-
Warroad	282,987	230,595	52,392	123%	-	21,528	-
Waseca	1,271,627	1,338,589	(66,962)	95%	17,679	98,708	-
Watertown	652,938	650,058	2,880	100%	11,693	47,527	-
Waterville	279,437	249,359	30,078	112%	-	17,930	-
Watkins	265,480	238,913	26,567	111%	37	21,664	-
Watson	192,143	170,877	21,266	112%	-	10,725	-
Waubun	109,689	63,094	46,595	174%	-	4,720	-
Waverly	294,941	286,267	8,674	103%	-	20,880	-
Welcome	182,626	181,296	1,330	101%	-	18,976	1,249
Wendell	144,275	137,920	6,355	105%	-	11,020	-
West Concord	234,679	139,437	95,242	168%	-	14,160	-
Westbrook	163,284	129,337	33,947	126%	-	11,635	-

Table 3-A
Funding Status and Ratios for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Wheaton	580,598	420,041	160,557	138%	-	43,196	-
Willmar	2,159,224	2,109,762	49,462	102%	2,179	159,531	-
Willow River	124,990	108,686	16,304	115%	-	8,430	-
Wilmont	171,400	150,561	20,839	114%	-	10,269	-
Wilson	323,482	194,226	129,256	167%	-	10,660	-
Windom	870,044	714,412	155,632	122%	-	74,592	-
Winnebago	261,560	228,111	33,449	115%	-	18,116	-
Winsted	399,595	372,188	27,407	107%	-	32,786	2,455
Wolf Lake	225,726	216,626	9,100	104%	-	16,906	-
Wood Lake	113,974	73,074	40,900	156%	-	7,557	-
Woodbury	5,868,089	4,920,617	947,472	119%	-	474,979	-
Woodstock	114,742	87,788	26,954	131%	-	7,180	-
Wrenshall	182,279	150,640	31,639	121%	-	11,781	-
Wright	98,810	89,976	8,834	110%	-	7,964	-
Wykoff	268,489	197,596	70,893	136%	-	16,272	-
Wyoming	355,482	410,702	(55,220)	87%	8,217	32,131	-
Zimmerman	752,881	733,284	19,597	103%	7,979	72,960	-
Zumbro Falls	272,466	251,700	20,766	108%	-	22,120	-
Totals	259,293,564	231,926,073	27,367,491	112%	1,420,879	20,032,670	1,068,338

* For lump sum plans, the Deficit Amortization Payment amounts are based on projected amounts as of August 1, 2006, as reported by relief associations on their 2006 Schedule.

^ For lump sum plans, the Required Contribution is obtained from the 2006 Schedule and represents amounts to be contributed to the relief association during 2007.

Table 3-B
Funding Status and Ratios for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment	Normal Cost	Required Contribution
Alaska	86,188	86,188	-	100%	-	-	-
Albany	365,622	365,622	-	100%	-	-	-
Andover	2,575,162	2,575,162	-	100%	-	-	-
Anoka-Champlin	4,431,276	4,431,276	-	100%	-	-	-
Ashby	178,583	178,583	-	100%	-	-	-
Austin	660,079	660,079	-	100%	-	-	-
Brewster	234,723	234,723	-	100%	-	-	-
Brooklyn Park	7,678,728	7,678,728	-	100%	-	-	-
Callaway	158,078	158,078	-	100%	-	-	-
Cologne	283,310	283,310	-	100%	-	-	-
Columbia Heights	1,622,861	1,622,861	-	100%	-	-	-
Coon Rapids	4,963,854	4,963,854	-	100%	-	-	-
Crane Lake	93,122	93,122	-	100%	-	-	-
Crosslake	865,724	865,724	-	100%	-	-	-
Dalbo	275,849	275,849	-	100%	-	-	-
Dilworth	637,426	637,426	-	100%	-	-	-
Donnelly	139,135	139,135	-	100%	-	-	-
Eagan	7,868,752	7,868,752	-	100%	-	-	-
Edina	5,427,534	5,427,534	-	100%	-	-	-
Elbow Lake	216,875	216,875	-	100%	-	-	-
Elgin	253,077	253,077	-	100%	-	-	-
Ellsburg	46,246	46,246	-	100%	-	-	-
Embarrass	143,438	143,438	-	100%	-	-	-
Erskine	131,637	131,637	-	100%	-	-	-
Falcon Heights	1,247,696	1,247,696	-	100%	-	-	-
Fisher	126,766	126,766	-	100%	-	-	-
Fosston	316,258	316,258	-	100%	-	-	-
Fountain	112,500	112,500	-	100%	-	-	-
Freeport	301,271	301,271	-	100%	-	-	-
Fridley	3,013,577	3,013,577	-	100%	-	-	-
Gary	70,864	70,864	-	100%	-	-	-
Gibbon	290,222	290,222	-	100%	-	-	-
Glenville	128,857	128,857	-	100%	-	-	-
Goodhue	727,569	727,569	-	100%	-	-	-
Hardwick	88,609	88,609	-	100%	-	-	-
Hawley	433,411	433,411	-	100%	-	-	-
Kelsey	6,192	6,192	-	100%	-	-	-
Kenyon	367,194	367,194	-	100%	-	-	-
Kerkhoven	191,546	191,546	-	100%	-	-	-
Kiester	200,839	200,839	-	100%	-	-	-
Lake George	113,067	113,067	-	100%	-	-	-
Lakeport	156,350	156,350	-	100%	-	-	-
Le Center	333,902	333,902	-	100%	-	-	-
London	61,844	61,844	-	100%	-	-	-

Table 3-B
Funding Status and Ratios for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liabilities	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment	Normal Cost	Required Contribution
Longville	521,278	521,278	-	100%	-	-	-
Lyle	96,494	96,494	-	100%	-	-	-
Magnolia	50,140	50,140	-	100%	-	-	-
Maple Grove	8,151,030	8,151,030	-	100%	-	-	-
Marietta	41,645	41,645	-	100%	-	-	-
Marine-On-St Croix	383,481	383,481	-	100%	-	-	-
Mazeppa	223,203	223,203	-	100%	-	-	-
Medicine Lake	552,589	552,589	-	100%	-	-	-
Mendota Heights	2,100,210	2,100,210	-	100%	-	-	-
Mentor	73,425	73,425	-	100%	-	-	-
Millerville	266,302	266,302	-	100%	-	-	-
Milroy	119,526	119,526	-	100%	-	-	-
Murdock	146,534	146,534	-	100%	-	-	-
Myrtle	128,738	128,738	-	100%	-	-	-
Nodine	133,007	133,007	-	100%	-	-	-
Northrop	73,151	73,151	-	100%	-	-	-
Odessa	54,643	54,643	-	100%	-	-	-
Oklee	73,223	73,223	-	100%	-	-	-
Perch Lake	14,098	14,098	-	100%	-	-	-
Plainview	463,301	463,301	-	100%	-	-	-
Plummer	136,307	136,307	-	100%	-	-	-
Ramsey	1,326,005	1,326,005	-	100%	-	-	-
Red Lake Falls	177,809	177,809	-	100%	-	-	-
Round Lake	185,444	185,444	-	100%	-	-	-
Rushford	320,363	320,363	-	100%	-	-	-
Rushmore	64,294	64,294	-	100%	-	-	-
Saint Hilaire	110,461	110,461	-	100%	-	-	-
Seaforth	55,380	55,380	-	100%	-	-	-
South Bend	340,828	340,828	-	100%	-	-	-
Swanville	197,370	197,370	-	100%	-	-	-
Ulen	136,935	136,935	-	100%	-	-	-
Underwood	227,765	227,765	-	100%	-	-	-
Vermilion Lake	142,186	142,186	-	100%	-	-	-
Wabasso	156,616	156,616	-	100%	-	-	-
Wanamingo	355,531	355,531	-	100%	-	-	-
Wanda	109,873	109,873	-	100%	-	-	-
Wayzata	1,320,330	1,320,330	-	100%	-	-	-
Wells	380,394	380,394	-	100%	-	-	-
West Metro	4,851,933	4,851,933	-	100%	-	-	-
Williams	130,681	130,681	-	100%	-	-	-
Winger	45,539	45,539	-	100%	-	-	-
Winthrop	244,810	244,810	-	100%	-	-	-
Zumbrota	461,561	461,561	-	100%	-	-	-
Totals	72,770,246	72,770,246	0	100%	0	0	0

Table 3-C
Funding Status and Ratios for Other Plan Types
For the Year Ended December 31, 2006

Relief Association	Net Assets	Accrued Liability	Surplus or (Deficit)	Funding Ratio	Deficit Amortization Payment *	Normal Cost	Required Contribution ^
Apple Valley	3,696,569	4,901,384	(1,204,815)	75%	129,165	207,563	75,474
Appleton	386,607	351,139	35,468	110%	-	9,589	-
Benson	439,587	517,891	(78,304)	85%	8,525	13,170	-
Chanhassen	2,282,438	2,494,740	(212,302)	91%	20,771	68,120	-
Chaska	3,547,510	4,944,333	(1,396,823)	72%	181,712	91,455	160,187
Eden Prairie	15,177,230	15,275,450	(98,220)	99%	101,521	318,644	11,017
Fairmont	2,514,829	2,670,029	(155,200)	94%	31,318	48,619	7,032
Glencoe	875,387	1,045,562	(170,175)	84%	11,561	29,583	15,167
Hutchinson	1,626,782	1,781,764	(154,982)	91%	27,103	24,425	-
Lake Johanna	4,395,974	4,817,032	(421,058)	91%	63,589	164,808	-
Luverne	1,082,620	810,240	272,380	134%	-	24,791	-
Minnetonka	11,928,296	10,689,440	1,238,856	112%	-	250,631	-
Mound	3,748,557	4,357,360	(608,803)	86%	90,340	75,122	72,204
New Ulm	2,386,105	2,045,943	340,162	117%	-	54,000	-
Pine City	920,525	757,946	162,579	121%	1,173	10,713	-
Pipestone	669,166	689,720	(20,554)	97%	6,448	23,269	13,956
Plymouth	6,154,426	5,402,476	751,950	114%	-	207,647	-
Robbinsdale	1,405,042	2,161,334	(756,292)	65%	51,967	86,000	-
Roseville	8,016,142	8,208,672	(192,530)	98%	100,405	121,640	40,363
Savage	3,180,600	3,847,340	(666,740)	83%	110,927	72,696	72,163
Spring Lake Park	9,004,067	7,258,293	1,745,774	124%	-	155,854	-
White Bear Lake	5,393,442	4,741,826	651,616	114%	-	119,589	-
Worthington	1,341,378	1,331,376	10,002	101%	-	44,935	3,742
Totals	90,173,279	91,101,290	(928,011)	99%	936,525	2,222,863	471,305

* 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, 2006.

^ For monthly and monthly/lump sum combination plans, the Required Contribution is obtained from actuarial valuation statistics associated with the December 31, 2006 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.

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How to Read Tables 4-A Through 4-C

Tables 4-A, 4-B and 4-C provide relief association revenues and expenditures for 2006.

Revenues

State Aid – The amount of fire state aid the relief association received during 2006, or the amount payable for 2006 if not yet received.

Supplemental Benefit Reimbursements – The total amount received in reimbursements from the State of Minnesota for the mandatory additional 10 percent (up to \$1,000) payment for lump sum service pensions and the optional 20 percent (up to \$2,000) payment for survivor benefits. Supplemental benefits are an additional benefit that is paid at the time of the pension or benefit disbursement, and are meant to help offset state income taxes that must be paid on relief association benefits.

Municipal Contributions – The amount of city, town or independent nonprofit firefighting corporation contributions received during 2006, or payable for 2006 if not yet received.

Investment Earnings – The net interest and realized and unrealized gain (loss) on investments during 2006.

All Other – All other income received by the relief association during 2006, which includes but is not limited to donations, transfers from the general fund, and other income.

Expenditures

Administration – Expenses paid for items such as salaries, training, audit, actuarial and legal fees and fidelity bonds. Also includes any other, uncategorized, expenditures.

Service Pensions – The total of all service pension disbursements during 2006, including lump sum and monthly distributions.

Other Benefits – The total of all non-service pension benefit distributions during 2006, including short and long term disability payments, survivor benefits and funeral benefits.

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Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Ada	13,513	1,000	2,690	16,050	-	923	-	-		
Adams	13,271	1,000	-	6,374	-	859	-	-		
Adrian	10,835	-	10,165	36,862	-	3,480	5,148	-		
Aitkin	48,585	5,000	10,000	71,752	-	1,532	204,620	-		
Albert Lea Township	5,851	-	15,949	24,930	-	1,300	34,031	50		
Albertville	49,376	196	21,624	26,438	-	-	2,154	-		
Albion	7,600	-	500	8,008	-	360	-	-		
Alden	8,862	1,667	5,400	9,633	83	925	11,125	-		
Alexandria	125,664	1,000	63,196	167,062	-	2,526	117,357	-		
Almelund	14,106	995	3,500	23,147	2,888	710	5,297	-		
Alpha	5,780	-	-	19,360	-	15	-	-		
Altura	8,365	1,800	-	3,678	-	325	15,800	-		
Amboy	8,560	1,000	-	10,587	-	-	19,000	-		
Annandale	44,556	-	3,000	39,829	-	2,620	4,928	-		
Argyle	9,637	-	-	19,792	25	587	21,080	-		
Arlington	20,106	1,689	3,000	29,112	4,028	595	-	-		
Arrowhead	6,448	-	441	7,360	-	-	-	-		
Askov	7,020	108	500	9,843	100	125	-	-		
Atwater	14,352	1,000	-	32,638	-	850	-	-		
Audubon	16,638	240	-	18,096	-	2,500	-	7,920		
Aurora	10,893	-	20,192	39,711	525	3,010	-	-		
Avon	29,231	2,780	10,500	18,934	-	3,901	60,330	-		
Babbitt	13,694	2,000	6,400	21,759	4,304	1,344	41,259	-		
Backus	22,096	1,000	15,000	23,821	-	1,417	9,596	-		
Badger	8,146	2,000	-	9,041	-	1,087	11,500	-		
Bagley	23,114	-	275	16,613	-	1,958	-	-		
Balaton	10,636	600	-	5,829	-	1,356	6,600	-		
Baldwin	30,695	-	11,081	5,325	-	-	-	-		
Balsam	13,389	1,000	7,851	32,934	-	100	23,825	-		
Barnesville	19,980	1,000	7,225	28,431	-	5,345	27,400	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Barnum	9,722	1,000	4,134	32,656	1,547	3,055	15,000	-			
Barrett	6,178	-	-	3,515	-	516	-	-			
Battle Lake	26,044	-	-	22,358	-	3,660	-	-			
Baudette	20,019	1,000	-	40,872	-	-	32,050	-			
Bayport	96,303	3,000	-	204,828	2,175	8,230	285,551	-			
Beardsley	7,748	-	321	18,625	-	350	-	-			
Beaver Bay	5,410	(152)	-	3,080	-	282	-	-			
Beaver Creek	6,171	-	2,807	8,538	119	516	19,000	-			
Becker	65,153	3,000	10,000	67,891	-	12,256	158,569	-			
Belgrade	9,662	1,000	5,000	30,923	964	525	15,000	-			
Belle Plaine	43,978	1,000	1,798	47,283	-	4,025	38,899	-			
Bellingham	7,916	2,000	500	17,119	-	275	-	-			
Belview	9,266	1,000	512	6,588	500	-	15,677	-			
Bemidji	162,935	1,000	-	197,355	-	8,686	87,113	-			
Bertha	7,718	1,000	1,918	8,568	5,000	1,000	15,000	-			
Big Lake	82,721	-	5,600	53,072	-	5,071	-	-			
Bigelow	7,370	-	-	7,866	-	-	-	-			
Bigfork	31,032	1,000	5,000	24,983	50	1,400	16,444	-			
Bird Island	12,972	1,705	-	13,250	-	1,052	41,064	-			
Biwabik	9,056	-	1,500	16,006	-	950	-	-			
Biwabik City	8,689	-	15,018	47,171	-	2,102	-	-			
Blackduck	20,796	1,000	2,000	21,394	-	3,156	20,800	-			
Blackhoof	7,790	-	-	7,895	-	358	-	-			
Blomkest	9,192	372	6,189	5,079	25	3,331	4,088	-			
Blooming Prairie	28,982	4,000	2,410	38,916	155	462	76,860	-			
Blue Earth	25,660	-	-	91,466	8,064	2,670	-	-			
Bluffton	6,181	-	-	12,164	-	-	-	-			
Bovey	8,092	300	8,748	19,307	-	1,649	3,300	-			
Bowlus	9,989	-	-	10,933	-	-	8,085	-			
Boyd	7,374	-	-	7,569	-	1,257	-	-			

**Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Braham	28,958	-	750	28,321	-	2,565	44,274	-		
Brainerd	206,241	1,000	51,225	267,093	-	12,716	170,067	-		
Brandon	11,554	1,000	4,700	18,680	310	495	36,441	-		
Breckenridge	21,430	-	4,353	41,916	-	5,494	54,016	-		
Breitung	8,179	1,570	12,000	18,937	-	3,931	21,570	-		
Brevator	7,762	1,851	1,000	9,490	-	544	-	-		
Briceilyn	8,484	-	-	20,220	1,800	-	13,100	-		
Brimson	7,290	-	-	4,782	-	163	-	-		
Brook Park	6,587	-	-	15,745	1,000	8	35,460	-		
Brooten	10,167	828	1,050	28,096	4,005	1,150	10,413	-		
Browerville	14,568	-	2,600	12,352	-	2	11,500	-		
Browns Valley	8,115	-	3,361	17,519	21	2,715	-	-		
Brownsdale	10,326	-	-	35,011	9,140	3,264	13,612	-		
Brownsville	7,386	-	2,000	3,063	-	520	-	-		
Brownnton	9,712	1,000	20,000	28,307	-	4,295	29,800	-		
Buffalo	100,845	1,000	-	58,875	2,230	7,620	21,900	1,020		
Buffalo Lake	9,247	2,660	1,000	28,930	5,065	-	-	-		
Buhl	7,126	1,000	-	(2,532)	-	1,100	17,000	126		
Butterfield	9,268	1,213	3,500	3,784	-	255	13,350	-		
Buyck	6,134	-	-	354	950	365	-	-		
Byron	35,299	-	-	30,098	16	3,387	-	-		
Caledonia	26,614	1,464	2,400	28,545	-	1,200	18,273	-		
Calumet	8,267	1,148	-	32,138	-	750	12,530	-		
Cambridge	80,410	1,000	-	90,261	-	862	73,800	-		
Canby	16,783	2,000	3,000	35,603	-	2,369	51,665	-		
Cannon Falls	49,328	1,000	-	58,237	3,000	1,284	36,817	-		
Canosia	12,686	-	6,100	7,180	-	-	22,000	-		
Canton	7,334	-	-	4,085	100	694	-	-		
Carlos	14,193	3,000	12,600	63,446	-	25	18,188	-		
Carlton	18,239	3,000	2,450	50,225	-	2,525	106,850	-		

**Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Carsonville	11,370	-	-	7,820	-	-	-	-		
Carver	22,074	-	28,000	35,112	7,055	6,975	-	-		
Cass Lake	40,180	1,000	9,553	35,588	247	2,106	59,800	-		
Cataract	111,117	1,000	62,500	236,884	255	-	16,040	-		
Centennial	157,903	-	24,000	275,867	-	6,855	292,431	-		
Center City	12,710	1,000	7,000	23,848	12	744	-	-		
Ceylon	6,882	2,000	2,000	14,487	1,736	1,208	22,000	-		
Chandler	6,731	-	775	9,177	-	-	-	-		
Chatfield	26,020	-	3,651	27,070	44	173	-	-		
Cherry	7,941	-	-	5,218	60	-	-	-		
Chisago	38,196	1,000	14,677	59,193	500	1,788	5,242	-		
Chisholm	29,508	1,000	-	58,026	-	1,975	41,000	-		
Chokio	10,392	2,102	-	12,176	-	605	30,142	-		
Clara City	13,991	-	5,987	28,489	-	2,416	-	-		
Claremont	8,520	-	3,500	10,175	-	2,185	-	-		
Clarissa	9,268	561	3,242	6,185	21	1,091	6,171	-		
Clarkfield	12,359	-	-	23,820	-	2,715	-	-		
Clarks Grove	10,814	-	-	20,151	260	3,460	-	-		
Clear Lake	28,335	3,935	6,000	50,544	50	3,374	80,341	-		
Clearbrook	14,062	1,000	-	32,646	123	2,544	26,300	-		
Clearwater	24,372	4,645	18,551	21,311	-	2,160	21,000	-		
Clements	8,490	-	1,942	10,582	-	-	-	-		
Cleveland	15,766	-	8,000	13,546	-	-	-	-		
Clifton	13,593	1,000	6,838	17,476	-	850	24,100	-		
Climax	6,565	1,936	-	2,126	-	240	5,775	-		
Clinton [Big Stone]	8,148	-	3,000	11,459	-	600	15,460	-		
Clinton [St Louis]	7,022	3,000	-	13,880	10,000	104	-	-		
Cohasset	28,160	-	7,000	72,702	-	1,326	-	-		
Cokato	29,147	1,000	2,523	37,006	-	823	23,041	-		
Cold Spring	41,679	-	14,250	65,508	-	5,696	-	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Coleraine	10,284	2,000	6,276	11,355	-	298	24,000	-			
Colvill	-	-	7,500	190	-	-	-	-			
Colvin	6,050	2,000	7,691	4,476	-	2,221	48,733	-			
Comfrey	9,150	2,000	4,000	7,814	294	1,442	35,550	450			
Cook	22,877	1,000	1,500	31,272	-	2,160	38,500	-			
Cosmos	8,812	-	-	14,016	64	15	-	-			
Cottage Grove	185,267	1,000	3,323	162,737	593	11,194	91,750	-			
Cotton	12,117	684	-	11,041	-	-	176	-			
Cottonwood	13,937	-	-	25,012	-	-	9,900	-			
Courtland	10,390	-	7,309	21,787	-	-	-	-			
Cromwell	10,936	-	9,966	13,472	-	-	-	-			
Crooked Lake	10,392	525	-	12,501	305	160	9,625	-			
Crookston	16,771	-	7,000	54,976	-	4,159	-	-			
Crosby	25,777	1,000	31,000	64,122	-	3,200	33,000	-			
Culver	4,878	-	-	121	-	275	-	-			
Currie	8,556	-	1,000	5,488	-	947	-	-			
Cuyuna	9,360	-	4,263	13,496	-	2,480	-	-			
Cyrus	6,965	-	-	7,454	-	640	-	-			
Dalton	9,606	-	-	6,715	-	976	-	-			
Danube	7,528	-	-	14,808	-	195	-	-			
Danvers	6,207	-	-	1,997	204	375	-	-			
Darfur	6,173	-	-	3,812	4,000	251	-	-			
Dassel	33,914	3,000	32,519	61,357	58	8,323	150,000	-			
Dawson	16,026	-	23,942	37,382	-	2,528	49,632	-			
Dayton	30,290	1,000	15,000	33,951	-	3,070	22,600	-			
Deer Creek	7,739	1,000	6,847	13,570	-	1,075	20,219	-			
Deer River	31,928	-	5,000	41,680	-	1,753	-	-			
Deerwood	22,804	-	-	22,831	-	-	-	-			
Delano	46,559	1,000	30,000	58,675	10	1,506	-	-			
Delavan	7,322	2,840	1,600	14,212	3,230	1,140	43,115	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Dent	16,002	456	-	15,985	-	1	5,016	-			
Detroit Lakes	80,282	1,000	11,555	141,628	50,988	3,685	76,130	59,652			
Dexter	6,158	-	5,000	4,772	500	2,889	11,075	-			
Dodge Center	17,045	-	24,690	32,420	-	3,000	1,000	-			
Dover	8,085	1,384	2,000	19,025	-	1,410	24,124	-			
Dovray	5,037	-	-	749	34	212	-	-			
Dumont	7,721	-	-	2,712	88	340	14,500	-			
Dunnell	5,778	-	-	5,676	2,709	935	2,202	-			
Eagle Bend	9,655	1,000	4,821	4,101	-	145	16,000	-			
Eagle Lake	16,816	-	25,035	6,356	-	2,875	9,995	-			
East Bethel	63,561	1,000	-	117,661	-	3,950	13,240	-			
East Grand Forks	47,424	-	-	92,072	-	3,328	141,417	-			
Eastern Hubbard	9,621	-	5,000	13,250	1,144	-	8,607	-			
Easton	8,874	-	-	10,104	-	1,245	-	-			
Echo	6,923	-	1,204	17,510	120	-	-	-			
Eden Valley	18,619	-	3,500	33,232	5	1,100	-	-			
Edgerton	13,636	4,000	6,818	29,918	-	1,046	96,650	-			
Eitzen	9,700	3,925	3,000	6,296	-	600	40,330	-			
Elbow Tulaby Lakes	6,947	392	-	1,766	1,432	195	-	-			
Elizabeth	8,802	-	2,500	34,101	117	2,113	-	-			
Elk River	146,455	2,000	28,950	204,301	37	3,373	172,604	-			
Ellendale	11,073	459	18,000	16,586	75	660	-	-			
Ellsworth	9,643	-	-	4,576	-	-	11,486	-			
Elmer	6,380	-	-	4,868	-	391	-	-			
Elmore	9,254	1,594	1,000	17,051	774	-	8,454	-			
Elrosa	11,585	1,660	11,000	18,088	-	3,445	20,860	-			
Ely	57,600	-	-	83,176	-	3,226	-	1,800			
Elysian	11,526	-	17,510	9,288	4,423	3,355	-	-			
Emily	13,519	2,000	-	13,759	-	4,695	36,800	-			
Emmons	8,876	415	-	28,535	-	-	4,562	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Evansville	11,613	-	5,000	9,531	3,238	1,364	-	-			
Eveleth	17,079	1,396	2,955	39,961	-	1,987	33,565	-			
Excelsior	179,484	1,000	80,000	347,535	-	10,106	76,238	-			
Eyota	16,856	-	2,850	16,315	17	845	-	-			
Fairfax	14,360	3,704	7,180	13,571	3,240	2,837	47,861	-			
Fayal	10,747	-	8,207	42,765	-	1,200	118,260	-			
Federal Dam	7,548	-	-	8,249	-	-	-	-			
Fergus Falls	88,022	1,000	1,900	149,080	-	4,123	11,800	-			
Fertile	13,664	-	-	26,608	-	2,350	-	-			
Fifty Lakes	6,864	-	-	6,111	-	1,435	7,750	-			
Finland	16,135	-	-	5,005	160	889	9,827	-			
Flensburg	8,510	-	-	10,502	85	-	-	-			
Floodwood	15,300	1,000	9,500	20,439	-	4,150	26,000	-			
Foley	48,990	-	7,000	41,500	-	-	36,250	-			
Forada	9,305	-	9,115	18,582	-	1,075	15,300	-			
Forest Lake	135,341	1,515	15,000	119,794	820	2,913	100,767	-			
Foreston	8,864	2,000	-	20,032	1,802	2,080	21,800	-			
Franklin	7,706	1,000	7,706	8,578	878	2,741	20,728	-			
Frazee	23,233	-	3,000	39,933	5,385	2,672	-	-			
Fredenberg	8,461	-	-	18,609	-	575	-	-			
French Township	10,250	1,000	3,365	6,684	500	-	-	-			
Frost	8,478	-	2,500	10,212	-	529	-	-			
Fulda	16,852	1,000	4,000	27,287	359	1,577	30,000	-			
Garfield	15,813	1,931	5,500	16,897	5,398	19	28,740	-			
Garrison	33,015	-	-	85,328	7,000	-	-	-			
Garvin	5,804	-	-	6,125	-	759	-	-			
Gaylord	20,240	-	22,785	18,942	-	5,100	-	-			
Geneva	7,330	-	-	4,383	973	-	-	-			
Ghent	6,195	-	-	5,246	100	250	-	-			
Gilbert	8,183	1,000	3,393	15,168	-	3,175	-	25,200			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	State Aid	Revenues					Expenditures			
		Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Glenwood	29,319	-	4,363	31,869	-	2,893	-	1,000		
Glyndon	14,312	-	-	28,671	-	1,800	-	-		
Gnesen	11,703	1,434	12,800	12,637	-	-	28,771	-		
Golden Valley	163,193	6,000	17,124	561,483	-	16,357	512,369	-		
Gonvick	7,747	-	3,622	13,452	-	-	-	-		
Good Thunder	13,978	-	6,600	36,429	-	2,000	55,550	75		
Goodland	7,533	-	-	7,461	-	-	-	-		
Goodview	17,341	-	-	33,804	-	2,800	7,508	-		
Graceville	10,657	1,000	2,500	11,631	550	1,161	15,850	-		
Granada	6,576	-	-	12,130	110	866	-	-		
Grand Lake	17,017	995	7,500	26,083	-	2,420	-	-		
Grand Marais	15,481	-	-	26,163	-	2,045	-	-		
Grand Meadow	16,752	1,000	625	29,357	-	2,150	25,300	-		
Grand Rapids	126,802	2,000	-	180,430	-	4,160	272,083	-		
Granite Falls	24,846	2,234	4,500	34,348	7,925	5,303	16,429	-		
Green Isle	9,272	-	5,000	9,755	3,509	4,037	-	-		
Greenbush	11,878	2,680	-	21,552	210	545	16,400	10,080		
Greenwood	14,508	-	20,000	28,027	115	1,510	31,100	-		
Grey Eagle	13,757	-	2,000	23,433	5	1,910	-	-		
Grove City	12,434	-	-	17,239	-	800	38,080	-		
Grygla	8,462	-	-	11,914	-	1,153	-	-		
Hackensack	22,482	-	22,600	17,770	-	1,810	-	-		
Hallock	11,128	1,828	-	9,516	-	-	21,145	-		
Halstad	9,272	464	2,300	3,483	-	-	18,260	-		
Ham Lake	85,921	1,554	-	117,077	-	5,266	36,498	-		
Hamburg	10,428	-	30,473	17,785	60	4,709	65,096	-		
Hamel	41,474	-	30,000	76,175	-	5,836	-	-		
Hancock	9,812	1,920	-	4,189	-	-	11,990	-		
Hanley Falls	8,883	90	-	11,789	-	-	8,663	-		
Hanover	37,825	2,560	3,000	29,721	-	-	62,200	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Hanska	9,637	-	1,500	8,504	-	1,375	1,650	-		
Harmony	11,926	1,000	5,000	15,453	-	1,580	45,304	-		
Harris	12,447	1,000	-	8,893	10,509	10,275	12,856	-		
Hartland	8,100	1,000	-	12,495	-	1,226	11,413	-		
Hastings	171,641	2,000	-	356,830	1,358	5,416	88,555	77,000		
Hayfield	21,845	2,740	-	24,938	5,000	850	48,301	-		
Hayward	8,482	-	4,500	31,104	-	1,645	-	-		
Hector	14,843	-	3,800	52,321	-	5	28,813	-		
Henderson	9,623	2,000	11,065	12,510	2,593	6,600	47,900	-		
Hendricks	9,723	2,000	5,992	4,549	916	1,212	30,200	-		
Hendrum	7,342	354	-	3,457	-	569	5,604	-		
Henning	14,733	-	9,151	25,248	-	-	-	-		
Herman	9,648	1,635	-	15,303	5,000	3,300	17,980	-		
Hermantown	44,894	1,000	65,000	118,586	-	5,330	12,968	-		
Heron Lake	8,974	-	-	7,682	50	2,389	-	-		
Hewitt	5,404	-	1,202	3,294	-	775	-	-		
Hibbing	-	1,740	10,233	33,635	-	12,719	61,625	-		
Hills	10,016	2,000	5,000	4,799	4,500	700	44,677	-		
Hinckley	29,698	1,000	1,351	30,074	183	1,474	43,950	-		
Hitterdal	5,798	316	650	9,877	-	-	-	-		
Hoffman	9,275	2,225	1,540	5,841	-	2,221	25,539	-		
Hokah	11,648	-	-	9,587	-	1,144	-	-		
Holdingford	13,600	4,000	4,000	28,400	1,800	1,800	64,900	-		
Holland	6,783	-	-	21,274	-	-	-	-		
Hollandale	7,733	-	32,037	770	-	37	-	-		
Hopkins	104,879	5,000	32,166	347,718	-	8,816	514,610	109,300		
Houston	13,843	-	5,000	25,958	-	2,580	-	-		
Howland Area	4,497	-	2,000	11,501	-	700	-	-		
Howard Lake	21,621	2,936	7,724	27,478	-	3,750	78,296	-		
Hoyt Lakes	10,832	2,000	17,294	33,127	26	3,375	64,800	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Hugo	52,286	898	-	52,635	-	8,869	33,256	-		
Ideal	23,215	-	10,000	49,014	-	1,198	126,680	-		
Industrial	6,709	-	5,000	20,445	-	2,982	27,578	-		
International Falls	54,654	2,000	-	70,889	365	600	92,167	-		
Inver Grove Heights	193,857	3,000	27,237	329,663	-	7,887	71,025	-		
Iona	3,513	-	-	2,163	1,320	423	-	-		
Ironton	9,737	-	3,080	18,735	-	3,269	-	3,517		
Isanti	65,653	1,000	6,000	161,568	-	7,517	53,000	-		
Isle	30,942	-	-	32,810	120	1,715	-	-		
Jackson	28,837	-	4,370	46,121	4,849	500	87,352	-		
Jacobson	6,827	-	-	9,027	-	444	3,465	-		
Janesville	20,091	1,000	4,378	23,193	71	3,354	29,043	-		
Jasper	9,643	-	2,500	16,596	200	1,197	-	-		
Jeffers	7,717	-	-	15,239	-	376	-	-		
Jordan	40,746	-	75,608	17,574	-	3,903	-	-		
Kandiyohti	11,470	1,000	5,895	28,889	-	1,710	38,373	-		
Karlstad	11,714	-	-	4,537	30	-	14,630	-		
Kasota	19,980	1,359	8,500	39,914	-	1,100	6,178	-		
Kasson	34,088	2,805	-	48,596	3,000	5,341	75,850	-		
Keewatin	8,408	1,000	17,809	5,063	8,351	1,847	42,600	-		
Kelliher	10,171	-	463	14,681	-	250	-	-		
Kellogg	9,174	-	11,451	24,390	-	2,909	-	-		
Kennedy	6,073	770	-	2,888	4,000	590	8,470	-		
Kensington	9,296	-	3,664	4,093	-	450	-	-		
Kettle River	7,545	2,675	-	12,550	-	1,442	33,203	-		
Kilkenny	9,606	-	7,000	16,122	-	5,245	880	-		
Kimball	18,063	-	5,000	16,923	2,438	1,607	22,750	-		
Kinney	7,793	-	-	5,312	-	133	-	-		
La Crescent	35,910	-	2,000	39,039	2,000	2,155	9,240	-		
Lafayette	13,365	1,000	1,500	34,930	877	898	-	15,058		

**Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Lake Benton	13,760	907	1,000	3,080	15	350	-	-		
Lake Bronson	5,536	1,287	-	1,332	3,185	834	385	-		
Lake City	48,591	1,000	15,900	49,263	-	95	41,000	-		
Lake Crystal	26,092	2,000	7,500	43,438	-	800	36,000	-		
Lake Elmo	55,405	-	-	94,963	456	6,494	-	-		
Lake Henry	6,947	347	-	8,711	1,196	305	1,980	-		
Lake Kabetogama	8,087	-	-	15,395	-	412	2,218	6,720		
Lake Lillian	7,508	-	1,000	3,089	-	-	5,067	-		
Lake Park	17,501	2,491	2,400	16,531	144	1,730	27,000	-		
Lake Wilson	7,290	374	400	5,772	-	527	4,114	-		
Lakefield	18,762	-	5,000	26,521	500	1,930	-	-		
Lakeland	5,920	1,000	30,000	9,723	-	445	21,800	-		
Lakeville	304,523	4,000	83,511	383,941	-	12,851	140,250	30,784		
Lakewood	11,530	-	-	27,844	-	250	-	-		
Lamberton	9,830	-	1,000	18,945	230	165	-	-		
Lancaster	7,760	-	-	5,263	500	550	-	-		
Lanesboro	12,655	-	3,500	17,941	5,000	715	-	-		
Lasalle	5,031	-	-	5,775	60	-	-	-		
Le Roy	10,181	1,600	-	8,995	194	815	13,186	-		
Le Sueur	36,358	1,000	1,330	64,218	-	-	59,921	-		
Leaf Valley	7,462	-	8,890	27,350	-	605	-	-		
Lester Prairie	12,592	4,000	9,500	25,621	-	4,378	120,750	-		
Lewiston	27,057	1,585	4,000	96,731	165	811	37,435	-		
Lewisville	8,796	-	-	6,316	-	681	-	-		
Lexington	10,851	2,000	9,200	19,298	-	75	74,340	-		
Lindstrom	35,136	-	4,250	63,199	-	3,450	-	-		
Linwood	28,107	7,335	7,500	47,590	130	313	83,700	-		
Lismore	8,880	825	-	10,977	6,000	934	17,700	-		
Litchfield	56,272	1,000	-	40,129	30	1,465	41,376	517		
Little Canada	60,512	-	15,000	140,760	-	5,375	-	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	State Aid	Supplemental Revenues					Expenditures				
		Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Little Falls	80,793	4,000	8,000	81,719	-	5,108	158,658	-			
Littlefork	10,128	1,000	4,594	9,806	-	447	17,796	-			
Long Prairie	34,023	1,000	3,881	19,321	-	1,569	-	-			
Loretto	31,904	-	80,000	111,935	-	3,084	12,166	-			
Lower Saint Croix Valley	51,185	2,000	-	136,978	100	5,979	97,930	-			
Lowry	8,889	-	5,000	23,939	1,611	-	3,635	-			
Lucan	8,495	574	-	4,538	48	1,009	6,314	-			
Lutsen	13,165	-	7,719	12,635	-	650	-	-			
Lynd	5,797	700	-	9,126	-	-	7,700	-			
Mabel	8,826	-	730	6,843	2,070	625	28,737	-			
Madelia	19,826	1,000	1,983	20,618	-	190	30,400	-			
Madison	14,646	1,000	3,185	28,410	-	1,386	21,000	300			
Madison Lake	14,350	2,571	2,650	32,553	215	3,046	37,930	-			
Mahnomen	14,016	1,000	800	23,920	750	-	42,270	-			
Mahtomedi	78,849	1,000	8,000	129,203	6,000	-	18,400	-			
Mahtowa	6,287	2,000	4,547	3,314	-	938	24,000	-			
Makinen	7,087	-	5,500	3,320	-	100	21,000	-			
Mantorville	12,781	746	3,500	25,780	-	-	26,880	-			
Maple Hill	6,864	-	15,000	8,101	156	475	-	-			
Maple Lake	47,496	-	13,000	56,835	155	4,015	-	-			
Maple Plain	27,773	-	17,500	72,777	-	2,060	-	-			
Mapleton	18,613	540	5,625	55,744	15	2,875	5,940	-			
Maplewood	235,019	2,000	86,000	524,886	-	18,426	102,047	-			
Marble	7,696	1,000	8,000	33,980	-	3,774	29,000	60			
Marshall	85,814	4,000	-	200,536	-	4,797	230,913	-			
Mayer	9,248	-	11,794	43,761	9	3,034	-	-			
Maynard	9,431	-	-	20,270	-	-	-	-			
Mc Davitt	7,444	2,530	-	20,701	24	24	29,200	-			
Mc Grath	8,183	-	-	5,130	-	-	-	-			
Mc Gregor	32,219	-	-	32,741	-	60	-	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Mc Intosh	6,575	1,000	2,531	17,442	-	585	13,000	-			
Mc Kimley	4,270	-	-	2,111	12	-	-	-			
Meadowlands	5,618	-	-	2,393	50	601	-	-			
Medford	12,211	-	11,000	26,001	-	2,035	-	-			
Melrose	27,917	2,000	2,700	29,332	-	1,585	50,000	1,200			
Menahga	13,123	1,000	2,000	14,387	15	-	48,300	-			
Middle River	7,331	-	-	5,155	-	344	-	-			
Miesville	11,598	2,246	1,800	25,938	-	446	9,865	-			
Milaca	40,072	2,000	-	63,693	253	3,556	93,304	-			
Milan	8,114	-	-	24,945	4,000	-	-	-			
Miltona	11,762	2,168	5,500	7,046	-	633	34,917	-			
Minneota	16,207	1,000	3,742	33,259	-	30	22,863	100			
Minnesota City	6,195	-	-	399	14	-	-	-			
Minnesota Lake	9,661	2,211	2,000	22,946	2,136	3,724	48,321	-			
Mission	19,900	-	-	11,718	-	135	-	4,220			
Montevideo	34,277	3,000	2,406	83,801	-	-	138,043	-			
Montgomery	27,232	6,000	20,000	37,171	-	1,600	193,740	-			
Monticello	98,518	3,000	-	111,261	150	2,507	1,835	-			
Montrose	14,967	1,000	29,989	27,067	26	7,295	44,500	-			
Moose Lake	29,818	-	4,564	36,702	200	2,364	-	200			
Mora	56,121	1,000	-	70,769	-	2,430	47,676	-			
Morgan	13,205	-	2,559	50,959	-	3,336	-	-			
Morris	32,035	1,000	21,750	84,879	13,625	3,994	30,992	-			
Morristown	20,616	1,704	5,000	44,900	-	1,200	63,144	-			
Morton	7,730	1,000	4,954	8,871	-	1,327	17,000	-			
Motley	16,247	3,000	11,753	30,546	-	2,077	109,496	-			
Mountain Iron	15,527	2,000	10,800	24,916	398	1,872	69,200	-			
Mountain Lake	17,826	1,000	-	11,776	-	2,335	34,600	-			
Nashauk	15,482	1,478	8,428	28,055	-	3,985	18,414	-			
Nassau	7,748	-	-	2,245	-	410	650	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Nevis	20,447	1,000	6,315	3,302	100	930	20,000	-			
New Brighton	133,920	1,000	44,000	216,225	-	4,664	20,572	-			
New Germany	10,408	-	6,000	25,434	10,027	-	21,837	-			
New London	36,854	-	5,000	32,159	14,869	16,526	31,523	-			
New Market	41,241	-	58,670	26,874	22,208	-	-	-			
New Munich	6,575	808	2,000	5,092	126	-	8,893	-			
New Prague	65,265	1,000	-	50,199	-	154	64,250	-			
New Richland	18,226	1,493	-	11,291	-	592	19,669	-			
New Scandia	34,176	1,000	44,667	57,874	3,000	723	-	-			
New York Mills	17,800	-	1,500	17,972	54	956	-	-			
Newfolden	9,269	-	-	2,376	-	154	14,800	-			
Newport	21,293	1,000	21,000	53,933	-	8,397	31,180	-			
Nicollet	23,034	2,000	2,824	48,035	3,100	227	50,404	-			
Nisswa	52,175	-	9,997	55,315	573	-	-	-			
Normanna	5,188	-	3,207	178	-	-	-	-			
North Branch	63,307	3,778	-	74,596	-	5,202	48,475	-			
North Mankato	65,239	-	12,489	111,944	-	6,111	-	-			
North St. Paul	66,761	1,000	-	68,370	-	7,452	99,600	-			
North Star Township	4,928	-	1,500	3,426	-	205	-	-			
Northfield	143,006	-	46,814	323,394	5,800	3,400	-	-			
Northland	4,564	-	-	6,763	-	-	1,150	-			
Northome	8,096	-	-	9,325	18	1,353	-	-			
Norwood Young America	26,016	4,000	32,571	39,411	-	1,012	144,257	-			
Oak Grove	56,790	582	9,000	85,279	-	-	896	-			
Oakdale	162,919	2,000	-	208,922	96,301	18,572	-	-			
Odin	5,038	-	-	3,799	-	873	-	-			
Ogilvie	18,058	-	6,000	6,356	120	700	-	-			
Okabena	7,717	-	-	8,197	44	-	13,750	-			
Olivia	19,745	-	-	17,964	-	1,000	-	-			
Onamia	21,869	1,000	-	10,394	-	3,284	13,768	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Ormsby	5,785	-	-	4,206	-	740	-	-			
Oronoco	8,492	-	-	6,271	4,026	-	-	-			
Orr	11,292	-	4,589	12,727	-	920	-	-			
Ortonville	13,856	1,000	-	58,268	-	1,836	17,000	-			
Osakis	24,228	-	13,000	51,842	21	3,147	-	-			
Osseo	12,441	-	6,148	48,601	-	3,235	45,428	-			
Ostrander	5,427	-	500	3,155	21	338	7,865	-			
Ottertail	14,915	-	8,100	28,532	-	-	-	-			
Owatonna	155,132	-	3,000	189,472	-	3,627	-	-			
Palisade	9,326	-	970	7,433	-	1,615	-	-			
Palo	10,086	2,000	6,500	24,153	-	2,152	-	-			
Park Rapids	77,993	-	-	107,304	-	15	-	-			
Parkers Prairie	11,039	-	6,756	23,491	102	625	-	-			
Paynesville	34,127	-	5,000	51,374	130	1,980	-	-			
Pelican Rapids	49,961	3,000	-	33,521	-	1,113	114,096	-			
Pemberton	6,595	934	1,000	3,881	-	935	10,273	-			
Pennock	11,928	2,234	1,397	12,407	1,450	975	2,640	-			
Pequaywan	5,795	221	-	5,222	-	295	-	-			
Pequot Lakes	39,773	-	37,568	25,614	-	2,447	-	-			
Perham	35,462	750	-	64,189	251	1,341	10,349	-			
Pierz	40,154	1,000	11,700	36,335	-	5,080	45,800	-			
Pike-Sandy-Britt	15,324	3,172	-	11,275	(750)	2,699	34,893	-			
Pillager	28,989	-	20,000	38,065	130	1,980	-	-			
Pine Island	42,990	2,000	7,574	33,930	25	1,500	65,324	-			
Pine River	26,674	-	11,172	35,803	9,106	2,653	112,656	-			
Plato	10,026	-	5,000	45,426	8,036	3,104	-	-			
Porter	9,285	59	5,000	21,870	-	-	-	-			
Preston	15,807	1,000	4,500	32,537	23	-	47,300	-			
Princeton	58,244	3,712	18,500	104,579	-	6,276	179,494	-			
Prinsburg	7,712	-	-	9,856	-	1,946	-	-			

**Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Prior Lake	182,789	1,000	20,000	244,072	-	762	119,000	-			
Proctor	22,345	1,000	5,000	21,071	-	-	23,091	-			
Randall	13,661	-	26,875	30,116	3,000	1,643	8,696	2,750			
Randolph	22,481	-	4,000	45,749	-	500	21,400	-			
Raymond	11,138	-	1,500	21,770	105	-	-	-			
Red Wing	109,877	204	-	83,320	240	5,337	3,026	-			
Redwood Falls	39,723	2,000	18,600	100,784	-	-	116,433	-			
Remer	20,245	-	8,697	19,488	-	1,002	-	-			
Renville	12,708	1,412	8,067	15,713	-	1,281	21,286	-			
Rice	18,893	-	1,854	23,234	250	3,320	-	-			
Rice Lake	21,433	2,000	9,830	18,029	-	3,830	70,600	-			
Richmond	24,040	-	10,800	22,503	-	2,908	1,113	-			
Rockford	24,313	-	-	43,508	-	-	-	-			
Rockville	20,678	1,544	2,639	35,402	-	-	31,665	-			
Rogers	70,724	423	9,000	51,572	-	-	-	-			
Rollingstone	11,453	-	-	4,352	-	-	-	-			
Rose Creek	8,089	-	-	10,204	-	500	-	-			
Roseau	35,288	2,000	3,500	76,319	-	-	24,936	-			
Rosemount	112,929	-	143,300	249,542	527	7,858	-	-			
Rothsay	11,927	-	-	26,660	-	1,684	2,970	-			
Royalton	13,344	-	2,500	9,688	-	779	-	-			
Rush City	29,883	-	5,229	48,499	4,038	-	42,057	59,642			
Russell	7,903	-	-	4,025	-	1,351	-	-			
Ruthon	7,533	374	425	8,944	2,707	384	4,118	-			
Sabin-Elmwood	8,094	-	-	9,871	-	630	-	-			
Sacred Heart	9,644	1,884	-	6,176	-	816	16,000	9,724			
Saint Anthony	52,275	-	6,000	103,572	-	5,122	-	-			
Saint Bonifacius	34,817	1,000	24,797	47,306	-	3,906	58,500	-			
Saint Charles	27,980	1,000	7,700	50,257	-	2,146	32,500	-			
Saint Clair	21,765	2,000	10,000	43,276	-	3,168	74,600	-			

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Saint Francis	31,821	-	29,741	77,757	7,261	2,888	-	-		
Saint James	32,232	1,834	4,198	97,520	-	8,209	11,692	-		
Saint Joseph	47,012	-	3,879	73,865	-	4,259	6,195	-		
Saint Leo	9,308	1,188	-	8,725	-	500	13,068	-		
Saint Martin	9,256	-	12,050	40,526	12,176	13,590	-	-		
Saint Michael	56,865	-	28,433	46,872	-	3,766	-	-		
Saint Paul Park	29,915	1,000	15,000	81,520	-	6,569	69,000	-		
Saint Peter	59,708	2,000	2,592	58,780	-	3,439	90,000	-		
Saint Stephen	21,164	1,000	13,716	42,073	5	1,983	37,750	-		
Sanborn	7,347	-	2,000	2,950	363	850	-	-		
Sandstone	24,038	-	-	12,724	-	2,250	1,320	-		
Sartell	69,352	1,000	6,000	68,042	-	1,300	-	-		
Sauk Centre	40,630	-	3,500	47,330	-	2,318	-	-		
Sauk Rapids	96,437	2,000	5,000	79,748	-	-	-	-		
Scandia Valley	14,219	1,000	-	30,680	105	1,136	27,400	-		
Scanlon	6,563	-	472	21,671	-	3,275	-	-		
Schroeder	4,677	1,000	1,150	13,724	-	1,095	12,968	-		
Sebeka	18,548	1,000	3,000	61,958	252	1,600	34,150	-		
Sedan	5,418	-	-	396	58	531	-	-		
Shakopee	184,964	1,000	232,880	308,544	-	8,458	519,788	-		
Shelly	7,553	-	-	7,957	-	2,565	-	-		
Sherburn	9,915	-	2,000	31,761	7,541	872	-	-		
Shevlin	7,753	-	5,000	13,745	-	-	-	-		
Silica	6,350	720	4,000	20,143	-	-	7,920	-		
Silver Bay	15,376	1,000	-	27,723	-	721	21,000	-		
Silver Lake	12,916	1,000	7,505	5,924	-	569	-	-		
Slayton	17,921	1,000	7,732	23,300	-	1,436	28,300	-		
Sleepy Eye	34,825	-	2,000	25,185	-	1,246	-	-		
Solway	11,585	(1,222)	-	13,032	-	1,643	-	-		
Solway Rural	8,023	-	-	6,062	60	657	-	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
South Haven	17,138	1,000	9,004	21,330	110	2,199	-	-		
Spicer	23,103	660	3,000	16,512	-	5,569	7,260	-		
Spring Grove	12,732	-	1,000	6,149	-	2,360	18,679	-		
Spring Valley	21,477	-	4,200	53,918	-	3,280	-	-		
Springfield	19,269	1,390	-	31,960	-	4,855	25,954	-		
Squaw Lake	9,473	-	-	19,050	-	1,795	-	-		
Stacy-Lent Area	25,000	1,000	10,000	35,939	96	5,662	-	-		
Staples	25,923	1,000	5,180	27,877	-	2,320	28,084	-		
Starbuck	18,219	1,900	-	13,162	-	620	29,150	-		
Stephen	11,176	1,000	1,000	18,980	-	321	22,292	-		
Stewart	9,971	1,000	10,000	15,605	-	1,291	-	-		
Stewartville	48,084	-	-	77,747	15,900	3,045	37,400	-		
Stillwater	162,008	-	-	292,383	-	6,961	130,809	-		
Storden	8,500	524	863	17,533	-	200	-	-		
Sturgeon Lake	6,254	1,445	-	6,812	2,500	-	21,091	2,000		
Sunburg	8,357	449	-	1,328	22	-	4,943	-		
Taconite	5,549	3,000	4,900	10,808	109	1,079	45,341	-		
Taunton	5,416	-	225	1,338	-	33	-	5,500		
Taylor's Falls	9,819	-	-	72,940	300	3,926	-	-		
Thief River Falls	57,627	-	-	80,670	4,267	2,343	-	-		
Thomson	23,954	1,000	8,000	49,706	-	3,214	24,283	-		
Tofte	6,083	-	5,000	11,401	145	584	-	-		
Tower	7,576	20	5,100	10,501	53	3,359	224	-		
Tracy	19,616	3,000	2,500	23,914	216	1,630	79,272	-		
Trimont	10,779	-	2,500	9,982	-	500	-	-		
Truman	12,389	1,972	-	24,712	1,500	-	30,096	-		
Twin Lakes (City)	6,248	-	-	4,744	-	37	13,746	-		
Twin Lakes (VFD)	5,548	1,000	-	3,369	265	-	11,800	-		
Twin Valley	10,090	1,199	-	23,200	108	257	8,025	-		
Two Harbors	44,079	870	2,000	63,492	-	4,051	9,570	-		

**Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Tyler	10,534	2,532	1,000	15,286	61	-	27,852	-		
Upsala	9,451	-	1,500	3,883	4,109	400	3,704	-		
Vadnais Heights	86,406	1,000	-	105,164	-	7,260	57,339	-		
Vergas	16,296	500	-	16,567	23	100	-	-		
Verndale	10,024	72	1,200	60,511	12,471	-	792	-		
Vernon Center	7,706	1,000	-	7,419	-	1,235	12,000	-		
Vesta	6,570	-	183	4,881	-	400	20,125	-		
Victoria	43,482	817	29,000	46,852	-	1,829	8,984	-		
Villard	9,266	-	4,500	5,277	-	710	14,674	-		
Vining	5,805	-	-	5,905	-	430	15,063	-		
Wabasha	23,714	-	5,022	54,610	-	2,936	-	-		
Waconia	65,753	2,000	10,000	97,196	-	4,369	55,486	-		
Wadena	28,674	1,000	3,950	71,214	575	1,520	-	-		
Waite Park	40,564	-	5,000	58,902	-	-	-	-		
Waldorf	8,848	1,380	-	11,163	220	53	-	-		
Walker	47,400	3,000	13,519	69,284	-	122	121,700	-		
Walnut Grove	7,765	-	1,000	5,014	-	-	-	-		
Walters	6,567	-	-	5,409	-	-	-	-		
Warba	8,288	824	-	5,837	-	150	813	-		
Warren	16,079	-	-	29,281	1,000	1,600	3,014	6,692		
Warroad	27,125	1,000	-	20,817	-	-	19,831	-		
Waseca	66,147	1,000	5,000	136,530	-	-	54,609	-		
Watertown	39,067	2,634	15,000	67,217	8,500	-	45,550	-		
Waterville	16,154	-	-	26,096	-	5,184	-	-		
Watkins	12,470	-	6,500	36,141	1,418	1,617	-	-		
Watson	7,819	1,000	1,200	27,423	-	1,660	26,381	-		
Waubun	7,757	-	-	3,885	-	565	-	-		
Waverly	12,665	1,000	10,000	24,678	-	-	53,000	-		
Welcome	9,636	1,000	5,164	6,008	2,185	725	16,750	-		
Wendell	7,759	-	-	4,877	-	920	9,350	-		

Table 4-A
Revenues and Expenditures for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
West Concord	15,346	-	-	10,288	-	1,300	-	-			
Westbrook	10,218	2,000	1,250	9,121	-	10	33,200	-			
Wheaton	17,360	-	23,376	56,334	6,000	104	-	-			
Willmar	96,334	2,000	10,000	69,391	1,115	7,585	86,789	-			
Willow River	7,013	-	4,000	8,786	-	-	-	-			
Wilmont	9,264	1,000	-	11,703	3,157	402	12,700	-			
Wilson	11,614	2,000	6,271	33,508	4,122	4,238	26,000	-			
Windom	37,086	2,000	5,000	89,686	-	1,676	32,335	-			
Winnebago	14,949	1,000	4,000	13,321	-	5,362	16,225	-			
Winsted	18,629	-	13,700	41,466	-	5,455	-	-			
Wolf Lake	11,035	-	60	16,144	2,000	-	-	-			
Wood Lake	7,720	800	758	8,824	4,000	300	11,010	-			
Woodbury	350,083	1,514	-	666,145	-	11,381	31,469	-			
Woodstock	5,953	-	-	8,123	-	-	-	-			
Wrenshall	9,772	420	-	26,040	-	1,688	4,620	-			
Wright	7,260	2,000	2,000	9,499	-	300	28,588	-			
Wykoff	7,931	1,000	10,854	30,029	-	600	21,000	-			
Wyoming	31,395	1,000	13,000	20,593	507	4,365	22,175	-			
Zimmerman	58,089	-	30,000	49,391	-	5,326	-	-			
Zumbro Falls	14,542	2,000	4,459	28,251	76	2,174	11,720	-			
Totals	15,456,748	481,550	4,036,956	23,784,927	596,317	1,166,235	15,194,279	442,657			

* The All Other column includes, but is not limited to, donations, transfers and other income.

**Table 4-B
Revenues and Expenditures for Defined Contribution Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues										Expenditures		
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits					
Alaska	6,602	669	-	6,351	-	150	7,357	-	-	-			
Albany	19,350	1,000	16,250	30,404	-	135	21,015	-	-	-			
Andover	165,915	1,000	50,000	280,346	-	3,825	140,182	-	-	-			
Anoka-Champlin	239,350	3,000	10,000	425,367	-	10,214	505,070	-	-	-			
Ashby	10,980	1,238	4,984	8,696	3,500	297	20,412	-	-	-			
Austin	50,750	-	-	69,390	-	6,756	11,492	-	-	-			
Brewster	12,241	230	-	16,538	-	257	-	2,529	-	-			
Brooklyn Park	404,569	3,000	28,680	904,922	-	13,828	360,969	-	-	-			
Callaway	9,125	-	-	5,125	-	50	-	-	-	-			
Cologne	17,597	-	6,200	28,444	-	5,516	-	-	-	-			
Columbia Heights	103,739	-	-	172,889	726	7,074	-	-	-	-			
Coon Rapids	360,428	1,000	-	436,822	11	35,920	234,384	-	-	-			
Crane Lake	5,438	-	-	6,646	141	15	-	-	-	-			
Crosslake	38,966	-	15,384	75,004	-	3,350	-	-	-	-			
Dalbo	14,165	-	-	32,805	5,858	-	-	-	-	-			
Dilworth	29,110	1,000	6,500	69,097	101	-	33,040	-	-	-			
Donnelly	10,421	-	-	11,698	1,914	880	6,959	-	-	-			
Eagan	431,421	1,000	138,932	855,629	-	22,660	69,624	-	-	-			
Edina	423,770	3,000	-	632,615	-	42,255	548,640	-	-	-			
Elbow Lake	10,540	1,466	3,000	19,846	-	-	13,533	-	-	-			
Elgin	18,482	671	-	12,061	-	3,273	7,380	-	-	-			
Ellsburg	4,945	-	3,000	5,690	46	905	-	4,293	-	-			
Embarrass	7,796	-	-	5,205	-	525	-	-	-	-			
Erskine	7,374	1,000	2,500	17,069	-	60	14,027	-	-	-			
Falcon Heights	56,576	-	-	144,055	2,000	5,796	1,009	-	-	-			
Fisher	10,043	-	-	7,383	6,042	2,225	-	-	-	-			
Fosston	17,841	-	2,000	9,866	-	1,047	-	-	-	-			
Fountain	7,738	-	500	5,039	-	-	-	-	-	-			
Freeport	13,887	-	3,700	19,996	-	-	-	-	-	-			
Fridley	169,765	-	-	256,666	-	10,789	82,946	-	-	-			

**Table 4-B
Revenues and Expenditures for Defined Contribution Plans
For the Year Ended December 31, 2006**

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Gary	6,187	-	-	1,618	84	195	-	-		
Gibbon	15,260	1,000	2,500	17,566	-	889	21,715	-		
Glenville	10,433	-	66	14,246	-	598	-	-		
Goodhue	33,580	2,000	-	96,942	-	-	81,231	-		
Hardwick	6,960	2,000	-	4,893	-	843	25,826	-		
Hawley	20,169	1,000	6,600	46,793	-	15	47,348	-		
Kelsey	6,192	-	-	-	-	-	-	-		
Kenyon	25,366	3,000	3,000	56,340	-	125	54,803	-		
Kerkhoven	10,131	2,688	-	20,110	-	357	35,390	-		
Kiester	8,100	-	-	12,976	-	264	-	-		
Lake George	8,315	-	-	8,419	1,874	-	-	-		
Lakeport	13,482	2,321	9,849	12,342	-	669	18,779	-		
Le Center	21,655	-	6,000	19,787	-	2,657	24,301	-		
London	5,389	421	-	1,278	-	775	4,633	-		
Longville	37,345	3,000	15,750	12,903	-	1,625	127,071	-		
Lyle	6,939	-	-	2,010	-	1,269	-	-		
Magnolia	4,632	653	750	1,122	-	811	7,179	-		
Maple Grove	385,541	4,000	179,119	965,930	-	9,259	321,695	-		
Marietta	7,405	-	-	4,043	-	-	-	-		
Marine-On-St Croix	12,904	4,985	9,000	35,298	-	523	78,255	-		
Mazeppa	10,893	1,000	5,570	19,232	-	-	15,258	-		
Medicine Lake	7,333	-	12,000	60,221	-	2,450	-	-		
Mendota Heights	106,086	3,000	41,969	209,043	-	2,310	132,014	-		
Mentor	5,290	667	-	4,346	-	-	7,342	-		
Millerville	6,574	1,000	13,400	23,164	-	2,739	27,250	-		
Milroy	5,812	-	-	5,136	120	625	-	-		
Murdock	6,217	-	2,200	12,854	-	-	-	-		
Myrtle	9,648	-	-	14,084	-	-	-	-		
Nodine	6,649	-	300	15,184	108	-	-	-		
Northrop	5,802	-	1,200	7,465	8	-	-	-		

Table 4-B
Revenues and Expenditures for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Revenues							Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits			
Odessa	5,111	-	-	2,047	-	355	-	-			
Oklee	6,952	-	-	2,155	-	868	18,680	-			
Perch Lake	5,636	-	-	962	7,500	-	-	-			
Plainview	29,692	-	4,400	28,320	-	-	-	-			
Plummer	9,276	198	-	15,881	-	512	2,173	-			
Ramsey	129,028	-	12,000	135,389	-	2,777	1,000	-			
Red Lake Falls	12,729	258	2,000	11,453	-	400	258	-			
Round Lake	7,549	-	5,000	13,861	17	-	-	-			
Rushford	24,384	-	2,250	22,754	-	2,571	-	-			
Rushmore	8,127	-	-	2,299	-	475	-	-			
Saint Hilaire	7,374	212	-	5,110	-	775	63	-			
Seaforth	5,418	-	-	1,582	-	-	6	-			
South Bend	8,113	-	13,826	23,705	-	-	-	-			
Swanville	10,769	-	4,000	16,928	-	225	-	-			
Ulen	8,495	1,000	300	4,937	-	-	13,371	-			
Underwood	19,329	-	500	18,557	-	-	-	-			
Vermilion Lake	6,586	-	1,300	14,386	-	610	-	-			
Wabasso	9,637	-	1,498	10,997	-	535	-	-			
Wanamingo	19,789	-	-	25,080	-	-	-	-			
Wanda	7,727	-	-	3,696	-	-	-	-			
Wayzata	67,243	-	45,000	101,709	22,000	2,720	146,499	-			
Wells	20,663	1,000	6,250	30,072	3,180	21	16,045	-			
West Metro	250,391	-	109,276	416,095	-	14,006	-	147,839			
Williams	9,207	-	-	14,175	-	-	-	-			
Winger	5,430	-	-	3,713	-	-	-	-			
Winthrop	14,141	1,000	7,280	22,479	5,000	812	36,926	-			
Zumbrota	24,947	-	23,564	45,700	211	2,310	-	-			
Totals	4,228,956	55,677	839,347	7,271,051	60,441	236,772	3,343,150	154,661			

* The All Other column includes, but is not limited to, donations, transfers and other income.

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Table 4-C
Revenues and Expenditures for Other Plan Types
For the Year Ended December 31, 2006

Relief Association	Revenues						Expenditures			
	State Aid	Supplemental Benefit Reimbursements	Municipal Contributions	Investment Earnings	All * Other	Administration	Service Pensions	Other Benefits		
Apple Valley	297,409	-	208,630	313,066	-	35,352	192,579	-		
Appleton	23,611	-	-	34,227	200	592	6,768	-		
Benson	29,215	-	-	30,715	231	2,656	35,400	-		
Chanhassen	155,540	-	-	213,802	-	5,660	46,150	-		
Chaska	126,577	-	165,941	334,368	-	6,679	216,444	-		
Eden Prairie	460,644	-	286,356	1,559,685	-	17,287	551,684	-		
Fairmont	72,930	1,000	39,602	287,170	9,450	15,794	128,505	-		
Glencoe	39,490	1,000	58,342	79,989	-	4,777	36,634	-		
Hutchinson	99,592	-	11,290	178,548	-	11,702	134,678	-		
Lake Johanna	300,434	4,000	71,875	411,270	-	22,803	594,436	-		
Luverne	31,638	1,000	-	104,283	-	1,500	49,096	-		
Minnetonka	400,304	-	-	1,219,662	-	27,768	316,230	3,000		
Mound	116,354	-	111,980	343,849	-	9,616	233,854	-		
New Ulm	86,119	1,500	34,473	248,522	-	11,513	137,422	8,338		
Pine City	58,880	-	14,000	93,671	-	4,614	44,550	1,500		
Pipestone	28,800	1,660	28,500	61,476	275	4,602	58,096	748		
Plymouth	489,376	2,000	-	538,244	29,470	28,140	317,087	-		
Robbinsdale	84,123	-	100,000	163,683	-	10,616	103,040	-		
Roseville	234,587	-	122,290	943,479	-	36,100	413,339	-		
Savage	142,423	1,000	184,514	326,718	-	14,229	158,824	5,525		
Spring Lake Park	404,954	-	185,000	932,286	-	19,983	349,656	-		
White Bear Lake	253,632	2,000	-	524,282	-	20,508	509,430	-		
Worthington	56,128	2,000	103,804	133,582	-	-	143,729	1,000		
Totals	3,992,760	17,160	1,726,597	9,076,577	39,626	312,491	4,777,631	20,111		

* The All Other column includes, but is not limited to, donations, transfers and other income.

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How to Read Tables 5-A Through 5-C

Tables 5-A, 5-B and 5-C provide information regarding relief association membership and bylaw provisions in effect at the end of 2006.

Active Members – Active members in the relief association at the end of 2006.

Lump Sum – Retirees who received a lump sum pension during 2006.

Survivor – Survivor benefits paid during 2006.

Disability – Disability benefits paid during 2006.

Monthly – Retirees or beneficiaries receiving a monthly pension during 2006. (For “Other Plan Types” only.)

Deferred Members – Members no longer active in the fire department or relief association who are entitled to, but have yet to receive, a service pension.

Minimum Retirement Age – The minimum age at which a member may receive a service pension distribution. State law requires that members be at least age 50 to receive payment of their service pension.

Active Service – The minimum years a member must serve with the affiliated fire department before becoming eligible for a service pension.

Active Membership – The minimum years a member must be a member of the relief association before becoming eligible for a service pension.

Treasurer – The amount of the treasurer’s faithful performance bond. By law, it must be 10 percent of assets, up to \$500,000.

Secretary – The amount of the secretary’s faithful performance bond, if applicable. State law does not require that the secretary be bonded.

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Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond	
	Active Members	Retired		Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor					
Ada	30	-	-	-	10	10	250,000	-
Adams	23	-	-	3	10	10	100,000	-
Adrian	26	1	-	2	10	10	150,000	-
Aitkin	28	5	-	1	10	10	200,000	200,000
Albert Lea Township	15	3	1	4	10	10	30,000	-
Albertville	30	1	-	7	10	10	40,000	-
Alborn	18	-	-	-	20	10	10,000	-
Alden	24	1	-	5	10	10	15,000	-
Alexandria	30	1	-	1	10	10	200,000	-
Almelund	30	1	-	1	10	10	30,000	-
Alpha	17	-	-	2	10	10	25,000	-
Altura	24	1	-	1	10	10	100,000	-
Amboy	19	1	-	-	10	10	20,000	-
Annandale	27	2	-	13	5	5	50,000	-
Argyle	25	2	-	5	10	10	15,000	-
Arlington	30	-	-	8	10	10	45,000	-
Arrowhead	13	-	-	-	5	5	10,000	-
Askov	22	-	-	5	10	10	25,000	25,000
Atwater	26	-	-	2	10	10	25,000	-
Audubon	23	-	1	6	5	5	25,000	25,000
Aurora	24	-	-	4	10	10	1,000,000	-
Avon	24	3	-	3	10	10	40,000	-
Babbitt	28	2	-	7	5	5	250,000	250,000
Backus	19	1	-	3	10	10	50,000	-
Badger	16	1	-	1	10	10	93,000	-
Bagley	24	-	-	3	10	10	30,000	-
Balaton	25	-	-	3	10	10	15,000	-
Baldwin	22	-	-	-	5	5	10,000	-
Balsam	22	1	-	1	10	10	50,000	-
Barnesville	26	1	-	2	10	10	40,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond		
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
Barnum	25	1	-	-	2	50	10	10	250,000	250,000
Barrett	17	-	-	-	8	55	10	10	500,000	-
Battle Lake	20	-	-	-	-	50	10	10	35,000	2,000
Baudette	24	1	-	-	4	50	5	5	250,000	-
Bayport	25	3	-	-	6	50	10	10	200,000	200,000
Beardsley	20	-	-	-	4	50	10	10	20,000	-
Beaver Bay	14	-	-	-	6	50	10	10	500,000	500,000
Beaver Creek	16	-	-	-	-	50	10	10	200,000	-
Becker	33	3	-	-	3	50	10	10	100,000	-
Belgrade	25	1	-	-	2	50	10	10	50,000	-
Belle Plaine	30	1	-	-	5	50	10	10	45,000	-
Bellingham	18	-	-	-	2	50	10	10	50,000	50,000
Belview	20	1	-	-	6	50	10	10	50,000	-
Bemidji	37	1	-	-	3	50	10	10	200,000	200,000
Bertha	15	1	-	-	2	50	10	10	15,000	-
Big Lake	32	-	-	-	8	50	5	5	75,000	-
Bigelow	20	-	-	-	2	50	5	5	10,000	10,000
Bigfork	19	1	-	-	1	50	10	10	50,000	50,000
Bird Island	22	3	-	-	5	50	10	10	20,000	-
Biwabik	16	-	-	-	1	50	5	5	50,000	-
Biwabik City	19	-	-	-	3	50	10	10	50,000	-
Blackduck	24	1	-	-	4	50	10	10	40,000	-
Blackhoof	24	-	-	-	3	50	10	10	10,000	10,000
Blomkest	17	2	-	-	1	55	10	10	20,000	-
Blooming Prairie	27	3	-	-	-	50	10	10	100,000	-
Blue Earth	29	-	-	-	3	50	5	5	100,000	-
Bluffton	16	-	-	-	-	50	20	10	15,000	-
Bovey	13	1	-	-	6	50	10	10	25,000	-
Bowlus	20	1	-	-	-	50	20	20	200,000	-
Boyd	19	-	-	-	2	50	10	10	15,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Braham	24	3	-	10	50	5	5	40,000	-
Brainerd	35	1	-	4	50	10	10	500,000	-
Brandon	25	2	-	3	50	5	5	25,000	-
Breckenridge	30	2	-	3	50	10	10	50,000	-
Breitung	20	2	-	-	50	10	10	20,000	-
Brevator	15	-	-	3	50	5	5	10,000	-
Briceilyn	20	-	-	3	55	10	10	20,000	-
Brimson	9	-	-	2	50	10	10	15,000	15,000
Brook Park	15	4	-	5	50	5	5	20,000	-
Brooten	23	1	-	3	50	10	10	300,000	-
Browerville	22	-	-	2	50	10	10	25,000	-
Browns Valley	21	-	-	-	50	20	10	20,000	-
Brownsdale	18	1	-	4	50	10	10	25,000	-
Brownsville	15	-	-	4	55	5	5	20,000	-
Brownnton	28	1	-	3	50	10	10	30,000	-
Buffalo	34	1	-	4	50	10	10	500,000	-
Buffalo Lake	23	-	-	10	50	5	5	30,000	-
Buhl	19	1	1	-	50	10	10	20,000	-
Butterfield	23	1	-	3	50	5	5	20,000	-
Buyck	12	-	-	-	50	5	5	5,000	-
Byron	31	-	-	13	50	10	10	40,000	40,000
Caledonia	34	-	-	1	50	10	10	200,000	-
Calumet	17	2	-	4	50	10	10	50,000	50,000
Cambridge	23	1	-	1	50	10	10	80,000	-
Canby	24	2	-	1	50	10	10	50,000	50,000
Cannon Falls	30	1	-	1	50	10	10	100,000	-
Canosia	19	1	-	3	50	10	10	25,000	-
Canton	20	-	-	-	50	15	10	20,000	20,000
Carlos	21	2	-	3	50	10	10	55,000	-
Carlton	16	3	-	6	50	10	10	200,000	200,000

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond		
	Active Members	Lump Sum	Retired		Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
			Survivor	Disability					
Carsonville	16	-	-	-	4	50	10	10,000	-
Carver	28	-	-	-	10	50	5	50,000	-
Cass Lake	16	1	-	-	2	50	10	50,000	-
Cataract	49	1	-	-	2	50	10	1,000,000	-
Centennial	43	5	-	-	24	50	10	225,000	-
Center City	23	-	-	-	2	50	10	30,000	-
Ceylon	22	2	-	-	-	50	10	20,000	-
Chandler	16	-	-	-	4	50	10	30,000	30,000
Chatfield	24	-	-	-	-	50	5	35,000	-
Cherry	19	-	-	-	6	50	5	100,000	-
Chisago	22	1	-	-	8	50	5	65,000	-
Chisholm	28	1	-	-	5	50	10	200,000	-
Chokio	20	3	-	-	-	50	10	20,000	-
Clara City	21	-	-	-	1	50	5	40,000	-
Claremont	15	-	-	-	3	50	10	50,000	-
Clarissa	22	1	-	-	1	50	10	10,000	10,000
Clarkfield	28	-	-	-	3	50	10	35,000	-
Clarks Grove	24	-	-	-	2	50	10	25,000	10,000
Clear Lake	28	4	-	-	6	50	10	165,000	165,000
Clearbrook	17	1	-	-	2	50	10	40,000	-
Clearwater	28	1	-	-	6	50	10	33,000	33,000
Clements	21	-	-	-	4	50	10	100,000	-
Cleveland	26	-	-	-	2	50	10	40,000	-
Clifton	16	1	-	-	6	50	5	30,000	30,000
Climax	21	1	-	-	2	50	10	10,000	-
Clinton [Big Stone]	22	2	-	-	3	50	10	12,000	-
Clinton [St Louis]	17	-	-	-	1	50	5	15,000	-
Cohasset	25	-	-	-	-	50	10	75,000	-
Cokato	24	1	-	-	5	50	5	50,000	50,000
Cold Spring	30	-	-	-	4	50	5	90,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond		
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
Coleraine	19	2	-	-	6	50	5	5	20,000	20,000
Colvill	13	-	-	-	-	50	5	5	10,000	-
Colvin	15	2	-	1	1	50	5	5	10,000	-
Comfrey	24	2	2	1	1	50	5	5	200,000	-
Cook	18	1	-	-	-	50	20	10	40,000	-
Cosmos	16	-	-	4	4	50	5	5	25,000	-
Cottage Grove	48	1	-	24	24	50	5	5	200,000	-
Cotton	20	1	-	5	5	50	5	5	15,000	-
Cottonwood	24	1	-	10	10	55	10	10	30,000	-
Courtland	22	-	-	3	3	50	10	10	30,000	-
Cromwell	24	-	-	-	-	50	20	10	25,000	-
Crooked Lake	20	1	-	-	-	50	5	5	20,000	-
Crookston	26	-	-	8	8	55	10	10	75,000	-
Crosby	30	1	-	6	6	50	5	5	50,000	50,000
Culver	15	-	-	-	-	50	10	10	2,500	-
Currie	24	-	-	-	-	50	10	10	16,000	-
Cuyuna	25	-	-	2	2	50	10	10	15,000	-
Cyrus	20	-	-	2	2	50	10	10	12,000	-
Dalton	24	-	-	3	3	50	10	10	20,000	-
Danube	19	-	-	8	8	50	10	10	30,000	30,000
Danvers	13	-	-	1	1	50	10	10	7,500	7,500
Darfur	18	-	-	-	-	50	10	10	20,000	-
Dassel	23	3	-	11	11	50	5	5	90,000	90,000
Dawson	24	1	-	5	5	50	10	10	50,000	-
Dayton	26	1	-	1	1	50	5	5	500,000	-
Deer Creek	17	1	-	2	2	50	10	10	15,000	-
Deer River	24	-	-	4	4	50	10	10	40,000	-
Deerwood	19	-	-	2	2	50	10	10	100,000	-
Delano	28	-	-	5	5	50	10	10	70,000	-
Delavan	17	3	-	1	1	50	5	5	20,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Dent	21	1	-	-	4	50	10	200,000	-
Detroit Lakes	30	1	2	-	8	50	5	160,000	-
Dexter	24	1	-	-	1	50	10	20,000	-
Dodge Center	23	-	-	-	3	50	10	300,000	300,000
Dover	18	2	-	-	-	50	10	25,000	-
Dovray	17	-	-	-	-	50	5	5,000	-
Dumont	20	-	-	-	2	50	10	10,000	-
Dunnell	16	-	-	-	-	50	10	100,000	-
Eagle Bend	23	1	-	-	2	50	10	30,000	-
Eagle Lake	20	1	-	-	5	50	10	40,000	40,000
East Bethel	36	-	-	-	4	50	10	100,000	-
East Grand Forks	33	3	-	-	1	50	10	100,000	100,000
Eastern Hubbard	19	1	-	-	3	55	10	25,000	-
Easton	21	-	-	-	2	50	10	20,000	-
Echo	21	-	-	-	3	50	10	20,000	-
Eden Valley	24	-	-	-	6	50	10	200,000	200,000
Edgerton	24	-	-	-	2	50	10	30,000	-
Eitzen	33	2	-	-	1	50	10	20,000	-
Elbow Tulaby Lakes	14	-	-	-	-	50	10	5,000	5,000
Elizabeth	22	-	-	-	1	50	10	30,000	-
Elk River	39	2	-	-	4	50	5	500,000	500,000
Ellendale	22	-	-	-	2	50	5	20,000	-
Ellsworth	25	-	-	-	2	55	10	20,000	15,000
Elmer	16	-	-	-	2	60	5	14,000	-
Elmore	18	2	-	-	1	50	10	60,000	-
Elrosa	24	2	-	-	8	55	5	30,000	-
Ely	32	-	-	-	1	50	10	500,000	-
Elysian	22	-	-	-	1	50	10	20,000	-
Emily	21	2	-	-	-	50	10	20,000	-
Emmons	24	1	-	-	2	50	10	50,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Evansville	30	-	-	4	50	10	10	15,000	-
Eveleth	19	2	-	5	50	5	5	50,000	-
Excelsior	42	1	-	10	50	10	10	330,000	-
Eyota	16	-	-	-	50	15	10	25,000	-
Fairfax	18	2	-	8	55	5	5	400,000	-
Fayal	18	6	-	1	50	10	10	40,000	-
Federal Dam	10	-	-	-	50	20	10	10,000	10,000
Fergus Falls	41	1	-	10	50	10	10	250,000	250,000
Fertile	25	-	-	5	50	10	10	30,000	-
Fifty Lakes	13	1	-	1	50	5	5	15,000	-
Finland	19	1	-	-	50	10	10	50,000	-
Flensburg	17	-	-	-	50	10	10	40,000	-
Floodwood	24	1	-	1	50	5	5	125,000	125,000
Foley	22	1	-	1	50	10	10	75,000	-
Forada	25	1	-	6	50	10	10	20,000	20,000
Forest Lake	31	1	-	5	50	5	5	150,000	-
Foreston	20	-	-	5	50	5	5	30,000	-
Franklin	20	1	-	5	50	10	10	30,000	-
Frazee	28	-	-	6	50	5	5	40,000	-
Fredenberg	20	-	-	5	50	10	10	40,000	40,000
French Township	27	-	-	1	50	10	10	15,000	15,000
Frost	22	-	-	2	50	10	10	20,000	-
Fulda	22	1	-	3	50	10	10	50,000	-
Garfield	25	-	-	6	50	10	10	25,000	-
Garrison	23	-	-	3	50	10	10	75,000	-
Garvin	14	-	-	1	50	5	5	25,000	-
Gaylord	25	-	-	2	50	10	10	50,000	50,000
Geneva	17	-	-	2	55	10	5	10,000	-
Ghent	20	-	-	-	50	10	10	10,000	-
Gilbert	20	-	1	2	50	20	5	35,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Glenwood	34	-	-	2	50	10	10	44,000	-
Glyndon	23	-	-	2	50	10	10	35,000	-
Gnesen	21	2	-	2	50	10	10	30,000	-
Golden Valley	47	6	-	16	50	10	10	500,000	500,000
Gonvick	20	-	-	1	50	10	10	25,000	-
Good Thunder	22	2	-	10	50	5	5	40,000	-
Goodland	13	-	-	3	50	5	5	7,000	-
Goodview	31	1	-	6	50	8	8	50,000	-
Graceville	25	1	-	1	50	10	10	20,000	-
Granada	20	-	-	4	50	10	10	35,000	-
Grand Lake	27	-	-	3	50	10	10	30,000	30,000
Grand Marais	25	-	-	1	50	10	10	300,000	300,000
Grand Meadow	23	1	-	6	50	10	10	30,000	-
Grand Rapids	29	2	-	7	50	10	10	175,000	-
Granite Falls	31	2	-	3	50	10	10	40,000	40,000
Green Isle	21	-	-	6	50	10	10	100,000	-
Greenbush	34	1	1	2	50	10	5	30,000	-
Greenwood	24	1	-	3	50	5	5	25,000	-
Grey Eagle	20	-	-	4	50	5	5	30,000	-
Grove City	16	4	-	7	50	10	10	25,000	-
Grygla	19	-	-	1	50	10	10	20,000	-
Hackensack	28	-	-	-	50	10	10	40,000	-
Hallock	28	2	-	4	50	10	10	100,000	-
Halstad	24	2	-	6	55	10	10	25,000	-
Ham Lake	34	2	-	8	50	5	5	150,000	150,000
Hamburg	26	2	-	1	50	10	10	40,000	-
Hamel	24	-	-	10	50	10	10	100,000	-
Hancock	24	2	-	3	50	10	10	100,000	-
Hanley Falls	21	1	-	3	50	10	10	25,000	-
Hanover	28	4	-	2	50	10	10	350,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond			
	Active Members	Retired		Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary		
		Lump Sum	Survivor						Disability	Deferred Members
Hanska	23	-	-	-	4	50	10	10	20,000	-
Harmony	25	4	-	-	3	50	10	10	30,000	-
Harris	26	1	-	-	3	50	10	10	50,000	-
Hartland	14	1	-	-	8	50	10	10	25,000	-
Hastings	56	1	-	1	7	50	5	5	500,000	-
Hayfield	23	3	-	-	4	50	10	10	50,000	-
Hayward	22	-	-	-	2	50	10	10	30,000	-
Hector	27	1	-	-	3	50	10	10	50,000	-
Henderson	23	2	-	-	1	50	10	10	200,000	-
Hendricks	28	2	-	-	4	50	5	5	-	-
Hendrum	18	1	-	-	2	50	10	10	25,000	25,000
Henning	25	-	-	-	-	50	5	5	22,000	-
Herman	24	3	-	-	-	50	10	10	15,000	-
Hermantown	28	1	-	-	9	50	10	10	150,000	150,000
Heron Lake	19	-	-	-	-	55	10	10	20,000	-
Hewitt	15	-	-	-	2	50	10	10	25,000	25,000
Hibbing	16	2	-	-	9	50	5	5	50,000	-
Hills	14	4	-	-	2	50	10	10	15,000	-
Hinckley	20	2	-	-	2	50	10	10	100,000	-
Hitterdal	23	-	-	-	2	50	10	10	100,000	-
Hoffman	24	3	-	-	3	50	10	10	25,000	-
Hokah	21	-	-	-	2	50	10	10	150,000	150,000
Holdingsford	24	3	-	-	5	50	10	10	50,000	-
Holland	21	-	-	-	-	50	10	10	20,000	-
Hollandale	21	-	-	-	-	50	10	10	50,000	-
Hopkins	40	5	-	-	16	50	5	5	300,000	300,000
Houston	24	-	-	-	4	50	10	10	30,000	-
Hovland Area	11	-	-	-	-	50	10	10	10,000	-
Howard Lake	27	3	-	-	5	50	10	10	100,000	-
Hoyt Lakes	23	2	-	-	2	50	5	5	1,000,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond			
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
Hugo	27	1	-	-	6	50	10	10	75,000	-
Ideal	29	3	-	-	3	50	10	10	50,000	-
Industrial	17	2	-	-	5	50	5	5	30,000	-
International Falls	27	2	-	-	6	50	5	5	600,000	-
Inver Grove Heights	56	2	-	-	11	50	10	10	400,000	-
Iona	16	-	-	-	-	50	20	10	10,000	10,000
Ironton	26	-	-	-	4	50	10	10	15,000	-
Isanti	25	1	-	-	8	50	10	10	1,500,000	-
Isle	26	-	-	-	-	50	10	10	30,000	-
Jackson	27	3	-	-	11	50	10	10	60,000	-
Jacobson	28	1	-	-	3	50	5	5	25,000	-
Janesville	26	1	-	-	4	50	10	10	25,000	-
Jasper	23	-	-	-	1	50	10	10	20,000	-
Jeffers	22	-	-	-	-	50	15	10	20,000	-
Jordan	35	-	-	-	2	50	10	10	55,000	-
Kandyohi	16	2	-	-	4	50	5	5	25,000	-
Karlstad	28	1	-	-	1	50	10	10	15,000	-
Kasota	21	-	-	-	2	50	10	10	40,000	-
Kasson	29	3	-	-	3	50	10	10	75,000	-
Keewatin	16	1	-	-	4	50	10	10	40,000	-
Kelliher	24	-	-	-	1	50	10	10	15,000	-
Kellogg	30	-	-	-	3	50	10	10	35,000	-
Kennedy	16	1	-	-	1	50	10	10	100,000	-
Kensington	29	-	-	-	2	50	10	10	200,000	-
Kettle River	18	3	-	-	2	50	5	5	30,000	30,000
Kilkenny	22	1	-	-	3	50	10	10	60,000	-
Kimball	25	1	-	-	1	50	10	10	25,000	-
Kinney	18	-	-	-	1	50	10	10	15,000	-
La Crescent	28	1	-	-	3	50	5	5	125,000	-
Lafayette	24	-	1	-	2	50	10	10	40,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Retirement Age	Minimum Years		Performance Bond		
	Active Members	Lump Sum	Retired			Active Service	Active Membership	Treasurer	Secretary	
			Survivor	Disability						Deferred Members
Lake Benton	22	-	-	-	3	50	10	10	20,000	-
Lake Bronson	17	-	-	-	-	50	10	10	8,000	-
Lake City	21	1	-	-	3	50	10	10	250,000	-
Lake Crystal	25	2	-	-	3	50	10	10	50,000	-
Lake Elmo	26	-	-	-	5	50	10	10	150,000	-
Lake Henry	24	1	-	-	3	50	10	10	50,000	-
Lake Kabetogama	13	1	1	-	6	50	5	5	20,000	-
Lake Lillian	14	-	-	-	-	50	10	10	50,000	-
Lake Park	23	2	-	-	2	50	10	10	50,000	-
Lake Wilson	22	1	-	-	-	50	10	10	20,000	-
Lakefield	25	-	-	-	-	50	10	10	50,000	50,000
Lakeland	14	1	-	-	-	50	20	10	20,000	-
Lakeville	88	3	-	1	12	50	7	7	500,000	500,000
Lakewood	24	-	-	-	-	50	20	20	50,000	-
Lamberton	20	-	-	-	2	50	10	10	25,000	-
Lancaster	15	-	-	-	9	50	10	10	20,000	-
Lanesboro	24	-	-	-	2	50	10	10	25,000	-
Lasalle	18	-	-	-	1	50	10	10	10,000	-
Le Roy	23	2	-	-	4	50	10	10	15,000	-
Le Sueur	23	2	-	-	1	50	10	10	100,000	-
Leaf Valley	23	-	-	-	-	50	5	5	30,000	-
Lester Prairie	28	4	-	-	1	50	15	5	35,000	-
Lewiston	31	-	-	-	2	50	5	5	80,000	-
Lewisville	18	-	-	-	2	50	10	10	50,000	-
Lexington	18	2	-	-	6	50	10	10	50,000	-
Lindstrom	24	-	-	-	9	50	5	5	80,000	-
Linwood	23	2	-	-	1	50	10	10	50,000	-
Lismore	24	2	-	-	2	50	10	5	30,000	-
Litchfield	30	-	-	-	-	50	10	10	70,000	-
Little Canada	34	-	-	-	1	50	10	10	150,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Little Falls	34	3	1	-	50	10	10	650,000	-
Littlefork	25	2	-	-	50	5	5	20,000	20,000
Long Prairie	22	-	-	-	50	5	5	50,000	50,000
Loretto	26	1	-	12	50	10	10	200,000	100,000
Lower Saint Croix Valley	24	2	-	5	50	10	5	250,000	250,000
Lowry	25	1	-	1	50	10	10	40,000	-
Lucan	24	2	-	3	50	10	10	10,000	-
Lutsen	16	-	-	4	50	10	10	20,000	-
Lynd	14	-	-	-	50	20	10	50,000	-
Mabel	21	2	-	-	50	10	10	10,000	-
Madelia	26	1	-	2	50	10	10	50,000	-
Madison	25	1	-	3	50	10	10	35,000	35,000
Madison Lake	23	3	-	6	50	5	5	25,000	-
Mahnomen	24	3	-	4	50	10	10	350,000	-
Mahtomedi	35	1	-	10	50	10	10	150,000	150,000
Mahtowa	20	2	-	2	50	5	5	10,000	-
Makinen	10	1	-	1	50	5	5	30,000	30,000
Mantorville	27	2	-	4	50	10	10	25,000	-
Maple Hill	13	-	-	2	50	5	5	20,000	-
Maple Lake	31	-	-	1	50	10	10	150,000	150,000
Maple Plain	26	-	-	6	50	10	10	250,000	-
Mapleton	23	1	-	5	50	10	10	60,000	-
Maplewood	81	2	-	41	50	10	10	500,000	500,000
Marble	19	1	-	2	50	10	10	30,000	30,000
Marshall	43	4	-	7	50	5	5	300,000	300,000
Mayer	25	-	-	5	50	10	5	45,000	-
Maynard	22	-	-	4	50	10	10	75,000	75,000
Mc Davitt	18	2	-	7	50	10	10	25,000	25,000
Mc Grath	17	-	-	2	50	5	5	10,000	-
Mc Gregor	23	-	-	4	50	10	10	50,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Mc Intosh	23	1	-	-	2	50	10	20,000	-
Mc Kinley	13	-	-	-	4	50	10	10,000	-
Meadowlands	11	-	-	-	2	50	5	4,500	-
Medford	21	-	-	-	6	50	10	20,000	-
Melrose	27	2	1	-	7	50	10	300,000	300,000
Menahga	20	1	-	-	7	55	10	100,000	-
Middle River	20	-	-	-	-	50	10	19,000	-
Miesville	27	1	-	-	6	50	10	50,000	-
Milaca	24	2	-	-	4	50	5	75,000	-
Milan	20	-	-	-	3	55	10	30,000	-
Miltona	22	-	-	-	2	50	10	100,000	-
Minneota	26	1	-	-	5	50	10	27,500	-
Minnesota City	10	-	-	-	-	50	10	10,000	-
Minnesota Lake	24	3	-	-	1	50	5	50,000	-
Mission	14	-	-	1	8	50	5	20,000	20,000
Montevideo	29	3	-	-	2	50	10	500,000	500,000
Montgomery	27	6	-	-	6	50	10	50,000	-
Monticello	29	-	-	-	2	50	10	100,000	-
Montrose	25	1	-	-	2	55	10	30,000	-
Moose Lake	22	-	-	-	7	50	10	50,000	50,000
Mora	29	1	-	-	7	55	10	250,000	-
Morgan	21	-	-	-	2	50	10	250,000	-
Morris	30	1	-	-	2	50	15	75,000	-
Morristown	25	2	-	-	-	50	10	45,000	-
Morton	21	1	-	-	2	50	10	50,000	-
Motley	17	3	-	-	5	50	10	35,000	-
Mountain Iron	19	2	-	-	2	50	10	45,000	-
Mountain Lake	24	1	-	-	3	50	10	100,000	-
Nashwauk	23	2	-	-	2	50	10	35,000	-
Nassau	14	1	-	-	3	55	20	50,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Nevis	21	1	-	-	50	10	10	40,000	5,000
New Brighton	36	1	-	7	50	10	10	500,000	-
New Germany	23	1	-	2	50	10	10	35,000	-
New London	23	1	-	2	50	10	10	35,000	-
New Market	27	-	-	-	50	10	10	80,000	80,000
New Munich	19	1	-	3	50	10	10	10,000	-
New Prague	30	1	-	3	50	10	10	62,000	-
New Richland	25	2	-	-	50	10	10	250,000	-
New Scandia	27	-	-	-	50	10	10	70,000	-
New York Mills	22	-	-	5	50	10	10	20,000	-
Newfolden	13	1	-	1	50	10	10	20,000	-
Newport	28	1	-	11	50	10	10	85,000	85,000
Nicollet	23	2	-	3	50	5	5	35,000	-
Nisswa	26	-	-	3	50	10	10	100,000	-
Normanna	20	-	-	-	50	20	-	2,000	-
North Branch	26	2	-	11	50	10	10	100,000	-
North Mankato	35	-	-	13	50	5	5	125,000	-
North St. Paul	36	1	-	2	50	10	10	150,000	-
North Star Township	17	-	-	2	50	5	5	6,000	6,000
Northfield	29	-	-	2	50	5	5	300,000	-
Northland	5	1	-	-	50	10	10	5,000	-
Northome	17	-	-	1	50	10	10	20,000	-
Norwood Young America	34	4	-	7	50	10	10	200,000	-
Oak Grove	40	1	-	13	50	5	5	100,000	-
Oakdale	42	-	-	2	50	10	10	250,000	250,000
Odin	14	-	-	-	50	10	10	15,000	-
Ogilvie	24	-	-	-	50	10	10	20,000	-
Okabena	19	1	-	1	55	5	5	20,000	-
Olivia	25	-	-	1	50	10	10	200,000	-
Onamia	20	1	-	3	50	10	10	100,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members					Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
Ormsby	18	-	-	-	50	10	10	25,000	-	
Oronoco	19	-	-	-	50	5	5	200,000	-	
Orr	16	-	-	-	50	10	10	140,000	140,000	
Ortonville	30	1	-	3	50	10	10	100,000	-	
Osakis	20	-	-	1	50	10	10	50,000	-	
Osseo	26	1	-	2	50	10	10	50,000	-	
Ostrander	17	1	-	3	50	10	10	150,000	-	
Ottetail	29	-	-	5	50	10	10	50,000	-	
Owatonna	36	-	-	5	50	10	10	500,000	-	
Palisade	23	-	-	-	50	10	10	10,000	-	
Palo	19	-	-	-	50	10	10	30,000	-	
Park Rapids	26	-	-	-	50	10	10	500,000	-	
Parkers Prairie	27	-	-	1	50	10	10	25,000	-	
Paynesville	26	-	-	2	50	5	5	1,000,000	-	
Pelican Rapids	24	3	-	3	50	10	10	50,000	-	
Pemberton	21	1	-	4	50	10	10	15,000	-	
Pennock	21	-	-	3	50	10	10	20,000	-	
Pequaywan	11	-	-	3	50	5	5	6,000	6,000	
Pequot Lakes	25	-	-	10	50	10	10	75,000	-	
Perham	32	-	-	7	50	10	10	60,000	-	
Pierz	22	1	-	2	50	12	12	100,000	-	
Pike-Sandy-Britt	22	4	-	4	50	10	10	25,000	5,000	
Pillager	21	-	-	2	50	10	10	50,000	50,000	
Pine Island	25	2	-	6	50	10	10	400,000	-	
Pine River	23	3	-	6	50	5	5	70,000	-	
Plato	25	-	-	10	50	5	5	50,000	-	
Porter	23	-	-	4	55	10	10	20,000	-	
Preston	24	2	-	1	50	10	10	25,000	-	
Princeton	33	5	-	8	50	10	10	125,000	-	
Prinsburg	19	-	-	1	50	10	10	25,000	-	

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years			Performance Bond		
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
Prior Lake	38	1	-	-	6	50	10	10	190,000	190,000
Proctor	21	1	-	-	1	50	20	10	30,000	30,000
Randall	25	1	1	-	5	50	10	10	40,000	-
Randolph	34	1	-	-	11	50	10	10	60,000	-
Raymond	21	-	-	-	3	50	10	10	300,000	-
Red Wing	23	1	-	-	8	55	10	10	500,000	500,000
Redwood Falls	28	2	-	-	7	50	10	10	100,000	-
Remer	20	-	-	-	1	50	10	10	100,000	-
Renville	25	2	-	-	1	50	10	10	25,000	-
Rice	26	-	-	-	4	50	5	5	30,000	-
Rice Lake	28	2	-	-	-	50	10	10	50,000	-
Richmond	24	-	-	-	1	50	10	10	500,000	500,000
Rockford	31	-	-	-	11	50	5	5	500,000	-
Rockville	26	2	-	-	6	50	10	10	40,000	-
Rogers	33	-	-	-	3	50	10	10	100,000	-
Rollingstone	24	-	-	-	2	50	10	10	15,000	-
Rose Creek	21	-	-	-	3	50	10	10	75,000	-
Roseau	24	1	-	-	3	50	10	10	100,000	-
Rosemount	38	-	-	-	7	50	10	10	210,000	-
Rothsay	23	1	-	-	1	50	10	10	35,000	-
Royalton	24	-	-	-	2	50	10	10	20,000	-
Rush City	31	4	-	-	4	50	10	10	50,000	50,000
Russell	19	-	-	-	5	50	10	10	20,000	-
Ruthton	16	1	-	-	-	50	10	10	20,000	-
Sabin-Elmwood	14	-	-	-	3	50	10	10	20,000	10,000
Sacred Heart	25	1	1	-	2	50	10	10	20,000	-
Saint Anthony	24	-	-	-	5	50	10	10	100,000	-
Saint Bonifacius	21	1	-	-	2	50	10	10	50,000	50,000
Saint Charles	26	1	-	-	1	50	10	10	60,000	-
Saint Clair	26	2	-	-	3	50	10	10	75,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond		
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor						
Saint Francis	31	-	-	3	50	10	10	100,000	-
Saint James	34	1	-	3	50	10	10	100,000	-
Saint Joseph	29	1	-	7	50	10	10	70,000	-
Saint Leo	18	3	-	4	50	10	10	12,000	12,000
Saint Martin	25	-	-	4	50	10	10	350,000	-
Saint Michael	30	-	-	9	50	5	5	67,000	-
Saint Paul Park	28	-	-	6	50	10	5	80,000	-
Saint Peter	30	2	-	4	50	5	5	100,000	-
Saint Stephen	26	1	-	5	50	10	10	50,000	-
Sanborn	19	-	-	1	50	20	10	50,000	-
Sandstone	21	-	-	1	50	10	10	40,000	-
Sartell	28	-	-	2	50	10	10	100,000	100,000
Sauk Centre	30	-	-	-	50	10	10	250,000	-
Sauk Rapids	27	-	-	1	50	10	10	100,000	-
Scandia Valley	20	1	-	-	50	10	10	-	-
Scanlon	27	-	-	7	50	10	10	21,000	-
Schroeder	12	1	-	1	50	10	10	15,000	15,000
Sebeka	20	1	-	1	50	10	10	50,000	-
Sedan	15	-	-	1	50	5	5	30,000	-
Shakopee	43	3	-	9	50	5	5	310,000	310,000
Shelly	17	-	-	2	50	10	10	12,000	-
Sherburn	25	-	-	1	50	10	10	300,000	-
Shevlin	23	-	-	4	50	10	10	18,000	-
Silica	16	1	-	1	50	10	10	20,000	-
Silver Bay	22	1	-	3	50	10	10	40,000	40,000
Silver Lake	30	-	-	-	50	10	10	50,000	-
Slayton	28	1	-	3	50	5	5	50,000	-
Sleepy Eye	30	-	-	4	55	10	10	700,000	700,000
Solway	20	-	-	7	50	10	10	18,500	-
Solway Rural	15	-	-	-	50	10	10	10,000	-

**Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006**

Relief Association	Number of Members					Minimum Years			Performance Bond	
	Active Members	Retired		Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor							Disability
South Haven	22	-	-	4	50	5	5	30,000	-	
Spicer	23	1	-	3	50	10	10	40,000	-	
Spring Grove	25	2	-	1	50	10	10	50,000	-	
Spring Valley	21	-	-	4	50	5	5	800,000	-	
Springfield	26	2	-	1	50	10	10	100,000	-	
Squaw Lake	22	-	-	2	50	10	10	15,000	-	
Stacy-Lent Area	30	-	-	7	50	5	5	40,000	-	
Staples	25	1	-	4	50	10	10	30,000	-	
Starbuck	25	2	-	-	50	10	10	20,000	-	
Stephen	28	3	-	1	50	10	10	25,000	-	
Stewart	19	-	-	3	50	10	10	34,000	-	
Stewartville	29	-	-	2	50	10	10	100,000	-	
Stillwater	30	2	-	9	50	10	5	300,000	-	
Storden	21	-	-	-	50	10	10	20,000	-	
Sturgeon Lake	14	2	1	1	50	10	10	10,000	-	
Sunburg	23	1	-	1	50	10	10	100,000	-	
Taconite	14	3	-	2	50	10	10	15,000	-	
Taunton	17	-	1	-	55	10	10	25,000	-	
Taylor's Falls	25	-	-	-	50	10	10	60,000	-	
Thief River Falls	25	-	-	5	50	10	10	125,000	-	
Thomson	27	1	-	5	50	10	10	40,000	-	
Tofte	13	-	-	1	50	5	5	10,000	-	
Tower	17	1	-	-	50	10	10	15,000	15,000	
Tracy	26	-	-	2	50	5	5	50,000	50,000	
Trimont	25	-	-	3	50	10	10	40,000	-	
Truman	26	2	-	-	50	10	10	105,000	-	
Twin Lakes (City)	18	5	-	2	50	5	5	20,000	-	
Twin Lakes (VFD)	10	1	-	2	50	10	10	20,000	-	
Twin Valley	20	1	-	7	50	10	10	50,000	-	
Two Harbors	21	1	-	5	50	5	5	50,000	50,000	

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond			
	Active Members	Lump Sum	Retired		Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
			Survivor	Disability						Deferred Members
Tyler	29	3	-	-	3	50	10	10	25,000	-
Upsala	20	1	-	-	2	50	10	10	25,000	-
Vadnais Heights	31	1	-	-	12	50	5	5	100,000	-
Vergas	24	-	-	-	3	50	10	10	25,000	-
Verndale	21	1	-	-	6	50	10	10	50,000	50,000
Vernon Center	18	1	-	-	4	50	10	10	15,000	-
Vesta	16	1	-	-	-	50	10	10	15,000	15,000
Victoria	25	1	-	-	10	50	5	5	500,000	500,000
Villard	27	-	-	-	5	50	10	10	20,000	-
Vining	17	2	-	-	-	55	10	10	7,500	-
Wabasha	27	-	-	-	2	50	10	10	50,000	-
Waconia	31	2	-	-	4	50	10	10	150,000	-
Wadena	20	-	-	-	3	50	10	10	70,000	-
Waite Park	24	-	-	-	1	50	10	10	70,000	1,000
Waldorf	19	-	-	-	2	50	10	10	50,000	50,000
Walker	20	3	-	-	2	50	10	10	75,000	-
Walnut Grove	22	-	-	-	1	50	10	10	100,000	-
Walters	16	-	-	-	-	50	5	5	10,000	-
Warba	18	1	-	-	3	50	15	5	10,000	-
Warren	24	2	1	-	4	50	5	5	50,000	50,000
Warroad	25	1	-	-	3	50	10	5	30,000	25,000
Waseca	31	1	-	-	5	50	10	10	150,000	150,000
Watertown	30	1	-	-	4	50	10	10	75,000	-
Waterville	18	-	-	-	4	50	10	10	30,000	30,000
Watkins	24	-	-	-	1	50	10	10	30,000	-
Watson	12	1	-	-	2	50	10	10	20,000	20,000
Waubun	11	-	-	-	3	50	10	10	10,500	-
Waverly	18	-	-	-	7	50	10	10	50,000	50,000
Welcome	26	1	-	-	2	50	10	10	100,000	-
Wendell	21	1	-	-	2	50	10	10	15,000	-

Table 5-A
Membership and Bylaw Provisions for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members				Minimum Years		Performance Bond	
	Active Members	Retired		Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
		Lump Sum	Survivor					
West Concord	19	-	-	-	5	5	40,000	40,000
Westbrook	20	2	-	-	10	10	20,000	-
Wheaton	25	-	-	-	10	10	50,000	50,000
Willmar	43	2	-	-	10	10	250,000	-
Willow River	18	-	-	-	10	10	15,000	-
Wilmont	23	1	-	-	10	10	150,000	150,000
Wilson	21	-	-	-	10	10	30,000	30,000
Windom	31	2	-	-	10	10	100,000	-
Winnebago	22	1	-	-	5	5	30,000	-
Winsted	25	-	-	-	10	10	40,000	-
Wolf Lake	23	-	-	-	10	10	20,000	-
Wood Lake	18	1	-	-	10	10	100,000	-
Woodbury	76	2	-	-	5	5	500,000	-
Woodstock	12	-	-	-	10	10	15,000	-
Wrenshall	30	1	-	-	10	10	20,000	-
Wright	16	2	-	-	5	5	15,000	-
Wykoff	20	1	-	-	10	10	25,000	-
Wyoming	28	1	-	-	10	10	35,000	35,000
Zimmerman	27	-	-	-	10	10	100,000	100,000
Zumbro Falls	20	2	-	-	10	10	25,000	-

**Table 5-B
Membership and Bylaw Provisions for Defined Contribution Plans
For the Year Ended December 31, 2006**

Relief Association	Number of Members				Minimum Retirement Age	Minimum Years		Performance Bond	
	Active Members	Retired		Active Service		Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor						Disability
Alaska	17	1	-	-	4	50	10	10,000	-
Albany	25	-	-	-	3	50	5	35,000	-
Andover	50	1	-	-	3	50	5	300,000	10,000
Anoka-Champlin	45	3	-	-	9	50	10	500,000	-
Ashby	24	2	-	-	4	50	5	20,000	-
Austin	25	1	-	-	2	50	7	-	-
Brewster	25	-	-	-	9	50	10	25,000	-
Brooklyn Park	78	3	-	-	25	50	5	500,000	-
Callaway	17	-	-	-	5	50	10	70,000	-
Cologne	27	-	-	-	1	50	10	50,000	10,000
Columbia Heights	25	-	-	-	16	50	5	150,000	-
Coon Rapids	48	1	-	-	19	50	5	500,000	500,000
Crane Lake	10	-	-	-	1	50	10	10,000	10,000
Crosslake	24	-	-	-	3	50	10	400,000	-
Dalbo	22	-	-	-	4	50	10	50,000	-
Dilworth	25	1	-	-	5	50	10	60,000	60,000
Donnelly	24	2	-	-	5	50	10	15,000	-
Eagan	100	1	-	-	23	50	5	500,000	500,000
Edina	45	7	-	-	6	50	5	500,000	500,000
Elbow Lake	26	-	-	-	4	50	10	30,000	-
Elgin	25	2	-	-	5	50	10	25,000	-
Ellsburg	7	1	-	-	11	55	5	25,000	-
Embarrass	10	-	-	-	4	50	10	15,000	-
Erskine	20	1	-	-	-	50	10	20,000	-
Falcon Heights	20	-	-	-	18	50	5	120,000	150,000
Fisher	22	-	-	-	2	50	20	20,000	-
Fosston	24	-	-	-	2	50	10	30,000	-
Fountain	22	-	-	-	4	50	10	75,000	75,000
Freeport	23	-	-	-	5	50	10	30,000	-
Fridley	36	1	-	-	8	50	5	275,000	-

Table 5-B
Membership and Bylaw Provisions for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Number of Members					Minimum Years		Performance Bond		
	Active Members	Retired			Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary	
		Lump Sum	Survivor	Disability						Deferred Members
Gary	21	-	-	-	1	50	10	10	20,000	-
Gibbon	26	1	-	-	1	50	13	13	30,000	-
Glenville	26	-	-	-	14	50	5	5	20,000	-
Goodhue	22	2	-	-	7	50	5	5	70,000	-
Hardwick	17	2	-	-	3	50	10	5	45,000	-
Hawley	22	1	-	-	-	50	10	10	55,000	-
Kelsey	20	-	-	-	-	50	5	5	-	-
Kenyon	30	-	-	-	2	50	10	10	32,500	-
Kerkhoven	27	2	-	-	2	50	10	10	20,000	20,000
Kiester	21	-	-	-	4	55	10	10	125,000	-
Lake George	16	-	-	-	2	50	10	10	-	-
Lakeport	16	2	-	-	4	50	10	10	20,000	-
Le Center	23	1	-	-	3	50	10	10	35,000	-
London	20	2	-	-	3	50	5	5	50,000	-
Longville	21	3	-	-	3	50	5	5	75,000	-
Lyle	20	-	-	-	4	50	10	10	15,000	-
Magnolia	12	1	-	-	1	50	10	10	10,000	-
Maple Grove	97	4	-	-	38	50	5	5	1,000,000	1,000,000
Marietta	18	-	-	-	-	60	10	10	10,000	-
Marine-On-St Croix	31	7	-	-	22	50	5	5	41,000	-
Mazeppa	24	1	-	-	1	50	10	10	25,000	-
Medicine Lake	23	-	-	-	3	50	5	5	75,000	75,000
Mendota Heights	36	3	-	-	5	50	10	10	200,000	200,000
Mentor	23	1	-	-	-	50	10	10	10,000	-
Millerville	25	-	-	-	-	50	10	10	30,000	-
Milroy	21	-	-	-	1	50	10	10	15,000	-
Murdock	21	-	-	-	2	50	10	5	15,000	-
Myrtle	24	-	-	-	6	50	5	5	15,000	-
Nodine	12	-	-	-	1	50	10	10	20,000	-
Northrop	16	-	-	-	-	50	5	5	100,000	-

**Table 5-B
Membership and Bylaw Provisions for Defined Contribution Plans
For the Year Ended December 31, 2006**

Relief Association	Number of Members					Minimum Retirement Age	Minimum Years		Performance Bond	
	Active Members	Lump Sum	Retired		Active Service		Active Membership	Treasurer	Secretary	
			Survivor	Disability						Deferred Members
Odessa	16	-	-	-	-	50	10	5	10,000	-
Oklee	18	1	-	-	2	50	10	10	15,000	-
Perch Lake	13	-	-	-	-	50	5	5	25,000	-
Plainview	22	-	-	-	3	50	10	10	50,000	20,000
Plummer	24	1	-	-	1	50	10	10	20,000	-
Ramsey	50	-	-	-	4	50	10	10	500,000	-
Red Lake Falls	22	-	-	-	-	50	10	10	19,000	-
Round Lake	19	-	-	-	5	50	10	5	20,000	-
Rushford	28	-	-	-	2	50	10	10	50,000	-
Rushmore	19	-	-	-	9	50	5	5	100,000	100,000
Saint Hilaire	20	-	-	-	1	50	10	10	20,000	-
Seaforth	13	-	-	-	1	50	10	10	6,000	-
South Bend	18	-	-	-	4	50	10	10	30,000	-
Swanville	20	-	-	-	1	50	10	10	6,000	-
Ulen	20	1	-	-	1	50	10	10	50,000	-
Underwood	20	-	-	-	3	50	10	10	30,000	-
Vermilion Lake	12	-	-	-	-	50	10	10	15,000	-
Wabasso	23	-	-	-	1	50	10	10	25,000	-
Wanamingo	28	-	-	-	6	50	10	10	50,000	-
Wanda	21	-	-	-	1	50	10	10	15,000	-
Wayzata	27	1	1	-	7	50	10	10	150,000	-
Wells	24	1	-	-	2	50	5	5	100,000	-
West Metro	63	-	2	-	33	50	5	5	500,000	500,000
Williams	22	-	-	-	12	50	10	10	24,000	-
Winger	12	-	-	-	6	50	10	10	10,000	-
Winthrop	23	1	-	-	2	50	10	10	250,000	-
Zumbrota	30	-	-	-	-	50	10	10	75,000	-

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Table 5-C
Membership and Bylaw Provisions for Other Plan Types
For the Year Ended December 31, 2006

Relief Association	Number of Members						Minimum Years			Performance Bond	
	Active Members	Lump Sum	Retired			Deferred Members	Minimum Retirement Age	Active Service	Active Membership	Treasurer	Secretary
			Survivor	Disability	Monthly						
Apple Valley	64	2	-	-	17	14	50	5	5	400,000	-
Appleton	22	-	-	-	8	3	55	10	10	40,000	50,000
Benson	36	-	-	-	15	1	50	10	10	45,000	-
Chanhassen	47	-	-	-	10	16	50	5	5	250,000	200,000
Chaska	38	-	-	-	45	-	50	10	10	1,000,000	1,000,000
Eden Prairie	81	-	-	-	54	21	50	10	10	500,000	500,000
Fairmont	33	1	-	-	16	2	50	10	10	300,000	300,000
Glencoe	38	-	-	-	13	3	50	10	5	90,000	-
Hutchinson	36	-	-	-	51	8	50	15	15	170,000	-
Lake Johanna	66	4	-	-	26	11	50	10	10	500,000	500,000
Luverne	37	1	-	-	7	1	50	10	10	125,000	-
Minnetonka	75	2	-	-	47	19	50	10	10	1,000,000	1,000,000
Mound	40	-	-	-	36	5	50	20	20	400,000	-
New Ulm	45	1	-	-	14	19	50	10	10	260,000	260,000
Pine City	24	-	-	-	25	4	50	20	19	90,000	10,000
Pipestone	31	2	-	-	10	4	50	10	10	70,000	-
Plymouth	69	2	-	-	9	28	50	10	10	500,000	280,000
Robbinsdale	29	2	-	-	12	3	50	10	10	250,000	-
Roseville	63	1	-	-	52	16	50	10	10	500,000	500,000
Savage	38	-	-	-	24	31	50	10	10	500,000	-
Spring Lake Park	45	-	-	-	51	12	50	10	10	500,000	-
White Bear Lake	51	2	-	-	37	11	50	10	10	500,000	-
Worthington	36	2	-	-	19	5	50	10	10	200,000	-

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How to Read Tables 6-A Through 6-C

Tables 6-A, 6-B and 6-C provide information regarding the benefits offered by each relief association during 2006.

Annual – The service pension amount payable per year of active service. For defined contribution plans, the pension amount is based on the member’s account balance.

Monthly – The service pension amount payable per month, for each year of active service.

Long-Term Disability – The amount and type of benefit available for members that separate from service with a long term disability. “Y/S” means the amount paid per year of active service, while “M/S” means the amount paid monthly for each year of active service.

Short-Term Disability – The amount and type of benefit for members that are temporarily unable to serve because of a short term disability.

Funeral Benefit – The amount and type of benefit intended to offset the funeral expenses of a deceased member. Most are paid as a single lump sum payment.

Survivor Benefit – The amount and type of benefit paid on behalf of a deceased member. “Y/S” means the amount paid per year of active service, while “M/S” means the amount paid monthly for each year of active service.

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Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Ada	745	-	-	-	-	-	-	745	Y/S
Adams	520	520	Y/S	-	-	-	-	520	Y/S
Adrian	800	800	Y/S	-	-	-	-	800	Y/S
Aitkin	1,750	1,750	Y/S	-	-	-	-	1,750	Y/S
Albert Lea Township	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Albertville	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Alborn	350	350	Y/S	-	-	-	-	350	Y/S
Alden	375	375	Y/S	-	-	-	-	375	Y/S
Alexandria	5,835	5,835	Y/S	-	-	-	-	5,835	Y/S
Almelund	450	450	Y/S	-	-	-	-	450	Y/S
Alpha	600	-	-	-	-	-	-	-	-
Altura	400	-	-	200	Week	-	-	400	Y/S
Amboy	600	600	Y/S	-	-	-	-	600	Y/S
Annandale	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Argyle	545	-	-	-	-	-	-	545	Y/S
Arlington	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Arrowhead	484	484	Y/S	-	-	-	-	484	Y/S
Askov	500	500	Y/S	-	-	-	-	500	Y/S
Atwater	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Audubon	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Aurora	1,300	1,300	Y/S	3	Day	-	-	1,300	Y/S
Avon	1,350	-	-	-	-	-	-	1,350	Y/S
Babbitt	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Backus	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Badger	500	500	Y/S	-	-	-	-	500	Y/S
Bagley	1,050	525	Y/S	-	-	-	-	1,050	Y/S
Balaton	500	500	Y/S	10	Day	-	-	500	Y/S
Baldwin	680	-	-	-	-	-	-	-	-
Balsam	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Barnesville	900	900	Y/S	-	-	-	-	900	Y/S
Barnum	700	700	Y/S	-	-	-	-	700	Y/S
Barrett	425	-	-	-	-	-	-	425	Y/S
Battle Lake	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Baudette	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
Bayport	4,750	4,750	Y/S	-	-	-	-	4,750	Y/S
Beardsley	500	500	Y/S	-	-	-	-	500	Y/S
Beaver Bay	500	500	Y/S	5	Day	-	-	500	Y/S
Beaver Creek	500	500	Y/S	-	-	-	-	500	Y/S
Becker	2,400	2,400	Y/S	-	-	-	-	2,400	Y/S
Belgrade	725	725	Y/S	-	-	-	-	725	Y/S
Belle Plaine	1,900	1,900	Y/S	-	-	-	-	1,900	Y/S
Bellingham	550	550	Y/S	-	-	-	-	550	Y/S
Belview	600	600	Y/S	-	-	-	-	600	Y/S
Bemidji	4,150	4,150	Y/S	-	-	-	-	4,150	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Bertha	700	700	Y/S	-	-	-	-	700	Y/S
Big Lake	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
Bigelow	100	100	Y/S	-	-	-	-	100	Y/S
Bigfork	1,650	1,650	Y/S	-	-	-	-	1,650	Y/S
Bird Island	950	950	Y/S	-	-	-	-	950	Y/S
Biwabik	700	700	Y/S	-	-	-	-	700	Y/S
Biwabik City	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Blackduck	900	900	Y/S	-	-	-	-	900	Y/S
Blackhoof	500	500	Y/S	-	-	-	-	500	Y/S
Blomkest	900	-	-	-	-	-	-	900	Y/S
Blooming Prairie	1,175	1,175	Y/S	-	-	-	-	1,175	Y/S
Blue Earth	1,550	1,550	Y/S	-	-	-	-	1,550	Y/S
Bluffton	350	350	Y/S	-	-	-	-	350	Y/S
Bovey	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Bowlus	350	350	Y/S	-	-	-	-	350	Y/S
Boyd	320	320	Y/S	-	-	-	-	320	Y/S
Braham	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Brainerd	6,400	6,400	Y/S	-	-	-	-	6,400	Y/S
Brandon	800	800	Y/S	-	-	-	-	800	Y/S
Breckenridge	1,200	1,200	Y/S	5	Day	1,200	Lump	1,200	Y/S
Breitung	550	550	Y/S	-	-	-	-	550	Y/S
Brevator	600	600	Y/S	-	-	-	-	600	Y/S
Bricelyn	550	550	Y/S	-	-	-	-	550	Y/S
Brimson	300	300	Y/S	-	-	-	-	300	Y/S
Brook Park	400	400	Y/S	-	-	-	-	400	Y/S
Brooten	640	640	Y/S	-	-	-	-	640	Y/S
Browerville	500	400	Y/S	-	-	-	-	400	Y/S
Browns Valley	700	700	Y/S	-	-	-	-	700	Y/S
Brownsdale	700	700	Y/S	-	-	-	-	700	Y/S
Brownsville	25	25	Y/S	-	-	-	-	25	Y/S
Brownnton	900	900	Y/S	-	-	-	-	900	Y/S
Buffalo	2,500	-	-	-	-	-	-	2,500	Y/S
Buffalo Lake	1,000	1,000	Y/S	25	Day	-	-	1,000	Y/S
Buhl	800	800	Y/S	2	Day	-	-	800	Y/S
Butterfield	600	600	Y/S	5	Day	-	-	10	Y/S
Buyck	200	-	-	-	-	-	-	200	Y/S
Byron	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Caledonia	950	950	Y/S	5	Day	-	-	950	Y/S
Calumet	1,250	-	-	-	-	-	-	-	-
Cambridge	2,800	2,800	Y/S	25	Day	-	-	2,800	Y/S
Canby	1,050	1,050	Y/S	-	-	-	-	1,050	Y/S
Cannon Falls	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Canosia	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Canton	400	400	Y/S	-	-	-	-	400	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Carlos	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Carlton	1,650	1,650	Y/S	-	-	-	-	1,650	Y/S
Carsonville	400	400	Y/S	-	-	-	-	400	Y/S
Carver	1,700	-	-	10	Day	1,500	Lump	1,700	Y/S
Cass Lake	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
Cataract	3,350	3,350	Y/S	-	-	-	-	3,350	Y/S
Centennial	4,000	4,000	Y/S	-	-	-	-	4,000	Y/S
Center City	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Ceylon	500	-	-	50	Week	-	-	500	Y/S
Chandler	550	550	Y/S	-	-	-	-	550	Y/S
Chatfield	1,000	650	Y/S	-	-	-	-	1,000	Y/S
Cherry	375	375	Y/S	25	Week	-	-	375	Y/S
Chisago	2,450	2,450	Y/S	-	-	-	-	2,450	Y/S
Chisholm	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Chokio	500	300	Y/S	-	-	-	-	500	Y/S
Clara City	770	770	Y/S	-	-	-	-	770	Y/S
Claremont	700	700	Y/S	-	-	-	-	700	Y/S
Clarissa	450	450	Y/S	-	-	-	-	450	Y/S
Clarkfield	800	800	Y/S	-	-	-	-	800	Y/S
Clarks Grove	400	400	Y/S	-	-	-	-	400	Y/S
Clear Lake	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Clearbrook	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
Clearwater	1,075	1,075	Y/S	-	-	-	-	1,075	Y/S
Clements	475	475	Y/S	-	-	-	-	475	Y/S
Cleveland	950	-	-	-	-	-	-	950	Y/S
Clifton	950	950	Y/S	-	-	-	-	950	Y/S
Climax	150	-	-	-	-	-	-	-	-
Clinton [Big Stone]	500	500	Y/S	-	-	-	-	500	Y/S
Clinton [St Louis]	600	600	Y/S	25	Week	-	-	600	Y/S
Cohasset	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Cokato	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Cold Spring	1,875	-	-	-	-	1,000	Lump	1,875	Y/S
Coleraine	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
Colvill	75	-	-	-	-	-	-	75	Y/S
Colvin	800	800	Y/S	-	-	-	-	800	Y/S
Comfrey	550	550	Y/S	15	Day	-	-	550	Y/S
Cook	1,500	-	-	-	-	-	-	1,500	Y/S
Cosmos	750	750	Y/S	-	-	-	-	750	Y/S
Cottage Grove	3,000	3,000	Y/S	-	-	-	-	3,000	Y/S
Cotton	300	300	Y/S	-	-	-	-	300	Y/S
Cottonwood	600	600	Y/S	-	-	-	-	600	Y/S
Courtland	900	900	Y/S	-	-	-	-	900	Y/S
Cromwell	1,000	500	Y/S	-	-	-	-	1,000	Y/S
Crooked Lake	350	-	-	-	-	-	-	350	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Crookston	1,600	-	-	-	-	-	-	-	*
Crosby	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Culver	85	85	Y/S	-	-	-	-	85	Y/S
Currie	550	550	Y/S	-	-	-	-	550	Y/S
Cuyuna	600	600	Y/S	-	-	-	-	600	Y/S
Cyrus	325	-	-	-	-	-	-	325	Y/S
Dalton	450	450	Y/S	-	-	-	-	450	Y/S
Danube	550	550	Y/S	-	-	-	-	550	Y/S
Danvers	650	650	Y/S	-	-	-	-	650	Y/S
Darfur	365	365	Y/S	20	Day	-	-	365	Y/S
Dassel	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
Dawson	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
Dayton	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Deer Creek	625	-	-	-	-	1,000	Lump	-	-
Deer River	1,550	1,550	Y/S	-	-	-	-	1,550	Y/S
Deerwood	950	-	-	-	-	-	-	950	Y/S
Delano	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Delavan	625	625	Y/S	-	-	-	-	625	Y/S
Dent	500	-	-	-	-	-	-	500	Y/S
Detroit Lakes	3,400	1,000	Y/S	50	Week	-	-	3,400	Y/S
Dexter	350	350	Y/S	-	-	-	-	350	Y/S
Dodge Center	1,300	-	-	-	-	-	-	1,300	Y/S
Dover	700	700	Y/S	-	-	-	-	700	Y/S
Dovray	160	160	Y/S	-	-	-	-	160	Y/S
Dumont	300	300	Y/S	-	-	-	-	300	Y/S
Dunnell	450	450	Y/S	-	-	-	-	450	Y/S
Eagle Bend	750	750	Y/S	-	-	-	-	750	Y/S
Eagle Lake	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
East Bethel	3,200	3,200	Y/S	25	Day	-	-	3,200	Y/S
East Grand Forks	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
Eastern Hubbard	1,100	-	-	-	-	-	-	1,100	Y/S
Easton	450	450	Y/S	-	-	-	-	450	Y/S
Echo	600	600	Y/S	-	-	-	-	600	Y/S
Eden Valley	1,000	1,000	Y/S	-	-	3,000	Lump	1,000	Y/S
Edgerton	850	850	Y/S	-	-	-	-	850	Y/S
Eitzen	450	450	Y/S	-	-	-	-	450	Y/S
Elbow Tulaby Lakes	300	300	Y/S	-	-	-	-	300	Y/S
Elizabeth	600	600	Y/S	-	-	-	-	600	Y/S
Elk River	4,175	4,175	Y/S	-	-	-	-	4,175	Y/S
Ellendale	400	400	Y/S	-	-	-	-	400	Y/S
Ellsworth	300	-	-	-	-	-	-	300	Y/S
Elmer	200	-	-	-	-	-	-	200	Y/S
Elmore	900	900	Y/S	-	-	-	-	900	Y/S
Elrosa	550	550	Y/S	-	-	-	-	550	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Ely	1,300	1,300	Y/S	10	Day	-	-	1,300	Y/S
Elysian	900	900	Y/S	-	-	-	-	900	Y/S
Emily	600	-	-	-	-	-	-	600	Y/S
Emmons	550	550	Y/S	-	-	-	-	550	Y/S
Evansville	320	320	Y/S	-	-	-	-	320	Y/S
Eveleth	1,650	1,650	Y/S	-	-	-	-	1,650	Y/S
Excelsior	5,000	5,000	Y/S	-	-	-	-	5,000	Y/S
Eyota	1,000	250	Y/S	35	Week	-	-	1,000	Y/S
Fairfax	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Fayal	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Federal Dam	100	100	Y/S	-	-	-	-	100	Y/S
Fergus Falls	3,600	-	-	-	-	-	-	3,600	Y/S
Fertile	800	800	Y/S	-	-	-	-	800	Y/S
Fifty Lakes	600	600	Y/S	-	-	-	-	600	Y/S
Finland	450	-	-	-	-	-	-	450	Y/S
Flensburg	425	425	Y/S	-	-	-	-	425	Y/S
Floodwood	1,000	1,000	Y/S	75	Week	-	-	1,000	Y/S
Foley	1,700	-	-	-	-	-	-	1,700	Y/S
Forada	600	600	Y/S	-	-	-	-	600	Y/S
Forest Lake	4,100	4,100	Y/S	-	-	-	-	4,100	Y/S
Foreston	800	800	Y/S	-	-	-	-	800	Y/S
Franklin	900	350	Y/S	-	-	-	-	900	Y/S
Frazee	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Fredenberg	500	500	Y/S	-	-	-	-	500	Y/S
French Township	500	500	Y/S	-	-	-	-	500	Y/S
Frost	450	450	Y/S	5	Day	-	-	450	Y/S
Fulda	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Garfield	850	850	Y/S	-	-	-	-	850	Y/S
Garrison	2,875	2,875	Y/S	-	-	-	-	2,875	Y/S
Garvin	425	425	Y/S	-	-	-	-	425	Y/S
Gaylord	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
Geneva	100	100	Y/S	-	-	-	-	100	Y/S
Ghent	475	-	-	25	Day	-	-	475	Y/S
Gilbert	1,100	-	-	-	-	-	-	1,100	Y/S
Glenwood	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Glyndon	900	-	-	-	-	-	-	900	Y/S
Gnesen	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Golden Valley	6,200	6,200	Y/S	-	-	1,500	Lump	-	-
Gonvick	650	650	Y/S	50	Week	-	-	650	Y/S
Good Thunder	1,050	-	-	100	Week	-	-	1,050	Y/S
Goodland	360	360	Y/S	-	-	-	-	360	Y/S
Goodview	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Graceville	550	550	Y/S	-	-	-	-	550	Y/S
Granada	500	-	-	-	-	-	-	500	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Grand Lake	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Grand Marais	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Grand Meadow	900	900	Y/S	-	-	-	-	900	Y/S
Grand Rapids	5,000	5,000	Y/S	-	-	-	-	5,000	Y/S
Granite Falls	1,050	-	-	-	-	-	-	-	-
Green Isle	725	725	Y/S	-	-	-	-	725	Y/S
Greenbush	350	-	-	-	-	-	-	350	Y/S
Greenwood	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Grey Eagle	750	100	Y/S	-	-	-	-	750	Y/S
Grove City	720	720	Y/S	-	-	-	-	720	Y/S
Grygla	250	250	Y/S	-	-	-	-	250	Y/S
Hackensack	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Hallock	500	20	Y/S	-	-	-	-	50	Y/S
Halstad	500	500	Y/S	-	-	-	-	500	Y/S
Ham Lake	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
Hamburg	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Hamel	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Hancock	500	-	-	-	-	-	-	500	Y/S
Hanley Falls	375	-	-	-	-	-	-	375	Y/S
Hanover	1,000	-	-	20	Day	-	-	1,000	Y/S
Hanska	425	425	Y/S	-	-	-	-	425	Y/S
Harmony	550	550	Y/S	-	-	-	-	550	Y/S
Harris	650	650	Y/S	-	-	-	-	650	Y/S
Hartland	425	425	Y/S	-	-	-	-	425	Y/S
Hastings	4,000	4,000	Y/S	-	-	-	-	4,000	Y/S
Hayfield	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Hayward	800	800	Y/S	-	-	-	-	800	Y/S
Hector	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
Henderson	900	900	Y/S	-	-	-	-	900	Y/S
Hendricks	600	600	Y/S	-	-	-	-	600	Y/S
Hendrum	300	300	Y/S	-	-	-	-	300	Y/S
Henning	900	900	Y/S	-	-	-	-	900	Y/S
Herman	525	525	Y/S	-	-	-	-	525	Y/S
Hermantown	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
Heron Lake	600	600	Y/S	-	-	-	-	600	Y/S
Hewitt	400	400	Y/S	-	-	-	-	400	Y/S
Hibbing	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Hills	475	475	Y/S	40	Day	-	-	475	Y/S
Hinckley	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Hitterdal	500	500	Y/S	-	-	-	-	500	Y/S
Hoffman	600	600	Y/S	-	-	-	-	600	Y/S
Hokah	350	350	Y/S	-	-	-	-	350	Y/S
Holdingsford	900	900	Y/S	-	-	-	-	900	Y/S
Holland	250	250	Y/S	-	-	-	-	250	Y/S

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Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Hollandale	1	1	Y/S	-	-	-	-	1	Y/S
Hopkins	6,000	6,000	Y/S	-	-	-	-	6,000	Y/S
Houston	825	825	Y/S	-	-	-	-	825	Y/S
Hovland Area	400	250	Y/S	-	-	-	-	400	Y/S
Howard Lake	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Hoyt Lakes	1,500	1,500	Y/S	3	Day	-	-	1,500	Y/S
Hugo	2,400	2,400	Y/S	-	-	-	-	2,400	Y/S
Ideal	1,700	-	-	-	-	-	-	1,700	Y/S
Industrial	700	700	Y/S	-	-	-	-	700	Y/S
International Falls	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Inver Grove Heights	3,500	3,500	Y/S	-	-	-	-	3,500	Y/S
Iona	250	250	Y/S	-	-	-	-	250	Y/S
Ironton	500	-	-	-	-	-	-	500	Y/S
Isanti	2,600	2,600	Y/S	-	-	-	-	2,600	Y/S
Isle	967	967	Y/S	-	-	-	-	967	Y/S
Jackson	1,600	-	-	42	Week	-	-	1,600	Y/S
Jacobson	400	400	Y/S	-	-	-	-	400	Y/S
Janesville	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Jasper	650	650	Y/S	-	-	-	-	650	Y/S
Jeffers	400	-	-	-	-	-	-	400	Y/S
Jordan	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Kandiyohi	900	-	-	-	-	-	-	900	Y/S
Karlstad	350	350	Y/S	-	-	-	-	350	Y/S
Kasota	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Kasson	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Keewatin	1,600	1,600	Y/S	10	Day	-	-	1,600	Y/S
Kelliher	475	475	Y/S	-	-	-	-	475	Y/S
Kellogg	680	680	Y/S	-	-	-	-	680	Y/S
Kennedy	350	350	Y/S	-	-	-	-	350	Y/S
Kensington	750	-	-	-	-	-	-	-	-
Kettle River	550	550	Y/S	-	-	-	-	550	Y/S
Kilkenny	725	725	Y/S	-	-	-	-	725	Y/S
Kimball	725	725	Y/S	-	-	-	-	725	Y/S
Kinney	650	650	Y/S	2	Day	-	-	650	Y/S
La Crescent	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Lafayette	800	-	-	-	-	-	-	800	Y/S
Lake Benton	575	575	Y/S	-	-	-	-	575	Y/S
Lake Bronson	350	150	Y/S	-	-	-	-	150	Y/S
Lake City	3,250	3,250	Y/S	-	-	-	-	3,250	Y/S
Lake Crystal	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Lake Elmo	3,100	-	-	-	-	-	-	3,100	Y/S
Lake Henry	400	400	Y/S	-	-	-	-	400	Y/S
Lake Kabetogama	900	900	Y/S	-	-	-	-	900	Y/S
Lake Lillian	600	600	Y/S	-	-	-	-	600	Y/S

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Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Lake Park	725	725	Y/S	-	-	-	-	725	Y/S
Lake Wilson	500	500	Y/S	-	-	-	-	500	Y/S
Lakefield	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Lakeland	800	800	Y/S	-	-	-	-	800	Y/S
Lakeville	5,725	5,725	Y/S	-	-	-	-	5,725	Y/S
Lakewood	650	650	Y/S	-	-	-	-	650	Y/S
Lamberton	750	750	Y/S	-	-	-	-	750	Y/S
Lancaster	300	50	Y/S	-	-	-	-	50	Y/S
Lanesboro	950	-	-	-	-	-	-	-	-
Lasalle	350	350	Y/S	-	-	-	-	350	Y/S
Le Roy	450	450	Y/S	-	-	-	-	450	Y/S
Le Sueur	2,350	-	-	-	-	-	-	2,350	Y/S
Leaf Valley	800	800	Y/S	-	-	-	-	800	Y/S
Lester Prairie	850	850	Y/S	-	-	-	-	850	Y/S
Lewiston	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Lewisville	700	700	Y/S	100	Week	-	-	700	Y/S
Lexington	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
Lindstrom	2,163	2,163	Y/S	-	-	-	-	2,163	Y/S
Linwood	1,900	1,900	Y/S	-	-	-	-	1,900	Y/S
Lismore	375	375	Y/S	100	Week	200	Lump	375	Y/S
Litchfield	2,000	2,000	Y/S	8	Day	-	-	2,000	Y/S
Little Canada	2,850	2,850	Y/S	-	-	-	-	2,850	Y/S
Little Falls	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
Littlefork	800	800	Y/S	-	-	-	-	800	Y/S
Long Prairie	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Loretto	3,400	3,400	Y/S	-	-	-	-	3,400	Y/S
Lower Saint Croix Valley	2,600	2,600	Y/S	-	-	-	-	2,600	Y/S
Lowry	800	800	Y/S	-	-	-	-	800	Y/S
Lucan	350	-	-	-	-	-	-	350	Y/S
Lutsen	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Lynd	250	-	-	-	-	-	-	250	Y/S
Mabel	475	250	Y/S	-	-	-	-	125	Y/S
Madelia	1,050	600	Y/S	-	-	-	-	1,000	Y/S
Madison	1,000	1,000	Y/S	10	Day	-	-	-	-
Madison Lake	900	-	-	-	-	-	-	800	Y/S
Mahnomen	900	900	Y/S	-	-	-	-	900	Y/S
Mahtomedi	4,000	4,000	Y/S	-	-	-	-	4,000	Y/S
Mahtowa	500	500	Y/S	-	-	-	-	500	Y/S
Makinen	500	500	Y/S	-	-	-	-	500	Y/S
Mantorville	800	800	Y/S	-	-	-	-	800	Y/S
Maple Hill	700	700	Y/S	-	-	-	-	700	Y/S
Maple Lake	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Maple Plain	2,100	2,100	Y/S	50	Week	-	-	2,100	Y/S
Mapleton	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S

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Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Maplewood	4,500	4,500	Y/S	-	-	-	-	4,500	Y/S
Marble	1,400	1,400	Y/S	10	Week	-	-	1,400	Y/S
Marshall	4,100	4,100	Y/S	50	Day	-	-	4,100	Y/S
Mayer	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Maynard	600	600	Y/S	-	-	-	-	150	Y/S
Mc Davitt	600	600	Y/S	-	-	-	-	600	Y/S
Mc Grath	500	500	Y/S	-	-	-	-	500	Y/S
Mc Gregor	1,350	1,350	Y/S	-	-	-	-	1,350	Y/S
Mc Intosh	600	600	Y/S	-	-	-	-	600	Y/S
Mc Kinley	300	300	Y/S	-	-	-	-	300	Y/S
Meadowlands	200	200	Y/S	-	-	-	-	200	Y/S
Medford	725	725	Y/S	-	-	-	-	725	Y/S
Melrose	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Menahga	1,100	300	Y/S	6	Day	-	-	1,100	Y/S
Middle River	400	400	Y/S	100	Week	-	-	400	Y/S
Miesville	400	400	Y/S	-	-	-	-	400	Y/S
Milaca	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
Milan	500	500	Y/S	3	Day	-	-	500	Y/S
Miltona	850	850	Y/S	-	-	-	-	850	Y/S
Minneota	875	875	Y/S	25	Week	-	-	875	Y/S
Minnesota City	1	1	Y/S	-	-	-	-	1	Y/S
Minnesota Lake	1,000	-	-	-	-	-	-	1,000	Y/S
Mission	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Montevideo	1,700	1,700	Y/S	100	Week	-	-	1,700	Y/S
Montgomery	1,500	-	-	-	-	-	-	1,500	Y/S
Monticello	3,275	3,275	Y/S	-	-	-	-	3,275	Y/S
Montrose	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Moose Lake	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
Mora	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Morgan	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Morris	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Morristown	1,700	-	-	-	-	-	-	1,700	Y/S
Morton	800	800	Y/S	-	-	-	-	800	Y/S
Motley	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Mountain Iron	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Mountain Lake	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Nashwauk	1,250	1,250	Y/S	-	-	-	-	1,250	Y/S
Nassau	25	-	-	-	-	-	-	25	Y/S
Nevis	950	950	Y/S	-	-	-	-	950	Y/S
New Brighton	4,800	4,800	Y/S	-	-	-	-	4,800	Y/S
New Germany	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
New London	1,425	1,425	Y/S	-	-	-	-	1,425	Y/S
New Market	3,100	3,100	Y/S	-	-	-	-	3,100	Y/S
New Munich	385	385	Y/S	-	-	-	-	385	Y/S

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Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
New Prague	2,750	2,750	Y/S	-	-	-	-	2,750	Y/S
New Richland	800	800	Y/S	-	-	-	-	800	Y/S
New Scandia	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
New York Mills	850	850	Y/S	-	-	-	-	850	Y/S
Newfolden	600	600	Y/S	300	Week	-	-	600	Y/S
Newport	2,800	2,800	Y/S	-	-	-	-	2,800	Y/S
Nicollet	1,250	-	-	-	-	-	-	-	-
Nisswa	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
Normanna	10	10	Y/S	-	-	-	-	10	Y/S
North Branch	2,600	2,600	Y/S	-	-	-	-	2,600	Y/S
North Mankato	2,800	2,800	Y/S	-	-	-	-	2,800	Y/S
North St. Paul	3,400	3,400	Y/S	-	-	-	-	3,400	Y/S
North Star Township	400	-	-	-	-	-	-	400	Y/S
Northfield	7,500	7,500	Y/S	-	-	-	-	7,500	Y/S
Northland	50	50	Y/S	-	-	-	-	50	Y/S
Northome	500	500	Y/S	-	-	-	-	500	Y/S
Norwood Young America	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Oak Grove	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
Oakdale	4,200	4,200	Y/S	-	-	-	-	4,200	Y/S
Odin	550	-	-	15	Week	-	-	550	Y/S
Ogilvie	750	750	Y/S	-	-	-	-	750	Y/S
Okabena	425	425	Y/S	-	-	-	-	425	Y/S
Olivia	950	950	Y/S	-	-	-	-	950	Y/S
Onamia	900	900	Y/S	-	-	-	-	900	Y/S
Ormsby	525	-	-	10	Week	-	-	525	Y/S
Oronoco	1,000	-	-	-	-	-	-	1,000	Y/S
Orr	650	650	Y/S	-	-	-	-	650	Y/S
Ortonville	800	800	Y/S	-	-	-	-	800	Y/S
Osakis	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
Osseo	1,532	1,532	Y/S	-	-	-	-	1,532	Y/S
Ostrander	325	325	Y/S	-	-	-	-	325	Y/S
Ottertail	500	500	Y/S	-	-	-	-	500	Y/S
Owatonna	3,600	3,600	Y/S	-	-	-	-	3,600	Y/S
Palisade	450	450	Y/S	-	-	-	-	450	Y/S
Palo	850	850	Y/S	-	-	-	-	850	Y/S
Park Rapids	3,000	3,000	Y/S	-	-	-	-	3,000	Y/S
Parkers Prairie	900	900	Y/S	-	-	-	-	900	Y/S
Paynesville	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Pelican Rapids	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
Pemberton	550	-	-	-	-	-	-	550	Y/S
Pennock	800	800	Y/S	-	-	-	-	800	Y/S
Pequaywan	300	-	-	-	-	-	-	300	Y/S
Pequot Lakes	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
Perham	1,650	-	-	-	-	-	-	1,650	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Pierz	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Pike-Sandy-Britt	700	700	Y/S	-	-	-	-	700	Y/S
Pillager	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Pine Island	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
Pine River	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Plato	990	990	Y/S	-	-	-	-	990	Y/S
Porter	225	135	Y/S	-	-	-	-	225	Y/S
Preston	1,100	-	-	-	-	-	-	1,100	Y/S
Princeton	2,875	1,438	Y/S	-	-	-	-	1,438	Y/S
Prinsburg	500	500	Y/S	-	-	-	-	500	Y/S
Prior Lake	5,000	5,000	Y/S	-	-	-	-	5,000	Y/S
Proctor	1,100	1,100	Y/S	5	Day	-	-	1,100	Y/S
Randall	800	800	Y/S	-	-	-	-	800	Y/S
Randolph	950	-	-	-	-	-	-	950	Y/S
Raymond	600	600	Y/S	-	-	-	-	600	Y/S
Red Wing	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Redwood Falls	2,800	2,800	Y/S	-	-	-	-	2,800	Y/S
Remer	1,350	-	-	-	-	-	-	1,350	Y/S
Renville	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Rice	800	800	Y/S	-	-	-	-	800	Y/S
Rice Lake	1,400	-	-	-	-	-	-	1,400	Y/S
Richmond	975	975	Y/S	-	-	-	-	975	Y/S
Rockford	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Rockville	1,200	1,200	Y/S	30	Day	-	-	1,200	Y/S
Rogers	2,400	2,400	Y/S	-	-	-	-	2,400	Y/S
Rollingstone	460	460	Y/S	-	-	-	-	460	Y/S
Rose Creek	400	400	Y/S	-	-	-	-	400	Y/S
Roseau	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Rosemount	6,100	6,100	Y/S	-	-	-	-	6,100	Y/S
Rothsay	800	800	Y/S	-	-	-	-	800	Y/S
Royalton	675	675	Y/S	-	-	-	-	675	Y/S
Rush City	1,550	1,550	Y/S	-	-	-	-	1,550	Y/S
Russell	400	400	Y/S	-	-	-	-	400	Y/S
Ruthton	750	-	-	-	-	-	-	750	Y/S
Sabin-Elmwood	800	800	Y/S	-	-	-	-	800	Y/S
Sacred Heart	680	-	-	-	-	-	-	680	Y/S
Saint Anthony	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Saint Bonifacius	2,300	2,300	Y/S	-	-	-	-	2,300	Y/S
Saint Charles	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Saint Clair	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Saint Francis	1,500	1,500	Y/S	-	-	-	-	1,500	Y/S
Saint James	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Saint Joseph	1,800	1,800	Y/S	-	-	-	-	1,800	Y/S
Saint Leo	300	300	Y/S	-	-	-	-	300	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Saint Martin	900	900	Y/S	-	-	-	-	900	Y/S
Saint Michael	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Saint Paul Park	2,000	2,000	Y/S	-	-	-	-	2,000	Y/S
Saint Peter	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
Saint Stephen	1,050	1,050	Y/S	-	-	-	-	1,050	Y/S
Sanborn	450	450	Y/S	-	-	-	-	450	Y/S
Sandstone	1,750	1,750	Y/S	-	-	-	-	1,750	Y/S
Sartell	2,100	2,100	Y/S	-	-	-	-	2,100	Y/S
Sauk Centre	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Sauk Rapids	2,900	2,900	Y/S	50	Week	-	-	2,900	Y/S
Scandia Valley	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Scanlon	800	-	-	-	-	-	-	800	Y/S
Schroeder	800	800	Y/S	-	-	-	-	800	Y/S
Sebeka	1,275	1,275	Y/S	-	-	-	-	1,275	Y/S
Sedan	150	-	-	-	-	-	-	-	-
Shakopee	7,500	-	-	-	-	-	-	7,500	Y/S
Shelly	300	300	Y/S	-	-	-	-	300	Y/S
Sherburn	1,100	1,100	Y/S	75	Week	-	-	1,100	Y/S
Shevlin	600	600	Y/S	-	-	-	-	600	Y/S
Silica	700	-	-	-	-	-	-	700	Y/S
Silver Bay	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S
Silver Lake	750	750	Y/S	-	-	-	-	750	Y/S
Slayton	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Sleepy Eye	1,550	1,550	Y/S	-	-	-	-	1,550	Y/S
Solway	850	850	Y/S	-	-	-	-	850	Y/S
Solway Rural	400	400	Y/S	-	-	-	-	400	Y/S
South Haven	800	800	Y/S	-	-	-	-	800	Y/S
Spicer	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Spring Grove	700	-	-	20	Day	-	-	700	Y/S
Spring Valley	1,250	1,250	Y/S	-	-	-	-	1,250	Y/S
Springfield	1,050	1,050	Y/S	15	Day	-	-	1,050	Y/S
Squaw Lake	400	200	Y/S	-	-	-	-	250	Y/S
Stacy-Lent Area	900	900	Y/S	-	-	-	-	900	Y/S
Staples	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Starbuck	750	750	Y/S	-	-	-	-	750	Y/S
Stephen	400	-	-	-	-	-	-	400	Y/S
Stewart	900	900	Y/S	-	-	-	-	900	Y/S
Stewartville	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Stillwater	4,500	4,500	Y/S	-	-	-	-	4,500	Y/S
Storden	600	600	Y/S	-	-	-	-	600	Y/S
Sturgeon Lake	475	475	Y/S	-	-	-	-	475	Y/S
Sunburg	350	350	Y/S	-	-	-	-	350	Y/S
Taconite	750	-	-	5	Day	-	-	750	Y/S
Taunton	200	-	-	10	Week	-	-	200	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Taylor's Falls	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Thief River Falls	3,000	-	-	-	-	-	-	-	-
Thomson	1,100	-	-	-	-	-	-	1,100	Y/S
Tofte	400	250	Y/S	-	-	-	-	400	Y/S
Tower	450	450	Y/S	-	-	-	-	450	Y/S
Tracy	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Trimont	950	950	Y/S	-	-	-	-	950	Y/S
Truman	800	800	Y/S	-	-	-	-	800	Y/S
Twin Lakes (City)	400	400	Y/S	-	-	-	-	400	Y/S
Twin Lakes (VFD)	450	-	-	-	-	-	-	450	Y/S
Twin Valley	650	650	Y/S	-	-	-	-	650	Y/S
Two Harbors	2,500	2,500	Y/S	-	-	-	-	2,500	Y/S
Tyler	500	500	Y/S	-	-	-	-	500	Y/S
Upsala	400	400	Y/S	-	-	-	-	400	Y/S
Vadnais Heights	2,650	2,650	Y/S	-	-	-	-	2,650	Y/S
Vergas	800	-	-	-	-	-	-	800	Y/S
Verndale	1,200	1,200	Y/S	-	-	-	-	1,200	Y/S
Vernon Center	500	500	Y/S	-	-	-	-	500	Y/S
Vesta	425	425	Y/S	-	-	-	-	425	Y/S
Victoria	1,872	1,872	Y/S	-	-	-	-	1,872	Y/S
Villard	500	500	Y/S	-	-	-	-	500	Y/S
Vining	400	-	-	-	-	300	Lump	400	Y/S
Wabasha	1,400	1,400	Y/S	-	-	-	-	1,400	Y/S
Waconia	2,200	2,200	Y/S	-	-	-	-	2,200	Y/S
Wadena	1,885	1,885	Y/S	-	-	-	-	1,885	Y/S
Waite Park	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Waldorf	500	-	-	-	-	-	-	500	Y/S
Walker	2,000	2,000	Y/S	100	Week	1,000	Lump	2,000	Y/S
Walnut Grove	500	500	Y/S	-	-	-	-	500	Y/S
Walters	200	-	-	-	-	-	-	200	Y/S
Warba	600	-	-	-	-	-	-	600	Y/S
Warren	675	675	Y/S	-	-	-	-	675	Y/S
Warroad	800	800	Y/S	-	-	-	-	800	Y/S
Waseca	2,800	2,800	Y/S	35	Day	1,500	Lump	2,800	Y/S
Watertown	1,700	1,700	Y/S	-	-	-	-	1,700	Y/S
Waterville	1,100	1,100	Y/S	-	-	-	-	1,100	Y/S
Watkins	885	885	Y/S	-	-	-	-	885	Y/S
Watson	875	875	Y/S	-	-	-	-	875	Y/S
Waubun	400	400	Y/S	-	-	-	-	400	Y/S
Waverly	1,300	1,300	Y/S	-	-	-	-	1,300	Y/S
Welcome	750	750	Y/S	-	-	-	-	750	Y/S
Wendell	500	500	Y/S	-	-	-	-	500	Y/S
West Concord	800	800	Y/S	-	-	-	-	800	Y/S
Westbrook	650	650	Y/S	-	-	-	-	650	Y/S

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-A
Benefit Amounts for Lump Sum Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Wheaton	1,600	1,600	Y/S	-	-	-	-	1,600	Y/S
Willmar	3,600	3,600	Y/S	-	-	-	-	3,600	Y/S
Willow River	500	500	Y/S	-	-	-	-	500	Y/S
Wilmont	450	450	Y/S	-	-	-	-	450	Y/S
Wilson	500	500	Y/S	-	-	-	-	500	Y/S
Windom	2,400	2,400	Y/S	-	-	-	-	2,400	Y/S
Winnebago	725	725	Y/S	-	-	-	-	725	Y/S
Winsted	1,300	100	Y/S	-	-	-	-	1,300	Y/S
Wolf Lake	725	-	-	-	-	-	-	725	Y/S
Wood Lake	400	400	Y/S	-	-	-	-	400	Y/S
Woodbury	6,000	6,000	Y/S	-	-	-	-	6,000	Y/S
Woodstock	525	525	Y/S	-	-	-	-	525	Y/S
Wrenshall	450	450	Y/S	20	Day	500	Lump	450	Y/S
Wright	550	550	Y/S	-	-	-	-	550	Y/S
Wykoff	800	800	Y/S	-	-	-	-	800	Y/S
Wyoming	1,150	1,150	Y/S	-	-	-	-	1,150	Y/S
Zimmerman	3,000	1,500	Y/S	-	-	-	-	1,500	Y/S
Zumbro Falls	1,000	1,000	Y/S	-	-	-	-	1,000	Y/S

* Due to space limitations, certain benefit bylaw provisions cannot be summarized in this Table.

Table 6-B
Benefit Amounts for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Alaska	Bal	-	Bal	-	-	-	-	-	Bal
Albany	Bal	-	Bal	-	-	-	-	-	Bal
Andover	Bal	-	Bal	-	-	-	-	-	Bal
Anoka-Champlin	Bal	-	Bal	-	-	-	-	-	Bal
Ashby	Bal	-	Bal	-	-	-	-	-	Bal
Austin	Bal	-	Bal	-	-	-	-	-	Bal
Brewster	Bal	-	Bal	-	-	-	-	-	Bal
Brooklyn Park	Bal	-	Bal	-	-	-	-	-	Bal
Callaway	Bal	-	-	-	-	-	-	-	Bal
Cologne	Bal	-	-	-	-	-	-	-	Bal
Columbia Heights	Bal	-	Bal	-	-	-	-	-	Bal
Coon Rapids	Bal	-	Bal	-	-	20,000	Lump	-	Bal
Crane Lake	Bal	-	-	-	-	-	-	-	Bal
Crosslake	Bal	-	Bal	-	-	-	-	-	Bal
Dalbo	Bal	-	-	-	-	1,000	Lump	-	Bal
Dilworth	Bal	-	Bal	-	-	-	-	-	Bal
Donnelly	Bal	-	Bal	-	-	-	-	-	Bal
Eagan	Bal	-	Bal	-	-	-	-	-	Bal
Edina	Bal	-	Bal	-	-	-	-	-	Bal
Elbow Lake	Bal	-	Bal	-	-	-	-	-	Bal
Elgin	Bal	-	Bal	-	-	-	-	-	Bal
Ellsburg	Bal	-	Bal	-	-	-	-	-	Bal
Embarrass	Bal	-	Bal	-	-	-	-	-	Bal
Erskine	Bal	-	Bal	-	-	-	-	-	Bal
Falcon Heights	Bal	-	Bal	-	-	-	-	-	Bal
Fisher	Bal	-	Bal	-	-	-	-	-	Bal
Fosston	Bal	-	Bal	-	-	-	-	-	Bal
Fountain	Bal	-	Bal	-	-	-	-	-	Bal
Freeport	Bal	-	Bal	-	-	-	-	-	Bal
Fridley	Bal	-	-	-	-	-	-	-	Bal
Gary	Bal	-	-	-	-	-	-	-	Bal
Gibbon	Bal	-	-	-	-	-	-	-	Bal
Glenville	Bal	-	Bal	-	-	-	-	-	Bal
Goodhue	Bal	-	Bal	-	-	-	-	-	Bal
Hardwick	Bal	-	Bal	-	-	-	-	-	Bal
Hawley	Bal	-	-	-	-	-	-	-	Bal
Kelsey	Bal	-	Bal	-	-	-	-	-	Bal
Kenyon	Bal	-	Bal	-	-	-	-	-	Bal
Kerkhoven	Bal	-	Bal	-	-	-	-	-	Bal
Kiester	Bal	-	Bal	42	Week	-	-	-	Bal
Lake George	Bal	-	Bal	-	-	-	-	-	Bal
Lakeport	Bal	-	Bal	-	-	-	-	-	Bal
Le Center	Bal	-	Bal	-	-	-	-	-	Bal
London	Bal	-	Bal	-	-	-	-	-	Bal

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-B
Benefit Amounts for Defined Contribution Plans
For the Year Ended December 31, 2006

Relief Association	Annual Benefit	Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
		Amount	Type	Amount	Type	Amount	Type	Amount	Type
Longville	Bal	-	-	-	-	-	-	-	Bal
Lyle	Bal	-	Bal	-	-	-	-	-	Bal
Magnolia	Bal	-	-	-	-	-	-	-	-
Maple Grove	Bal	-	Bal	-	-	-	-	-	Bal
Marietta	Bal	-	-	-	-	-	-	-	Bal
Marine-On-St Croix	Bal	-	Bal	-	-	-	-	-	Bal
Mazeppa	Bal	-	Bal	-	-	-	-	-	Bal
Medicine Lake	Bal	-	Bal	-	-	-	-	-	Bal
Mendota Heights	Bal	-	Bal	-	-	-	-	-	Bal
Mentor	Bal	-	-	-	-	-	-	-	Bal
Millerville	Bal	-	Bal	-	-	-	-	-	Bal
Milroy	Bal	-	Bal	-	-	-	-	-	Bal
Murdock	Bal	-	Bal	-	-	-	-	-	Bal
Myrtle	Bal	-	Bal	-	-	-	-	-	Bal
Nodine	Bal	-	Bal	-	-	-	-	-	Bal
Northrop	Bal	-	Bal	-	-	-	-	-	Bal
Odessa	Bal	-	Bal	-	-	-	-	-	Bal
Oklee	Bal	-	-	-	-	-	-	-	Bal
Perch Lake	Bal	-	Bal	-	-	-	-	-	Bal
Plainview	Bal	-	Bal	-	-	-	-	-	Bal
Plummer	Bal	-	Bal	-	-	-	-	-	Bal
Ramsey	Bal	-	*	-	-	-	-	-	Bal
Red Lake Falls	Bal	-	Bal	-	-	-	-	-	Bal
Round Lake	Bal	-	Bal	-	-	-	-	-	Bal
Rushford	Bal	-	Bal	-	-	-	-	-	Bal
Rushmore	Bal	-	Bal	-	-	-	-	-	Bal
Saint Hilaire	Bal	-	Bal	-	-	-	-	-	Bal
Seaforth	Bal	-	Bal	-	-	-	-	-	Bal
South Bend	Bal	-	Bal	-	-	-	-	-	Bal
Swanville	Bal	-	Bal	-	-	-	-	-	Bal
Ulen	Bal	-	-	-	-	-	-	-	Bal
Underwood	Bal	-	Bal	-	-	-	-	-	Bal
Vermilion Lake	Bal	-	Bal	-	-	-	-	-	Bal
Wabasso	Bal	-	Bal	-	-	-	-	-	Bal
Wanamingo	Bal	-	Bal	-	-	-	-	-	Bal
Wanda	Bal	-	Bal	-	-	-	-	-	Bal
Wayzata	Bal	-	Bal	-	-	-	-	-	Bal
Wells	Bal	-	-	-	-	-	-	-	Bal
West Metro	Bal	-	Bal	-	-	-	-	-	Bal
Williams	Bal	-	-	-	-	-	-	-	Bal
Winger	Bal	-	Bal	-	-	-	-	-	Bal
Winthrop	Bal	-	Bal	-	-	-	-	-	Bal
Zumbrota	Bal	-	Bal	-	-	-	-	-	Bal

* Due to space limitations, certain benefit bylaw provisions cannot be summarized in this Table.

Key: Bal = Balance of Account Lump = Lump Sum M/S = Per Month, Per Year of Service MO = Month Y/S = Per Year of Service

Table 6-C
Benefit Amounts for Other Plan Types
For the Year Ended December 31, 2006

Relief Association	Benefit		Long-Term Disability		Short-Term Disability		Funeral Benefit		Survivor Benefit	
	Annual	Monthly	Amount	Type	Amount	Type	Amount	Type	Amount	Type
Apple Valley	5,400	35	-	-	-	-	10,800	Lump	5,400	Y/S
Appleton	1,300	4	1,300	Y/S	-	-	-	-	1,300	Y/S
Benson	1,000	4	1,000	Y/S	-	-	-	-	1,000	Y/S
Chanhassen	4,350	21	4,350	Y/S	5	Day	25,000	Lump	4,350	Y/S
Chaska	-	24	24	M/S	-	-	4,250	Lump	24	M/S
Eden Prairie	5,000	50	50	M/S	-	-	-	-	50	M/S
Fairmont	3,800	25	3,800	Y/S	-	-	-	-	3,800	Y/S
Glencoe	1,800	12	1,800	Y/S	-	-	-	-	1,800	Y/S
Hutchinson	-	13	-	-	-	-	5,000	Lump	10	M/S
Lake Johanna	5,432	33	-	-	-	-	-	-	5,432	Y/S
Luverne	2,000	*	-	-	-	-	-	-	2,000	Y/S
Minnetonka	6,388	49	49	M/S	5	Day	-	*	49	M/S
Mound	-	29	-	-	-	-	3,000	Lump	29	M/S
New Ulm	3,000	20	3,000	Y/S	-	*	-	*	3,000	Y/S
Pine City	-	8	-	-	-	-	1,500	Lump	-	*
Pipestone	1,700	3	-	-	35	Day	1,000	Lump	-	-
Plymouth	7,000	24	7,000	Y/S	170	Mo	-	-	7,000	Y/S
Robbinsdale	6,500	13	6,500	Y/S	-	-	2,500	Lump	6,500	Y/S
Roseville	2,900	29	2,900	Y/S	19	Day	5,800	Lump	2,900	Y/S
Savage	4,549	30	-	*	25	Week	5,000	Lump	-	*
Spring Lake Park	-	31	-	*	25	Day	4,000	Lump	31	M/S
White Bear Lake	*	*	-	*	-	-	2,000	Lump	-	*
Worthington	2,560	16	-	-	-	-	-	*	-	*

* Due to space limitations, certain benefit bylaw provisions cannot be summarized in this Table.

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How to Read Table 7

Table 7 provides relief association investment information.

Market Value – The value of the relief association’s special fund investments as of December 31, 2006.

% of Assets at SBI – Percentage of the relief association’s investments held in the State Board of Investment’s Supplemental Fund.

Allocations as of 12/31/06 – Percentage of the relief association’s investments that are held in each asset class. Stock includes domestic and international stock. “Other” includes all investments besides cash, stocks and bonds, including small allocations to this asset class within mutual funds.

Rates of Return

2006 – The return on the relief association’s investments for calendar year 2006.

2006 Benchmark – The return on a hypothetical portfolio, explained in detail below.

Above (Below) Benchmark – The 2006 Return minus the Benchmark Return. This figure shows how the relief association performed compared to its benchmark.

5-Yr – The relief association’s average annual return from 2002-2006.

10-Yr – The relief association’s average annual return from 1997-2006.

Rank (%-ile) 10-Yr Return – The relief association’s ranking by its 10-year return. The highest 10-year average annual return is ranked at 100 percent, while the lowest 10-year average annual return is ranked at 0 percent. For example, a 75 percent rank means the relief association’s average annual return is higher than the return earned by 75 percent of relief associations.

Benchmark Return

The benchmark return is included as a comparison tool for relief associations. The benchmark return shows what the relief association could have earned, had it invested its assets passively for the entire year. Passive investment means using index funds that track a specific index. Index funds are widely available for stocks and bonds. For cash, a

relief association could have invested in a proven money market fund or shopped for the highest returning certificates of deposit.

The benchmark return is calculated for each relief association by multiplying the association's asset class proportions by the rate of return earned on a common benchmark index for each asset class. If a relief association changed investment strategies during the year, the calculated benchmark return does not take the changes into consideration.

Benchmark Calculation Example

Adrian Fire Relief Association

January 1, 2006 Asset Allocation	Benchmark	Return	(a) x (b)	
	(a)	(b)	(c)	
U.S. Stocks	53.0%	Russell 3000	15.7%	8.3%
International Stocks	13.4%	MSCI ACWI ex. U.S.	26.7%	3.6%
Bonds	16.8%	Lehman Bros. Aggregate	4.3%	0.7%
Cash	16.8%	90 Day T-Bill	4.9%	0.8%
Other	0.0%	Russell 3000	15.7%	0.0%
Benchmark Return			Sum (c) =	13.4%

Common Benchmark Indices

Russell 3000 Index – A measure of the overall U.S. stock market. This index includes the 3000 largest publicly traded U.S. companies.

MSCI ACWI ex. U.S. Index – A measure of the performance of international stocks, including developed markets and emerging markets. This index does not include the U.S. stock market's performance.

Lehman Brothers Aggregate U.S. Index – A measure of the performance of the U.S. investment grade bond market, including corporate and government bonds.

90 Day T-Bill – A measure of short term cash investments.

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Ada	244,125	-	62.1	9.9	27.5	0.5	7.5	12.0	(4.5)	4.6	3.2	9%
Adams	181,712	-	-	-	100.0	-	3.8	4.9	(1.1)	2.8	4.0	20%
Adrian	338,097	-	69.0	16.7	14.3	-	12.3	13.4	(1.1)	6.8	6.6	77%
Aitkin	664,269	-	67.0	13.5	19.4	0.1	9.9	11.8	(1.9)	7.2	6.8	83%
Alaska	85,948	41.5	35.0	5.7	59.3	-	8.1	9.2	(1.1)	5.6	4.8	40%
Albany	364,622	-	43.1	2.0	54.9	-	9.0	11.4	(2.4)	5.3	4.9	43%
Albert Lea Township	250,253	-	75.1	14.5	10.3	0.1	9.9	9.4	0.5	7.1	4.9	43%
Albertville	384,853	-	47.2	17.3	35.1	0.4	9.1	9.7	(0.6)	3.8	4.6	35%
Alborn	112,750	54.4	42.3	10.6	47.1	-	8.2	9.5	(1.3)	4.3	5.4	52%
Alden	117,925	52.6	53.5	-	46.5	-	8.9	10.3	(1.4)	3.7	2.4	4%
Alexandria	1,674,143	-	76.2	5.4	18.4	-	11.6	11.9	(0.3)	5.3	4.6	35%
Almelund	215,397	99.5	87.6	10.4	2.0	-	13.3	14.7	(1.4)	6.3	7.0	86%
Alpha	157,290	-	49.1	26.7	23.4	0.8	14.5	12.0	2.5	5.0	2.7	5%
Altura	114,338	-	-	-	100.0	-	3.4	4.9	(1.5)	3.3	4.2	24%
Amboy	122,992	68.0	51.2	16.8	32.0	-	9.9	9.7	0.2	4.8	5.7	58%
Andover	2,573,162	-	76.5	20.2	3.3	-	12.5	12.6	(0.1)	6.5	5.9	63%
Annandale	497,431	-	9.5	5.9	84.5	0.1	10.1	11.9	(1.8)	6.6	3.1	7%
Anoka-Champlin	4,430,276	-	58.3	23.9	17.4	0.4	10.5	12.5	(2.0)	7.4	6.6	77%
Apple Valley	3,696,569	-	58.0	25.8	15.9	0.3	10.1	11.7	(1.6)	5.4	4.8	40%
Appleton	362,996	-	53.6	9.4	36.7	0.3	10.3	11.7	(1.4)	6.9	7.7	94%
Argyle	149,917	32.0	89.2	9.8	1.0	-	14.5	16.0	(1.5)	5.3	4.3	27%
Arlington	365,611	-	68.7	5.8	25.1	0.4	9.2	13.3	(4.1)	6.3	5.5	54%
Arrowhead	75,906	83.7	66.3	16.2	17.5	-	12.0	13.5	(1.5)	A	A	A
Ashby	178,583	-	15.8	-	60.3	23.9	5.3	10.0	(4.7)	3.2	3.4	10%
Askov	166,408	40.8	24.5	14.3	61.2	-	6.5	7.5	(1.0)	4.4	5.5	54%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Atwater	268,451	-	61.7	20.0	18.3	-	14.0	12.6	1.4	5.6	6.0	65%
Audubon	211,176	97.7	43.7	50.4	5.9	-	9.4	9.2	0.2	5.0	6.8	83%
Aurora	404,679	-	30.2	6.7	33.5	29.6	11.7	11.9	(0.2)	4.9	2.4	4%
Austin	608,216	66.7	71.3	12.7	12.9	3.1	13.0	13.9	(0.9)	5.5	4.8	40%
Avon	346,343	11.1	13.2	48.8	38.0	-	5.8	5.8	0.0	3.3	4.2	24%
Babbitt	221,347	99.2	49.4	47.3	3.3	-	10.0	10.0	0.0	6.5	3.3	9%
Backus	265,873	25.1	64.4	-	35.6	-	11.7	13.0	(1.3)	6.6	5.5	54%
Badger	120,150	-	27.0	32.3	40.7	-	8.9	9.8	(0.9)	3.9	0.7	0%
Bagley	234,910	56.7	26.6	27.3	46.1	-	7.8	7.7	0.1	5.8	5.7	58%
Balaton	140,835	-	10.2	8.1	81.0	0.7	4.5	6.0	(1.5)	3.5	3.8	16%
Baldwin	75,771	-	55.8	10.3	33.7	0.2	12.3	14.1	(1.8)	A	A	A
Balsam	285,177	99.8	76.9	20.0	3.1	-	12.6	13.1	(0.5)	6.5	7.9	95%
Barnesville	302,603	-	66.9	1.7	31.4	-	10.8	13.0	(2.2)	4.1	4.1	23%
Barnum	262,837	91.5	88.6	2.6	8.8	-	15.6	14.9	0.7	7.3	4.7	38%
Barrett	106,259	-	-	-	100.0	-	3.6	4.9	(1.3)	2.8	4.4	30%
Battle Lake	314,836	-	19.4	68.4	11.9	0.3	8.1	5.1	3.0	5.4	6.2	69%
Baudette	419,547	-	54.7	36.7	8.4	0.2	10.6	12.3	(1.7)	5.9	6.7	79%
Bayport	1,780,143	-	66.9	20.6	12.4	0.1	12.1	12.3	(0.2)	4.8	5.9	63%
Beardsley	144,340	-	75.1	19.7	5.2	-	15.6	14.8	0.8	7.7	4.7	38%
Beaver Bay	101,857	-	-	-	100.0	-	3.2	4.9	(1.7)	3.3	4.0	20%
Beaver Creek	95,086	33.2	51.6	18.1	30.3	-	9.7	10.8	(1.1)	2.9	3.4	10%
Becker	817,633	-	45.0	37.5	17.3	0.2	9.2	10.7	(1.5)	4.4	4.7	38%
Belgrade	326,309	-	40.7	10.3	49.0	-	10.8	12.1	(1.3)	6.2	6.7	79%
Belle Plaine	490,991	-	55.9	5.6	38.2	0.3	10.9	12.8	(1.9)	6.4	7.0	86%
Bellingham	165,366	-	59.8	5.1	29.2	5.9	12.0	15.2	(3.2)	7.0	7.5	91%

Table 7
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For the Year Ended December 31, 2006

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Belview	161,000	-	-	-	100.0	-	4.4	4.9	(0.5)	3.3	4.7	38%
Bemidji	2,007,599	-	17.1	22.4	0.3	11.3	13.0	13.0	(1.7)	7.2	6.1	67%
Benson	439,587	49.2	17.8	47.2	-	7.9	8.3	8.3	(0.4)	5.8	6.6	77%
Bertha	103,009	65.3	13.3	36.6	-	8.5	9.8	9.8	(1.3)	4.4	3.9	18%
Big Lake	717,000	-	36.0	50.6	0.8	8.6	10.1	10.1	(1.5)	5.3	4.8	40%
Bigelow	84,743	-	51.5	35.3	-	11.2	11.6	11.6	(0.4)	3.9	3.8	16%
Bigfork	285,568	52.7	51.0	47.4	-	9.5	11.1	11.1	(1.6)	5.0	5.3	50%
Bird Island	169,017	52.6	41.7	48.7	-	7.3	8.5	8.5	(1.2)	4.2	4.6	35%
Biwabik	158,661	37.3	62.2	24.2	-	11.9	11.4	11.4	0.5	4.7	6.7	79%
Biwabik City	342,036	-	68.3	17.0	0.3	17.3	14.1	14.1	3.2	6.1	5.7	58%
Blackduck	287,270	12.4	65.7	29.6	0.2	8.1	11.4	11.4	(3.3)	3.7	3.1	7%
Blackhoof	79,007	-	50.2	26.8	-	11.1	11.6	11.6	(0.5)	3.7	3.3	9%
Blomkest	160,195	-	10.0	84.9	0.1	3.3	5.9	5.9	(2.6)	3.4	3.8	16%
Blooming Prairie	436,772	32.4	47.4	12.1	8.6	9.3	12.7	12.7	(3.4)	5.7	4.6	35%
Blue Earth	888,286	-	62.5	29.1	0.1	11.8	13.0	13.0	(1.2)	7.0	6.7	79%
Bluffton	125,889	-	56.3	19.8	0.6	11.3	13.9	13.9	(2.6)	5.7	4.6	35%
Bovey	220,918	-	49.1	21.6	-	10.0	11.8	11.8	(1.8)	3.9	1.5	2%
Bowlus	155,574	-	-	18.9	-	7.4	4.8	4.8	2.6	4.3	3.1	7%
Boyd	125,369	18.7	50.6	49.4	-	6.9	10.7	10.7	(3.8)	2.6	4.6	35%
Braham	361,791	-	44.5	36.0	-	8.2	9.9	9.9	(1.7)	4.2	5.8	61%
Brainerd	2,775,663	-	61.0	8.7	0.3	10.5	13.5	13.5	(3.0)	6.6	5.7	58%
Brandon	197,366	-	57.3	35.5	4.4	10.1	11.9	11.9	(1.8)	4.1	4.2	24%
Breckenridge	399,477	-	52.3	25.1	-	12.6	11.3	11.3	1.3	4.7	3.4	10%
Breitung	222,228	-	44.8	27.2	0.2	9.0	10.4	10.4	(1.4)	6.1	3.8	16%
Brevator	111,715	-	61.7	12.7	1.2	10.1	11.4	11.4	(1.3)	4.4	6.1	67%

Table 7
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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Brewster	234,506	-	30.0	6.9	54.2	8.9	8.0	10.1	(2.1)	3.3	3.3	9%
Bricelyn	196,250	100.0	60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	6.2	69%
Brimson	48,474	99.6	61.5	34.2	4.3	-	13.0	12.4	0.6	0.7	0.8	1%
Brook Park	138,240	-	80.8	7.3	11.7	0.2	10.6	14.2	(3.6)	6.8	4.8	40%
Brooklyn Park	7,647,986	99.9	80.3	17.2	2.5	-	14.0	13.4	0.6	7.1	6.6	77%
Brooten	258,668	73.2	73.2	-	26.8	-	12.8	12.7	0.1	6.7	6.9	84%
Browerville	255,820	-	12.2	0.5	87.1	0.2	5.2	6.5	(1.3)	3.1	4.2	24%
Browns Valley	226,706	-	48.4	0.1	51.5	-	8.8	11.0	(2.2)	4.9	5.2	49%
Brownsdale	259,337	-	71.2	1.1	10.2	17.5	15.8	18.5	(2.7)	9.8	7.6	93%
Brownsville	40,339	96.3	72.3	20.8	6.9	-	8.3	9.5	(1.2)	4.1	A	A
Brownton	284,054	-	58.7	16.2	25.1	-	12.2	11.8	0.4	6.4	5.7	58%
Buffalo	703,255	-	72.2	20.0	7.2	0.6	9.5	10.6	(1.1)	3.3	2.9	6%
Buffalo Lake	311,960	74.0	61.5	10.9	27.6	-	10.7	11.7	(1.0)	5.5	6.7	79%
Buhl	130,238	-	61.3	-	38.7	-	-2.3	12.0	(14.3)	0.7	2.7	5%
Butterfield	136,639	-	-	-	100.0	-	3.0	4.9	(1.9)	2.9	3.7	14%
Buyck	6,704	79.5	60.6	18.9	20.5	-	6.9	4.9	2.0	A	A	A
Byron	368,988	-	52.8	7.8	39.1	0.3	9.4	12.5	(3.1)	3.9	4.7	38%
Caledonia	341,208	53.4	42.1	24.2	33.7	-	9.0	8.8	0.2	5.7	5.3	50%
Callaway	158,078	-	-	-	100.0	-	3.5	4.9	(1.4)	4.9	5.4	52%
Calumet	267,131	-	68.4	0.1	31.5	-	13.6	15.2	(1.6)	7.0	6.2	69%
Cambridge	770,334	-	68.3	16.1	15.4	0.2	13.0	13.2	(0.2)	4.7	5.5	54%
Canby	428,703	35.5	76.4	17.2	6.4	-	8.3	13.0	(4.7)	3.8	4.7	38%
Cannon Falls	645,616	-	50.2	21.5	18.7	9.6	10.6	12.0	(1.4)	5.8	5.4	52%
Canosia	204,219	-	-	-	100.0	-	3.6	4.9	(1.3)	2.5	3.5	12%
Canton	113,728	-	11.1	-	88.9	-	4.0	6.2	(2.2)	3.5	3.0	7%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Carlos	522,404	-	71.6	0.1	3.6	24.7	14.2	16.1	(1.9)	5.7	6.4	73%
Carlton	369,812	-	79.2	12.9	7.9	-	14.6	12.2	2.4	7.8	7.3	89%
Carsonville	113,768	-	35.4	0.1	64.3	0.2	7.9	9.8	(1.9)	4.4	4.6	35%
Carver	483,736	-	49.4	19.2	31.4	-	7.9	10.9	(3.0)	5.2	5.0	45%
Cass Lake	386,998	-	54.0	13.9	31.9	0.2	9.7	12.2	(2.5)	5.9	5.7	58%
Cataract	2,059,022	14.0	83.2	10.3	6.1	0.4	14.0	15.0	(1.0)	6.9	6.6	77%
Centennial	2,365,937	28.1	64.8	22.4	12.7	0.1	13.0	12.3	0.7	5.5	6.3	71%
Center City	329,114	63.9	45.3	16.7	38.0	-	8.0	9.1	(1.1)	3.8	5.4	52%
Ceylon	150,345	74.3	63.9	9.1	27.0	-	10.5	10.7	(0.2)	5.4	4.3	27%
Chandler	145,605	-	25.9	17.5	56.6	-	7.1	7.9	(0.8)	4.9	5.2	49%
Chanhassen	2,282,438	-	67.3	11.7	20.9	0.1	10.7	13.0	(2.3)	8.4	7.6	93%
Chaska	3,547,411	-	47.3	1.8	50.9	-	10.7	10.0	0.7	5.2	5.7	58%
Chatfield	369,840	47.9	40.9	6.2	52.9	-	8.4	9.0	(0.6)	5.7	5.5	54%
Cherry	75,322	51.1	38.1	35.0	26.9	-	7.4	8.6	(1.2)	4.6	5.8	61%
Chisago	596,667	92.8	58.2	31.4	10.4	-	11.6	10.2	1.4	6.5	7.4	90%
Chisholm	816,828	-	82.8	14.1	3.1	-	7.7	13.6	(5.9)	4.8	5.6	56%
Chokio	145,354	76.7	51.4	30.9	17.5	0.2	9.5	9.4	0.1	5.0	6.1	67%
Clara City	311,145	-	63.2	4.5	32.3	-	10.4	13.8	(3.4)	7.3	7.4	90%
Claremont	128,872	-	53.4	18.8	27.8	-	9.1	12.0	(2.9)	4.8	4.1	23%
Clarissa	101,257	56.0	32.1	23.9	44.0	-	7.1	8.2	(1.1)	3.9	2.3	3%
Clarkfield	264,334	93.3	59.3	31.4	9.3	-	10.8	10.9	(0.1)	5.8	7.0	86%
Clarks Grove	233,582	-	63.3	0.1	36.5	0.1	9.1	13.4	(4.3)	6.8	4.9	43%
Clear Lake	433,008	98.8	80.1	16.3	3.6	-	12.9	13.0	(0.1)	6.5	7.5	91%
Clearbrook	319,879	-	55.0	10.3	33.4	1.3	11.7	12.2	(0.5)	7.6	6.8	83%
Clearwater	277,490	-	55.4	22.2	22.0	0.4	9.2	12.2	(3.0)	6.2	5.7	58%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	5-Yr	10-Yr		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Clements	143,175	-	62.8	9.5	27.3	0.4	8.3	12.4	(4.1)	5.5	6.7	79%
Cleveland	302,784	32.1	13.3	2.2	84.5	-	3.9	6.3	(2.4)	3.3	4.2	24%
Clifton	215,614	-	50.9	30.6	18.5	-	9.3	10.4	(1.1)	4.9	5.8	61%
Climax	72,566	-	-	-	100.0	-	3.2	4.9	(1.7)	2.0	3.8	16%
Clinton [Big Stone]	112,495	-	43.6	5.8	50.6	-	12.5	11.2	1.3	4.3	2.8	6%
Clinton [St Louis]	181,885	-	39.6	44.6	15.8	-	8.7	10.6	(1.9)	5.7	6.1	67%
Cohasset	720,070	7.6	70.1	9.3	10.9	9.7	11.6	14.5	(2.9)	6.7	5.8	61%
Cokato	442,494	-	74.0	12.4	13.6	-	9.6	12.4	(2.8)	3.3	3.9	18%
Cold Spring	756,555	-	51.3	10.2	38.5	-	10.0	13.7	(3.7)	5.9	5.6	56%
Coleraine	117,616	-	46.4	30.6	23.0	-	11.9	10.6	1.3	2.6	3.1	7%
Cologne	280,798	-	74.9	4.1	20.9	0.1	12.1	14.5	(2.4)	5.5	5.9	63%
Columbia Heights	1,637,146	92.2	76.1	16.1	7.8	-	12.3	13.0	(0.7)	6.1	5.2	49%
Colvill	7,690	-	-	-	100.0	-	2.5	B	B	A	A	A
Colvin	60,391	-	31.8	38.5	29.7	-	7.8	7.0	0.8	6.9	8.2	97%
Comfrey	211,906	-	-	-	100.0	-	3.2	4.9	(1.7)	2.5	3.6	13%
Cook	394,226	-	50.4	6.5	43.0	0.1	9.0	10.2	(1.2)	4.2	4.9	43%
Coon Rapids	4,970,116	34.1	55.0	36.9	8.1	-	9.7	10.9	(1.2)	7.1	7.0	86%
Cosmos	177,775	-	51.2	16.0	32.6	0.2	9.0	12.1	(3.1)	4.8	6.1	67%
Cottage Grove	1,716,567	-	68.7	22.5	8.6	0.2	10.7	12.5	(1.8)	4.6	4.9	43%
Cotton	148,308	-	47.9	11.6	40.5	-	8.8	9.9	(1.1)	2.8	2.5	4%
Cottonwood	305,979	-	42.6	51.9	5.3	0.2	9.0	10.4	(1.4)	4.8	6.7	79%
Courtland	223,958	-	38.0	8.0	54.0	-	11.7	9.6	2.1	6.6	6.8	83%
Crane Lake	93,122	99.5	73.8	13.5	12.7	-	12.3	11.7	0.6	6.5	7.0	86%
Cromwell	264,771	-	23.7	15.8	60.4	0.1	5.5	7.0	(1.5)	4.3	5.1	48%
Crooked Lake	126,751	-	27.6	57.8	14.0	0.6	12.0	8.6	3.4	1.5	3.7	14%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Crookston	609,063	-	56.2	37.7	5.9	0.2	10.2	12.5	(2.3)	6.0	7.0	86%
Crosby	491,186	-	64.9	12.4	22.6	0.1	16.5	11.1	5.4	6.1	5.3	50%
Crosslake	848,340	-	60.2	9.7	30.0	0.1	10.0	12.7	(2.7)	8.9	7.5	91%
Culver	23,874	-	-	-	100.0	-	0.7	4.9	(4.2)	A	A	A
Currie	170,774	-	-	-	100.0	-	3.5	4.9	(1.4)	3.7	4.1	23%
Cuyuna	153,619	-	57.6	23.6	18.2	0.6	10.5	12.7	(2.2)	5.3	3.4	10%
Cyrus	114,026	-	32.8	7.6	59.1	0.5	7.5	9.1	(1.6)	5.0	4.3	27%
Dalbo	261,684	-	77.1	5.4	17.5	-	14.7	14.7	0.0	9.7	8.8	99%
Dalton	186,008	-	-	-	100.0	-	3.7	4.9	(1.2)	3.3	4.5	33%
Danube	178,133	-	37.7	25.8	36.4	0.1	9.5	10.0	(0.5)	5.5	4.3	27%
Danvers	63,188	-	-	-	100.0	-	3.4	4.9	(1.5)	3.2	4.5	33%
Darfur	129,588	-	-	-	100.0	-	3.2	4.9	(1.7)	2.5	4.3	27%
Dassel	696,967	-	61.7	19.2	19.1	-	9.6	11.4	(1.8)	3.9	4.4	30%
Dawson	373,374	89.8	66.5	20.4	13.1	-	11.1	11.6	(0.5)	4.7	6.3	71%
Dayton	406,637	-	51.5	22.7	25.8	-	9.1	10.0	(0.9)	4.2	4.1	23%
Deer Creek	122,035	99.6	85.4	12.4	2.2	-	12.4	12.5	(0.1)	6.3	5.6	56%
Deer River	430,908	-	56.7	37.0	6.2	0.1	11.3	11.7	(0.4)	5.8	7.1	88%
Deerwood	275,803	-	41.8	13.0	44.9	0.3	9.6	10.9	(1.3)	4.4	2.9	6%
Delano	583,841	16.7	66.1	8.5	25.2	0.2	12.5	9.7	2.8	5.9	3.9	18%
Delavan	167,296	-	53.4	2.5	42.8	1.3	8.6	10.2	(1.6)	4.2	4.0	20%
Dent	177,399	-	58.4	0.1	41.5	-	10.5	12.3	(1.8)	5.7	4.7	38%
Detroit Lakes	1,599,399	-	39.2	49.6	11.2	-	9.7	10.4	(0.7)	6.5	6.9	84%
Dexter	160,082	-	-	-	100.0	-	3.3	4.9	(1.6)	3.6	4.6	35%
Dilworth	636,426	-	70.1	10.9	18.9	0.1	12.6	12.8	(0.2)	6.1	6.0	65%
Dodge Center	464,281	-	45.8	19.8	34.4	-	7.9	9.1	(1.2)	3.3	4.0	20%

Table 7
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For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Donnelly	139,135	-	67.1	19.5	13.4	-	9.4	12.7	(3.3)	6.0	3.9	18%
Dover	199,906	99.6	46.2	35.4	18.4	-	10.0	9.6	0.4	5.9	6.6	77%
Dovray	10,471	-	26.9	-	73.1	-	7.6	7.8	(0.2)	A	A	A
Dumont	93,431	-	-	-	100.0	-	3.3	4.9	(1.6)	2.8	3.7	14%
Dunnell	120,741	-	26.1	2.8	71.0	0.1	5.3	7.9	(2.6)	4.5	4.4	30%
Eagan	7,837,272	-	66.3	26.7	6.9	0.1	12.8	13.6	(0.8)	5.5	4.9	43%
Eagle Bend	142,347	-	-	-	100.0	-	3.2	4.9	(1.7)	2.3	3.4	10%
Eagle Lake	297,503	-	-	-	100.0	-	2.3	4.9	(2.6)	2.9	4.2	24%
East Bethel	1,067,582	-	69.5	24.4	6.0	0.1	12.9	14.5	(1.6)	7.0	6.1	67%
East Grand Forks	863,459	99.9	59.9	35.0	5.1	-	11.9	11.1	0.8	6.5	6.0	65%
Eastern Hubbard	182,122	-	39.5	0.6	59.9	-	8.2	9.5	(1.3)	4.5	5.0	45%
Easton	161,222	-	61.2	4.0	32.8	2.0	7.0	13.3	(6.3)	5.3	4.6	35%
Echo	172,984	-	54.2	0.1	45.7	-	11.9	11.1	0.8	5.4	4.8	40%
Eden Prairie	15,130,878	-	63.5	19.6	6.6	10.3	11.4	12.2	(0.8)	7.0	8.0	97%
Eden Valley	429,144	-	47.9	0.4	51.5	0.2	8.7	12.2	(3.5)	5.7	5.8	61%
Edgerton	242,686	99.7	74.4	22.1	3.5	-	12.0	11.0	1.0	5.9	6.8	83%
Edina	5,426,390	99.7	70.2	20.5	9.3	-	13.4	13.9	(0.5)	7.5	6.5	75%
Eitzen	106,653	-	0.8	26.1	73.0	0.1	4.5	4.9	(0.4)	4.1	4.8	40%
Elbow Lake	212,409	80.5	60.5	17.5	22.0	-	10.6	10.1	0.5	3.4	5.3	50%
Elbow Tulaby Lakes	55,144	-	-	-	100.0	-	3.8	4.9	(1.1)	2.8	4.2	24%
Elgin	252,406	-	20.9	4.8	58.0	16.3	5.1	8.3	(3.2)	3.5	3.7	14%
Elizabeth	264,545	-	59.2	26.1	14.3	0.4	15.3	12.8	2.5	7.6	6.6	77%
Elk River	2,090,351	97.4	68.8	25.9	5.3	-	11.7	9.9	1.8	6.5	5.8	61%
Ellendale	182,801	-	51.5	20.6	20.3	7.6	11.0	10.3	0.7	2.4	2.4	4%
Ellsburg	46,246	97.9	97.9	-	2.1	-	14.0	15.6	(1.6)	3.6	A	A

Table 7
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For the Year Ended December 31, 2006

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Ellsworth	172,665	-	-	-	100.0	-	2.7	4.9	(2.2)	2.9	4.2	24%
Elmer	84,868	-	22.7	7.0	70.3	-	6.4	7.9	(1.5)	3.2	3.7	14%
Elmore	190,808	26.0	63.9	13.3	22.6	0.2	10.3	12.9	(2.6)	5.5	4.5	33%
Elrosa	268,417	-	34.0	59.9	6.1	-	7.1	8.6	(1.5)	4.2	5.6	56%
Ely	691,303	-	70.1	14.4	15.1	0.4	14.7	13.5	1.2	6.9	5.9	63%
Elysian	154,580	-	26.3	10.0	63.7	-	8.0	8.5	(0.5)	3.1	4.9	43%
Embarrass	135,642	-	9.8	6.0	84.2	-	4.0	6.5	(2.5)	2.6	3.6	13%
Emily	160,508	-	63.2	11.8	24.8	0.2	8.9	14.0	(5.1)	4.6	3.6	13%
Emmons	260,486	75.2	61.6	7.9	30.5	-	12.2	12.4	(0.2)	6.7	6.9	84%
Erskine	130,637	-	65.6	6.7	27.7	-	15.8	13.0	2.8	8.5	7.8	95%
Evansville	140,510	-	41.3	4.6	53.7	0.4	8.1	9.8	(1.7)	4.7	2.2	2%
Eveleth	434,824	-	75.6	-	24.4	-	10.2	14.3	(4.1)	6.9	6.4	73%
Excelsior	3,489,947	80.6	65.9	12.9	21.2	-	11.4	11.5	(0.1)	5.6	6.9	84%
Eyota	223,434	91.1	32.9	40.1	27.0	-	8.5	8.3	0.2	5.4	5.0	45%
Fairfax	392,066	-	-	-	100.0	-	3.5	4.9	(1.4)	2.6	4.0	20%
Fairmont	2,490,671	-	59.7	27.3	5.2	7.8	13.1	12.1	1.0	7.6	6.3	71%
Fairmont Police	7,192,518	-	47.7	45.6	6.3	0.4	10.8	9.1	1.7	6.0	7.1	88%
Falcon Heights	1,246,696	-	59.1	31.7	9.2	-	13.4	13.2	0.2	9.4	9.5	100%
Fayal	328,432	24.2	68.9	21.0	10.1	-	14.3	13.5	0.8	6.7	6.6	77%
Federal Dam	66,477	-	74.8	18.2	7.0	-	16.1	14.5	1.6	7.9	12.6	100%
Fergus Falls	1,630,576	81.4	54.7	27.9	17.4	-	10.5	11.1	(0.6)	6.9	5.8	61%
Fertile	260,423	-	65.1	19.4	15.5	-	12.0	12.9	(0.9)	5.8	7.6	93%
Fifty Lakes	108,522	-	35.2	3.5	61.3	-	5.8	6.9	(1.1)	3.4	3.9	18%
Finland	123,387	-	-	-	100.0	-	4.1	4.9	(0.8)	2.5	4.0	20%
Fisher	126,766	-	39.8	27.6	32.3	0.3	6.5	10.0	(3.5)	3.8	2.6	5%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	5-Yr	10-Yr		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Flensburg	102,858	-	47.9	16.0	36.0	0.1	12.3	11.7	0.6	6.9	5.9	63%
Floodwood	326,042	-	48.2	31.3	20.5	-	6.9	9.6	(2.7)	2.5	3.1	7%
Foley	671,250	-	43.6	35.8	20.4	0.2	6.9	11.3	(4.4)	4.9	4.4	30%
Forada	200,115	-	64.7	0.2	35.1	-	10.7	10.8	(0.1)	6.2	5.3	50%
Forest Lake	1,315,118	23.2	75.1	12.4	6.5	6.0	10.3	12.9	(2.6)	5.4	6.2	69%
Foreston	257,497	-	76.5	4.6	18.9	-	8.1	12.9	(4.8)	3.4	8.1	97%
Fosston	317,058	-	-	-	100.0	-	3.4	4.9	(1.5)	2.4	3.9	18%
Fountain	112,129	-	5.4	8.9	85.7	-	3.9	5.2	(1.3)	2.9	4.6	35%
Franklin	262,985	-	-	-	100.0	-	3.5	4.9	(1.4)	3.8	4.9	43%
Frazee	442,772	77.3	60.8	29.6	9.3	0.3	10.6	11.2	(0.6)	5.6	5.1	48%
Fredenberg	159,751	80.9	77.2	17.5	5.3	-	13.4	14.1	(0.7)	7.0	9.1	99%
Freeport	301,272	-	36.2	24.4	39.1	0.3	7.2	9.4	(2.2)	5.0	5.3	50%
French Township	138,190	-	78.2	15.6	6.2	-	5.2	15.8	(10.6)	4.1	5.8	61%
Fridley	3,012,577	-	43.2	53.2	3.6	-	9.5	9.2	0.3	4.7	5.0	45%
Frost	181,748	28.7	24.9	3.4	71.7	-	6.2	7.4	(1.2)	4.3	5.5	54%
Fulda	452,463	-	2.4	0.9	96.7	-	6.2	5.5	0.7	4.8	5.5	54%
Garfield	230,829	-	31.6	8.6	59.7	0.1	8.2	8.5	(0.3)	4.6	4.8	40%
Garrison	843,520	-	60.6	33.2	6.2	-	11.6	12.5	(0.9)	6.5	7.4	90%
Garvin	97,426	-	49.6	6.9	43.3	0.2	6.9	10.9	(4.0)	4.5	5.2	49%
Gary	70,864	-	-	-	100.0	-	2.6	4.9	(2.3)	2.1	3.2	9%
Gaylord	326,938	-	23.7	-	76.3	-	6.0	7.5	(1.5)	0.1	2.3	3%
Geneva	79,724	-	40.7	15.7	43.4	0.2	6.1	9.9	(3.8)	5.5	A	A
Ghent	98,271	20.4	34.7	5.1	60.2	-	5.9	6.8	(0.9)	3.4	5.0	45%
Gibbon	289,222	-	19.8	1.1	79.1	-	6.7	7.1	(0.4)	4.3	5.0	45%
Gilbert	244,633	-	25.0	9.8	64.3	0.9	6.6	9.6	(3.0)	3.0	5.5	54%

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Glencoe	875,387	19.0	62.8	21.5	15.4	0.3	10.6	12.4	(1.8)	5.3	5.2	49%
Glenville	128,889	98.8	62.2	21.3	16.5	-	14.0	10.0	4.0	5.1	1.4	1%
Glenwood	325,051	99.4	63.4	34.4	2.2	-	11.4	11.4	0.0	6.4	4.5	33%
Glyndon	313,865	-	26.6	64.7	8.7	-	10.1	7.0	3.1	5.0	6.4	73%
Gnesen	350,232	-	-	-	100.0	-	3.8	4.9	(1.1)	2.1	3.7	14%
Golden Valley	4,456,914	97.5	70.8	24.6	4.6	-	14.4	13.8	0.6	7.5	8.5	98%
Gonvick	178,530	40.7	49.2	8.0	42.8	-	8.7	11.1	(2.4)	5.2	5.5	54%
Good Thunder	330,082	75.2	74.3	11.7	14.0	-	12.0	12.6	(0.6)	6.1	6.1	67%
Goodhue	725,569	-	66.6	17.9	15.5	-	15.1	14.1	1.0	8.9	8.7	98%
Goodland	49,714	-	66.5	19.8	13.7	-	20.1	15.6	4.5	7.0	4.2	24%
Goodview	406,569	-	61.3	22.6	16.1	-	9.4	12.5	(3.1)	4.4	5.8	61%
Graceville	168,419	-	46.3	16.7	36.7	0.3	8.2	8.0	0.2	4.6	5.5	54%
Granada	143,167	-	68.2	-	31.8	-	9.5	16.2	(6.7)	6.9	6.5	75%
Grand Lake	267,811	-	53.0	16.3	30.7	-	10.8	11.1	(0.3)	5.8	5.4	52%
Grand Marais	381,562	94.4	29.8	39.2	31.0	-	7.6	7.1	0.5	4.8	6.1	67%
Grand Meadow	272,667	51.4	77.7	8.5	13.6	0.2	12.1	13.2	(1.1)	7.2	7.9	95%
Grand Rapids	1,684,698	-	63.2	12.0	24.5	0.3	11.3	12.0	(0.7)	8.1	6.7	79%
Granite Falls	410,894	-	54.3	11.1	34.6	-	9.3	12.3	(3.0)	6.7	5.6	56%
Green Isle	168,836	-	49.7	6.8	43.5	-	6.9	9.6	(2.7)	3.8	4.5	33%
Greenbush	223,269	-	57.6	4.6	37.8	-	11.0	11.9	(0.9)	6.3	7.9	95%
Greenwood	289,769	71.3	69.3	16.7	14.0	-	11.5	12.5	(1.0)	5.5	5.8	61%
Grey Eagle	251,666	64.5	56.6	23.8	19.6	-	10.4	12.3	(1.9)	6.0	4.8	40%
Grove City	170,981	-	59.6	4.1	36.3	-	11.5	9.5	2.0	5.9	5.9	63%
Grygla	105,873	-	37.2	17.7	44.2	0.9	13.8	14.2	(0.4)	7.9	6.7	79%
Hackensack	391,461	16.6	9.9	5.8	84.3	-	5.3	6.0	(0.7)	4.0	5.4	52%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Hallock	180,145	-	34.4	9.3	56.0	0.3	5.6	10.2	(4.6)	2.0	2.2	2%
Halstad	150,113	-	-	-	100.0	-	2.3	4.9	(2.6)	2.1	3.6	13%
Ham Lake	1,185,162	-	54.3	37.8	7.8	0.1	11.3	12.5	(1.2)	6.3	5.9	63%
Hamburg	316,071	-	36.1	2.8	61.0	0.1	6.1	10.4	(4.3)	5.2	5.0	45%
Hamel	1,009,836	-	43.4	47.3	9.2	0.1	8.4	10.0	(1.6)	4.0	7.6	93%
Hancock	184,778	-	-	30.9	69.1	-	2.4	5.0	(2.6)	3.0	3.8	16%
Hanley Falls	143,532	-	47.9	9.7	42.1	0.3	9.1	11.6	(2.5)	4.3	4.0	20%
Hanover	428,651	-	34.8	54.4	10.8	-	7.8	8.3	(0.5)	5.2	4.5	33%
Hanska	175,919	12.5	12.5	0.9	86.6	-	5.3	6.7	(1.4)	3.4	4.0	20%
Hardwick	86,609	-	34.7	3.1	61.7	0.5	5.8	8.2	(2.4)	3.6	3.4	10%
Harmony	196,794	31.7	31.7	-	68.3	-	8.2	8.6	(0.4)	4.7	4.7	38%
Harris	117,968	-	62.1	-	37.9	-	7.6	11.1	(3.5)	3.3	4.5	33%
Hartland	159,874	-	38.0	1.2	60.8	-	8.4	10.0	(1.6)	5.8	4.7	38%
Hastings	3,174,895	-	57.1	35.1	7.7	0.1	12.7	12.5	0.2	7.6	7.4	90%
Hawley	480,791	14.8	35.7	6.9	24.1	33.3	11.5	15.1	(3.6)	8.1	7.7	94%
Hayfield	241,727	-	67.3	1.2	30.0	1.5	10.2	15.2	(5.0)	8.0	4.4	30%
Hayward	253,181	98.8	98.8	-	1.2	-	15.0	15.0	0.0	7.3	6.7	79%
Hector	509,656	96.3	57.8	33.7	8.5	-	11.9	11.1	0.8	6.5	7.9	95%
Henderson	137,251	-	56.0	22.3	21.7	-	8.7	9.8	(1.1)	2.1	4.4	30%
Hendricks	141,391	-	26.2	0.7	73.1	-	3.2	9.1	(5.9)	3.9	4.1	23%
Hendrum	95,250	-	-	-	100.0	-	3.8	4.9	(1.1)	3.4	4.1	23%
Henning	241,303	68.0	58.3	20.8	20.9	-	12.9	12.7	0.2	7.2	6.6	77%
Herman	112,800	-	78.3	9.3	10.8	1.6	15.2	13.8	1.4	4.0	2.4	4%
Hermantown	1,195,752	-	39.1	36.6	24.1	0.2	11.8	10.6	1.2	6.8	6.8	83%
Heron Lake	178,928	-	25.4	4.4	70.2	-	4.6	8.1	(3.5)	2.6	2.6	5%

Table 7
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For the Year Ended December 31, 2006

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Hewitt	86,525	12.7	12.7	-	87.3	-	4.2	4.9	(0.7)	3.5	4.5	33%
Hibbing	375,280	-	61.9	31.1	6.9	0.1	8.9	13.9	(5.0)	6.7	7.9	95%
Hills	74,619	-	59.3	0.9	24.8	15.0	8.6	7.8	0.8	5.2	4.0	20%
Hinckley	366,549	-	49.2	1.0	49.7	0.1	9.2	11.9	(2.7)	7.1	6.9	84%
Hitterdal	110,966	-	40.0	43.7	16.3	-	9.8	7.7	2.1	3.5	4.3	27%
Hoffman	207,320	-	-	-	100.0	-	3.0	4.9	(1.9)	3.2	4.2	24%
Hokah	153,886	-	29.4	10.0	60.4	0.2	7.1	9.2	(2.1)	3.6	4.4	30%
Holdingford	226,540	12.4	44.1	26.2	29.7	-	14.0	9.8	4.2	4.9	5.6	56%
Holland	149,434	98.7	72.1	25.9	2.0	-	16.6	15.9	0.7	8.3	7.5	91%
Hollandale	32,770	-	50.5	2.0	47.2	0.3	0.6	B	B	A	A	A
Hopkins	2,922,231	-	63.4	15.2	21.4	-	13.6	13.5	0.1	7.2	8.9	99%
Houston	301,155	14.2	47.9	16.8	35.2	0.1	9.8	10.6	(0.8)	6.9	6.5	75%
Hovland Area	107,152	24.3	67.3	14.9	16.7	1.1	12.1	13.3	(1.2)	6.6	6.9	84%
Howard Lake	307,895	-	54.2	5.2	39.5	1.1	9.2	9.7	(0.5)	4.1	3.4	10%
Hoyt Lakes	293,104	-	43.8	31.4	24.8	-	11.9	10.5	1.4	3.4	2.9	6%
Hugo	630,033	-	60.6	17.6	21.4	0.4	9.4	12.4	(3.0)	4.3	4.6	35%
Hutchinson	1,627,223	-	61.3	13.3	21.1	4.3	12.4	14.9	(2.5)	8.3	7.8	95%
Ideal	467,099	-	60.5	32.5	6.8	0.2	11.7	12.6	(0.9)	5.8	7.2	89%
Industrial	219,217	40.5	54.2	34.3	11.3	0.2	10.4	10.7	(0.3)	6.9	5.8	61%
International Falls	649,620	-	63.9	32.0	4.1	-	11.5	11.5	0.0	5.3	4.7	38%
Inver Grove Heights	3,165,521	-	61.0	32.8	6.2	-	12.2	11.5	0.7	6.0	6.3	71%
Iona	65,724	-	47.6	-	52.4	-	3.5	10.7	(7.2)	1.4	0.0	0%
Ironton	165,962	-	62.2	28.0	9.5	0.3	13.9	14.2	(0.3)	5.9	6.6	77%
Isanti	1,047,879	99.3	99.3	-	0.7	-	18.3	19.2	(0.9)	9.0	6.6	77%
Isle	326,445	-	66.5	8.7	23.7	1.1	11.1	14.0	(2.9)	7.5	5.2	49%

Table 7
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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Jackson	540,471	-	70.6	18.9	10.0	0.5	9.7	13.2	(3.5)	3.6	3.1	7%
Jacobson	89,898	78.6	61.4	9.0	29.6	-	11.7	12.8	(1.1)	6.3	4.3	27%
Janesville	238,465	-	42.9	3.5	53.6	-	11.4	10.3	1.1	4.7	5.3	50%
Jasper	172,286	25.0	63.8	3.8	31.6	0.8	11.4	14.3	(2.9)	6.0	3.8	16%
Jeffers	151,099	-	72.3	4.7	22.8	0.2	11.6	12.3	(0.7)	6.4	4.5	33%
Jordan	604,787	-	-	-	100.0	-	3.7	4.9	(1.2)	(1.9)	(1.0)	0%
Kandiyohi	247,021	59.0	63.3	33.6	3.1	-	12.5	11.2	1.3	6.0	6.6	77%
Karlstad	144,758	-	-	-	100.0	-	3.3	4.9	(1.6)	2.7	4.0	20%
Kasota	359,451	-	65.6	5.3	29.1	-	13.4	12.9	0.5	8.1	5.8	61%
Kasson	545,934	-	60.3	6.9	32.7	0.1	9.9	12.3	(2.4)	8.2	7.5	91%
Keewatin	210,416	-	91.3	4.7	4.0	-	10.0	13.4	(3.4)	6.3	6.1	67%
Kelliher	153,134	68.5	61.8	5.9	32.3	-	11.2	11.9	(0.7)	5.7	5.0	45%
Kellogg	355,506	-	47.9	-	52.1	-	7.7	14.1	(6.4)	6.1	6.6	77%
Kelsey	6,192	-	-	-	100.0	-	0.0	B	B	A	A	A
Kennedy	72,602	-	36.2	9.8	53.7	0.3	4.2	10.7	(6.5)	2.4	3.9	18%
Kensington	169,105	-	-	-	100.0	-	2.6	4.9	(2.3)	3.4	4.6	35%
Kenyon	366,039	-	55.1	16.4	28.0	0.5	18.0	11.6	6.4	7.2	5.9	63%
Kerkhoven	204,437	100.0	60.8	38.0	1.2	-	11.0	10.6	0.4	5.8	5.1	48%
Kettle River	105,054	72.7	59.7	11.4	28.9	-	11.9	11.9	0.0	5.7	3.7	14%
Kiester	200,839	24.2	24.2	-	75.8	-	7.1	8.3	(1.2)	4.6	4.6	35%
Kilkenny	265,351	-	32.2	13.9	53.9	-	6.5	8.7	(2.2)	5.1	5.4	52%
Kimball	204,990	58.1	48.6	8.3	43.1	-	9.2	9.8	(0.6)	5.0	5.8	61%
Kinney	150,757	-	33.3	33.3	33.4	-	4.0	9.1	(5.1)	2.5	3.6	13%
La Crescent	555,672	29.3	45.4	20.1	34.2	0.3	7.5	10.3	(2.8)	5.4	4.9	43%
Lafayette	368,018	92.6	56.9	33.7	9.4	-	10.9	11.0	(0.1)	5.9	5.9	63%

Table 7
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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Lake Benton	171,903	-	-	-	100.0	-	2.0	4.9	(2.9)	1.8	3.6	13%
Lake Bronson	55,318	-	17.4	-	82.6	-	3.0	7.1	(4.1)	2.3	2.5	4%
Lake City	529,844	80.9	48.6	28.3	23.1	-	11.1	9.8	1.3	5.6	7.0	86%
Lake Crystal	442,772	-	62.0	6.4	26.2	5.4	11.1	14.2	(3.1)	4.8	6.4	73%
Lake Elmo	989,722	-	69.3	-	30.7	-	11.1	13.0	(1.9)	5.1	6.0	65%
Lake George	112,437	-	49.1	2.3	48.5	0.1	9.0	12.5	(3.5)	6.4	7.2	89%
Lake Henry	105,836	38.0	39.6	17.3	43.1	-	8.8	8.6	0.2	4.1	4.0	20%
Lake Johanna	4,391,974	-	52.1	30.2	17.7	-	10.3	11.3	(1.0)	7.1	7.2	89%
Lake Kabetogama	131,966	99.7	99.7	-	0.3	-	13.7	15.7	(2.0)	6.5	7.7	94%
Lake Lillian	111,533	-	-	34.7	65.3	-	3.0	4.7	(1.7)	2.8	3.6	13%
Lake Park	205,564	-	40.9	29.2	28.3	1.6	8.3	10.3	(2.0)	3.7	3.7	14%
Lake Wilson	154,040	-	-	-	100.0	-	4.0	4.9	(0.9)	2.7	3.6	13%
Lakefield	345,199	-	59.8	-	25.5	14.7	8.7	14.9	(6.2)	6.5	4.5	33%
Lakeland	140,908	-	47.3	23.6	29.0	0.1	7.4	11.8	(4.4)	3.1	3.7	14%
Lakeport	140,547	-	47.9	7.7	44.4	-	10.4	10.0	0.4	5.5	5.9	63%
Lakeville	4,895,441	-	53.2	27.1	19.5	0.2	8.9	10.9	(2.0)	5.5	7.0	86%
Lakewood	224,719	-	59.2	18.2	9.7	12.9	14.8	11.6	3.2	7.6	7.8	95%
Lamberton	218,929	-	56.6	15.0	27.0	1.4	9.9	11.7	(1.8)	6.7	6.9	84%
Lancaster	114,613	-	19.6	-	80.4	-	5.1	7.4	(2.3)	2.8	2.7	5%
Lanesboro	247,991	-	43.1	0.1	56.7	0.1	8.7	10.7	(2.0)	4.3	4.2	24%
Lasalle	74,244	50.8	44.3	5.7	50.0	-	8.5	9.8	(1.3)	5.7	5.5	54%
Le Center	333,902	-	37.2	5.8	56.9	0.1	7.3	8.0	(0.7)	4.3	3.8	16%
Le Roy	128,969	53.5	25.5	25.9	48.6	-	7.1	7.3	(0.2)	4.7	5.0	45%
Le Sueur	585,407	-	67.9	18.7	13.3	0.1	11.6	12.9	(1.3)	6.5	6.8	83%
Leaf Valley	286,511	-	50.7	4.1	37.8	7.4	11.0	13.0	(2.0)	5.2	6.7	79%

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Lester Prairie	273,465	-	49.6	15.8	34.6	-	9.4	9.7	(0.3)	4.9	5.4	52%
Lewiston	735,171	25.2	65.5	24.6	9.7	0.2	14.9	14.4	0.5	7.6	8.2	97%
Lewisville	197,387	-	-	-	100.0	-	3.4	4.9	(1.5)	4.4	4.8	40%
Lexington	460,816	19.1	-	5.0	94.9	0.1	4.5	6.7	(2.2)	3.7	4.7	38%
Lindstrom	684,924	-	70.2	14.2	15.5	0.1	10.8	14.2	(3.4)	5.4	5.8	61%
Linwood	450,384	99.8	59.9	34.9	5.2	-	11.9	11.2	0.7	6.5	7.9	95%
Lismore	125,479	-	46.8	29.8	23.4	-	9.1	12.6	(3.5)	5.1	3.7	14%
Litchfield	600,623	-	63.7	20.5	15.8	-	7.6	11.2	(3.6)	4.1	3.7	14%
Little Canada	1,558,228	-	58.7	6.1	35.1	0.1	10.2	11.6	(1.4)	4.7	5.6	56%
Little Falls	810,925	32.2	53.3	22.1	24.6	-	10.8	9.6	1.2	5.9	5.0	45%
Littlefork	196,774	99.9	79.5	17.8	2.7	-	13.7	12.6	1.1	6.8	6.9	84%
London	60,279	-	78.1	-	21.9	-	2.6	13.6	(11.0)	2.1	0.7	0%
Long Prairie	382,777	-	21.5	3.4	75.1	-	5.9	7.4	(1.5)	3.9	5.2	49%
Longville	518,278	-	42.5	3.4	54.1	-	2.2	10.1	(7.9)	3.5	5.7	58%
Loretto	1,211,054	-	62.8	13.7	23.4	0.1	10.7	12.6	(1.9)	8.5	7.3	89%
Lower Saint Croix Valley	1,044,732	-	72.8	17.4	9.7	0.1	14.3	14.5	(0.2)	6.6	6.1	67%
Lowry	294,191	19.0	46.2	0.1	53.7	-	9.3	10.7	(1.4)	5.7	6.7	79%
Lucan	85,730	-	32.0	-	68.0	-	5.9	9.9	(4.0)	3.9	4.0	20%
Lutsen	205,935	-	40.9	19.5	39.6	-	7.0	9.7	(2.7)	3.8	6.3	71%
Luverne	1,079,620	-	53.6	16.4	30.0	-	10.5	11.3	(0.8)	2.3	2.0	2%
Lyle	96,494	-	-	-	100.0	-	2.2	4.9	(2.7)	2.7	4.1	23%
Lynd	93,194	-	64.9	5.3	29.8	-	9.5	12.3	(2.8)	5.9	6.7	79%
Mabel	89,224	-	42.6	28.1	29.0	0.3	8.0	8.9	(0.9)	3.4	1.9	2%
Madelia	265,200	-	31.5	19.2	49.3	-	8.8	10.4	(1.6)	2.9	3.5	12%
Madison	307,644	70.7	60.9	8.6	30.5	-	10.4	11.3	(0.9)	5.6	4.9	43%

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Madison Lake	261,818	18.6	81.2	5.6	13.2	-	14.2	16.1	(1.9)	7.6	6.3	71%
Magnolia	47,067	-	-	-	100.0	-	2.4	4.9	(2.5)	3.2	4.3	27%
Mahnomen	255,057	-	55.3	13.5	31.1	0.1	9.4	12.4	(3.0)	5.3	6.7	79%
Mahtomedi	1,224,881	48.7	84.7	1.3	2.4	11.6	12.4	12.1	0.3	6.7	7.9	95%
Mahtowa	88,880	-	60.9	12.0	27.1	-	3.5	4.9	(1.4)	3.7	4.5	33%
Makinen	52,854	-	-	-	100.0	-	6.7	4.9	1.8	4.3	4.8	40%
Mantorville	229,739	-	71.9	6.3	21.8	-	12.1	12.2	(0.1)	5.6	4.3	27%
Maple Grove	8,142,480	-	71.5	22.5	5.9	0.1	14.1	14.6	(0.5)	7.9	6.7	79%
Maple Hill	123,181	69.9	31.9	35.4	32.7	-	7.6	4.9	2.7	3.2	3.8	16%
Maple Lake	836,661	-	40.8	21.7	37.5	-	7.6	9.4	(1.8)	5.7	6.8	83%
Maple Plain	827,331	-	49.4	46.8	3.8	-	10.1	6.1	4.0	4.9	3.9	18%
Mapleton	440,966	32.5	64.9	17.2	17.9	-	14.9	13.4	1.5	4.9	4.2	24%
Maplewood	4,858,665	89.2	69.8	19.4	10.8	-	12.5	12.4	0.1	6.6	6.2	69%
Marble	291,386	-	63.3	29.0	7.6	0.1	11.9	12.2	(0.3)	6.6	6.4	73%
Marietta	41,645	100.0	78.3	19.0	2.7	-	13.2	13.2	0.0	10.5	A	A
Marine-On-St Croix	378,496	83.3	53.6	10.5	35.9	-	10.2	9.2	1.0	6.0	6.5	75%
Marshall	1,930,119	-	65.9	28.0	5.9	0.2	11.6	12.1	(0.5)	5.9	7.1	88%
Mayer	424,471	84.3	62.7	21.8	15.4	0.1	12.4	12.1	0.3	6.5	7.5	91%
Maynard	194,825	35.4	51.9	16.5	31.6	-	11.6	11.1	0.5	4.4	6.0	65%
Mazeppa	219,523	-	64.9	15.3	19.6	0.2	9.8	13.5	(3.7)	4.6	5.6	56%
Mc Davitt	207,194	73.3	55.1	16.3	28.6	-	11.0	11.3	(0.3)	6.1	6.3	71%
Mc Grath	108,493	24.2	12.9	10.7	76.4	-	5.3	6.3	(1.0)	3.5	4.7	38%
Mc Gregor	435,731	-	62.1	0.1	22.5	15.3	8.4	7.0	1.4	4.6	3.7	14%
Mc Intosh	163,181	80.6	71.8	7.7	20.5	-	11.8	12.4	(0.6)	5.5	5.5	54%
Mc Kinley	75,538	-	-	-	100.0	-	2.9	4.9	(2.0)	3.1	4.2	24%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Benchmark		10-Yr Return
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Meadowlands	44,198	-	0.9	58.9	39.4	0.8	6.6	4.6	2.0	4.3	A	A
Medford	204,774	88.5	72.3	14.2	13.5	-	16.5	15.1	1.4	8.6	4.7	38%
Medicine Lake	552,589	96.3	58.2	21.1	20.7	-	12.6	10.9	1.7	6.5	7.7	94%
Melrose	300,251	-	55.4	27.2	17.4	-	10.6	11.2	(0.6)	4.6	5.2	49%
Menahga	251,563	58.2	16.8	66.0	17.2	-	5.7	6.0	(0.3)	5.0	6.2	69%
Mendota Heights	2,097,210	37.8	67.4	24.9	7.7	-	11.2	13.2	(2.0)	5.2	3.7	14%
Mentor	72,758	-	47.1	9.1	43.8	-	6.5	9.7	(3.2)	2.7	4.9	43%
Middle River	140,738	-	-	-	100.0	-	4.0	4.9	(0.9)	2.9	4.2	24%
Miesville	233,758	-	59.9	12.0	27.2	0.9	12.6	11.9	0.7	4.6	4.0	20%
Milaca	671,799	-	46.1	12.2	40.7	1.0	10.5	10.5	0.0	6.0	5.1	48%
Milan	207,430	54.7	83.5	11.4	5.1	-	13.9	14.3	(0.4)	5.3	5.1	48%
Millerville	265,302	-	51.8	7.9	40.3	-	9.5	12.6	(3.1)	4.6	4.3	27%
Milroy	119,526	-	-	-	100.0	-	4.7	4.9	(0.2)	3.2	5.2	49%
Miltona	187,488	-	6.9	37.0	55.5	0.6	3.6	4.9	(1.3)	3.4	3.9	18%
Minneota	298,742	29.1	65.1	9.4	25.4	0.1	13.2	13.4	(0.2)	7.5	6.9	84%
Minnesota City	26,099	-	-	-	100.0	-	1.9	4.9	(3.0)	0.9	A	A
Minnesota Lake	299,628	-	44.3	1.9	52.8	1.0	7.4	11.5	(4.1)	4.2	4.6	35%
Minnetonka	11,927,387	49.7	61.0	33.0	6.0	-	11.5	11.3	0.2	5.4	6.9	84%
Mission	192,033	-	32.9	41.9	25.0	0.2	6.9	8.6	(1.7)	3.9	6.7	79%
Montevideo	577,367	-	72.4	18.3	9.3	-	14.3	14.3	0.0	9.1	8.9	99%
Montgomery	335,537	-	63.9	4.4	31.6	0.1	10.8	13.0	(2.2)	6.5	6.7	79%
Monticello	1,067,833	-	68.5	2.4	29.1	-	12.4	15.1	(2.7)	6.5	6.4	73%
Montrose	314,833	9.2	51.1	11.9	37.0	-	10.1	10.7	(0.6)	4.7	5.0	45%
Moose Lake	388,742	-	59.0	14.4	26.3	0.3	11.3	12.7	(1.4)	4.7	3.3	9%
Mora	675,343	-	59.3	9.4	31.2	0.1	11.8	13.3	(1.5)	5.7	5.0	45%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Morgan	414,978	-	53.4	30.3	16.3	-	14.4	14.1	0.3	8.7	8.3	97%
Morris	754,509	28.9	77.8	16.7	5.4	0.1	13.0	13.9	(0.9)	6.8	6.6	77%
Morristown	378,350	99.7	82.6	14.9	2.5	-	13.8	13.6	0.2	7.2	7.9	95%
Morton	147,328	-	26.9	3.1	69.9	0.1	6.8	7.0	(0.2)	0.7	3.0	7%
Motley	252,024	-	86.8	-	13.1	0.1	12.6	17.0	(4.4)	7.0	4.4	30%
Mound	3,750,751	-	67.4	18.0	14.4	0.2	10.2	13.1	(2.9)	7.6	6.6	77%
Mountain Iron	305,202	-	43.8	18.6	37.6	-	8.5	9.2	(0.7)	5.5	5.3	50%
Mountain Lake	324,127	-	-	-	100.0	-	3.5	4.9	(1.4)	2.8	4.3	27%
Murdock	145,010	64.2	92.4	5.9	1.7	-	10.3	16.2	(5.9)	6.0	3.7	14%
Myrtle	128,738	56.8	45.3	18.6	36.1	-	13.2	10.2	3.0	7.0	6.0	65%
Nashwauk	375,899	-	39.5	7.2	53.3	-	8.4	9.2	(0.8)	4.6	5.0	45%
Nashwauk Police	8,489	-	-	-	100.0	-	0.0	4.9	(4.9)	0.5	3.1	7%
Nassau	95,078	-	-	-	100.0	-	2.4	4.9	(2.5)	3.0	3.8	16%
Nevis	128,247	-	-	19.4	80.6	-	3.0	4.6	(1.6)	(0.5)	2.4	4%
New Brighton	2,433,524	99.7	61.5	38.2	-	0.3	10.2	11.5	(1.3)	6.9	6.1	67%
New Germany	331,753	15.0	43.6	19.4	37.0	-	8.5	9.1	(0.6)	4.4	6.5	75%
New London	322,509	-	48.2	-	51.8	-	11.5	11.1	0.4	2.7	2.2	2%
New Market	864,229	-	13.7	6.8	79.5	-	4.0	6.6	(2.6)	2.6	3.1	7%
New Munich	96,811	-	21.5	-	78.5	-	5.2	7.0	(1.8)	3.2	4.4	30%
New Prague	623,945	-	63.5	12.8	15.4	8.3	9.1	12.8	(3.7)	4.6	3.8	16%
New Richland	291,836	-	-	-	100.0	-	4.1	4.9	(0.8)	3.2	4.4	30%
New Scandia	590,335	65.6	59.3	5.5	35.2	-	12.7	4.9	7.8	2.7	4.3	27%
New Ulm	2,384,605	8.9	51.0	12.2	36.7	0.1	11.4	11.9	(0.5)	7.0	8.3	97%
New York Mills	226,387	62.3	37.4	21.8	40.8	-	9.2	9.0	0.2	5.3	6.4	73%
Newfolden	99,588	-	-	-	100.0	-	2.4	4.9	(2.5)	1.7	3.4	10%

Table 7
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Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Newport	845,933	-	43.0	52.0	5.0	-	7.0	9.2	(2.2)	3.5	4.5	33%
Nicollet	347,554	100.0	84.5	13.6	1.9	-	16.4	16.3	0.1	8.1	5.7	58%
Nisswa	605,205	-	52.4	0.2	46.8	0.6	11.2	11.9	(0.7)	5.0	4.2	24%
Nodine	133,007	99.8	59.9	35.1	5.0	-	13.9	13.6	0.3	8.4	8.1	97%
Normanna	8,573	-	27.2	27.3	45.5	-	4.0	B	B	A	A	A
North Branch	799,839	36.4	69.6	20.2	10.2	-	10.8	11.7	(0.9)	5.2	5.6	56%
North Mankato	1,186,542	-	55.9	17.7	26.2	0.2	10.9	12.8	(1.9)	6.0	8.6	98%
North St. Paul	1,042,575	-	43.1	51.2	5.6	0.1	7.3	10.6	(3.3)	4.9	6.7	79%
North Star Township	54,096	40.7	40.7	-	59.3	-	7.3	9.6	(2.3)	3.8	2.8	6%
Northfield	2,804,726	99.8	84.7	13.2	2.1	-	13.5	13.9	(0.4)	6.6	7.1	88%
Northland	51,162	-	58.9	2.2	38.9	-	14.9	11.1	3.8	8.3	7.3	89%
Northome	132,044	-	37.5	21.4	41.1	-	8.0	9.0	(1.0)	3.2	3.5	12%
Northrop	73,151	99.7	81.4	16.0	2.6	-	12.9	13.6	(0.7)	6.4	5.3	50%
Norwood Young America	497,632	96.4	42.7	37.1	20.2	-	8.7	8.1	0.6	4.2	5.0	45%
Oak Grove	893,660	-	61.2	7.8	30.9	0.1	11.2	12.9	(1.7)	5.5	6.2	69%
Oakdale	1,971,435	-	67.4	26.7	5.8	0.1	12.6	13.7	(1.1)	7.1	6.0	65%
Odessa	49,532	-	32.0	-	67.6	0.4	4.3	8.3	(4.0)	1.4	(1.4)	0%
Odin	125,902	-	-	-	100.0	-	3.2	4.9	(1.7)	3.4	4.2	24%
Ogilvie	201,799	-	11.6	52.2	36.2	-	3.5	6.3	(2.8)	3.4	2.8	6%
Okabena	155,436	-	0.1	25.8	72.8	1.3	5.7	4.7	1.0	3.5	4.4	30%
Oklee	73,223	-	-	-	100.0	-	3.3	4.9	(1.6)	2.6	3.6	13%
Olivia	233,138	-	-	62.0	38.0	-	8.8	11.8	(3.0)	3.2	3.3	9%
Onamia	231,442	-	49.8	4.9	45.3	-	5.0	11.1	(6.1)	2.2	0.7	0%
Ormsby	131,693	-	-	-	100.0	-	3.4	4.9	(1.5)	3.8	4.6	35%
Oronoco	176,781	-	-	-	100.0	-	3.9	7.0	(3.1)	3.6	4.3	27%

Table 7
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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Orr	146,764	-	56.6	0.2	43.2	-	9.9	11.4	(1.5)	4.9	5.0	45%
Ortonville	421,533	-	59.8	6.4	33.8	-	16.5	12.9	3.6	9.2	8.7	98%
Osakis	532,462	86.7	65.8	20.9	13.3	-	11.4	11.8	(0.4)	6.4	5.8	61%
Osseo	467,406	-	64.5	11.2	24.2	0.1	11.5	14.3	(2.8)	7.1	6.8	83%
Ostrander	109,688	-	-	-	100.0	-	3.1	4.9	(1.8)	2.7	4.1	23%
Ottertail	364,826	65.1	39.1	22.8	38.1	-	8.8	9.1	(0.3)	4.9	6.3	71%
Owatonna	1,724,099	90.8	77.0	9.1	13.9	-	13.2	14.6	(1.4)	6.4	5.6	56%
Palisade	89,202	-	57.3	23.4	19.1	0.2	9.0	11.3	(2.3)	4.5	3.7	14%
Palo	244,106	-	47.6	29.4	21.3	1.7	11.7	11.4	0.3	5.2	4.2	24%
Park Rapids	1,051,986	-	60.8	31.9	6.7	0.6	12.3	14.6	(2.3)	5.4	5.7	58%
Parkers Prairie	235,501	-	53.3	3.1	43.4	0.2	11.9	12.4	(0.5)	5.4	4.3	27%
Paynesville	492,683	-	67.5	3.1	29.4	-	12.0	15.1	(3.1)	10.0	8.7	98%
Pelican Rapids	415,368	-	59.7	4.6	26.0	9.7	9.2	12.6	(3.4)	5.1	5.7	58%
Pemberton	108,196	-	-	-	100.0	-	3.2	4.9	(1.7)	3.4	4.6	35%
Pennock	155,215	-	46.8	16.7	35.1	1.4	9.5	11.1	(1.6)	4.2	0.9	1%
Pequaywan	49,728	76.4	76.4	-	23.6	-	12.9	14.0	(1.1)	4.6	A	A
Pequot Lakes	657,834	-	-	0.3	99.7	-	4.1	4.9	(0.8)	1.7	3.3	9%
Perch Lake	14,098	60.0	48.1	10.4	41.5	-	12.1	B	B	A	A	A
Perham	601,218	-	63.6	12.2	24.2	-	12.4	13.9	(1.5)	7.6	6.7	79%
Pierz	452,604	-	53.6	38.0	8.1	0.3	9.0	12.2	(3.2)	5.5	6.4	73%
Pike-Sandy-Britt	197,357	-	3.2	32.7	64.1	-	5.4	6.2	(0.8)	4.6	5.5	54%
Pillager	395,340	-	48.3	31.1	11.1	9.5	11.5	13.2	(1.7)	4.4	5.7	58%
Pine City	920,525	-	54.5	7.6	37.8	0.1	11.8	12.6	(0.8)	6.9	6.7	79%
Pine Island	406,715	59.0	44.4	12.8	42.8	-	8.9	9.3	(0.4)	5.5	6.1	67%
Pine River	403,547	-	54.6	37.9	7.1	0.4	8.4	12.0	(3.6)	2.1	2.3	3%

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Pipestone	668,661	40.8	59.6	22.1	18.1	0.2	10.4	12.1	(1.7)	6.8	5.5	54%
Plainview	463,301	-	34.3	12.4	42.9	10.4	6.8	9.6	(2.8)	5.1	5.8	61%
Plato	468,909	-	47.8	11.3	40.9	-	11.0	12.5	(1.5)	7.0	5.4	52%
Plummer	134,982	-	56.7	16.7	26.6	-	14.0	13.6	0.4	7.5	4.5	33%
Plymouth	6,152,426	-	60.0	37.2	2.5	0.3	10.1	10.3	(0.2)	4.3	6.0	65%
Porter	206,059	100.0	75.4	16.9	7.7	-	12.6	12.5	0.1	7.1	5.9	63%
Preston	253,474	-	64.2	5.2	30.6	-	14.8	11.9	2.9	6.9	7.0	86%
Princeton	1,110,665	-	61.8	35.5	2.5	0.2	10.1	11.0	(0.9)	3.2	4.1	23%
Prinsburg	221,899	-	10.9	-	89.1	-	4.8	6.0	(1.2)	3.0	3.4	10%
Prior Lake	1,957,241	-	63.4	28.1	8.5	-	15.2	12.9	2.3	7.3	7.1	88%
Proctor	236,917	-	58.4	0.1	41.5	-	9.6	10.1	(0.5)	5.1	6.0	65%
Ramsey	1,326,005	-	59.9	19.0	19.0	2.1	12.3	12.9	(0.6)	5.8	6.0	65%
Randall	322,788	-	40.7	2.5	48.6	8.2	10.8	12.4	(1.6)	5.1	7.0	86%
Randolph	508,255	53.8	58.7	14.9	26.3	0.1	9.8	11.0	(1.2)	4.8	6.4	73%
Raymond	215,368	-	38.9	17.6	42.4	1.1	11.7	11.2	0.5	2.9	3.1	7%
Red Lake Falls	177,551	36.3	21.8	12.7	65.5	-	7.4	7.3	0.1	4.3	4.4	30%
Red Wing	734,219	-	48.8	12.8	38.4	-	14.8	12.1	2.7	9.0	8.5	98%
Redwood Falls	998,517	3.3	38.2	27.4	33.8	0.6	11.2	10.0	1.2	5.8	6.5	75%
Remer	361,674	10.7	9.7	0.9	89.4	-	6.0	6.2	(0.2)	5.8	6.4	73%
Renville	208,499	69.6	43.0	25.5	31.5	-	8.7	9.1	(0.4)	5.1	5.9	63%
Rice	277,911	-	55.8	36.8	7.1	0.3	9.1	11.6	(2.5)	5.7	5.4	52%
Rice Lake	348,146	-	1.1	93.6	5.3	-	4.8	4.5	0.3	3.1	5.2	49%
Richmond	298,903	-	49.8	29.4	20.8	-	8.8	13.5	(4.7)	6.1	5.9	63%
Robbinsdale	1,454,042	93.2	72.3	14.5	13.2	-	14.2	12.9	1.3	7.0	5.9	63%
Rockford	385,431	-	61.7	7.7	29.9	0.7	13.5	13.7	(0.2)	4.9	3.0	7%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr 10-Yr		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Rockville	387,459	-	64.6	27.6	7.5	0.3	10.7	13.8	(3.1)	6.3	5.4	52%
Rogers	754,541	-	35.9	16.7	47.1	0.3	8.1	9.7	(1.6)	4.5	4.2	24%
Rollingstone	128,572	-	-	-	100.0	-	3.8	4.9	(1.1)	1.7	1.1	1%
Rose Creek	121,692	67.8	54.1	10.7	35.2	-	9.6	10.9	(1.3)	5.3	4.0	20%
Roseau	570,876	0.2	54.1	26.4	19.5	-	15.7	11.7	4.0	8.4	8.7	98%
Rosemount	2,555,669	63.5	78.7	10.1	11.2	-	11.6	14.0	(2.4)	5.6	5.9	63%
Roseville	8,007,935	98.9	71.9	27.0	1.1	-	13.4	13.7	(0.3)	7.7	7.4	90%
Rothsay	317,185	-	36.1	13.7	50.2	-	9.4	8.7	0.7	5.9	6.4	73%
Round Lake	185,122	-	57.2	24.7	18.1	-	8.5	11.7	(3.2)	5.6	4.8	40%
Royalton	159,440	-	40.5	42.8	16.4	0.3	7.1	10.0	(2.9)	4.1	3.9	18%
Rush City	431,994	91.2	70.3	18.2	11.5	-	11.7	11.5	0.2	5.6	7.0	86%
Rushford	320,363	-	35.6	-	64.4	-	8.0	9.0	(1.0)	3.5	4.9	43%
Rushmore	64,293	-	7.7	6.6	85.5	0.2	4.1	5.7	(1.6)	1.8	A	A
Russell	120,844	-	-	-	100.0	-	3.7	4.9	(1.2)	3.4	4.4	30%
Ruthton	172,096	27.5	19.7	2.2	78.1	-	5.7	6.6	(0.9)	3.7	5.0	45%
Sabin-Elmwood	129,898	-	46.4	43.5	10.1	-	8.2	10.3	(2.1)	5.9	6.3	71%
Sacred Heart	183,781	-	-	-	100.0	-	3.4	4.9	(1.5)	2.9	4.3	27%
Saint Anthony	977,084	-	67.2	2.3	30.0	0.5	12.4	13.4	(1.0)	10.0	6.1	67%
Saint Bonifacius	456,263	-	60.8	4.8	33.9	0.5	12.0	13.3	(1.3)	5.0	2.1	2%
Saint Charles	553,568	-	65.5	19.9	14.4	0.2	10.0	13.7	(3.7)	6.7	9.1	99%
Saint Clair	570,812	53.0	44.0	8.0	48.0	-	8.7	9.3	(0.6)	4.9	4.8	40%
Saint Francis	716,771	-	65.4	18.8	12.7	3.1	13.8	13.5	0.3	6.2	5.2	49%
Saint Hilaire	110,461	-	14.1	4.7	81.2	-	5.1	6.8	(1.7)	3.5	3.7	14%
Saint James	645,857	-	37.6	25.6	36.8	-	17.4	11.8	5.6	6.9	6.7	79%
Saint Joseph	746,466	-	53.9	33.9	12.0	0.2	10.9	11.3	(0.4)	5.5	5.6	56%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Saint Leo	122,270	-	29.9	-	70.1	-	7.8	8.2	(0.4)	4.1	4.4	30%
Saint Martin	358,333	-	70.0	-	29.8	0.2	13.4	15.5	(2.1)	10.8	6.3	71%
Saint Michael	666,411	12.2	45.3	14.9	39.8	-	7.2	11.5	(4.3)	4.3	2.6	5%
Saint Paul Park	758,038	-	75.2	17.4	7.3	0.1	11.9	12.9	(1.0)	6.6	6.4	73%
Saint Peter	711,300	39.6	39.5	39.1	21.4	-	9.3	9.6	(0.3)	6.3	5.5	54%
Saint Stephen	375,698	-	64.9	21.1	13.4	0.6	12.4	12.9	(0.5)	5.4	5.6	56%
Sanborn	102,018	-	-	-	100.0	-	3.2	4.9	(1.7)	3.2	4.1	23%
Sandstone	206,393	2.8	1.7	1.0	57.9	39.4	8.4	8.3	0.1	1.4	4.2	24%
Sartell	823,304	-	33.3	52.9	13.2	0.6	9.7	8.8	0.9	5.1	6.3	71%
Sauk Centre	537,319	-	44.7	18.7	36.6	-	10.4	9.9	0.5	5.4	6.4	73%
Sauk Rapids	867,333	-	52.2	6.8	41.0	-	11.0	12.6	(1.6)	4.1	4.2	24%
Savage	3,184,298	31.6	64.9	16.1	18.8	0.2	12.0	12.6	(0.6)	5.1	5.3	50%
Scandia Valley	343,017	95.8	57.5	33.5	9.0	-	10.2	10.7	(0.5)	6.1	7.6	93%
Scanlon	208,778	-	61.2	30.0	8.7	0.1	11.6	10.9	0.7	5.4	3.1	7%
Schroeder	113,582	96.2	96.2	-	3.8	-	12.9	14.1	(1.2)	6.0	4.7	38%
Seaforth	55,386	-	-	-	100.0	-	3.1	4.9	(1.8)	3.8	4.3	27%
Sebeka	524,824	-	54.1	11.7	34.2	-	13.3	7.0	6.3	9.1	8.9	99%
Sedan	36,867	-	-	-	100.0	-	1.3	4.9	(3.6)	1.1	A	A
Shakopee	3,299,363	54.6	54.6	23.2	22.2	-	10.9	10.8	0.1	6.2	6.7	79%
Shelly	108,547	-	38.8	47.9	13.0	0.3	8.0	8.8	(0.8)	3.6	2.1	2%
Sherburn	432,321	57.0	34.2	20.0	45.8	-	8.2	8.5	(0.3)	4.9	6.5	75%
Shevlin	197,191	38.9	25.3	47.4	27.0	0.3	8.3	7.9	0.4	5.3	5.2	49%
Silica	166,075	-	54.0	35.7	10.3	-	14.1	9.9	4.2	8.7	7.3	89%
Silver Bay	389,371	42.2	34.8	24.6	40.6	-	7.7	10.6	(2.9)	5.5	6.4	73%
Silver Lake	222,696	-	-	-	100.0	-	3.1	4.9	(1.8)	3.4	4.1	23%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Slayton	484,277	-	9.3	6.1	84.6	-	5.3	6.0	(0.7)	4.0	5.0	45%
Sleepy Eye	582,474	-	-	84.1	15.9	-	4.8	4.3	0.5	4.8	5.7	58%
Solway	181,102	99.8	31.6	65.6	2.8	-	8.1	7.6	0.5	6.0	6.4	73%
Solway Rural	89,313	18.4	79.8	2.2	18.0	-	8.0	16.1	(8.1)	5.7	5.4	52%
South Bend	333,654	-	60.4	29.5	4.9	5.2	7.8	10.7	(2.9)	3.4	4.0	20%
South Haven	221,718	-	65.8	8.2	26.0	-	11.6	12.1	(0.5)	4.6	5.7	58%
Spicer	204,071	-	75.1	7.8	16.4	0.7	9.0	11.7	(2.7)	3.0	3.9	18%
Spring Grove	185,981	-	15.9	10.3	73.0	0.8	3.0	6.6	(3.6)	3.0	3.5	12%
Spring Lake Park	8,967,599	10.5	62.0	17.1	20.6	0.3	11.9	11.8	0.1	5.7	7.4	90%
Spring Valley	525,518	-	58.5	8.8	32.6	0.1	12.0	12.1	(0.1)	6.9	7.1	88%
Springfield	379,473	-	61.7	13.2	23.8	1.3	9.4	11.6	(2.2)	6.8	6.6	77%
Squaw Lake	155,186	-	58.0	0.5	34.9	6.6	13.8	12.1	1.7	10.7	9.0	99%
Stacy-Lent Area	406,213	-	58.4	21.1	20.4	0.1	10.1	13.1	(3.0)	7.5	6.4	73%
Staples	293,390	-	67.7	-	32.3	-	11.6	12.6	(1.0)	6.4	3.5	12%
Starbuck	138,558	58.0	50.4	6.7	42.9	-	9.7	10.2	(0.5)	4.9	4.3	27%
Stephen	220,019	66.1	55.0	9.7	35.3	-	9.2	10.3	(1.1)	4.6	4.9	43%
Stewart	205,813	51.4	37.8	11.9	50.3	-	7.5	9.2	(1.7)	5.0	5.5	54%
Stewartville	815,213	64.4	53.7	9.3	37.0	-	10.8	10.6	0.2	7.9	6.6	77%
Stillwater	2,795,325	20.5	62.3	25.8	11.8	0.1	11.6	12.6	(1.0)	6.5	7.7	94%
Storden	174,842	-	67.6	25.0	7.4	-	11.9	12.8	(0.9)	7.3	6.5	75%
Sturgeon Lake	73,958	52.0	43.2	8.8	48.0	-	8.4	9.4	(1.0)	5.1	6.1	67%
Sunburg	102,702	-	-	-	100.0	-	1.3	4.9	(3.6)	1.6	3.5	12%
Swanville	197,370	-	41.1	1.3	57.5	0.1	10.0	11.0	(1.0)	4.7	4.9	43%
Taconite	102,957	-	43.5	25.0	31.5	-	11.5	10.5	1.0	5.8	2.1	2%
Taunton	47,620	-	-	-	100.0	-	2.9	4.9	(2.0)	3.7	4.0	20%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Taylor's Falls	593,581	-	78.7	9.0	12.3	-	14.3	13.4	0.9	8.8	7.3	89%
Thief River Falls	1,123,850	-	29.7	67.5	2.7	0.1	7.8	7.9	(0.1)	5.1	7.0	86%
Thief River Falls Police	145,889	-	-	-	100.0	-	6.5	4.9	1.6	3.4	5.3	50%
Thomson	429,400	10.3	56.1	22.5	21.4	-	13.8	12.2	1.6	5.6	7.7	94%
Tofte	103,791	89.3	72.6	14.6	12.8	-	13.9	13.5	0.4	7.3	7.9	95%
Tower	116,475	-	50.6	12.2	37.0	0.2	10.5	11.5	(1.0)	5.3	4.0	20%
Tracy	286,139	-	36.8	8.5	54.7	-	8.2	8.7	(0.5)	3.2	4.7	38%
Trimont	337,560	-	-	-	100.0	-	3.1	4.9	(1.8)	3.6	4.7	38%
Truman	272,631	74.5	54.5	18.9	26.6	-	9.4	10.3	(0.9)	5.9	6.5	75%
Twin Lakes (City)	170,899	-	-	19.3	80.7	-	2.9	6.8	(3.9)	3.0	3.8	16%
Twin Lakes (VFD)	41,415	-	41.2	25.9	31.7	1.2	8.3	11.3	(3.0)	4.1	2.2	2%
Twin Valley	213,426	-	70.7	0.9	28.4	-	12.7	14.8	(2.1)	7.4	7.3	89%
Two Harbors	660,817	70.3	58.0	33.3	8.7	-	11.1	12.1	(1.0)	6.6	6.0	65%
Tyler	144,000	-	79.2	18.6	2.2	-	9.0	12.9	(3.9)	3.9	1.3	1%
Ulen	135,935	-	-	6.9	93.1	-	3.8	4.9	(1.1)	4.0	4.6	35%
Underwood	227,765	-	48.6	4.8	46.2	0.4	9.4	11.0	(1.6)	4.5	5.1	48%
Upsala	121,939	-	-	-	100.0	-	3.3	5.3	(2.0)	2.5	2.9	6%
Vadnais Heights	939,435	7.4	58.6	13.4	23.3	4.7	12.2	10.4	1.8	6.1	4.5	33%
Vergas	225,692	64.1	38.4	22.4	39.2	-	8.9	9.1	(0.2)	5.2	6.2	69%
Vermillion Lake	142,186	99.3	59.6	34.7	5.7	-	11.9	11.1	0.8	6.5	7.9	95%
Verndale	412,836	4.4	67.3	10.8	13.8	8.1	17.7	14.4	3.3	7.8	7.6	93%
Vernon Center	98,223	-	54.0	0.1	45.5	0.4	7.8	10.9	(3.1)	3.6	2.9	6%
Vesta	87,314	-	26.6	7.2	66.2	-	6.2	7.4	(1.2)	3.6	3.2	9%
Victoria	644,724	-	48.1	18.7	33.0	0.2	8.6	12.0	(3.4)	2.7	2.6	5%
Villard	182,650	-	-	19.9	63.7	16.4	3.1	6.7	(3.6)	2.5	4.2	24%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Vining	65,816	-	43.9	7.9	48.2	-	8.9	9.1	(0.2)	3.6	4.4	30%
Virginia Fire	2,886,181	-	38.0	48.8	13.2	-	7.8	8.9	(1.1)	5.2	5.7	58%
Wabasha	549,398	-	63.4	14.2	22.4	-	11.4	12.4	(1.0)	4.7	4.4	30%
Wabasso	156,616	-	30.1	7.9	61.9	0.1	8.1	8.6	(0.5)	4.0	4.3	27%
Waconia	893,147	83.5	75.6	11.8	12.6	-	13.0	13.9	(0.9)	5.6	5.1	48%
Wadena	655,049	-	54.0	39.2	6.8	-	12.7	12.9	(0.2)	6.3	6.7	79%
Waite Park	623,952	-	48.8	17.2	33.1	0.9	11.0	11.8	(0.8)	4.9	6.3	71%
Waldorf	128,298	-	62.6	0.1	37.0	0.3	10.2	13.4	(3.2)	5.0	4.0	20%
Walker	581,889	-	69.6	3.8	26.6	-	13.6	13.3	0.3	5.6	6.8	83%
Walnut Grove	139,555	-	8.6	-	91.4	-	3.1	5.8	(2.7)	2.3	3.8	16%
Walters	66,716	-	59.2	1.7	39.1	-	8.8	11.5	(2.7)	4.3	3.3	9%
Wanamingo	355,531	-	72.2	24.8	2.8	0.2	8.0	15.4	(7.4)	8.5	10.5	100%
Wanda	109,873	-	-	-	100.0	-	3.7	4.9	(1.2)	2.8	4.1	23%
Warba	103,752	43.5	26.1	31.7	42.2	-	5.9	7.4	(1.5)	4.0	4.4	30%
Warren	240,523	-	61.2	4.9	33.8	0.1	14.3	13.6	0.7	6.4	7.5	91%
Warroad	276,663	68.4	41.1	23.9	35.0	-	10.2	9.2	1.0	5.7	6.0	65%
Waseca	1,267,207	-	47.4	15.3	37.3	-	12.7	11.2	1.5	6.7	6.7	79%
Watertown	649,138	-	57.3	11.6	30.8	0.3	12.1	12.8	(0.7)	5.1	3.2	9%
Waterville	281,042	-	28.7	20.8	50.5	-	10.8	9.2	1.6	5.4	6.3	71%
Watkins	265,630	-	67.3	0.1	32.6	-	16.6	13.3	3.3	7.8	7.0	86%
Watson	191,143	-	64.0	18.4	17.6	-	16.1	16.6	(0.5)	10.5	7.0	86%
Waubun	101,932	-	-	-	100.0	-	3.9	4.9	(1.0)	4.2	4.8	40%
Waverly	281,276	-	36.4	11.3	40.4	11.9	8.5	10.3	(1.8)	5.8	5.6	56%
Wayzata	1,208,087	-	49.9	46.2	3.9	-	9.0	9.3	(0.3)	5.3	4.3	27%
Welcome	181,626	-	-	-	100.0	-	3.4	4.9	(1.5)	3.9	4.7	38%

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			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Wells	379,214	-	58.0	2.1	39.9	-	8.9	12.8	(3.9)	4.7	4.5	33%
Wendell	144,275	-	-	-	100.0	-	3.2	4.9	(1.7)	4.2	4.6	35%
West Concord	234,199	-	-	-	100.0	-	4.8	4.9	(0.1)	3.1	4.2	24%
West Metro	4,742,657	-	71.0	18.1	10.8	0.1	10.0	14.9	(4.9)	6.5	6.1	67%
Westbrook	163,284	-	15.4	11.2	73.4	-	4.4	6.6	(2.2)	4.0	5.4	52%
Wheaton	562,238	-	64.8	4.8	30.3	0.1	11.5	12.1	(0.6)	6.9	6.5	75%
White Bear Lake	5,390,442	-	62.9	16.5	20.4	0.2	10.4	13.0	(2.6)	8.1	7.2	89%
Williams	130,681	100.0	76.3	20.7	3.0	-	13.2	13.1	0.1	6.5	4.9	43%
Willmar	2,157,224	-	57.8	30.5	11.7	-	3.3	12.0	(8.7)	5.8	6.2	69%
Willow River	124,840	56.7	38.8	17.9	43.3	-	8.2	9.1	(0.9)	5.2	5.7	58%
Wilmont	170,400	-	54.2	10.9	34.8	0.1	7.2	12.2	(5.0)	3.7	3.5	12%
Wilson	321,482	-	54.8	13.3	31.9	-	12.5	11.9	0.6	7.0	7.4	90%
Windom	868,044	-	61.3	26.7	11.7	0.3	11.3	11.9	(0.6)	7.2	7.5	91%
Winger	45,539	-	51.7	3.3	44.9	0.1	10.1	13.2	(3.1)	3.0	A	A
Winnebago	256,049	5.8	3.6	67.8	28.6	-	5.7	4.8	0.9	4.8	6.2	69%
Winsted	381,134	-	73.0	8.1	18.9	-	12.5	11.8	0.7	7.2	6.8	83%
Winthrop	244,810	-	68.8	4.5	26.6	0.1	9.7	12.6	(2.9)	3.5	4.7	38%
Wolf Lake	223,430	-	51.2	16.8	31.7	0.3	8.1	11.0	(2.9)	5.0	5.3	50%
Wood Lake	113,974	-	55.5	10.4	33.9	0.2	8.8	10.8	(2.0)	4.7	3.3	9%
Woodbury	5,866,156	99.9	70.7	11.5	17.8	-	13.3	11.9	1.4	6.6	7.6	93%
Woodstock	108,789	53.4	41.2	11.3	47.5	-	8.2	9.3	(1.1)	4.9	4.6	35%
Worthington	1,340,198	-	65.0	6.8	28.1	0.1	11.3	13.1	(1.8)	7.2	6.9	84%
Wrenshall	181,859	30.3	72.3	13.6	11.9	2.2	17.2	16.8	0.4	6.3	4.8	40%
Wright	96,810	88.6	53.2	31.0	15.8	-	11.0	10.1	0.9	6.1	4.9	43%
Wykoff	267,432	22.3	65.4	16.4	18.2	-	13.2	14.6	(1.4)	5.9	7.7	94%

Table 7
Rates of Return and Asset Allocation
For the Year Ended December 31, 2006

Relief Association	Market Value	% of Assets at SBI	Allocations as of 12/31/06				Rates of Return (%)				Rank (%-ile)	
			Stock %	Bond %	Cash %	Other %	2006 Benchmark	Above Benchmark	2006 Benchmark	5-Yr Return		10-Yr Return
SBI Income Share			60.0	35.0	5.0	-	11.9	11.2	0.7	6.5	7.9	95%
Wyoming	354,482	62.5	19.6	41.2	39.2	-	6.8	7.0	(0.2)	5.0	4.8	40%
Zimmerman	752,881	-	44.9	-	55.1	-	7.9	10.8	(2.9)	3.8	5.6	56%
Zumbro Falls	270,466	98.3	67.7	27.4	4.9	-	12.0	11.9	0.1	6.6	6.7	79%
Zumbrota	461,561	-	67.6	4.4	28.0	-	11.7	14.3	(2.6)	4.5	4.3	27%
Totals	429,858,398	22.9	57.4	20.7	21.0	0.9	10.7			5.8	6.0	

Legend

A = These relief associations did not exist for either the full five-year or ten-year period during which the rates of return were calculated.

B = These relief associations did not have investments at the beginning of 2006, therefore a benchmark calculation is not possible.

The Colvill, Hollandale, Kelsey and Normanna Fire Relief Associations first invested assets during 2006. The 2006 rate of return shown is based on the period they were invested during 2006.

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