

# OFFICE OF THE STATE AUDITOR

## 2022 Maximum Benefit Worksheet

	A Fire State Aid and Supplemental State Aid <small>(From FIRE-21)</small>	B Municipal Contribution <small>(From FIRE-21)</small>	C 10% of Surplus * <small>(From SC-21)</small>	D Active Members in Relief Association <small>(From FIRE-21)</small>	E Per Year Average [ (A + B + C) / D ]
<b>2021</b>	107,585	0	79,635	44	4,255
<b>2020</b>	104,308	0	18,359	42	2,921
<b>2019</b>	100,826	0	19,794	42	2,872

\* If deficit for the year, leave blank.

Average available financing per active member for the most recent 3-year period:  
(sum of column E divided by 3)

3,349
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Maximum Lump Sum Benefit Level under Minn. Stat. § 424A.02, subd. 3

6,200
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**Selected Period Performance**

**Period Ending: July 31, 2022**

**Marshall Firefighter`s Relief Association Agency (123008)**

**Managed since: February 01, 2001**

*Selected Period Performance*

	Market Value	Year to Date (7 Months)	1 Year	3 Years	5 Years	10 Years	15 Years	Inception to Date 02/01/2001
Total Fund	2,699,180	-12.02	-9.27	5.53	6.02	4.43	5.01	5.10
Total Fd Net Fee	2,699,180	-12.33	-9.79	4.97	5.47	3.91	4.47	4.53
Fixed Income	1,110,759	-6.88	-8.07	-1.17	1.06	1.57	3.17	3.85
Investment Grade	1,110,759	-6.88	-8.07	-1.17				
U.S. Treasuries	2,997							
U.S. Agencies	298,004	-8.58	-9.82	-2.72				
Corporate Bonds	716,111	-7.01	-8.36	.21				
Mortgage Backed Securities	8,316	-2.79	-3.97	.32				
Taxable Municipal Bonds	85,331	-.90	-.71	1.31				
BB Intermediate US Aggregate Bond Index (USD)		-5.48	-6.58	.08	1.22	1.50	3.07	3.65
BB US Aggregate Bond Index (USD)		-8.16	-9.12	-.21	1.28	1.65	3.37	3.92
Equities	1,498,994	-15.77	-10.68	9.00	9.06			
Large Cap	679,749	-12.59	-4.88	13.03				
Large Cap Stocks	380,219	-13.29	-4.82	15.54				
Large Cap Mutual Fund	299,530	-11.64	-5.28	8.26				
S&P 500 Index (Gross) (USD)		-12.58	-4.64	13.36	12.83	13.80	9.41	7.34
Wilshire 5000 Index (Full Cap) (USD)		-14.41	-8.71	12.07	11.87	13.24	9.19	7.58
Mid Cap	242,251	-11.84	-7.72	10.81				
Mid Cap Stocks	110,480	-8.50	-7.19	12.35				
Mid Cap Mutual Fund	131,771	-15.01	-10.49	9.22				
Russell Midcap Index (USD)		-13.83	-9.83	9.47	9.69	12.32	8.72	8.95
Small Cap	119,362	-18.94	-12.54	10.35				
Small Cap Stocks	20,236	-15.58						
Small Cap Mutual Fund	99,126	-18.43	-12.49	10.37				
Russell 2000 Index (USD)		-15.43	-14.29	7.51	7.12	10.60	7.54	7.70
Developed International	368,839	-19.16	-15.39	4.88				
Developed Intl Stocks	24,531	-25.45	-13.67	-3.25				
Developed Intl Mutual Fund	344,308	-18.63	-15.37	5.15				
MSCI ACWI ex-USA (Net) (USD)		-15.63	-15.27	2.91	2.45	5.04	1.83	4.32

**Selected Period Performance**

**Period Ending: July 31, 2022**

**Marshall Firefighter`s Relief Association Agency (123008)**

**Managed since: February 01, 2001**

*Selected Period Performance*

	Market Value	Year to Date (7 Months)	1 Year	3 Years	5 Years	10 Years	15 Years	Inception to Date 02/01/2001
MSCI EAFE Index (Net) (USD)		-15.56	-14.32	3.16	2.61	5.79	1.85	3.88
Emerging Market	88,791	-26.85	-30.65	-4.53				
Emerging Market Mutual Fund	88,791	-26.85	-30.65	-4.53				
MSCI Emerging Markets Index (Net) (USD)		-17.83	-20.09	.90	.95	2.84	1.64	7.13
Citigroup 3 Month Treasury Bill Index (USD)		.28	.29	.58	1.09	.63	.68	1.32
Cash	89,428	.22	.23	.46	.92	.52		
Cash Equivalents	89,428	.23	.23	.45				
Tax-Exempt Money Market Fund	89,428	.23	.23	.45				
Citigroup 1 Month Treasury Bill Index (USD)		.21	.24	.49	1.03	.58	.61	1.24

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,850,810	2,071,317	
Total Deferred Member Liabilities	637,943	669,840	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 2,488,753	B. 2,741,157	
Normal Cost (Cell B minus Cell A)			C. 252,404

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 3,449,056

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	92,018
Supplemental State Aid (actual 2021 supplemental state aid)	E.	18,679
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	80,961
Appreciation / (Depreciation)	H.	(567,756)
Member Dues	I.	0
Other Revenues	J.	2,000
Total Projected Income for 2022 (Add Lines D through J)	2	(374,098)

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 321,133

Names:	\$ Amounts:
R	203,245
B	117,888

Other Benefits	L.	2,000
Administrative Expenses	M.	10,500

Total Projected Expenses for 2022 (Add Lines K through M) 3 333,633

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 2,741,325

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	2,741,325
2022 Accrued Liability (Page 4, cell A)	6	2,488,753
Surplus or (Deficit) (Line 5 minus Line 6)	7	252,572

Form SC-22

Marshall Fire Relief Association

**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost		8	252,404
Projected Administrative Expense	Enter 2021 Admin Exp here: 9	10,380	10,743
Amortization of Deficit (Total of Original Amount column x 0.10)		10	0
10% of Surplus		11	25,257
Fire and Supplemental State Aid		12	110,697
Member Dues		13	0
5% of Projected Assets at December 31, 2022		14	137,066
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)		15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,237,306	1,435,364	
Total Deferred Member Liabilities	717,380	741,081	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,954,686	B. 2,176,445	
Normal Cost (Cell B minus Cell A)			C. 221,759

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 2,741,325

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	95,239
Supplemental State Aid (actual 2021 supplemental state aid)	E.	19,333
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	50,000
Appreciation / (Depreciation)	H.	0
Member Dues	I.	0
Other Revenues	J.	5,000
Total Projected Income for 2022 (Add Lines D through J)	2	169,572

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 658,067

<u>Names:</u>	<u>\$ Amounts:</u>
J	185,824
D	185,824
D	30,814
M	133,658
M	121,947

Other Benefits	L.	5,000
Administrative Expenses	M.	11,000

Total Projected Expenses for 2022 (Add Lines K through M) 3 674,067

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 2,236,830

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	2,236,830
2022 Accrued Liability (Page 4, cell A)	6	1,954,686
Surplus or (Deficit) (Line 5 minus Line 6)	7	282,144

**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	221,759
Projected Administrative Expense	9	10,380
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	28,214
Fire and Supplemental State Aid	12	114,572
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	111,842
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,107,106	1,298,964	
Total Deferred Member Liabilities	404,117	418,200	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,511,223	B. 1,717,164	
Normal Cost (Cell B minus Cell A)			C. 205,941

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 2,236,830

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	98,572
Supplemental State Aid (actual 2021 supplemental state aid)	E.	20,010
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	50,000
Appreciation / (Depreciation)	H.	0
Member Dues	I.	0
Other Revenues	J.	6,000
Total Projected Income for 2022 (Add Lines D through J)	2	174,582

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 459,416

<u>Names:</u>	<u>\$ Amounts:</u>
M	136,400
T	120,900
T	33,081
T	40,942
J/D	128,093

Other Benefits	L.	6,000
Administrative Expenses	M.	13,000

Total Projected Expenses for 2022 (Add Lines K through M) 3 478,416

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 1,932,996

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	1,932,996
2022 Accrued Liability (Page 4, cell A)	6	1,511,223
Surplus or (Deficit) (Line 5 minus Line 6)	7	421,773



**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	205,941
Projected Administrative Expense	9	10,743
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	42,177
Fire and Supplemental State Aid	12	118,582
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	96,650
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,237,306	1,435,364	
Total Deferred Member Liabilities	718,360	742,110	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,955,666	B. 2,177,474	
Normal Cost (Cell B minus Cell A)			C. 221,808

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 2,741,325

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	95,239
Supplemental State Aid (actual 2021 supplemental state aid)	E.	19,333
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	50,000
Appreciation / (Depreciation)	H.	123,360
Member Dues	I.	0
Other Revenues	J.	5,000
Total Projected Income for 2022 (Add Lines D through J)	2	292,932

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 658,067

<u>Names:</u>	<u>\$ Amounts:</u>
J	185,824
D	185,824
D	30,814
M	133,658
M	121,947

Other Benefits	L.	5,000
Administrative Expenses	M.	11,000

Total Projected Expenses for 2022 (Add Lines K through M) 3 674,067

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 2,360,190

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	2,360,190
2022 Accrued Liability (Page 4, cell A)	6	1,955,666
Surplus or (Deficit) (Line 5 minus Line 6)	7	404,524

**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	221,808
Projected Administrative Expense	9	10,380
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	40,452
Fire and Supplemental State Aid	12	114,572
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	118,010
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,107,106	1,298,964	
Total Deferred Member Liabilities	404,117	418,200	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,511,223	B. 1,717,164	
Normal Cost (Cell B minus Cell A)			C. 205,941

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	<input type="text" value="98,572"/>
Supplemental State Aid (actual 2021 supplemental state aid)	E.	<input type="text" value="20,010"/>
Municipal / Independent Fire Dept. Contributions	F.	<input type="text" value="0"/>
Interest / Dividends	G.	<input type="text" value="50,000"/>
Appreciation / (Depreciation)	H.	<input type="text" value="106,209"/>
Member Dues	I.	<input type="text" value="0"/>
Other Revenues	J.	<input type="text" value="6,000"/>
Total Projected Income for 2022 (Add Lines D through J)	2	<input type="text" value="280,791"/>

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K.

<u>Names:</u>	<u>\$ Amounts:</u>
M	<input type="text" value="136,400"/>
T	<input type="text" value="120,900"/>
T	<input type="text" value="33,081"/>
T	<input type="text" value="40,942"/>
J/D	<input type="text" value="128,093"/>

Other Benefits	L.	<input type="text" value="6,000"/>
Administrative Expenses	M.	<input type="text" value="13,000"/>

Total Projected Expenses for 2022 (Add Lines K through M) 3

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	<input type="text" value="2,162,565"/>
2022 Accrued Liability (Page 4, cell A)	6	<input type="text" value="1,511,223"/>
Surplus or (Deficit) (Line 5 minus Line 6)	7	<input type="text" value="651,342"/>

**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	205,941
Projected Administrative Expense	9	10,743
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	65,134
Fire and Supplemental State Aid	12	118,582
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	108,128
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,237,306	1,435,364	
Total Deferred Member Liabilities	716,819	740,492	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,954,125	B. 2,175,856	
Normal Cost (Cell B minus Cell A)			C. 221,731

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 2,741,325

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	95,239
Supplemental State Aid (actual 2021 supplemental state aid)	E.	19,333
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	50,000
Appreciation / (Depreciation)	H.	(137,066)
Member Dues	I.	0
Other Revenues	J.	5,000
Total Projected Income for 2022 (Add Lines D through J)	2	32,506

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 658,067

<u>Names:</u>	<u>\$ Amounts:</u>
J	185,824
D	185,824
D	30,814
M	133,658
M	121,947

Other Benefits	L.	5,000
Administrative Expenses	M.	11,000

Total Projected Expenses for 2022 (Add Lines K through M) 3 674,067

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 2,099,764

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	2,099,764
2022 Accrued Liability (Page 4, cell A)	6	1,954,125
Surplus or (Deficit) (Line 5 minus Line 6)	7	145,639

**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	221,731
Projected Administrative Expense	9	10,743
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	14,564
Fire and Supplemental State Aid	12	114,572
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	104,988
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**

**OFFICE OF THE STATE AUDITOR**

**Financial Projections**

	2022	2023	
Total Active Member Liabilities	1,107,106	1,298,964	
Total Deferred Member Liabilities	404,117	418,200	
Total Unpaid Installments	0	0	
Grand Total Special Fund Liability	A. 1,511,223	B. 1,717,164	
Normal Cost (Cell B minus Cell A)			C. 205,941

**Projection of Net Assets for Year Ending December 31, 2022**

Special Fund Assets at December 31, 2021 (FIRE-21 Form ending assets) 1 2,099,764

Projected Income for 2022

Fire State Aid (2021 fire state aid of \$88,906 may be increased by up to 3.5%)	D.	98,572
Supplemental State Aid (actual 2021 supplemental state aid)	E.	20,010
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	50,000
Appreciation / (Depreciation)	H.	(104,988)
Member Dues	I.	0
Other Revenues	J.	6,000
Total Projected Income for 2022 (Add Lines D through J)	2	69,594

Projected Expenses for 2022

Service Pensions (fill in individual pension amounts below) K. 459,416

<u>Names:</u>	<u>\$ Amounts:</u>
M	136,400
T	120,900
T	33,081
T	40,942
J/D	128,093

Other Benefits	L.	6,000
Administrative Expenses	M.	13,000

Total Projected Expenses for 2022 (Add Lines K through M) 3 478,416

Projected Net Assets at December 31, 2022 (Add Lines 1 and 2, subtract Line 3) 4 1,690,942

**Projection of Surplus or (Deficit) as of December 31, 2022**

Projected Assets (Line 4)	5	1,690,942
2022 Accrued Liability (Page 4, cell A)	6	1,511,223
Surplus or (Deficit) (Line 5 minus Line 6)	7	179,719



**OFFICE OF THE STATE AUDITOR**  
**Calculation of Required Contribution**

Deficit Information - Original			Deficit Information - Adjusted		
Year Incurred	Original Amount	Amount Retired as of 12/31/2021	Original Amount	Amount Retired as of 12/31/2022	Amount Left to Retire 1/1/2023
2013	0	0			
2014	0	0			
2015	0	0			
2016	0	0			
2017	0	0			
2018	0	0			
2019	0	0			
2020	0	0			
2021	0	0			
2022					
<b>Totals</b>			<b>0</b>		<b>0</b>

Normal Cost	8	205,941
Projected Administrative Expense	9	10,743
Amortization of Deficit (Total of Original Amount column x 0.10)	10	0
10% of Surplus	11	17,972
Fire and Supplemental State Aid	12	118,582
Member Dues	13	0
5% of Projected Assets at December 31, 2022	14	84,547
Required Contribution (Add Lines 8, 9 and 10, subtract Lines 11, 12, 13 and 14. If negative, zero is displayed.)	15	0

**No required contribution due in 2023.**